

# **GUIDELINES FOR EXPORTERS**

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# 1. PRESENTATION OF THE COTECNA GROUP

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Cotecna Inspection SA was founded in Geneva, Switzerland in 1974 by Elie-Georges Massey and is still a family-owned business providing a range of Testing Inspection and Certification (TIC) services including Verification of Conformity (VOC) and Customs trade solutions such as destination inspection, cargo tracking and integrated scanner projects throughout the world. More information on all the different services offered, as well as Cotecna's full history in these areas can be found on [www.cotecna.com](http://www.cotecna.com)

## 2. LIST OF ABBREVIATIONS

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ACV:	Agreement on Customs Valuation
ADV:	Attestation de Verification
CRF:	Clean Report of Findings
FCL:	Full Container Load
GATT:	General Agreement on Tariffs and Trade
HS:	Harmonised System
IFIA:	International Federation of Inspection Agencies
IU:	Issuing Unit
LO:	Liaison Office
NNRF:	Non-Negotiable Report of Findings
PPO:	Preliminary Price Opinion
PSI:	Pre-Shipment Inspection
RFI:	Request for Information
ROF:	Report of Findings
TIC:	Testing, Inspection & Certification
WCO:	World Customs Organization
WTO:	World Trade Organization

## 3. INTRODUCTION TO PRE-SHIPMENT INSPECTION

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Pre-shipment inspection (PSI) activities are defined by the World Trade Organisation (WTO) in the "[Agreement on Pre-shipment Inspection](#)" as "all activities relating to the verification of the quality, the quantity, the price, including currency exchange rate and financial terms, and/or the customs classification of goods to be exported" to the importing country.

There are three distinct aspects related to PSI:

- > the verification of the quantity and quality of goods (undertaken by a physical inspection of the goods),
- > an analysis on the price of the goods,
- > customs classification

Historically PSI contracts included all three elements, but some contracts no longer require the physical inspection of goods in the exporting country prior to shipment. In these instances, the information below about the physical inspection will not be applicable, but all other information will still apply.

### 3.1 Verification of the quantity and quality of the goods

This is achieved through the execution of a physical inspection of the goods, comparing them to the trade documentation supplied by the exporter in order to verify that the quantity is correct, as well as the quality being as stated in the contract between the importer and the exporter.

### 3.2 Price Analysis

This is an assessment of the invoiced price of the goods in order to provide a valuation opinion or advice for Customs purposes based on the Agreement on Customs Valuation (ACV), as well as on the export price in accordance with Article 2.20 of the WTO Agreement on Pre-shipment Inspection to determine if the goods might be over-invoiced.

### 3.3 Customs classification

This is an assessment of the importer's declared classification of the invoiced goods to ensure that they have been classified correctly in accordance with the tariff schedule of the importing country.

### 3.4 The World Trade Organisation (WTO)

As stated on their website, the [World Trade Organization \(WTO\)](#) is the only global international organization dealing with the rules of trade between nations. At its heart are the WTO agreements, negotiated and signed by the bulk of the world's trading nations and ratified in their parliaments. The goal is to help producers of goods and services, exporters, and importers conduct their business.

#### 3.4.1 The WTO Agreement on Pre-shipment Inspection

This requires inspection companies engaged in such activities, contracted or mandated by Governments, to follow certain procedures when inspecting goods in WTO member countries destined to other WTO member countries. The full [Agreement](#) is available on the WTO website.

Exporters who feel that Cotecna has not complied with this Agreement are entitled to complain or appeal to the Cotecna office which carried out the inspection, or after appeal, to refer the matter to an Independent Review (see Section 8 below).

### 3.4.2 The WTO Agreement on Customs Valuation

For importers, the process of estimating the value of a product at customs presents problems that can be just as serious as the actual duty rate charged. The [WTO Agreement on Customs Valuation](#) aims for a fair, uniform and neutral system for the valuation of goods for customs purposes — a system that conforms to commercial realities, and which outlaws the use of arbitrary or fictitious customs values.

