

Rules of Origin

Introduction

Date



Rules of Origin

- Module 1 : Origin criteria
- Module 2: Administration of Origin
- Module 3: International rules and guidance for negotiations on rules of origin

Rules of Origin

Module 1: Origin Criteria

Date



Rules of Origin – Introduction

- Rules of Origin determine ‘nationality’ of goods
- Why Rules of Origin
 - prevent trade deflection
 - keep benefits of preferential tariffs for FTA partner countries
 - Stimulate local or regional value chains
- Stringent rules of origin not always good idea
 - Less efficient (trade diversion)
 - The threat of trade deflection does not apply to most products
- Negotiators should devote adequate negotiation capacity to rules of origin
 - Many traders do not take advantage of preferential tariffs
 - Top trade obstacle highlighted by manufacturing businesses
- Each FTA has its own rules of origin resulting in proliferation in rules of origin. International rules/guidance discussed in Module 3



Origin Requirements

- **Origin criteria:** a good shall either be "wholly obtained" in a beneficiary country or, must be the result of a "substantial" or "sufficient transformation" if parts and components from other sources are used;
- **Proof of origin:** goods must carry documentary evidence that they meet the prescribed origin criteria (either a certificate or a statement/declaration of origin); and
- **Direct consignment requirements:** a good must not be altered during its transit or consignment to the preference-granting country and should, as a result, either be consigned directly (no transit) or must demonstrate that it has not been manipulated during its transportation (in case of transit)



Wholly obtained goods

- Wholly obtained or produced” in a given country: only one country enters into consideration in attributing origin
- No Materials originating from third parties should be used in their production and any use of such Materials disqualifies the goods from being "wholly obtained". This may be subject to tolerance
- Templates for wholly obtained products exist in WCO and WTO



Examples of wholly obtained products

- live animals born and raised in the Party → livestock
- animals obtained by hunting, trapping, fishing, gathering or capturing in the Party → captured wild animals
- goods obtained from live animals in the Party → eggs, honey
- plants and plant products harvested, picked or gathered in the Party → cut flowers, vegetables
- minerals and other naturally occurring substances extracted or taken in the Party → crude oil
- goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial seas of the Parties → fish
- goods obtained or produced in the Party exclusively from the wholly obtained goods → meat produced from slaughtered cattle



Substantial transformation criteria

Products that are not wholly obtained in a Party are considered to be sufficiently worked or processed when they fulfill substantial transformation criteria.

Three different substantial transformation criteria:

- 1) Change of Tariff Classification (CTC);
- 2) Specific Working or Processes;
- 3) Value Added Content



Substantial transformation criteria

1) Change of Tariff Classification method

- **CC:** Change in Chapter – The originating status is conferred to a good that is classified in a different HS chapter than the non-originating inputs.
- **CTH:** Change of tariff Heading – The originating status is conferred to a good that is classified in a different HS heading than the non-originating inputs.
- **CTSH** Change of tariff Sub Heading – The originating status is conferred to a good that is classified in a different HS subheading than the non-originating inputs



Change of Tariff Classification method: Example

- In FTA A, the rules of origin for toasted bread is: “A change to subheading 1904.10 to 1905.40 from any chapter. This is the “CC” type.
→ The butter (HS Chapter 4) and flour (HS Chapter 11) to make the toasted bread could be non-originating.
- In FTA B, the rules of origin for toasted bread is: “CC except from Chapter 11”. This means that the flour to produce the toasted bread must be originating and cannot be imported from a non-party.



