

**CUSTOMS TARIFF (DETERMINATION OF ORIGIN OF GOODS UNDER  
THE PREFERENTIAL TRADE AGREEMENT BETWEEN THE  
GOVERNMENTS OF THE REPUBLIC OF INDIA AND THE REPUBLIC OF  
KOREA) RULES, 2009.**

[Notification No. 187/2009- CUS (N.T.) dated 31-12-2009 incorporating Corrigendum  
dated 10.11.2014]

G.S.R. ... (E).– In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely:-

**1. Short title and commencement.**-(1) These rules may be called the Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of the Republic of India and the Republic of Korea) Rules, 2009.

(2) They shall come into force on the 1<sup>st</sup> day of January, 2010.

**2. Definitions.**-(1) In these rules, unless the context otherwise requires,-

- (a) “agreement” means the Preferential Trade Agreement between the State parties;
- (b) “carrier” means any vehicle for transportation by air, sea, and land;
- (c) “CIF value” means the price actually paid or payable to the exporter for a good including the cost of the good, insurance, and freight necessary to deliver the good to the named port of destination and the valuation shall be made in accordance with the customs valuation agreement;
- (d) “customs authority” means, unless the context otherwise requires, the authority that is responsible under the law of a State party, for the administration and application of customs laws and regulations;
- (e) “customs valuation agreement” means the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994, contained in Annex 1A to the WTO Agreement;
- (f) “determination of origin” means a determination as to whether a good qualifies as an originating good in accordance with these rules;
- (g) “FOB value” means the price actually paid or payable to the exporter for a good when the good is loaded onto the carrier at the named port of exportation, including the cost of the good and all costs necessary to bring the good onto the carrier and the valuation shall be made in accordance with the customs valuation agreement;
- (h) “good” means any merchandise, product, article or material;
- (i) “Harmonised System” means the nomenclature of the Harmonised Commodity Description and Coding System defined in the International Convention on the Harmonised Commodity Description and Coding System including all legal notes thereto, as adopted and implemented by the State parties in their respective tariff laws;
- (j) “identical goods” means goods that are same in all respects, including physical characteristics and quality, irrespective of minor differences in appearance that are not relevant to a determination of origin of the goods under these rules;

(k) “indirect materials” means goods used in the production, testing or inspection of a good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of a good including,-

(i) fuel and energy;

(ii) tools, dies and moulds;

(iii) parts including spare parts and materials used in the maintenance of equipment and buildings;

(iv) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;

(v) gloves, glasses, footwear, clothing, safety equipment and supplies;

(vi) equipment, devices and supplies used for testing or inspecting the good;

(vii) catalysts and solvents; and,

(viii) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

(l) “materials” means ingredients, raw materials, parts, components, sub-assemblies and goods that are used in the production of another good and physically incorporated into another good;

(m) “non-originating materials used in production” means any materials whose country of origin is other than the State parties to the agreement and any materials whose origin cannot be determined;

(n) “originating materials” means materials that qualify as originating under these rules;

(o) “packing materials and containers for shipment” means goods used to protect a good during its transportation, other than those containers or materials that are used for its retail sale;

(p) “State party” means the Republic of India or the Republic of Korea;

(q) “producer” means a person who grows, mines, raises, harvests, fishes, reproduces and breeds, traps, hunts, manufactures, processes, assembles or disassembles a good;

(r) “production” means method of obtaining goods including growing, raising, mining, extracting, harvesting, fishing, producing, reproducing and breeding, trapping, gathering, collecting, hunting and capturing, manufacturing, processing, assembling or disassembling a good;

(s) “simple”, in reference to the processes or operations on goods, generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity;

(t) “used” means utilised or consumed in the production of goods; and,

(u) “WTO” means the World Trade Organisation.

**3. Originating goods.-** (1) For the purposes of these rules, goods shall be deemed to have originated, if they are consigned according to rule 14 and conform to the following conditions, namely:-

- (a) goods wholly obtained or produced in the territory of the exporting State party as specified in rule 4; or,
- (b) goods not wholly obtained or produced in the territory of the exporting State party, provided that, they are eligible as specified in rule 5.

(2) The goods which conform to the conditions under sub-rule (1) shall be eligible for preferential tariff treatment.

**4. Goods wholly obtained or produced.-** For the purposes of clause (a) of sub-rule (1) of rule 3, the following goods shall be considered as being wholly obtained or produced in the territory of a State party, namely:-

- (a) raw or mineral goods extracted from its territory;
- (b) plants and plant products harvested, picked or gathered after being grown there;
- (c) live animals born and raised there;
- (d) goods obtained from animals referred to in clause (c);
- (e) goods obtained by hunting or trapping within the land territory, or fishing or aquaculture conducted within the internal waters or within the territorial sea of the State party;
- (f) goods of sea-fishing and other goods taken from the sea outside the territorial sea of a State party by vessels registered or recorded with a State party and flying its flag;
- (g) goods produced on board factory ships from the goods referred to in clause (f), provided that such factory ships are registered or recorded with a State party and fly its flag;
- (h) goods taken by a State party or a person of a State party from the seabed or beneath the seabed outside territorial sea of a State party:

Provided that the State party has rights to exploit such seabed or beneath the seabed in accordance with the 1982 United Nations Convention on the Law of the Sea;

- (i) articles collected there, including waste and scrap derived from production there, which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts or raw materials, or for recycling purposes; and,
- (j) goods produced there exclusively from goods referred to in clauses (a) to (i) or from their derivatives, at any stage of production.

**5. Goods not wholly obtained or produced.-** (1) For the purpose of clause (b) of sub-rule (1) of rule 3, goods shall be considered as originating,-

(a) when such goods satisfy the criteria under the Product Specific Rules provided in the Annexure-I to the rules;

(b) when, except for goods covered under clause (a),-

- (i) the regional value content of the goods is not less than thirty five per cent. of the FOB value of the goods ascertained as under,-

FOB value – Value of non-originating materials as per sub-rule (2)

Regional Value Content = ----- x  
100;

FOB value

and,

(ii) the goods have undergone a change in tariff classification in a sub-heading at the six digit level of the Harmonised System from the tariff classification in which all the non-originating materials used in their manufacture are classified:

Provided that the final process of manufacturing is performed within the territory of the export State party:

Provided further that any good that does not undergo a change in tariff classification pursuant to this sub-rule and the Annexure-I to the rules in the final process of production shall be considered as originating if,-

(a) for goods except for those falling within Chapter 1 to Chapter 14 and Chapter 50 to Chapter 63 of the Harmonised System, the value of all non-originating materials used in its production, which do not undergo the required change in tariff classification, does not exceed ten per cent. of the FOB value of the good;

(b) for goods falling within Chapter 50 to Chapter 63 of the Harmonised System, the total weight of non-originating basic textile materials used in its production, which do not undergo the required change in tariff classification, does not exceed seven per cent. of the total weight of all the basic textile materials used;

(c) the good meets all other applicable criteria set forth in these rules for qualifying as an originating good; and,

(d) the value of such non-originating materials shall be included in the value of non-originating materials for any applicable regional value content requirement for the good.

(2) The value of the non-originating materials used in the production of a good shall be,-

(a) for materials whose country of origin is other than the State parties to the agreement, the CIF value; or,

(b) for materials whose origin cannot be determined, the earliest price as ascertained to have been paid for in the territory of the State party where the working or processing takes place, in accordance with the customs valuation agreement.

*Explanation 1:-*For the purpose of calculation of value of the non-originating materials, the following expenses shall not be included, and if already included in such value, such expenses shall be deducted, namely:-

(a) inland transportation costs incurred to transport the materials to the location of the producer; and,

(b) duties, taxes and customs brokerage fees on the material paid in the territory of one or both of the State parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duties or taxes paid or payable;

*Explanation 2:-* For the purpose of calculation of regional value content of goods, if the material does not satisfy the requirements of sub-rule (1), the non-qualifying value of the material shall be that proportion which cannot be attributed to one or both of the State parties, provided that the requirements of rule 8 at each stage of value accumulation are satisfied;

*Explanation 3:-* For the purposes of these rules the basis for tariff classification is the Harmonised System;

*Explanation 4:-* In applying the customs valuation agreement for the determination of the origin of a good,-

(a) the principles of the customs valuation agreement shall apply to domestic transactions, with such modifications as may be required by the circumstances, as would apply to International transactions;

(b) the provisions of these rules shall take precedence over the customs valuation agreement to the extent of any difference; and,

(c) the definitions in rule 2 shall take precedence over the definitions in the customs valuation agreement to the extent of any difference.

*Explanation 5:-* All costs referred to in these rules shall be recorded and maintained in accordance with the generally accepted accounting principles applicable in the territory of the State party in which the good is produced.

*Exception.-* The provisions of this rule shall not apply in case of goods exempted from the principle of territoriality under rule 13.