## 3.5 International Federation of Inspection Agencies (IFIA)

The [International Federation of Inspection Agencies](#) (IFIA) is the trade association for inspection agencies and other organisations that provide inspection, testing and certification services internationally. It aims to improve the methods, standards, safety procedures and rules used by its members for the benefit of both them and their stakeholders. IFIA works closely with governmental and trade bodies in the realisation of its goals. Founded in 1982, IFIA is headquartered in London, UK and is a non-profit making organisation.

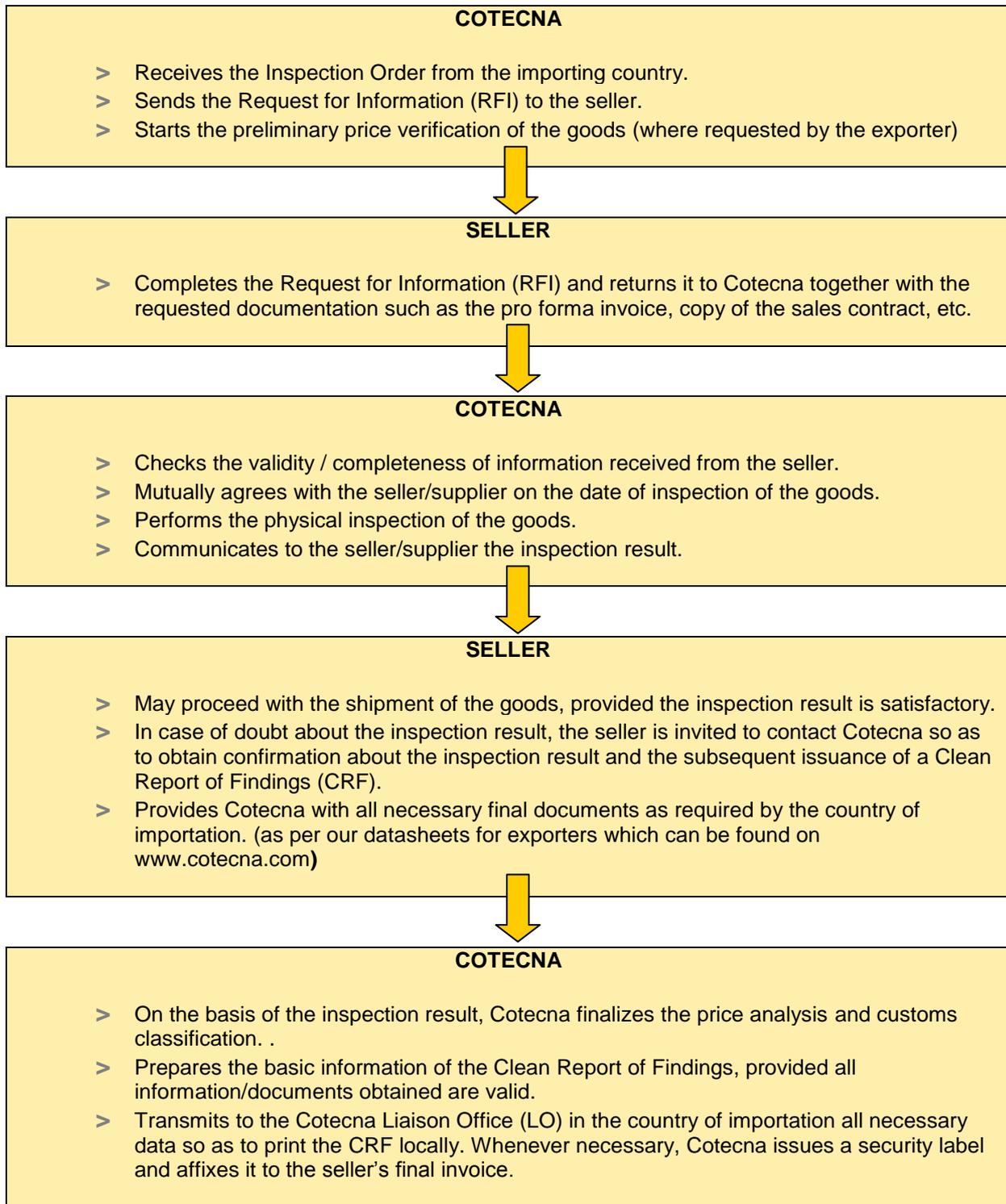
For PSI activity, IFIA has developed the [IFIA Pre-Shipment Inspection Code of Practice](#) that is applicable to all Pre-Shipment schemes in operation at any given time. The [current list of PSI schemes](#) covered by this Code of Practice is also available on the IFIA website.