Change of Tariff Classification method: Advantages and Disadvantages

- Advantages
 - Permits the precise and objective formulation of the conditions determining the origin, through the usage of Harmonized System
 - A manufacturer will normally have no difficulty in furnishing data establishing that the goods do in fact meet the conditions laid down.
- Disadvantages
 - Preparation of lists of exceptions is often difficult, and be kept up to date to keep abreast of technical developments and economic conditions.
 - FTA parties should adopt the same goods nomenclature as a basis for their respective tariffs and apply it uniformly.
 - May need update when HS is updated



Same requirement may be expressed by different legal formulations – Examples of decorative plastic flowers (67.0210)

- EU-Canada (2017): A change from any other heading
- SADC (2001): Manufacture from materials of any heading except that of the product.
- EFTA-Mexico (2001): Manufacture in which all the materials used are classified within a heading other than that of the product.
- China-Korea (2015): CTH
- Trans-Pacific Strategic Economic Partnership (2006): A change to heading 67.01 through 67.04 from any other heading, including another heading within that group.



Substantial transformation criteria

2) Specific Working or Processes

- Generally expressed by using general lists describing each product's technical manufacturing or processing operation regarded as sufficiently important ("qualifying processes").
- Disadvantages
 - Technically complicated and associated with over restrictive rules of origin.
 - Technology and scientific developments in manufacturing products may render rules of origin based on specific working or processing rapidly obsolete.
- Advantages
 - More understandable to business
 - Positive experience in the areas such textile and clothing, chemicals, diamonds.



Specific Working or Processes: Example

- HS 71.02 = “Diamonds, whether or not worked, but not mounted or set”
- An example of rules of origin for “Worked precious or semi-precious stones” (classified in 71.02, 71.03, and 71.04) could be manufactured from unworked precious or semi-precious stones, for instance.
- In such a case, a Producer of polished diamonds classified in Heading 71.02 can import rough diamonds from a Third Party for polishing.
- The polishing of rough diamonds would then be considered a substantial process and the polished diamonds can be regarded as originating in the Party where the polishing took place.



Substantial transformation criteria

3) Value Added Content

- Value Added Content rule, value content (RVC), value-added rule, ad valorem rule, or ad valorem percentage criterion.
- Refers to the value added in the territory of FTA countries expressed as a percentage of the pre-defined value of the final product. The criterion can be expressed in two different ways
 - A minimum requirement for local content / build-up method.
 - Example of formula: $\text{MIN} (\text{Value of locally produced materials} + \text{direct labour \& overheads} + \text{profit}) \text{ divided by FOB} \times 100\%$
 - Maximum allowance for non-originating inputs / build-down method
 - Example of formula: $\text{MAX} (\text{Value of non-originating materials}) \text{ divided by FOB value} \times 100\%$



Value Added Content – Advantages and Disadvantages

- Advantages
 - Value of constituent materials imported or of undetermined origin can be established from commercial records or documents.
 - Where the value of the exported goods is based on the ex-works price or the price at exportation – can be ascertained
- Disadvantages
 - Borderline cases
 - Fluctuating world market prices for raw materials and currency fluctuations.
 - Build up method: cost of manufacture or total cost of products used often difficult to establish and prone to disputes .
- When the ad valorem content rule is used, the preferred method is the build-down method



The Issue of Cost of Freight and Insurance in Customs Value of Non-originating and Originating Materials

- Landlocked and island countries, especially developing countries, may be facing disproportionate disadvantages in transport costs when they are using imported inputs in the manufacturing of finished products.
- Definition of customs value in the context of ad valorem calculation methodology may be distinct from the definition of customs value for duty collection since they serve different purposes:
 - (a) customs value to define value of materials for origin purposes
 - (b) customs value as a basis to assess duty collection.
- Parties may adopt provisions drawing from the most recent best practices adopted in modern free-trade agreements, allowing the deduction of such costs from the ad valorem calculation methodology.



Cost of Freight and Insurance in Customs Value of Non-originating and Originating Materials: Example

- A manufacturer based in Lusaka, Zambia manufactures steel frames using imported steel tubes and wants to sell them to Zimbabwe.
- Applicable rule of origin: 70% allowance of non-originating inputs.
- Steel tubes from India: 10,000 USD
- Sales of steel frames to Zimbabwe: 16,000 USD.
- $10,000 / 16,000 = 62.5\%$, below 70 %. Steel frames are originating
- However, if the value of non-originating material is based on a CIF basis, the cost of insurance and freight from India to Lusaka – assume 1,000 USD for ocean freight and 2,500 USD for inland transport – has to be added to the cost of purchasing the container of steel tubes.
- $10,000 + 1,000 + 2,500 = 13,500$ USD, > 70% of exworks price of 16,000 USD and is therefore **not** originating.



