

Can you support your origin claim?

A practical evidence checklist for businesses using preferential and non-preferential origin in international trade.

What this resource covers

- Origin basis and product scope
- Relevant agreement and product-specific rule
- Materials and production evidence
- Supplier declarations
- Proof of origin
- Transport and non-alteration evidence
- Customs declaration controls
- Record keeping and periodic review

Assessment details

Business:

Product:

Commodity code:

Trade lane:

Reviewer:

Check the evidence

Record uncertainty

Act before relying on the claim

Why this matters

A practical evidence checklist for businesses using preferential and non-preferential origin in international trade.

How to use this resource

Review each control and select the most accurate status. Record supporting documents, assumptions and unresolved points. Any item marked Review or No should be resolved before a preferential claim or customs decision is relied upon.

YES

The requirement is supported and current.

REVIEW

Evidence exists but requires checking or completion.

NO

The requirement is not currently supported.

N/A

The item does not apply.

Important

Origin is determined by applicable legal rules, not simply by the supplier address, country of dispatch or branding. Proof requirements and validity periods vary by trade agreement. This resource is an initial control tool and is not a binding origin decision or legal opinion.

SECTION 1

Origin basis and product scope

Check	Yes	Review	No	N/A
The product and commodity code are clearly identified for the origin review.	☐	☐	☐	☐
The country of manufacture is distinguished from the country of dispatch or export.	☐	☐	☐	☐
The business has identified whether the question concerns preferential or non-preferential origin.	☐	☐	☐	☐
The relevant shipment, customer, supplier and trade lane are recorded.	☐	☐	☐	☐
Any changes to materials, suppliers or manufacturing since the last review have been identified.	☐	☐	☐	☐

SECTION 2

Relevant agreement and origin rule

Check	Yes	Review	No	N/A
The applicable trade agreement or preference scheme has been identified.	☐	☐	☐	☐
The current product-specific rule of origin has been checked for the commodity code.	☐	☐	☐	☐
Any wholly obtained, tariff-shift, value, processing or combined rule is understood.	☐	☐	☐	☐
Relevant tolerances, cumulation provisions and exclusions have been considered.	☐	☐	☐	☐
The rule has been assessed using current production and sourcing information.	☐	☐	☐	☐

Notes, evidence and follow-up actions

SECTION 3

Materials and production evidence

Check	Yes	Review	No	N/A
A bill of materials or equivalent component list is available.	■	■	■	■
The origin and value of non-originating materials can be supported.	■	■	■	■
Manufacturing and processing steps are documented.	■	■	■	■
Minimal operations are not being treated as sufficient production.	■	■	■	■
Costing or value calculations can be reproduced and explained.	■	■	■	■

SECTION 4

Supplier declarations and supporting statements

Check	Yes	Review	No	N/A
Supplier declarations identify the goods clearly and use the correct wording.	■	■	■	■
The declaration is signed, dated and within its applicable period.	■	■	■	■
Long-term supplier declarations are monitored for changes and expiry.	■	■	■	■
The supplier is able to substantiate the origin information provided.	■	■	■	■
Gaps or conflicting information have been escalated before use.	■	■	■	■

Notes, evidence and follow-up actions

SECTION 5

Proof of origin for the shipment

Check	Yes	Review	No	N/A
The required form of proof has been identified for the agreement.	■	■	■	■
The proof contains the correct exporter, importer, goods and origin details.	■	■	■	■
Any required authorisation or exporter reference is valid.	■	■	■	■
The proof is valid on the date the preference claim is made.	■	■	■	■
The proof is retained with the relevant customs and commercial records.	■	■	■	■

SECTION 6

Transport and non-alteration evidence

Check	Yes	Review	No	N/A
The transport route and any transshipment countries are known.	■	■	■	■
Evidence is available where direct transport or non-alteration conditions apply.	■	■	■	■
Goods remained under customs control where required.	■	■	■	■
Splitting, storage or repacking has been assessed against the agreement rules.	■	■	■	■
The evidence links clearly to the goods covered by the preference claim.	■	■	■	■

Notes, evidence and follow-up actions

SECTION 7

Declaration and claim controls

Check	Yes	Review	No	N/A
The origin and preference information supplied to the customs agent is complete.	■	■	■	■
The preference code and country of origin on the customs declaration are checked.	■	■	■	■
The business can link the claim to the exact proof of origin held.	■	■	■	■
Retrospective claims or corrections are tracked and authorised.	■	■	■	■
Repeated origin claims are sampled through post-clearance review.	■	■	■	■

SECTION 8

Record keeping and periodic review

Check	Yes	Review	No	N/A
Origin decisions, calculations and source documents are retained.	■	■	■	■
Evidence can be retrieved promptly by product and shipment.	■	■	■	■
Retention periods are checked against the applicable agreement and customs requirements.	■	■	■	■
Origin positions are reviewed when products, suppliers or agreements change.	■	■	■	■
An owner and next review date are assigned for each origin determination.	■	■	■	■

Notes, evidence and follow-up actions

Review outcome and action plan

Use the outcome boxes below to record whether the evidence is sufficient, whether further review is needed and what must happen next.

Evidence sufficient

The available information supports the recorded origin position and can be linked to the relevant product and shipment.

Further review required

Some evidence exists, but gaps or uncertainties should be resolved before the position is relied upon.

Do not claim yet

The evidence is insufficient or inconsistent. Preference should not be claimed until the issue is resolved.

Priority action plan

Issue identified	Risk or potential impact	Action required	Owner	Target date

Practical support from DS4

DS4 Trade & Customs Advisory provides practical support across customs audits, origin and preference reviews, declaration checking, classification, valuation and freight forwarding operations.

Contact

Darren Welsh

Founder, DS4 Trade & Customs Advisory

Email: contact@ds4trade.com

Phone: 07784 802655

Web: www.ds4trade.com

Location: Glasgow, Scotland

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