There is also an [IFIA Compliance Code](#) to which all IFIA members must abide, and which forms the basis of the Cotecna Business Ethics and Compliance Code.

## 3.6 Cotecna's Business Ethics & Compliance Code

The [Cotecna Business Ethics and Compliance Code](#) can be found on the corporate website.

## 4. THE PSI PROCESS FLOWCHART



## 5. COTECNA'S RESPONSIBILITIES

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Under PSI, Cotecna is required to perform the following activities:

- > Conduct the initial legality checks of information contained in the import licence, the pro forma invoice and any other relevant documents in the importing country
- > Send details of the import licence to the Cotecna office responsible for arranging the inspection of goods in the designated country of supply.
- > Request exporters to provide the information and documentation necessary to carry out all applicable PSI activities
- > Perform a verification of the price and issues a Preliminary Price Opinion (PPO) in writing before physical inspection (in accordance with Article 2.17 of the WTO Agreement on Pre-Shipment Inspection), when specifically requested by the exporter, provided the following documents have been supplied:
  - The sales contract or proforma invoice between exporter and importer
  - The RFI form set filled out and signed by the exporter
  - The Inspection Order
- > Perform a physical inspection of goods to be exported in order to ensure that the goods inspected correspond to the specifications as stipulated in the trade documentation supplied by the importer as well as to National/International standards (where applicable)
- > Provide an opinion for customs on the value of the goods invoiced by exporters in accordance with the ACV rules,
- > Verify that the goods are not over invoiced in accordance with Article 2.20 of the WTO Agreement on Pre-Shipment Inspection and Article.2.20.1 of the IFIA PSI Code of Practice,
- > Assess the tariff codes applicable to the invoiced goods on the basis of the tariff schedule of the importing country
- > Compute when necessary, the applicable amount of duty and taxes payable, in order to assist customs authorities in collecting the appropriate amount of import tax.
- > Affix a "Security Label" on the final invoice for payment purposes upon the request of the exporter, where appropriate.
- > Issue, in the country of importation, a Clean Report of Findings (CRF) for the importer.

For goods that are not subject to inspection Cotecna is required to perform all of the above activities except those relating to physical inspection in the country of supply.

## 6. IMPORTER RESPONSIBILITIES

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Importers are required to perform the following duties under PSI:

- > Establish whether or not the goods contracted to be imported are subject to PSI.
- > Advise potential suppliers of PSI requirements covering imported goods.
- > The importer must complete an import licence for the importing country and remit this document together with the exporter's pro forma invoice, the sales contract when applicable and any other document required by the importing country
- > .

At the end of the PSI process (if the quality and quantity of the goods are in conformity with the specifications and/or pro-forma invoice) Cotecna's Liaison office (LO) in the importing country, will provide directly to the importer, or the relevant official entity, a certificate called the Clean Report of Findings (CRF), or Attestation de Vérification (ADV). The importer is obliged to include the original of this document as a supporting document to the Customs Declaration Form when paying import duties and taxes and clearing the goods through Customs.