**6. Indirect materials.-**The origin of the indirect materials shall not be taken into account for determining the origin of a good in a State party.

**7. Non-qualifying operations.-**(1) Notwithstanding any provision contained in these rules, a good shall not be considered to have satisfied the requirements for an originating good referred to in rule 5 merely by reason of going through the following operations or processes namely:-

(a) preserving operations to ensure that the products remain in good condition during transport;

(b) changes of packaging or packing, and breaking-up and assembly of packages;

(c) washing, cleaning or removal of dust, oxide, oil, paint or other coverings;

(d) simple painting and polishing operations;

(e) sifting, screening, sorting, classifying, grading or matching, including the making-up of sets of articles;

(f) simple combining operations, labeling, pressing, cleaning or dry cleaning, packaging operations, or any combination thereof;

(g) cutting to length or width and hemming, or stitching or over locking of fabrics which are readily identifiable as being intended for a particular commercial use;

(h) trimming and joining together, whether performed in combination or not, by sewing, looping, linking or attaching accessory articles such as straps, bands, beads, cords, rings and eyelets;

- (i) one or more finishing operations on yarns, fabrics or other textile articles, such as bleaching, waterproofing, decanting, shrinking, mercerizing, or similar operations;
- (j) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (k) operations to colour sugar or form sugar lumps;
- (l) peeling, stoning and unshelling;
- (m) unflaking, crushing, squeezing, slicing, macerating and removal of bones;
- (n) sharpening, simple grinding or simple cutting and repackaging;
- (o) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (p) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (q) simple mixing of products, whether or not of different kinds;
- (r) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (s) simple testing or calibrations;
- (t) mere dilution with water or another substance that does not materially alter the characteristics of the goods;
- (u) slaughtering of animals; or
- (v) a combination of two or more operations referred to in clauses (a) to (u).

(2) All operations carried out in the territory of a State party on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of sub-rule (1).

*Explanation:-* For the purposes of this rule,-

- (a) “preserving operations” include drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt or sulfur dioxide, removal of damaged parts, and like operations;
- (b) “simple mixing” generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity but does not include chemical reaction which is a process, including a biochemical process, resulting in a molecule with a new structure by breaking intra-molecular bonds and by forming new intra-molecular bonds, or by altering the spatial arrangement of atoms in a molecule.

**8. Accumulation.-** Where the originating material from the territory of a State party are incorporated in the production of a good in the territory of the other State party such material shall be considered to originate in the territory of the other State party.

**9. Accessories, spare parts and tools.-** Any accessories, spare parts or tools delivered with a good that form part of the standard accessories, spare parts or tools of the good, shall be treated as originating goods if the good is an originating good, and shall not be taken into account in

determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification:

Provided that,-

- (a) the accessories, spare parts or tools are not invoiced separately from the good;
- (b) the quantities and value of the accessories, spare parts or tools are standard trade practice for the good in the domestic market of the exporting State party; and,
- (c) if the good is subject to a regional value content requirement, the value of the accessories, spare parts, or tools shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

**10. Packing materials and containers for retail sale.-** For the purposes of these rules, any packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, not be taken into account in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification, and, if the good is subject to a regional value content requirement, the value of such packaging materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

**11. Packing materials and containers for shipment.-** For the purposes of these rules, any packing materials and containers in which a good is packed for shipment shall not be taken into account in determining whether,-

- (a) the non-originating materials used in the production of the good have undergone an applicable change in tariff classification; and,
- (b) the good satisfies a regional value content requirement.

**12. Fungible materials.-**(1) Where identical and interchangeable originating and non-originating materials are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage:

Provided that where the producer is facing considerable costs or material difficulties in keeping separate stocks of identical and interchangeable originating and non-originating materials used in the manufacture of a product, the “accounting segregation” method may be applied:

Provided further the accounting method shall be recorded, applied and maintained in accordance with generally accepted accounting principles applicable in the territory of the State party in which the product is manufactured and such method chosen shall,-

- (a) permit a clear distinction to be made between originating and non-originating materials acquired whether kept in stock or not; and,
- (b) guarantee that no more products receive originating status than would be the case if the materials had been physically segregated.

*Explanation:-* For the purposes of this rule,-

- (a) “fungible materials” means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes;and,

(b) “generally accepted accounting principles” means recognised consensus or substantial authoritative support given in the territory of a party with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements and may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures.

**13. Principle of territoriality.**-(1) Except as provided for in rule 8, the conditions for acquiring originating status set out in rules 3 to 12 shall be fulfilled without interruption in a State party.

(2) Except as provided for in rule 8, an originating product exported from a State party to a State non-party shall, when returned, be considered to be non-originating unless it can be demonstrated to the satisfaction of the customs authority in accordance with laws and regulations of the importing State party that,-

(a) the returning product is the same as that exported; and,

(b) the returning product has not undergone any operation beyond that necessary to preserve it in good condition while being exported:

Provided that notwithstanding anything contained in this rule, the acquisition of originating status in accordance with the conditions set out in rules 3 to 12 shall not be affected by working or processing carried out in the area agreed by both State parties in the exchange of notes on materials exported from the State party concerned and subsequently re-imported there, provided that the conditions set out in Annexure-II to the rules are fulfilled.

**14. Direct Consignment.**-(1) The preferential tariff treatment under the agreement shall be applied to a good satisfying the requirements of these rules and which is transported directly between the territories of the exporting State party and the importing State party.

(2) Notwithstanding anything contained in sub-rule (1), a good of which transport involves transit through one or more intermediate third countries, other than the territories of the exporting State party and the importing State party, shall be considered to be consigned directly:

Provided that,-

(a) the goods have not entered into trade or consumption there;

(b) the goods have not undergone any operation there other than unloading and reloading or any operation required to keep it in good condition; and,

(c) the goods have remained under the control of the customs authority in the country of transit.

**15. Certificate of origin.**- The goods eligible for preferential treatment under the agreement shall be supported by a Certificate of Origin issued by an authority designated by the Government of the exporting State party and notified to the other State party as specified in the Annexure-IV to the rules and in accordance with the detailed operational certification procedures for implementation of these rules as specified in Annexure-III to the rules and in the format specified in the Annexure-V to the rules.

[F. No. 467/45/2006-Cus.V/ICD (Pt. – III)]

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## **Annexure-I**

(See rule 5)

### **Product Specific Rules**

#### **PART-I**

For the purposes of this annexure,-

1. The following definitions apply:

- (a) the “product specific rules” in this Annexure are structured on the basis of the Harmonised System, including its General Interpretative Rules, Section Notes and Chapter Notes;
- (b) “chapter” means a chapter of the Harmonised System;
- (c) “heading” means the first four digits in the tariff classification number under the Harmonised System;
- (d) “sub-heading” means the first six digits in the tariff classification number under the Harmonised System; and,
- (e) “rule” means, unless the context otherwise requires, a product specific rule.

2. The specific rule, or specific set of rules, that applies to a particular heading or sub-heading is set out immediately adjacent to the heading or sub-heading.

3. A requirement of a change in tariff classification applies only to non-originating materials.

4. Where a specific rule of origin is defined using the criterion of a change in tariff classification, and the rule is written to exclude tariff provisions at the level of a chapter, heading or sub-heading of the Harmonised System, each State party shall construe the rule of origin to require that materials classified in those excluded provisions be originating for the good to qualify as originating.

PART-II

<p><b>Chapter 1</b></p> <p><b>Live Animals</b></p> <p>01.01-01.06</p> <p>All the animals of Chapter 1 shall be wholly obtained.</p>
<p><b>Chapter 2</b></p> <p><b>Meat and Edible Meat Offal</b></p> <p>02.01-02.10</p> <p>Manufacture in which all the materials of Chapter 1 and 2 used are wholly obtained.</p>
<p><b>Chapter 3</b></p> <p><b>Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates</b></p> <p>03.01-03.07</p> <p>Manufacture in which all the materials of Chapter 3 used are wholly obtained.</p>
<p><b>Chapter 4</b></p> <p><b>Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included</b></p> <p>04.01-04.10</p> <p>Manufacture in which all the materials of Chapter 4 used are wholly obtained.</p>
<p><b>Chapter 5</b></p> <p><b>Products of Animal Origin, Not Elsewhere Specified or Included</b></p> <p>05.01-05.11</p> <p>Manufacture in which all the materials of Chapter 5 used are wholly obtained.</p>
<p><b>Chapter 6</b></p> <p><b>Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage</b></p> <p>06.01-06.04</p> <p>Manufacture in which all the materials of Chapter 6 used are wholly obtained.</p>
<p><b>Chapter 7</b></p> <p><b>Edible Vegetables and Certain Roots and Tubers</b></p> <p>07.01-07.14</p> <p>Manufacture in which all the materials of Chapter 7 used are wholly obtained.</p>
<p><b>Chapter 8</b></p> <p><b>Edible Fruit and Nuts; Peel of Citrus Fruit or Melons</b></p>