Exceptions to the substantial transformation criteria

There are several exceptions to substantial transformation, the major ones that could be distinguished are

- (i) Non-qualifying operations
- (ii) De minimis
- (iii) Cumulation.



Non-qualifying operations

Non-qualifying operations are operations that do not confer origin. This is also referred to as insufficient processing or transformation or a list of minimal operations.

These operations are considered below the threshold of sufficient production / processing and may include packaging, simple cutting, simple assembling, and simple mixing. Repackaging, dilution with water, and similar minor processes also usually do not cause a substantial transformation.



De minimis

- Relaxation of the rules of origin under certain conditions.
- Allows a small amount of non-originating materials to be used in the production of the good without affecting its originating status.
- De minimis is usually applied in the context of the change of tariff classification rule of origin as its utilisation under the value-added criterion is prohibited by definition: de minimis threshold cannot be used to increase the value-added threshold.

Examples

- Tomato ketchup (HS 2103.20: CC except from chapter 7 or 20). If value of onion (in HS Chapter 7) is lower than the designated percentage compared with the value of tomato ketchup, it can be qualified as an originating good by applying the de minimis rule.



Cumulation

- The basic concept of cumulation is to consider an originating material of another country as an originating material of the Party in which the production of a good takes place. This concept is sometimes also referred to as accumulation. Cumulation cannot be carried out in case of non-qualifying operations.
- There are three types of cumulation used across FTAs:
 - Bilateral cumulation
 - Diagonal cumulation
 - Full cumulation



Negotiating Rules of Origin – Some Issues to Consider

- Rules of origin need a conducive overall negotiation context.
- Negotiations on rules of origin should include trade officials, customs officials, and the private sector.
- The same substantial rule of origin could be expressed by different substantial transformation criteria.
- Technical analysis can inform negotiations on rules of origin.
- Setting the level of percentages for value added can be tricky
- Asymmetric rules of origin in FTAs between more and less economically advanced countries.
- WTO outcomes, including the outcome of the unadopted WTO Harmonization Work Programme offer valuable technical solutions (see module 3)

Rules of Origin

Module 2: Administration of Rules of Origin

Date



Administration of Rules of Origin – Introduction

- Administration of rules of origin refers to provisions or rules that enable the implementation of these substantive rules of origin. Sometimes these are referred to as rules of origin procedures.
- Five elements:
 1. Proof of origin
 2. Direct consignment conditions
 3. Supplementary provisions for the documentary evidence of origin
 4. Origin verification procedures
 5. Other supporting institutional arrangements.



Administration of Rules of Origin

1) Proof of Origin

- Each FTA contains provisions that detail the type of documentation that needs to be provided to claim preferential tariffs under an FTA. Proofs of origin are official documents that confirm the origin of the good based on the requirements under a specific FTA.
- Types of certification
 1. certification by a competent authority
 2. Self-certification



Self-certification

- There are significant variations in the self-certification methods adopted by different administrations.
- Four types of self-certification can be distinguished
 1. approved exporter system
 2. registered exporter system
 3. exporter-based declaration
 4. importer-based declaration



Implementation of self-certification systems

- 2019 WCO comparative study on certification of origin (209 FTAs)
 - Majority of FTAs, 67.5%, contain the option of self-certification
 - Many FTAs provide combination of certification systems which allow traders in some cases to choose the most appropriate option in their applicable FTA.
- WCO guidelines on Certification of Origin: "... self-certification of origin by a producer, manufacturer, exporter, and/or importer shall be utilized to the maximum extent possible while recognizing the specificities of the domestic business environment."