## 7. EXPORTER RESPONSIBILITIES

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Exporters are required to comply with the following requirements:

- > Provide Cotecna with all documents requested in the RFI they receive from Cotecna prior to the inspection being arranged
- > Provide the Cotecna Issuing Unit (IU) in the country of export with at least three (3) working days' notice prior to the proposed date of physical inspection of the goods.
- > Make arrangements at the exporter's own cost for the handling, presentation, sampling and shop testing of goods for the purpose of Inspection.
- > Where applicable, make arrangements to ensure that the physical inspection and the loading of full containers (FCLs) is witnessed by a Cotecna inspector who will affix a Cotecna seal to the container.
- > If deemed necessary by Cotecna, allow the drawing of samples for reference purposes and for the purpose of carrying out analytical and laboratory tests.
- > In instances where a discrepancy is identified, the exporter is required to modify the shipment to comply with the specifications in the contract/pro forma invoice, unless the importer accepts this discrepancy.
- > Upon satisfactory inspection submit a final invoice to Cotecna together with the shipping documents. The final invoice must contain a clear description of all goods, their origin and where possible, the customs tariff code (HS) pertaining to each product.
- > Provide Cotecna with all necessary price justification whenever required.

The exporter is advised that Cotecna's intervention does not relieve the parties from their contractual obligations towards each other nor does it affect the rights of the buyer for whom Cotecna is not acting

## 8. DETAILED PROCESS

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### 8.1 Request for Information (RFI)

On receipt of details of the import licence from the Liaison office in the importing country, the IU responsible for performing the PSI activities will immediately send a Request for Information (RFI) to the exporter requesting all the essential information and documents required to carry out those activities.

Exporters can greatly assist the process by completing and returning the RFI as soon as possible. The information requested relates to:

- > the place and time the goods will be available for inspection (Cotecna needs to receive this at least 3 working days before the proposed date of physical inspection)
- > the contact details of who is responsible for coordinating the inspection appointment
- > the breakdown of the price of the goods and specific questions about the price (which should also be provided as early as possible, particularly where the exporter requires Cotecna to issue a Preliminary Price Opinion (see Section 8.5 below) in advance of the physical inspection of the goods).

Once all the required information is received, the physical inspection will be arranged; failure to provide all necessary information and/or documentation will result in delays to the physical inspection.

### 8.2 Physical inspection

#### 8.2.1 Inspection appointment

An appointment will always be made for the inspection to be performed taking into account the availability of the goods. As previously stated, at least 3 working days notice is required; however, Cotecna will try to accommodate situations where this is not possible, but cannot guarantee this.

If the goods are being shipped as a Full Container Load (FCL), the goods must be inspected immediately prior to the loading into the container, the inspector must witness the full loading of the container, and the container will be sealed with a Cotecna container seal. The date and time of inspection therefore must take into account therefore the arrival of the container and the loading plans.

The objective of the physical inspection is to verify that the goods presented for inspection conform to the trade documentation supplied by the exporter, and is primarily a visual inspection, although it is left to Cotecna's discretion whether to witness testing or carry out an analysis of the goods.

## 8.2.2 The Place of Inspection

The goods will be inspected as much as possible at the exporter's or supplier's premises, but it might be necessary to perform the inspection during the production phase or to witness the test of performance at the manufacturer's premises. For bulk shipments, the inspection will take place as much as possible at the loading place, during the loading phase of the goods onto the vessel.

## 8.2.3 Presentation of Goods for Physical Inspection

The exporter is expected to present the goods in adequate condition so as to enable the Cotecna representative to perform a professional inspection, carry out analysis and witness tests in the best possible manner. The exporter will provide at its own costs all necessary and required resources during the whole duration of the inspection.

## 8.2.4 Physical Inspection Report

The inspector will, following the inspection, issue to the exporter a written Physical Inspection Report which confirms the results of the physical inspection. This report refers only to the physical condition of the goods and does not cover Cotecna's opinion on the price and therefore should not be confused with the CRF, subsequently issued to the importer, or with the "Security Label" affixed to the final invoice to facilitate payment for the goods.

The report will indicate one of the following six results.

### 8.2.4.1 Satisfactory

This advises the exporter that no physical or non-physical discrepancies exist upon completion of the inspection (including inspection of the container, goods, packing, marking, container stuffing and sealing).

- > A physical discrepancy is considered a deviation in quality and/or quantity and/or origin against the specifications/requirements found in the inspection instructions and/or reference documents.
- > A non-physical discrepancy is for example a missing certificate of analysis or test certificate.