08.01-08.14
Manufacture in which all the materials of Chapter 8 used are wholly obtained.
<b>Chapter 9</b>
<b>Coffee, Tea, Maté and Spices</b>
09.01-09.10
Manufacture in which all the materials of Chapter 9 used are wholly obtained.
<b>Chapter 10</b>
<b>Cereals</b>
10.01-10.08
Manufacture in which all the materials of Chapter 10 used are wholly obtained.
<b>Chapter 11</b>
<b>Products of the Milling Industry; Malt; Starches; Insulin; Wheat Gluten</b>
11.01-11.09
Manufacture in which all the materials of Chapter 7, 8 and 10 used are wholly obtained.
<b>Chapter 12</b>
<b>Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder</b>
12.01-12.14
Manufacture in which all the materials of Chapter 12 used are wholly obtained.
<b>Chapter 13</b>
<b>Lac; Gums, Resins and Other Vegetable Saps and Extracts</b>
13.01-13.02
Manufacture in which all the materials of Chapter 13 used are wholly obtained.
<b>Chapter 14</b>
<b>Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included</b>
14.01-14.04
Manufacture in which all the materials of Chapter 14 used are wholly obtained.
<b>Chapter 15</b>
<b>Animal or vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes</b>
15.01-15.03
A change to heading 15.01 through 15.03 from any other chapter, provided that there is a regional value content of not less than 40 per cent.

15.04

A change to heading 15.04 from any other heading, provided that there is a regional value content of not less than 40 per cent.

15.07-15.22

A change to heading 15.07 through 15.22 from any other heading, provided that there is a regional value content of not less than 40 per cent.

**Chapter 16**

**Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates**

1604.11-1604.19

A change to sub-heading 1604.11 through 1604.19 from any other heading, provided that there is a regional value content of not less than 40 per cent.

1604.30-1605.30

A change to sub-heading 1604.30 through 1605.30 from any other heading, provided that there is a regional value content of not less than 40 per cent.

**Chapter 18**

**Cocoa and Cocoa Preparations**

18.01-18.02

A change to heading 18.01 through 18.02 from any other chapter, provided that there is a regional value content of not less than 40 per cent.

18.03-18.06

A change to heading 18.03 through 18.06 from any other heading, provided that there is a regional value content of not less than 40 per cent.

**Chapter 19**

**Preparations of Cereals, Flour, Starch or milk; Pastrycooks' Products**

1902.11-1905.20

A change to sub-heading 1902.11 through 1905.20 from any other heading, provided that there is a regional value content of not less than 40 per cent.

**Chapter 20**

**Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants**

2001.10-2003.10

A change to sub-heading 2001.10 through 2003.10 from any other heading, provided that there is a regional value content of not less than 40 per cent.

2003.20-2003.90

A change to sub-heading 2003.20 through 2003.90 from any other chapter, provided that there is a

regional value content of not less than 40 per cent.

2004.10-2005.80

A change to sub-heading 2004.10 through 2005.80 from any other heading, provided that there is a regional value content of not less than 40 per cent.

2005.90-2006.00

A change to sub-heading 2005.90 through 2006.00 from any other chapter, provided that there is a regional value content of not less than 40 per cent.

2007.10-2008.11

A change to sub-heading 2007.10 through 2008.11 from any other heading, provided that there is a regional value content of not less than 40 per cent.

2008.19

A change to sub-heading 2008.19 from any other chapter, provided that there is a regional value content of not less than 40 per cent.

2008.20-2009.90

A change to sub-heading 2008.20 through 2009.90 from any other heading, provided that there is a regional value content of not less than 40 per cent.

## **Chapter 21**

### **Miscellaneous Edible Preparations**

2101.11-2106.10

A change to sub-heading 2101.11 through 2106.10 from any other heading, provided that there is a regional value content of not less than 40 per cent.

## **Chapter 22**

### **Beverages, Spirits and Vinegar**

22.02

A change to heading 22.02 from any other heading, provided that there is a regional value content of not less than 40 per cent.

2208.90

A change to sub-heading 2208.90 from any other heading.

22.09

A change to heading 22.09 from any other heading, provided that there is a regional value content of not less than 40 per cent.

## **Chapter 23**

### **Residues and Waste from the Food Industries; Prepared Animal Fodder**

2301.20

A change to sub-heading 2301.20 from any other chapter.

**Chapter 27**

**Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes**

27.07

A change to heading 27.07 from any other heading.

2710.11-2710.19

A change to sub-heading 2710.11 through 2710.19 from any other heading.

2713.20

A change to sub-heading 2713.20 from any other heading.

**Chapter 28**

**Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements or of Isotopes**

28.01-28.03

A change to heading 28.01 through 28.03 from any other heading.

2804.21-2804.29

A change to sub-heading 2804.21 through 2804.29 from any other heading.

2804.50

A change to sub-heading 2804.50 from any other heading.

2804.69-2804.90

A change to sub-heading 2804.69 through 2804.90 from any other heading.

2805.19-2805.30

A change to sub-heading 2805.19 through 2805.30 from any other heading.

28.06

A change to heading 28.06 from any other heading, provided that there is a regional value content of not less than 35 per cent.

28.07

A change to heading 28.07 from any other heading, provided that there is a regional value content of not less than 30 per cent.

2809.20

A change to sub-heading 2809.20 from any other heading, provided that there is a regional value content of not less than 30 per cent.

2815.11

A change to sub-heading 2815.11 from any other heading, provided that there is a regional value content of not less than 35 per cent.

2815.12

A change to sub-heading 2815.12 from any other heading.

2815.20

A change to sub-heading 2815.20 from any other heading, provided that there is a regional value content of not less than 30 per cent.

28.17

A change to heading 28.17 from any other heading.

2821.10

A change to sub-heading 2821.10 from any other heading, provided that there is a regional value content of not less than 30 per cent.

2823.00-2824.10

A change to sub-heading 2823.00 through 2824.10 from any other heading, provided that there is a regional value content of not less than 30 per cent.

2825.10

A change to sub-heading 2825.10 from any other heading, provided that there is a regional value content of not less than 30 per cent.

2827.32

A change to sub-heading 2827.32 from any other heading, provided that there is a regional value content of not less than 35 per cent.

2827.59

A change to sub-heading 2827.59 from any other heading, provided that there is a regional value content of not less than 30 per cent.

2828.90

A change to sub-heading 2828.90 from any other heading, provided that there is a regional value content of not less than 35 per cent.

2832.10

A change to sub-heading 2832.10 from any other heading

2836.40

A change to sub-heading 2836.40 from any other heading, provided that there is a regional value content of not less than 30 per cent.

2836.99-2837.19

A change to sub-heading 2836.99 through 2837.19 from any other heading, provided that there is a regional value content of not less than 30 per cent.

28.47

A change to heading 28.47 from any other heading, provided that there is a regional value content of not less than 30 per cent.

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## **Chapter 29**

### **Organic Chemicals**

2902.11-2902.41

A change to sub-heading 2902.11 through 2902.41 from any other heading.

2902.43-2902.44

A change to sub-heading 2902.43 through 2902.44 from any other heading.

2902.60-2902.70

A change to sub-heading 2902.60 through 2902.70 from any other heading.

2903.12-2903.13

A change to sub-heading 2903.12 through 2903.13 from any other heading.

2903.15

A change to sub-heading 2903.15 from any other heading.

2903.21-2903.29

A change to sub-heading 2903.21 through 2903.29 from any other heading.

2903.47-2903.49

A change to sub-heading 2903.47 through 2903.49 from any other heading.

2903.59-2903.61

A change to sub-heading 2903.59 through 2903.61 from any other heading.

2903.69-2904.90

A change to sub-heading 2903.69 through 2904.90 from any other heading.

2905.12-2905.19

A change to sub-heading 2905.12 through 2905.19 from any other heading.

2905.31-2905.42

A change to sub-heading 2905.31 through 2905.42 from any other heading.

2905.49-2905.51

A change to sub-heading 2905.49 through 2905.51 from any other heading.

2906.12

A change to sub-heading 2906.12 from any other heading.

2906.19-2907.13

A change to sub-heading 2906.19 through 2907.13 from any other heading.

2907.15-2908.20

A change to sub-heading 2907.15 through 2908.20 from any other heading.

2909.19-2909.49

A change to sub-heading 2909.19 through 2909.49 from any other heading.

2910.10-2912.30

A change to sub-heading 2910.10 through 2912.30 from any other heading.

2912.60-2914.19

A change to sub-heading 2912.60 through 2914.19 from any other heading.

2914.22

A change to sub-heading 2914.22 from any other heading.

2914.39-2914.50

A change to sub-heading 2914.39 through 2914.50 from any other heading.