Administration of Rules of Origin

2) Direct consignment requirements

- Direct consignment refers to the obligation that goods being granted preferential tariffs must be transported directly from the country claiming preferential treatment to the country granting preferences is a common requirement in free trade agreements.
- Different terms are used to refer to this obligation. Agreements refer most commonly to "direct shipment", "direct consignment", "direct transportation" or "transshipment".
- The direct consignment provision mitigates the risk of preferences being abused. It is not possible, however, to enforce this provision strictly due to realities of international freight transportation and distribution.



Impact of traditional direct consignment requirements

- Majority of administrations require documentary evidence of non-manipulation during the transit in the territory of the third country and that the goods have not entered the customs territory of the third country.
- Such direct consignment rule may be detrimental for a country that does not have a favourable geographical location or is far from commercial routes.
- In a study by WTO, the underutilization rate for landlocked LDCs was 14% vs 29% for LDCs with sea access. In other words, landlocked countries are not utilizing their tariff preferences on account of the direct consignment rules.



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Other direct consignment rules

- Back-to-Back or Replacement Certificates
- The inclusion of a non alteration clause



Administration of Rules of Origin

4) Origin verification procedures

- Policing of compliance with rules of origin
- As the origin verification is initiated by the customs authority of the importing country and relates to the goods exported from and produced in the territory of another party, origin verification provisions often clarify the scope of cooperation between parties and mutual assistance throughout the process.
- Such provisions can also be part of mutual administrative assistance agreements or MAA agreements which could be part of the FTA or concluded as a side agreement.



Administration of Rules of Origin

4) Origin verification procedures

- Policing of compliance with rules of origin
- As the origin verification is initiated by the customs authority of the importing country and relates to the goods exported from and produced in the territory of another party, origin verification provisions often clarify the scope of cooperation between parties and mutual assistance throughout the process.
- Can also be part of mutual administrative assistance (MAA) agreement
- 4 types of non-mutually exclusive verification methods: administrative cooperation, direct enquiries, site visits, and accounting audits.
- Possible agreements with trade and transit hubs regardless of whether there is an FTA in place with such trade and transit hub countries.
- Penalties



Administration of Rules of Origin

5) Other supporting institutional arrangements

Examples of other supporting institutional arrangements:

- Publication of advance rulings, including on rules of origin.
- Establishment of an FTA Committee on Rules of Origin
- A review provision on rules of origin
- Provisions on the calculation and exchange of information on preference utilization rates.
- Publication and maintenance of a manual to enable uniform interpretation and application of Rules of Origin in FTA parties.

Rules of Origin

**Module 3: International rules and guidance
for negotiations on rules of origin**

Date



International rules and guidance for negotiations on rules of origin – introduction

Two intergovernmental organisations active in this area:

- World Customs Organisation (WCO)
- World Trade Organisation (WTO)

WCO:

- Harmonized System (HS)
- Revised Kyoto Convention (RKC)
- WCO manuals

WTO:

- Agreement on Rules of Origin
- Harmonization Work Programme
- WTO Decisions on Preferential Rules of Origin for Least-Developed Countries



International rules and guidance for negotiations on rules of origin – WCO

- The Harmonized System (HS) Convention
 - Harmonizing the description, classification, and coding of goods in international trade
 - Updated every 5 years, current version HS2022
- Revised Kyoto Convention (RKC), Specific Annex K
 - Acceptance of Specific Annexes and Chapters of the RKC is optional and at the Contracting Parties' discretion
 - Rules in the Chapters are a combination of Standards and Recommended Practices. As the name suggests, Recommended Practices are not legally binding.
 - Annex K is to be reviewed
 - Basic principles and tenets that may be found in many protocols of rules of origin attached to trade agreements



Revised Kyoto Convention, Specific Annex K, Chapter 1 (origin criteria)

- RKC states that goods produced wholly in a country shall be taken as originating in that country, and it provides a list of such products.
- Where two or more countries have taken part in the production of the goods, the origin of the goods should be determined according to the substantial transformation criterion.
- The RKC mentions two methods for defining substantial transformation: change of tariff heading and the ad valorem percentage rule. It does NOT contain the other method of defining substantial transformation, specific working, or processing. This shows the need for an update of the RKC.
- At any rate, a lesson learned from the Revised Kyoto Convention is that the ad valorem percentage criterion is not the ideal criterion for drafting rules of origin.