### 8.2.4.2 Conditional

This advises the exporter that additional documentation such as a test certificate or a certificate of analysis must be provided. This result will be converted into a satisfactory result on receipt of the missing documentation.

### 8.2.4.3 Discrepancy / Non-conformance

This advises the exporter that one or several physical discrepancies were found by the inspector during his verification of the quality, quantity and origin of the goods and/or container and that these were not corrected by the conclusion of the inspection. Examples include differences between the quantities inspected and expected (either more or less than the documented requirements), differences between the quality expected and the actual quality (used vs new).

During the inspection the exporter / supplier will be given the opportunity to rectify the discrepancies and in some cases, if this is not possible, the inspector will issue a "rejected" result.

### 8.2.4.4 Rejected

This indicates that one or several physical discrepancies that qualify as major or critical defects were found by the inspector during his verification of the quality, quantity and origin of the goods and/or container. Examples include exceeded expiry date, insufficient remaining shelf life, and dangerous chemicals with unsafe packing, or goods that have deteriorated due to storage in unsuitable conditions.

Where goods have been rejected by the inspector, the exporter / supplier can subsequently correct the issue and request a second inspection, but Cotecna reserves the right to charge the exporter directly for the cost of the second inspection (see section 7.2.6 below)

If the rejected result is not rectified, Cotecna will issue a Non-Negotiable Report of Findings (NNRF) which will result in the importing being unable to clear the goods if the exporter proceeds to ship them.

#### **8.2.4.5 Deferred**

This is applicable when the scheduled inspection is cancelled by the exporter and not re-arranged or when the inspector is unable to arrange an inspection appointment with the place of inspection..

#### **8.2.4.6 Abortive**

This is applicable when an appointment was made but on arrival at the place of inspection, the inspection could not be performed, through no fault of the inspector. An example of this is where a container for a full container load inspection does not arrive at the specified time. The inspector is permitted to wait for one hour, after which the inspection must be aborted, and the exporter is liable to pay for a second visit to be made (see section 8.2.6 below).

### **8.2.5 Sampling**

Depending on the type of goods inspected, and whenever considered necessary by the inspector, samples may be taken which will be then subject to an appropriate analysis and will be kept for a period of 3 months. After three months they will either be returned to the exporter (provided such a request was made to Cotecna) or, in the absence of such a request, disposed of.

### **8.2.6 Cost of inspection**

Whilst the importer pays Cotecna's fees for the PSI service, Cotecna is authorized and reserves the right to recover the cost of repeated inspection visits where the goods were not available for inspection on the inspection date agreed between the exporter and Cotecna.

## **8.3 Final documentation**

After inspection, the exporter is required to submit the relevant final documentation to the Cotecna IU responsible for the PSI activities. This will allow the Report of Findings (ROF) to be issued after completion of the price analysis, and customs classification (see below)

## **8.4 Price Analysis**

Cotecna will perform a price analysis on the basis of the exporter's final documents (proforma invoice, copy of the contract, and final invoice) and in accordance with the WTO Agreement on Customs Valuation. The purpose of this is to assist with the correct calculation of the import duties to be paid by the importer.

## **8.5 Preliminary Price Opinion (PPO)**

When specifically requested by the exporter, Cotecna will undertake a verification of the price and issue a PPO in writing before physical inspection providing the following documents have been provided:

- > the Inspection Order
- > the proforma invoice and/or sales contract between the importer and exporter
- > the completed "Request for Information" (RFI) form

There are three possible outcomes which are:

- > A PPO indicating that the price is too high: exporters may withdraw from the transaction if the PSI mandate requires a reduction of the invoice value in case of over-invoicing and consequently the amount paid to the exporter would be reduced
- > A PPO indicating that the price is too low: exporters may inform importers that import duties and taxes higher than expected may have to be paid and consequently the importer may withdraw from the transaction

- > A PPO indicating that the price is acceptable: the price shall be reported in the CRF providing that the information on which the PPO has been based remains the same following the inspection

## 8.6 Customs Classification

The classification of goods with customs codes is generally based on the Harmonised Commodity Description and Coding System (commonly known as the Harmonised System) prepared by the World Customs Organisation (WCO).