2914.70-2915.23

A change to sub-heading 2914.70 through 2915.23 from any other heading.

2915.29-2915.39

A change to sub-heading 2915.29 through 2915.39 from any other heading.

2915.60

A change to sub-heading 2915.60 from any other heading.

2916.11-2917.32

A change to sub-heading 2916.11 through 2917.32 from any other heading.

2917.34-2917.39

A change to sub-heading 2917.34 through 2917.39 from any other heading.

2918.15-2918.19

A change to sub-heading 2918.15 through 2918.19 from any other heading.

2918.90-2919.00

A change to sub-heading 2918.90 through 2919.00 from any other heading.

2920.90

A change to sub-heading 2920.90 from any other heading.

2921.12-2921.45

A change to sub-heading 2921.12 through 2921.45 from any other heading.

2921.51-2922.13

A change to sub-heading 2921.51 through 2922.13 from any other heading.

2922.19-2922.29

A change to sub-heading 2922.19 through 2922.29 from any other heading.

2922.41

A change to sub-heading 2922.41 from any other heading.

2923.90

A change to sub-heading 2923.90 from any other heading.

2924.19

A change to sub-heading 2924.19 from any other heading.

2925.11

A change to sub-heading 2925.11 from any other heading.

2925.19-2926.20

A change to sub-heading 2925.19 through 2926.20 from any other heading.

2927.00-2930.10

A change to sub-heading 2927.00 through 2930.10 from any other heading.

2930.30

A change to sub-heading 2930.30 from any other heading.

2931.00-2932.11

A change to sub-heading 2931.00 through 2932.11 from any other heading.

2933.61

A change to sub-heading 2933.61 from any other heading.

2933.71

A change to sub-heading 2933.71 from any other heading.

2934.20-2934.30

A change to sub-heading 2934.20 through 2934.30 from any other heading.

29.42

A change to heading 29.42 from any other heading.

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## **Chapter 32**

### **Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks**

32.01

A change to heading 32.01 from any other heading, provided that there is a regional value content of not less than 35 per cent.

3202.90-3203.00

A change to sub-heading 3202.90 through 3203.00 from any other heading, provided that there is a regional value content of not less than 35 per cent.

3204.11

A change to sub-heading 3204.11 from any other heading, provided that there is a regional value content of not less than 30 per cent.

3204.12-3204.16

A change to sub-heading 3204.12 through 3204.16 from any other heading, provided that there is a regional value content of not less than 35 per cent.

3204.17-3204.19

A change to sub heading 3204.17 through 3204.19 from any other heading, provided that there is a regional value content of not less than 30 per cent.

3205.00-3206.43

A change to sub-heading 3205.00 through 3206.43 from any other heading, provided that there is a regional value content of not less than 35 per cent.

3206.50-3208.90

A change to sub-heading 3206.50 through 3208.90 from any other heading, provided that there is a

regional value content of not less than 35 per cent.

3209.90

A change to sub-heading 3209.90 from any other heading, provided that there is a regional value content of not less than 35 per cent.

32.11-32.12

A change to heading 32.11 through 32.12 from any other heading, provided that there is a regional value content of not less than 35 per cent.

3213.90-3215.90

A change to sub-heading 3213.90 through 3215.90 from any other heading, provided that there is a regional value content of not less than 35 per cent.

## **Chapter 39**

### **Plastics and Articles Thereof**

3901.10-3901.20

A change to sub-heading 3901.10 through 3901.20 from any other heading.

3901.30-3901.90

A change to sub-heading 3901.30 through 3901.90 from any other heading, provided that there is a regional value content of not less than 25 per cent.

3902.10-3904.22

A change to sub-heading 3902.10 through 3904.22 from any other heading.

3904.30

A change to sub-heading 3904.30 from any other heading, provided that there is a regional value content of not less than 25 per cent.

3904.50-3905.29

A change to sub-heading 3904.50 through 3905.29 from any other heading.

3905.30

A change to sub-heading 3905.30 from any other heading, provided that there is a regional value content of not less than 25 per cent.

3906.10

A change to sub-heading 3906.10 from any other heading, provided that there is a regional value content of not less than 25 per cent.

3906.90-3907.30

A change to sub-heading 3906.90 through 3907.30 from any other heading.

3907.40

A change to sub-heading 3907.40 from any other heading, provided that there is a regional value content of not less than 25 per cent.

3907.50-3907.91

A change to sub-heading 3907.50 through 3907.91 from any other heading.

3907.99-3908.90

A change to sub-heading 3907.99 through 3908.90 from any other heading, provided that there is a regional value content of not less than 25 per cent.

3909.50

A change to sub-heading 3909.50 from any other heading, provided that there is a regional value content of not less than 25 per cent.

39.10

A change to heading 39.10 from any other heading.

3911.10

A change to sub-heading 3911.10 from any other heading, provided that there is a regional value content of not less than 25 per cent.

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## **Chapter 40**

### **Rubber and Articles Thereof**

4002.11

A change to sub-heading 4002.11 from any other heading.

4002.20-4002.70

A change to sub-heading 4002.20 through 4002.70 from any other heading.

4002.91-4002.99

A change to sub-heading 4002.91 through 4002.99 from any other heading.

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## **Chapter 41**

### **Raw Hides and Skins (Other Than Furskins) and Leather**

41.04-41.15

A change to heading 41.04 through 41.15 from any other heading.

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## **Chapter 42**

### **Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-worm Gut)**

42.01-42.06

A change to heading 42.01 through 42.06 from any other heading.

<p><b>Chapter 44</b></p> <p><b>Wood and Articles of Wood; Wood Charcoal</b></p> <p>44.01-44.06</p> <p>A change to heading 44.01 through 44.06 from any other heading.</p>
<p><b>Textile goods falling within Chapter 50 through 60</b></p> <p>A change to heading 50.01 through 60.06 from any other heading, provided that there is a regional value content of not less than 40 per cent.</p>
<p><b>Apparel goods falling within Chapter 61 through 63</b></p> <p>61.01-63.10</p> <p>Manufacture from non-originating yarn</p>
<p><b>Chapter 64</b></p> <p><b>Footwear, Gaiters and the Like; Parts of Such Articles</b></p> <p>6401.10</p> <p>A change to sub-heading 6401.10 from any other heading, provided that there is a regional value content of not less than 40 per cent.</p> <p>6402.12-6402.19</p> <p>A change to sub-heading 6402.12 through 6402.19 from any other heading, provided that there is a regional value content of not less than 40 per cent.</p> <p>6402.30-6403.19</p> <p>A change to sub-heading 6402.30 through 6403.19 from any other heading, provided that there is a regional value content of not less than 40 per cent.</p> <p>6403.30-6404.11</p> <p>A change to sub-heading 6403.30 through 6404.11 from any other heading, provided that there is a regional value content of not less than 40 per cent.</p> <p>64.05</p> <p>A change to heading 64.05 from any other heading, provided that there is a regional value content of not less than 40 per cent.</p> <p>6406.20</p> <p>A change to sub-heading 6406.20 from any other heading, provided that there is a regional value content of not less than 40 per cent.</p>
<p><b>Chapter 68</b></p> <p><b>Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials</b></p> <p>68.13</p> <p>A change to heading 68.13 from any other heading, provided that there is a regional value content of</p>

not less than 35 per cent.

## **Chapter 70**

### **Glass and Glassware**

70.07

A change to heading 70.07 from any other heading, provided that there is a regional value content of not less than 35 per cent.

7009.10

A change to sub-heading 7009.10 from any other heading, provided that there is a regional value content of not less than 35 per cent.

## **Chapter 71**

### **Natural or Cultured Pearls, Precious or Semi-precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin**

71.13-71.18

A change to heading 71.13 through 71.18 from any other heading.

## **Chapter 72**

### **Iron and Steel**

72.01-72.07

A change to heading 72.01 through 72.07 from any other heading.

7208.25-7208.39

A change to sub-heading 7208.25 through 7208.39 from any other heading.

7208.51-7208.90

A change to sub-heading 7208.51 through 7208.90 from any other heading.

7209.16-7209.18

A change to sub-heading 7209.16 through 7209.18 from any other heading.

7209.26-7210.30

A change to sub-heading 7209.26 through 7210.30 from any other heading.

72010.49-7211.13

A change to sub-heading 7210.49 through 7211.13 from any other heading.

7211.19-7229.90

A change to sub-heading 7211.19 through 7229.90 from any other heading.