Revised Kyoto Convention, Specific Annex K, Chapter 1 (ad valorem percentage criterion/value added content rule)

- An important recommended practice in the RKC relates to the calculation of the ad valorem percentage criterion to determine substantial transformation
- According to the RKC when the ad valorem percentage criterion is used, the preferred method is for the non-originating materials to adopt the customs value (as a numerator) and for the goods produced to adopt the ex-works price (as a denominator).
- In FTA negotiations the valuation of non-originating imports has been a hot button issue.



Revised Kyoto Convention, Specific Annex K, Chapter 1 (direct transport rule)

- RKC recommended practice on the direct transport rule can be useful for developing countries, in particular those that are landlocked.
- “Where provisions requiring the direct transport of goods from the country of origin are laid down, derogations therefrom should be allowed, in particular for geographical reasons (for example, in the case of landlocked countries) and in the case of goods which remain under Customs control in third countries (for example, in the case of goods displayed at fairs or exhibitions or placed in Customs warehouses).
- Not uncontested as some countries may consider that direct transport requirement should not be a main rule, but the requirement for instance of non-alteration during transport regardless of whether such transport was direct or indirect.



RKC Annex K Chapter 2 (documentary evidence)

Chapter 2 – documentary evidence. Only existing multilateral text on administration and certification on rules of origin. It contains, among other things, the following standards and recommended practices:

- Documentary evidence of origin only for application of preferential customs duties, or economic or trade measures.
- Documentary evidence not required for small consignments, goods granted temporary admission, goods in transit,
- Documentary evidence shall be required in case of suspected fraud.
- Use of model form of a certificate of origin.
- The certificate of origin shall also be printed in English or French.
- No translation of the particulars given in certificates of origin required.
- Sanctions against any person who prepares or causes to be prepared a document containing false information



RKC Annex K Chapter 3 (verifications of proof of origin)

- Chapter 3 – verifications of proof of origin between Contracting Parties of the RKC. Amongst others, it says that,
 - The competent authority of the Contracting Party which has received a request for control need not comply with it if the competent authority of the requesting Contracting Party would be unable to furnish that assistance if the positions were reversed.
 - “Any competent authority receiving a request for control from a Contracting Party having accepted this Chapter shall reply to the request after having carried out the necessary controls itself or having had the necessary investigations made by other administrative authorities or by bodies authorized for the purpose.”
 - Requests should be made within a year after the relevant document was produced.
 - Replies should be furnished within 6 months.
 - A request for control shall in principle not prevent the release of the goods, except if they are subject to import prohibitions or restrictions and there is no suspicion of fraud.



WCO guides and manuals

- Substantive rules of origin:
 - Rules of Origin – Handbook:
 - Comparative Study on Preferential Rules of Origin:
 - WCO Origin Database
- Origin certification:
 - World Trend in Preferential Rules of Origin Certification and Verification
 - Comparative Study on Certification of Origin
 - WCO Guidelines on Origin Certification
 - Study on the Digitalization of the Certificate of Origin.
- Harmonized System and Rules of Origin:
 - Study on the use of “Change of Tariff Classification-based rules” in Preferential Rules of Origin
 - Guide for Technical Update of Preferential Rules of Origin



International rules and guidance for negotiations on rules of origin – WTO

- General Agreement on Tariffs and Trade (GATT)
- Agreement on Rules of Origin (ARO)
- Harmonized Work Programme
 - Most recent outcome has been consolidated in a 314 page text document, available as WTO document G/RO/W/III/Rev.6
 - While the Harmonized Work Programme concerns non-preferential rules of origin several aspects of the unadopted outcomes may inform FTA negotiations.
 - Much of the technical innovation in drafting rules of origin that emerged during the Harmonized Work Programme later found its way into the rules of origin protocols in free-trade areas (FTAs).