The importer is required to declare the customs tariff codes for the goods they are importing, and Cotecna is responsible for checking whether the declared tariff code(s) correspond to the description given in the tariff code, on the basis of documentary evidence and where applicable the physical inspection of the goods. The purpose of this exercise is to assist with the correct calculation of the import duties to be paid by the importer.

## 8.7 Clean Report of Findings

Upon completion of the above activities and after receipt of the acceptable appropriate final documentation (which varies from one PSI contract to another), a Clean Report of Findings will be issued. This document is one of the documents needed by an importer (or their representative) for the goods to be cleared.

Failure to submit acceptable final documents may result in the issuance of a Non-Negotiable Report of Findings which will prevent the importer (or their representative) from clearing the goods.

## 8.8 Certified Final Invoice

Whenever requested in the terms of a Letter of Credit, a certified final invoice (sometimes referred to as an “attested invoice”) may be necessary for the negotiation of the Letter of Credit. This consists of a Cotecna Security label being applied to an original copy of the exporter’s final invoice by the IU responsible for the PSI activities.

# 9. EXPORTER’S RIGHTS

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## 9.1 Complaint

If the exporter is not happy about any aspect of the PSI services performed, in the first instance they should submit a complaint, ideally in writing, to the Cotecna office responsible for the PSI activities.

## 9.2 Internal Appeal

If an exporter is not satisfied with the outcome of their complaint or dispute about Cotecna’s performance of the PSI service, they can submit an Internal Appeal Form. This can relate to any aspect of Cotecna’s operational performance, including valuation, classification, over invoicing assessments (where applicable), inspection delays, aborted inspections, IFR issuance delays as well as transparency issues, protection of confidential business information and conflicts of interest. The existence of this procedure is clearly stated on Cotecna’s “Request for Information” forms.

The full procedure is as follows:

- > The Manager of the Cotecna Issuing Unit which performed the PSI activities shall invite the exporter in writing to lodge a formal internal appeal and attach a copy of the Cotecna PSI Internal Appeal form (See the specimen “Cotecna PSI Internal Appeal form” at the end of this document).
- > On receipt of the fully completed form and provided all aspects of the exporter’s grievance are clear, a written response will be given to the exporter, normally within 2 working days, giving either the result

of the appeal with detailed explanation or advising that further investigation is required and that the result will follow as soon as possible but not later than 10 days after receipt of the appeal.

- > If, however, the exporter's grievance is unclear, he must be contacted immediately for clarification or be invited to re-apply.

If the exporter's appeal is unsuccessful, he can request an Independent Review.

## 9.3 Independent Review

The objective of the Independent Review is to assist exporters and Cotecna to mutually resolve disputes and is carried out in accordance with Article 4 of the WTO Agreement on Pre-Shipment Inspection. A request for an Independent Review can be submitted by the exporter or Cotecna but only two working days after an internal appeal has been raised.

The Independent Review relates to any aspect of Cotecna's operational performance, including over invoicing assessments (where applicable) and the issue of transparency, protection of confidential business information and conflicts of interest. However, it excludes valuation and classification assessments.

Application is made to an Independent Entity which is a subsidiary body of the WTO Council for Trade in Goods, located at the WTO Secretariat in Geneva, and responsible for administering the procedures for the Independent Review.

## 9.4 Further Queries or Clarification

An exporter who feels that this document does not address all matters relating to the PSI process or that further clarification is required on any PSI subject, is invited to contact Cotecna at the following e-mail or postal address: email: [cotecna.geneva@cotecna.ch](mailto:cotecna.geneva@cotecna.ch)