## **Chapter 73**

### **Articles of Iron or Steel**

7304.39-7304.49

A change to sub-heading 7304.39 through 7304.49 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7305.11-7305.12

A change to sub-heading 7305.11 through 7305.12 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7305.31

A change to sub-heading 7305.31 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7306.40-7306.50

A change to sub-heading 7306.40 through 7306.50 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7306.90

A change to sub-heading 7306.90 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7307.21-7307.22

A change to sub-heading 7307.21 through 7307.22 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7307.91-7307.99

A change to sub-heading 7307.91 through 7307.99 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7308.30

A change to sub-heading 7308.30 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7308.90-7309.00

A change to sub-heading 7308.90 through 7309.00 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

73.11

A change to heading 73.11 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7318.15

A change to sub-heading 7318.15 from any other heading, provided that there is a regional value

content of not less than 40 per cent.

7318.23-7318.24

A change to sub-heading 7318.23 through 7318.24 from any other heading, provided that there is a regional value content of not less than 40 per cent.

73.20

A change to heading 73.20 from any other heading, provided that there is a regional value content of not less than 40 per cent.

7322.11

A change to sub-heading 7322.11 from any other heading, provided that there is a regional value content of not less than 40 per cent.

7325.99

A change to sub-heading 7325.99 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7326.19

A change to sub-heading 7326.19 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

7326.90

A change to sub-heading 7326.90 from any other chapter, provided that there is a regional value content of not less than 25 per cent.

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## **Chapter 74**

### **Copper and Articles Thereof**

7403.11

A change to sub-heading 7403.11 from any other heading.

74.04

A change to heading 74.04 from any other heading.

7407.21

A change to sub-heading 7407.21 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7407.29

A change to sub-heading 7407.29 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7408.11-7408.19

A change to sub-heading 7408.11 through 7408.19 from any other heading, except from heading

74.07.

7408.21

A change to sub-heading 7408.21 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7408.22-7408.29

A change to sub-heading 7408.22 through 7408.29 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7409.11

A change to sub-heading 7409.11 from any other heading.

7410.11-7410.12

A change to sub-heading 7410.11 through 7410.12 from any other heading, except from heading 74.09.

7410.21

A change to sub-heading 7410.21 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7410.22

A change to sub-heading 7410.22 from any other heading, except from heading 74.09.

7411.10

A change to sub-heading 7411.10 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7411.21-7411.22

A change to sub-heading 7411.21 through 7411.22 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7412.20

A change to sub-heading 7412.20 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7419.99

A change to sub-heading 7419.99 from any other heading, provided that there is a regional value content of not less than 25 per cent.

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## **Chapter 75**

### **Nickel and Articles Thereof**

75.01-75.08

A change to heading 75.01 through 75.08 from any other heading.

**Chapter 76****Aluminium and Articles Thereof**

76.01-76.09

A change to heading 76.01 through 76.09 from any other heading.

7610.10

A change to sub-heading 7610.10 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7612.90

A change to sub-heading 7612.90 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7614.10

A change to sub-heading 7614.10 from any other heading, provided that there is a regional value content of not less than 25 per cent.

7616.99

A change to sub-heading 7616.99 from any other heading, provided that there is a regional value content of not less than 25 per cent.

**Chapter 78****Lead and Articles Thereof**

78.01-78.06

A change to heading 78.01 through 78.06 from any other heading.

**Chapter 79****Zinc and Articles Thereof**

79.01-79.05

A change to heading 79.01 through 79.05 from any other heading.

**Chapter 80****Tin and Articles Thereof**

80.01

A change to heading 80.01 from any other heading.

80.03

A change to heading 80.03 from any other heading.

**Chapter 81****Other Base Metals; Cermets; Articles Thereof**

8101.10

A change to sub-heading 8101.10 from any other heading, provided that there is a regional value content of not less than 25 per cent.

8101.96

A change to sub-heading 8101.96 from any other sub-heading, provided that there is a regional value content of not less than 25 per cent.

8104.11

A change to sub-heading 8104.11 from any other sub-heading, provided that there is a regional value content of not less than 25 per cent.

81.06

A change to heading 81.06 from any other heading, provided that there is a regional value content of not less than 25 per cent.

8107.20

A change to sub-heading 8107.20 from any other sub-heading, provided that there is a regional value content of not less than 25 per cent.

8108.90

A change to sub-heading 8108.90 from any other heading, provided that there is a regional value content of not less than 25 per cent.

8110.10

A change to sub-heading 8110.10 from any other sub-heading, provided that there is a regional value content of not less than 25 per cent.

81.11

A change to heading 81.11 from any other sub-heading, provided that there is a regional value content of not less than 25 per cent.

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## **Chapter 83**

### **Miscellaneous Articles of Base Metal**

8301.20

A change to sub-heading 8301.20 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8302.30

A change to sub-heading 8302.30 from any other heading, provided that there is a regional value content of not less than 40 per cent.

## **Chapter 84**

### **Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof**

8407.31

A change to sub-heading 8407.31 from any other heading, provided that there is a regional value content of not less than 50 per cent.

8407.32-8407.34

A change to sub-heading 8407.32 through 8407.34 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8408.20-8408.90

A change to sub-heading 8408.20 through 8408.90 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8409.99

A change to sub-heading 8409.99 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8413.30

A change to sub-heading 8413.30 from any other sub-heading, provided that there is a regional value content of not less than 40 per cent.

8414.80

A change to sub-heading 8414.80 from any other sub-heading, provided that there is a regional value content of not less than 40 per cent.

8415.10

A change to sub-heading 8415.10 from any other sub-heading, provided that there is a regional value content of not less than 50 per cent.

8415.20

A change to sub-heading 8415.20 from any other sub-heading, provided that there is a regional value content of not less than 40 per cent.

8421.23

A change to sub-heading 8421.23 from any other sub-heading, provided that there is a regional value content of not less than 40 per cent.

8421.31-8421.39

A change to sub-heading 8421.31 through 8421.39 from any other sub-heading, provided that there is a regional value content of not less than 40 per cent.

8482.10

A change to sub-heading 8482.10 from any other heading, provided that there is a regional value

content of not less than 40 per cent.

8482.20-8482.80

A change to sub-heading 8482.20 through 8482.80 from any other heading, provided that there is a regional value content of not less than 40 per cent. and the bearing races(rings) used are wholly obtained or produced.

8482.91

A change to sub-heading 8482.91 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8482.99

A change to sub-heading 8482.99 from any other heading, provided that there is a regional value content of not less than 40 per cent. and the bearing races(rings) used are wholly obtained or produced.

8483.10-8483.40

A change to sub-heading 8483.10 through 8483.40 from any other sub-heading, provided that there is a regional value content of not less than 40 per cent.

84.84

A change to heading 84.84 from any other heading, provided that there is a regional value content of not less than 40 per cent.

## **Chapter 85**

### **Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles**

8501.10

A change to sub-heading 8501.10 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8501.31-8501.32

A change to sub-heading 8501.31 through 8501.32 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8507.10-8507.20

A change to sub-heading 8507.10 through 8507.20 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8511.10-8511.50

A change to sub-heading 8511.10 through 8511.50 from any other sub-heading, provided that there is a regional value content of not less than 40 per cent.

8511.90

A change to sub-heading 8511.90 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8512.20

A change to sub-heading 8512.20 from any other sub-heading, provided that there is a regional value content of not less than 40 per cent.

8512.40-8512.90

A change to sub-heading 8512.40 through 8512.90 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8516.50

A change to sub-heading 8516.50 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8518.40

A change to sub-heading 8518.40 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8521.90

A change to sub-heading 8521.90 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8528.12

A change to sub-heading 8528.12 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8544.30

A change to sub-heading 8544.30 from any other heading, provided that there is a regional value content of not less than 40 per cent.

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## **Chapter 87**

### **Vehicles Other Than Railway or Tramway Rolling-stock, and Parts and Accessories Thereof**

8701.20-8701.90

A change to sub-heading 8701.20 through 8701.90 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8703.10

A change to sub-heading 8703.10 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8705.10-8708.80

A change to sub-heading 8705.10 through 8708.80 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8708.92-8709.90

A change to sub-heading 8708.92 through 8709.90 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8711.10

A change to sub-heading 8711.10 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8711.30

A change to sub-heading 8711.30 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8711.50-8711.90

A change to sub-heading 8711.50 through 8711.90 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8714.19

A change to sub-heading 8714.19 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8714.91-8714.96

A change to sub-heading 8714.91 through 8714.96 from any other heading, provided that there is a regional value content of not less than 40 per cent.

8716.90

A change to sub-heading 8716.90 from any other heading, provided that there is a regional value content of not less than 40 per cent.

**Chapter 90**

**Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof**

9015.80

A change to sub-heading 9015.80 from any other heading, provided that there is a regional value content of not less than 40 per cent.

9029.10-9029.20

A change to sub-heading 9029.10 through 9029.20 from any other heading, provided that there is a regional value content of not less than 40 per cent.

**Chapter 94**

**Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-plates and The Like; Prefabricated Buildings**

9401.20

A change to sub-heading 9401.20 from any other heading, provided that there is a regional value content of not less than 40 per cent.