WTO Harmonized Work Programme and FTA negotiations

Examples where the draft outcome may inform FTA negotiations:

- Definitions: for terms such as “material”, “originating material” and “non-originating material”
- Rules on the origin of packing and packaging materials and containers.
- Rules on accessories and spare parts and tools.
- Rules on the origin of “neutral elements”
- List of minimal operations and processes that cannot confer origin.
- Definition of “wholly obtained goods”, which elaborated a bit on the list of the Revised Kyoto Convention
- Rules on interchangeable goods and materials.
- Rules of origin on fish products.
- Many other suggested product-specific rules of origin



Common Declaration with regard to Preferential Rules of Origin (Annex II ARO)

- Annex 2 of the WTO Agreement on Rules of Origin contains some disciplines for preferential rules of origin, which is titled “Common Declaration with regard to Preferential Rules of Origin”.
- The Declaration defines “preferential rules of origin” as those laws, regulations, and administrative determinations of general application applied by any Member to determine whether goods qualify for preferential treatment under contractual or autonomous trade regimes leading to the granting of tariff preferences going beyond the application of paragraph 1 of Article I of GATT 1994. Article I of GATT deals with the Most Favoured Nation treatment.



Common Declaration with regard to Preferential Rules of Origin (Annex II ARO) – substantive requirements

What are the substantive requirements of the Common Declaration in the area of preferential rules of origin?

1. General guidance on the drafting of substantial transformation criteria.
2. Preferential rules of origin should be based on a positive standard
3. Laws, regulations, judicial decisions, and administrative rulings of general application relating to preferential rules of origin must be published “promptly in such a manner as to enable governments and traders to become acquainted with them”
4. Advance rulings on rules of origin may be requested. To be issued within 150 days
5. Notification requirements.



WTO Decisions on Preferential Rules of Origin for Least-Developed Countries

- Annex F of the 2005 Hong Kong Ministerial Declaration: Least Developed Countries should be able to avail of non-reciprocal preference schemes covering at least 97 percent of tariff lines, to be extended by developed countries and developing countries in a position to do so.
- Decision left opens the issue of rules of origin for such schemes. It was agreed that “preferential rules of origin applicable to imports from LDCs are transparent and simple and contribute to facilitating market access
- Further operationalized in subsequent Ministerial Decisions on Preferential Rules of Origin for Least-Developed Countries in 2013 and 2015. They provide guidance, agreed by the entire WTO Membership, on several aspects of rules of origin



WTO Decisions on Preferential Rules of Origin for Least-Developed Countries: key aspects (1)