**Cotecna Inspection S.A.**  
**58, rue de la Terrassière**  
**P.O. Box 6155**  
**1211 GENEVA 6**  
**Switzerland**

**Tel.: +41 22 849 6900**  
**Fax: +41 22 849 6969**

**COTECNA Pre-shipment Inspection Internal Appeal Form**

<p><b>1. EXPORTER</b>  <b>Company Name:</b></p> <p><b>Address</b></p> <p><b>Telephone No.:</b>  <b>Fax No.:</b>  <b>E-mail:</b>  <b>Contact Person</b></p>	<p><b>2. EXPORTER'S COMPLAINT DISCUSSIONS</b></p> <p>Prior to completion of this form, the complaint should already have been discussed with the COTECNA office staff. Please advise COTECNA office location :</p> <hr/> <p><b>Person with whom complaint was discussed</b>  <b>Mr. / Mrs.</b></p> <hr/> <p><b>3. REFERENCE NUMBERS</b>  <b>Inspection Order Reference No.:</b>  <i>(As advised by Cotecna or Importer)</i></p> <hr/> <p><b>Contract/Order/Proforma Invoice/Final Invoice No.</b></p> <p><i>(Delete as applicale)</i></p>
<p><b>4. DESCRIPTION OF THE GOODS</b></p>	

**If you wish to appeal that the action of COTECNA is not in accordance with the WTO Agreement on Pre-shipment Inspection, please complete Section 5 below. If not applicable, please proceed to Section 6.**

**5. NATURE OF GRIEVANCE WITH THE COTECNA OFFICE**  
*Please indicate, by marking an "x" in the appropriate box(es) below, which articles of the WTO Agreement on Pre-shipment Inspection ("API") have, in your opinion, not been complied with by the COTECNA office.*

Category	API Article No.	<input type="checkbox"/>	Category	API Article No.	<input type="checkbox"/>
• Non Discrimination	2.1	<input type="checkbox"/>	• Delays	2.15	<input type="checkbox"/>
• Site of inspection	2.3	<input type="checkbox"/>		2.16	<input type="checkbox"/>
• Standards	2.4	<input type="checkbox"/>		2.17	<input type="checkbox"/>
• Transparency	2.5	<input type="checkbox"/>	• Price Verification (For export market price: Not customs valuation purposes)	2.18	<input type="checkbox"/>
	2.6	<input type="checkbox"/>		2.19	<input type="checkbox"/>
	2.7	<input type="checkbox"/>		2.20 (a)	<input type="checkbox"/>
• Protection of Confidential Business information	2.9	<input type="checkbox"/>		2.20 (b)	<input type="checkbox"/>
	2.11	<input type="checkbox"/>		2.20 (c)	<input type="checkbox"/>
	2.12	<input type="checkbox"/>	• Appeals Procedures	2.20 (d)	<input type="checkbox"/>
• Conflict of Interest	2.14 (a)	<input type="checkbox"/>		2.20 (e)	<input type="checkbox"/>
	2.14 (b)	<input type="checkbox"/>		2.21	<input type="checkbox"/>
	2.14 (c)	<input type="checkbox"/>		2.21 (a)	<input type="checkbox"/>
				2.21 (c)	<input type="checkbox"/>

**NOTES :** If your grievance:  
 (i) Does not concern the above mentioned categories, please proceed to Section 6.  
 (ii) Concerns the above mentioned categories and also relates to PSI carried out in a WTO member country of goods for importation into a WTO member country : you are entitled to submit the dispute to an Independent Review, at least two working days after submission of this form to the COTECNA office, in accordance with Article 4 of the WTO Agreement on Pre-shipment Inspection. Further details are available from COTECNA upon request.

**COTECNA** Pre-shipment Inspection Internal Appeal Form

**6. SUMMARY of GRIEVANCE**

Please advise the facts of the case and summarize the reasons why, in your opinion, the decision or conduct of the COTECNA office is not acceptable. Please attach copies of relevant documents.

**7. PROPOSED SOLUTION TO THE GRIEVANCE**

Please state your proposed solution to the grievance

**8. EXPORTER'S DECLARATION**

I hereby declare that:

- A. I am an authorized employee of the exporter
- B. The information contained here is, to the best of my knowledge, correct

FULL NAME:  
COMPANY NAME:

POSITION:

SIGNED

DATE: \_\_\_\_/\_\_\_\_/20\_\_

Please return this form to the COTECNA office responsible for performing the Preshipment inspection activity