9402.10

A change to sub-heading 9402.10 from any other heading.

94.04

A change to heading 94.04 from any other heading.

9405.91-9406.00

A change to sub-heading 9405.91 through 9406.00 from any other heading.

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## **Chapter 96**

### **Miscellaneous Manufactured Articles**

96.01

A change to heading 96.01 from any other heading.

9603.10-9603.29

A change to sub-heading 9603.10 through 9603.29 from any other heading.

9603.40

A change to sub-heading 9603.40 from any other heading.

(See first proviso to rule 13)

**Exemption from the Principle of Territoriality**

PART-I

1. **List of Goods.**- (1) Each State party shall apply exemption from the principle of territoriality under rule 13 to goods listed in PART-II of this Annexure; and,

(2) A State party may request amendment of the list referred to in sub-paragraph (1) which shall be considered by the other State party in good faith and any such amendment to the list shall be adopted when mutually agreed by both the State parties.

2. **Conferring of origin.**- (1) Goods referred to in sub-paragraph (1) of paragraph 1 and any subsequent amendments, which are re-imported as the goods that do not undergo any process beyond operations within the territory of the re-importing State party for export as set out in rule 7 shall be deemed to be originating in the territory of that State party:

Provided that,-

(i) the total value of non-originating input does not exceed forty per cent. of the FOB value of the final good for which originating status is claimed; and,

(ii) the value of originating materials exported from the State party is not less than sixty per cent of the total value of materials used in manufacturing the re-imported material or good.

(2) Except as otherwise provided for in this Annexure, provisions of these rules shall be applied *mutatis mutandis* to the origin conferring of the goods to which exemption from the principle of territoriality under rule 13 applies.

*Explanation:-* For the purposes of this paragraph, “total value of non-originating input” means the value of any non-originating materials added inside as well as any materials added and all other cost accumulated outside the State party concerned, including transport costs.

3. **Specific implementation procedure.**- (1) The Certificate of Origin for goods covered by exemption from the principle of territoriality under rule 13 shall be issued by the issuing authorities of the exporting State party in accordance with Annexure-III to the rules;

(2) The issuing authority of the exporting State party shall indicate in the Certificate of Origin that the good is covered by exemption from the principle of territoriality under rule 13;

(3) Except as otherwise provided for in this Annexure, the relevant provisions of Annexure-III shall be applied *mutatis mutandis* to the goods to which rule 13 applies; and,

(4) Each State party shall assist the customs authority of importing State party to conduct verification on goods covered by exemption from the principle of territoriality under rule 13 in accordance with the provisions of paragraphs 11,12,13, and 15 of Annexure-III to the rules.

4. **Special Safeguard.**- (1) When a State party determines that there is an increase of importation of a good covered by exemption from the principle of territoriality in rule 13 into the territory of that State party in such quantities and under such conditions as to cause, or threaten to cause, serious injury to its domestic industry, that State party shall be free to suspend the application of exemption from the principle of territoriality under rule 13 to such a good for such a period of

time as it may consider necessary to prevent or remedy such injury or threat to cause injury to the domestic industry of the State party;

(2) A State party that intends to suspend the application of exemption from the principle of territoriality under rule 13 pursuant to subparagraph (1) shall notify to the other State party two months in advance of the start of the suspension period and afford the other State party an opportunity to exchange views with it in respect of the proposed suspension;

(3) The period mentioned in subparagraph (1) may be extended:

Provided that, the State party which has taken the action of suspension has determined that the suspension continues to be necessary to prevent or remedy injury;

(4) In critical circumstances, where delay would cause damage which would be difficult to repair, the suspension of the application of exemption from the principle of territoriality under rule 13 under subparagraph (1) may be taken provisionally without two months advance notification to the other State party, on the condition that notification shall be made before such suspension takes effect;

(5) When a State party has made a determination mentioned in subparagraph (1) and the requirements set out in subparagraph (2) are fulfilled, the State party concerned may suspend the application of exemption from the principle of territoriality under rule 13 unilaterally and unconditionally, including the following, namely:-

- (i) there shall be no obligation to prove that there is serious injury;
- (ii) there shall be no obligation for advance consultation;
- (iii) there shall be no limit to the duration or frequency of suspension; and,
- (iv) there shall be no obligation for compensation.

PART - II

<b>Chapter 20</b> 200892	<b>Preparations of vegetables, fruit, nuts or other parts of plants</b>
<b>Chapter 43</b> 430400	<b>Furskins and artificial fur; manufactures thereof</b>
<b>Chapter 48</b> 480439	<b>Paper and paperboard; articles of paper pulp, of paper or of paperboard</b>
<b>Chapter 55</b> 550962, 550969	<b>Man-made staple fibers</b>
<b>Chapter 58</b> 581099	<b>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</b>
<b>Chapter 61</b> 610120, 610130, 610190, 610210, 610220, 610230, 610290, 610322, 610323, 610329, 610331, 610332,  610333, 610339, 610341, 610342, 610343, 610349, 610413, 610419, 610422, 610423, 610429, 610431,  610439, 610441, 610449, 610451, 610459, 610461, 610469, 610590, 610712, 610719, 610721, 610722,  610729, 610791, 610811, 610829, 610832, 611019, 611211, 611212, 611219, 611220, 611231, 611239,  611241, 611249, 611420, 611490	<b>Articles of apparel and clothing accessories, knitted or crocheted</b>
<b>Chapter 62</b> 620111, 620112, 620113, 620119, 620192, 620219, 620291, 620292, 620299, 620312, 620322, 620323,  620329, 620339, 620349, 620412, 620419, 620421, 620422, 620423, 620429, 620441, 620444, 620590,  620610, 620620, 620721, 620722, 620791, 620799, 620811, 620819, 620821, 620822, 620829, 620891,  620899, 620920, 620930, 620990, 621040, 621120, 621132, 621139, 621141, 621142, 621230, 621390, 621420	<b>Articles of apparel and clothing accessories, not knitted or crocheted</b>
<b>Chapter 63</b> 630130	<b>Other made up textile articles; sets; worn clothing and worn textile articles; rags</b>

**Procedure regarding claim of preferential tariff treatment and Certificate of Origin of Goods under the agreement**

**1. Issuing Authorities.**-(1)The Certificate of Origin shall be issued by an authority or authorities designated by the Government of the exporting State party (hereinafter referred to as “Issuing Authorities”) as provided in Annexure-IV to the rules.

(2) Each State party shall inform the other State party of the names and addresses of the authorised officials of its respective Issuing Authorities and also provide the original sets of their specimen signatures and specimen of official seals and any subsequent change in their names, addresses, specimen signatures or official seals shall be promptly informed to the other State party.

(3) For the purposes of verifying the requirements for preferential tariff treatment, the Issuing Authorities shall have the right to request for any supporting documentary evidence or to carry out any verification considered appropriate and consistent with its laws or practices.

**2. Application for Certificate of Origin.**- (1) The exporter or the producer of the goods satisfying the criteria of preferential tariff treatment under these rules shall apply in writing or electronically, as the case may be, to the relevant Issuing Authorities requesting for pre-export verification of the origin of the goods who shall, on receiving such request, conduct pre-export verification and the result of such verification, shall be accepted, subject to review periodically or whenever appropriate, as the supporting evidence in verifying the origin of the said goods to be exported thereafter:

Provided that, the pre-export verification may not apply to the goods, the origin of which, by their nature, can be easily verified.

(2) At the time of carrying out the formalities for exporting the goods under preferential tariff treatment, the exporter or his authorised representative shall submit a written application for issuance of a Certificate of Origin together with appropriate supporting documents proving that the goods to be exported qualify for issuance of the Certificate of Origin:

Provided that, where an exporter is not the producer of the good, an application for issuance of the Certificate of Origin may be made on the basis of the declaration of the producer of the goods that the goods qualify as originating goods and such an application may include the result of pre-export verification pursuant to sub-paragraph (1).

(3) The Issuing Authorities shall, to the best of their competence and ability, carry out proper examination upon each application for issuance of the Certificate of Origin to ensure that,-

(a) the application for the Certificate of Origin is duly completed and signed by the exporter or its authorised signatory;

(b) the origin of the goods is in conformity with the rules;

(c) the other statements of the Certificate of Origin correspond to supporting documentary evidence submitted; and,

(d) export of multiple items declared on a single Certificate of Origin shall be allowed, provided that each item qualifies as an originating good separately in its own right in accordance with these rules.

**3. Issuance of Certificate of Origin.**– (1) A Certificate of Origin shall comprise of one original and three copies and shall be,-

(a) in a printed format or on any other medium, including electronic format; and,

(b) completed in English in conformity with the specimen and the instructions contained therein as set out in the Annexure-V to the rules.