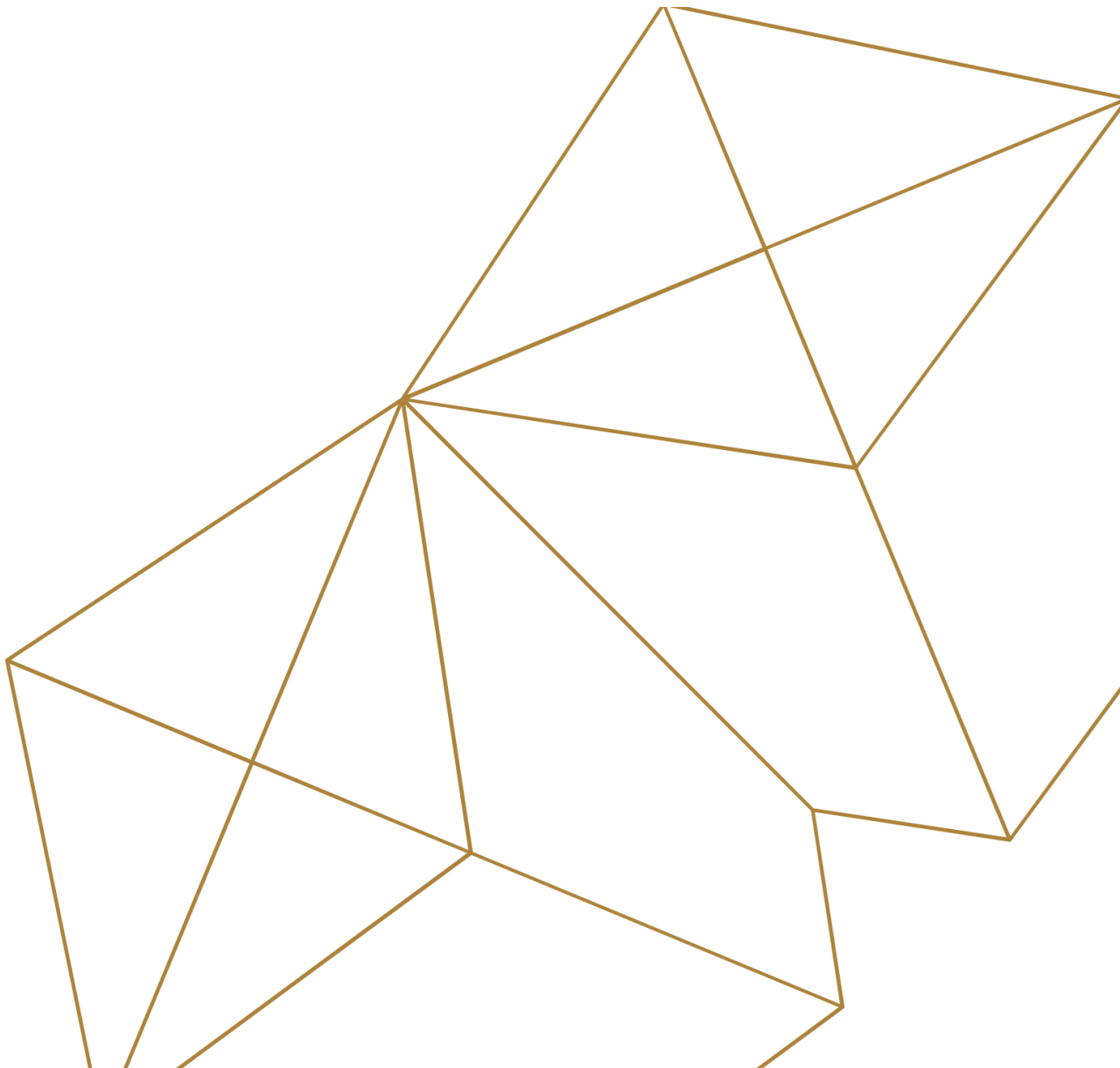
- Rules based on the ad valorem percentage criterion to determine substantial transformation.
 - Based on the value of non-originating materials (VNOM)
 - Allow Up to 75 percent of foreign inputs.
- Treatment of freight, insurance, and international transportation: exclusion of such costs when calculating value of foreign inputs.
- Rules based on a change of tariff classification criterion
 - As principle, allow for a simple change of tariff (sub) heading
 - Use of tolerance allowances
- Rules based on manufacturing or processing
- Avoiding combination of criteria and encourage alternative criteria
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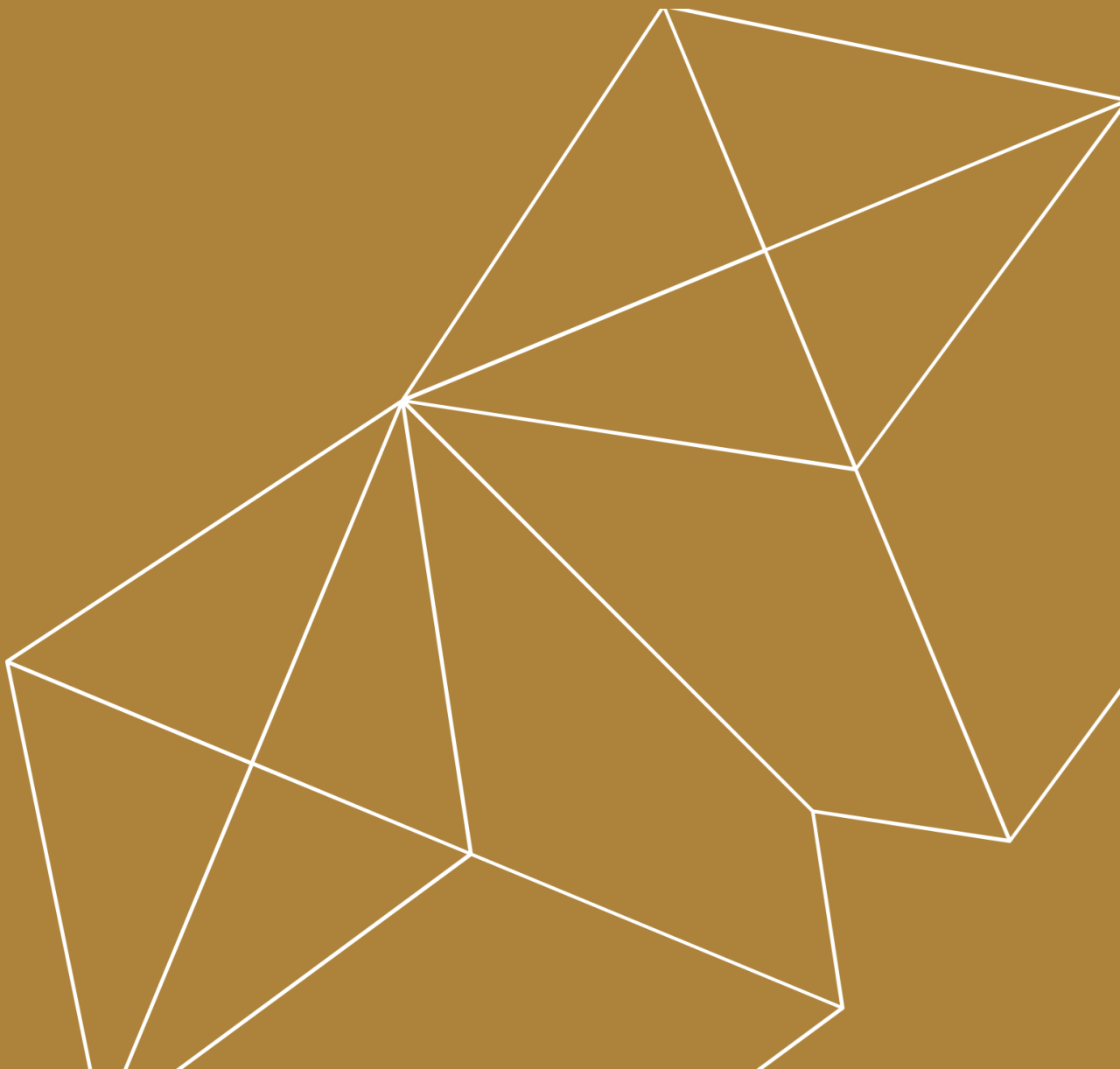
WTO Decisions on Preferential Rules of Origin for Least-Developed Countries: key aspects (2)

- Cumulation with other LDCs or other developing countries in a regional grouping should be considered
- On documentary requirements,
 - Refrain from requiring a certificate of non-manipulation for products originating in a LDC but shipped across other countries unless there are concerns regarding transshipment, manipulation, or fraudulent documentation.
 - With regard to certification of rules of origin, whenever possible, recognize self-certification, and minimize documentation requirements for small consignments
 - Mutual customs cooperation and monitoring could complement compliance and risk-management measures

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Divider



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