(2) The Issuing Authorities shall retain duplicate copy and shall provide the original and the remaining two copies to the exporter who shall forward the original along with the triplicate copy to the importer for submission to the customs authority at the port or place of importation:

Provided that, such triplicate copy shall be retained by the importer and the quadruplicate copy shall be retained by the exporter.

(3) There shall be no erasures or superimpositions on the Certificate of Origin and any unused spaces shall be crossed out to prevent any subsequent addition and any alteration thereto, shall be made by striking out the errors and making any addition required:

Provided that, such alterations shall be approved and certified by an official authorised to sign the Certificates of Origin issued by the relevant Issuing Authorities:

(4) The Certificate of Origin shall be issued by the relevant Issuing Authorities at the time of exportation, or within seven working days from the date of shipment whenever the goods to be exported can be considered originating in that State party:

Provided that, under exceptional cases, where the Certificate of Origin has not been issued at the time of exportation or within seven working days from the date of shipment due to involuntary errors or omissions or due to any other valid reasons, such Certificate of Origin may be issued retrospectively and shall bear the words “ISSUED RETROSPECTIVELY” in Remarks box of the Certificate of Origin:

Provided further that such issuance shall not be later than one year from the date of shipment of the goods.

(5) In the event of theft, loss or destruction of the Certificate of Origin, the exporter may apply in writing to the Issuing Authorities that issued the Certificate of Origin for a certified true copy of the original and the triplicate copy and such an application shall be made on the basis of the export documents in the possession of the exporter and on the condition that the exporter provides to the relevant Issuing Authorities the quadruplicate copy of the original Certificate of Origin:

Provided that, any copy of the Certificate of Origin issued on the basis of such application shall bear the endorsement of the words “CERTIFIED TRUE COPY” in the Remarks box of the Certificate of Origin:

Provided further that such copy of the Certificate of Origin shall bear the date of the original Certificate of Origin and shall be issued not later than one year from the date of issuance of the original Certificate of Origin.

**4. Validity of Certificate of Origin.**-(1) The Certificate of Origin shall be valid for twelve months from the date of its issuance by the relevant Issuing Authorities in the exporting State party and any claim for preferential tariff treatment on the basis of such Certificate of Origin shall be made within the said period to the customs authority of the importing State party.

(2) The Certificate of Origin submitted to the customs authority of the importing State party after the expiration of the period specified in paragraph (1), may be accepted for the purpose of claiming preferential tariff treatment, in accordance with the procedures applicable in that State party:

Provided that, the failure to submit the documents within the period specified in paragraph (1) is due to exceptional circumstances.

Provided further that, in all cases where the goods have been imported before the expiration of the period of validity of the Certificate of Origin, the customs authority in the importing State party may accept such Certificate of Origin in accordance with the procedures applicable in that State party.

(3) A single Certificate of Origin may be used for the purposes of,-

(a) a single shipment of goods that results in the filing of one or more entries on the importation of the goods into the territory of a State party; or,

(b) more than one shipment of goods that results in the filing of one entry on the importation of the goods into the territory of a State party.

**5. Invoicing by a State Non-party operator.-** (1) The customs authority in the importing State party may accept a Certificate of Origin in cases where the sales invoice is issued by an operator located in a third country or by an exporter for the account of the said operator, provided that, the good meets the requirements of these rules.

(2) The exporter of the goods shall indicate “third country invoicing” and information such as name, address and country of the operator issuing the invoice, shall be stated in the Certificate of Origin.

**6. Discrepancies in the Certificate of Origin.-** The discovery of minor discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the customs authority of the importing State party for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* invalidate the Certificate of Origin:

Provided that, such Certificate of Origin corresponds to the goods under importation.

**7. Claims for preferential tariff treatment.-** (1) Except as otherwise provided for in this Annexure, each State party shall require an importer in its territory who claims preferential tariff treatment for a good imported into its territory from the territory of the other State party to,-

(a) request for preferential tariff treatment at the time of importation of an originating good, if required by the customs authority of the importing State party;

(b) make a written declaration that the good qualifies as an originating good, if it deemed necessary to do so by the importing State party;

(c) submit the original Certificate of Origin to the customs authority of the importing State party at the time of importation, if required by the customs authority of the importing State party;

(d) provide, on the basis of request of the customs authority of the importing State party, any other documentation relating to the importation of the good; and,

(e) promptly make a corrected declaration in a manner required by the customs authority of the importing State party, subject to the laws of the importing State party and pay any duties

along with interest and other charges owing, where the importer has reason to believe that the Certificate of Origin, on the basis of which such preferential tariff treatment is requested, contains information that is not correct.

(2) Each importing State party may, in accordance with its laws and regulations, provide that where a good that would have qualified as an originating good when it was imported into its territory, the importer of the good may apply for a refund of any excess duties paid as the result of the good not having been accorded preferential tariff treatment.

(3) For the purposes of clause (d) of sub-paragraph (1), the customs authority of the importing State party may require an importer to demonstrate that the good was shipped in accordance with rule 14 by submitting the following documents, namely:-

(a) bills of lading or waybills indicating the shipping route and all points of shipment and transshipment prior to the importation of the good; and,

(b) where the good is shipped through or transhipped in a State non-party, copy of the documents indicating that the good remained under control of the customs authority of that State non-party.

(4) Where the customs authority of the importing State party determines that a Certificate of Origin is illegible, defective on its face or has not been completed pursuant to paragraph 3, or discovers that discrepancies exist between the Certificate of Origin and the written declaration, the importer shall be granted a period of not less than five working days, but not exceeding thirty working days from the date of request by the customs authority to provide a copy of the corrected Certificate of Origin.

(5) An importer making a corrected declaration of origin pursuant to clause (e) of sub-paragraph (1) and paying any duties owing, shall not be subjected to penalties under paragraph 13, in accordance with the laws and regulations of any of the State parties.

**8. Waiver of Certificate of Origin.-** The goods sent as small packages from one private person to another or forming part of the personal luggage of a traveller may be admitted as originating goods without requiring the submission of a Certificate of Origin in accordance with the laws and regulations of any the importing State party.

**9. Record keeping requirement.-** (1) The application, including any documents, submitted for the purpose of issuance of the Certificate of Origin shall be retained by the Issuing Authorities, the exporter and the producer for not less than five years from the date of issuance of the Certificate of Origin.

(2) A copy of the Certificate of Origin and all relevant import documents shall be retained by the importer for not less than five years from the date of importation.

(3) An importer, exporter or producer may choose to maintain records specified in sub-paragraphs (1) and (2), in any medium that allows for prompt retrieval, including, but not limited to, digital, electronic, optical, magnetic or hard copy.

(4) An importer, exporter or producer required to maintain documents related to origin pursuant to sub-paragraphs (1) and (2) shall make the documents available for inspection by an officer of the customs authority or Issuing Authorities of a State party conducting a verification visit and shall provide facilities for inspection thereof.

**10. Origin verification.-**(1) The importing State party may, at random or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the goods in question or of certain parts thereof, request the Issuing Authorities

of the exporting State party for a retroactive check and the Issuing Authorities shall conduct such check in accordance with the following procedure, namely:-

(a) the request for such retroactive check shall be accompanied with the Certificate of Origin concerned and the reasons shall be specified including any additional information suggesting that the particulars given on that Certificate of Origin may be inaccurate:

Provided that, no reasons or additional information need to be specified when the retroactive check is requested on a random basis by the importing State party;

(b) the Issuing Authorities receiving a request for a retroactive check shall respond to the request promptly and reply within three months from the date of receipt of such request;

(c) the customs authority of the importing State party may suspend the provision of preferential tariff treatment while awaiting the result of such verification:

Provided that, the goods pending release due to the said verification may be released by the customs authority of the importing State party to the importer subject to any administrative measures deemed necessary:

Provided that, the goods shall not be released, when they are subject to import prohibition or restriction or when there is suspicion of fraud;

(d) the Issuing Authorities shall promptly transmit the results of the verification process to the customs authority of the importing State party which shall then determine whether or not the subject good is originating; and,

(e) the State parties shall ensure that the retroactive check process, including the process of notifying the Issuing Authorities of the exporting State party by the customs authority of the importing State party of the results of determination on whether the subject good is originating or not, should be completed within six months:

Provided that, while the process of retroactive check is being undertaken, clause (c) shall be applied with respect to the release of the subject goods.

(2) The customs authority of the importing State party may request an importer for information or documents relating to the origin of imported goods in accordance with its laws and regulations before requesting the retroactive check pursuant to sub-paragraph (1).

(3) When the customs authority of the importing State party is not satisfied with the results of the retroactive check pursuant to sub-paragraphs (1) and (2), it may, under exceptional circumstances, conduct verification in the exporting State party by means of the following, namely:-

(a) written requests for information and documentation from the exporter or producer including written questionnaires to the exporter or producer; or,

(b) verification visits to the premises of an exporter or producer in the exporting State party.

(4) The written request or questionnaire pursuant to sub-paragraph (3) shall indicate the time period within which the questionnaire or the information and documentation sought from the exporter or the producer has to be completed and returned and such time period shall not be less than thirty days from the date of its receipt or for such longer period as the State parties may agree.

(5) When the customs authority of the importing State party, on receipt of the completed questionnaire or the information and documentation sought pursuant to sub-paragraph (3), is of

the view that more information is needed to determine the origin of the said goods, it may request additional information from the exporter or producer.

(6) Where an exporter or the producer fails to return the questionnaire duly completed or fails to provide the information and documentation required, within the period referred to in subparagraph (4), the importing State party may deny preferential tariff treatment to the said goods:

Provided that, such treatment may be denied by the importing State party after a written notice has been served to the exporter or producer, to provide written comments or additional information that will be taken into account prior to completing the verification, within a period of not less than thirty days.

(7) Prior to conducting a verification visit pursuant to clause (b) of sub-paragraph (3),-

(a) an importing State party shall deliver a written notification of its intention to conduct the verification visit simultaneously to:

(i) the producer or exporter whose premises are to be visited;

(ii) the Issuing Authorities of the State party in the territory of which the verification visit is to occur;

(iii) the customs authority of the State party in the territory of which the verification visit is to occur; and

(iv) the importer of the good subject to the verification visit;

(b) the written notification mentioned in clause (a) shall be as comprehensive as possible and shall include the following, namely:-

(i) the name of the customs authority issuing the notification;

(ii) the name of the producer or exporter whose premises are to be visited;

(iii) the proposed date of the verification visit;

(iv) the coverage of the proposed verification visit, including reference to the good subject to the verification; and

(v) the names and designation of the officials performing the verification visit.

(c) an importing State party shall obtain the written consent of the producer or exporter whose premises are to be visited;

(d) when a written consent from the producer or exporter is not obtained within thirty days from the date of receipt of the notification pursuant to clause (a), the notifying State party may deny preferential tariff treatment to the good referred to in the Certificate of Origin that would have been subject to the verification visit; and,

(e) the Issuing Authorities receiving the notification may postpone the proposed verification visit and notify in writing the customs authority of the importing State party of such intention within fifteen days from the date of receipt of such notification:

Provided that, notwithstanding any such postponement, any verification visit shall be carried out within sixty days from the date of such receipt, or within such longer period as the State parties may agree.

(8) For the purposes of clause (b) of sub-paragraph (3), an exporter or producer of a good shall identify any observers to be present during such verification visit by the customs authority of the importing State party.

(9) The importing State party conducting the verification visit shall provide the producer or exporter and importer whose goods are subject to the verification and the relevant Issuing Authorities with a written determination of whether or not the subject good qualifies as an originating good and any suspended preferential tariff treatment shall be reinstated upon the determination that the goods qualify as originating goods.

(10) The producer or exporter shall be allowed thirty days from the date of receipt of the written determination pursuant to sub-paragraphs (6) and (9) to provide written comments or additional information regarding the eligibility of the good for preferential tariff treatment:

Provided that, even on receipt of such written comments or additional information, if the good is found to be non-originating, the final written determination shall be communicated to the Issuing Authorities within thirty days from the date of receipt of such comments or additional information from the producer or exporter.

(11) The verification visit process, including the actual visit, the determination and its notification of whether the subject good is originating or not shall be carried out and its results shall be communicated to the Issuing Authorities within a maximum period of six months from the first day when the verification visit was conducted:

Provided that, while the process of verification is being undertaken, clause (c) of sub-paragraph (1) shall be applied with respect to the release of the subject goods.

(12) The customs authority of a State party may, prior to the verification visit, request the importer of the good to voluntarily obtain and supply written information provided by the exporter or producer of the good in the territory of the other State party:

Provided that, the failure of the importer to obtain and supply such information shall not be considered to be the failure of the exporter or producer to supply the information or a ground to deny preferential tariff treatment.

**11. Verification of input materials.**-(1) Where the customs authority of a State party, while conducting verification of origin of a good imported into its territory under sub-paragraph (11), conducts verification of the origin of a material that is used in the production of the good, the verification of the material may be conducted in accordance with the procedures set out in sub-paragraph (3) of paragraph 10.

(2) The customs authority of a State party may consider the material to be non-originating in determining whether the good is an originating good where the producer or supplier of that material does not allow the customs authority access to information required to make a determination of whether the material is an originating material by any, including the following means, namely:-

(a) denial of access to its records;

(b) failure to respond to a verification questionnaire; or

(c) refusal to consent to a verification visit within thirty days of receipt of notification under clause (d) of sub-paragraph (7) of paragraph 10 as made applicable by sub-paragraph (3) of paragraph 10.

(3) A State party shall not consider a material that is used in the production of a good to be a non-originating material solely on the basis of postponement of a verification visit under clause (e) of sub-paragraph (7) of paragraph 10 as made applicable by sub-paragraph (1).

(4) Any communication made under paragraphs 10 to 11 between the State parties shall be in the English language.

**12. Denial of Preferential Tariff Treatment.-** Except as otherwise provided for in these rules, the importing State party may deny claim for preferential tariff treatment or recover unpaid duties in accordance with its laws and regulations, when,-

- (a) the good does not meet the requirements of the rules;
- (b) the exporter, producer or importer of the good required to maintain records or documentation under paragraph 9 fails to maintain records or documentation relevant to determining the origin of the good or denies access to the records or documentation;
- (c) the importer, exporter or producer fails to provide information that the State party requested pursuant to clause (a) of sub-paragraph (3) of paragraph 10 to demonstrate that the good is an originating good;
- (d) after receipt of a written notification for a verification visit pursuant to sub-paragraph (7) of paragraph 10, the exporter or producer in the territory of the other State party prevents such verification visit; or
- (e) the State party finds a pattern of conduct indicating that an importer, exporter or producer has provided false or unsupported information or declarations that a good imported into its territory is an originating good.

*Explanation:-*For the purposes of clause (e), “pattern of conduct” means at least two instances of false or unsupported representations by an exporter or producer of a good resulting in at least two written determinations being sent to that exporter or producer pursuant to sub-paragraphs (6) and (9) of paragraph 10, that conclude, as a finding of fact, that Certificates of Origin applied by that exporter or producer with respect to identical goods contain false or unsupported representations.

**13. Penalties.-**(1) Each State party shall maintain measures imposing criminal, civil or administrative sanctions for violations of its laws and regulations relating to the rules.

(2) When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Issuing Authorities of both the State parties shall cooperate in the action to be taken in the territory of the respective State party against the persons involved.

## **Annexure-IV**

**(See rule 15)**

### **Issuing Authorities of the Certificate of Origin**

1. The following bodies and their successors are authorised to issue a Certificate of Origin for the purposes of these rules, namely:-

(a) for India, Export Inspection Council of India or any other agency authorised by the Government of India, in accordance with its laws and regulations; and,

(b) for Korea, Korea Customs Service, Korea Chamber of Commerce and Industry or any other agency authorised by the Government of Korea, in accordance with its laws and regulations.

2. When the authorised body repeatedly or intentionally violates the requirements of these rules by wrongly issuing the Certificate of Origin, the exporting State party shall revoke the authorisation of such body to issue the Certificate of Origin under the agreement:

Provided that, for the purpose of deciding the revocation of such authorisation, the exporting State party shall also consider views of the customs authority of the importing State party.

3. The exporting State party shall promptly inform the importing State party of any such revocation, replacement or addition of a body that is authorised to issue the Certificate of Origin under these rules.

**Annexure-V**

(See rule 15)

**Format for Certificate of Origin**

**INDIA-KOREA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT**

**ORIGINAL (DUPLICATE/TRIPPLICATE/QUADRUPPLICATE)**

1. Exporter (name, address, country, e-mail address, telephone number, fax number)		Reference No. :  INDIA-KOREA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT  PREFERENTIAL CERTIFICATE OF ORIGIN  (Combined Declaration and Certificate)		
2. Producer (name, address, country) (optional)				
		Issued in _____(Country) _____		
3. Importer (name, address, country) (optional)		5. For Official Use		
4. Means of transport and route (optional)  Departure date:  Vessel's name/Aircraft etc.:  Port of Discharge:		6. Remarks		
7. HS Code (6 digit)	8. Description of goods, including quantity	9. Gross weight and value (FOB)	10. Origin criterion	11. Number and date of Invoices
12. Declaration by the exporter  The undersigned hereby declares that the above details and statement are correct; that all goods were produced in  ..... (Country) ..  and that they comply with the origin requirements specified for these goods in the INDIA-KOREA Comprehensive Economic Partnership Agreement for the goods exported to  ..... (Importing Country).....		13. Certification  It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.  .....		

<p>.....</p> <p>Place and date, signature of authorised signatory</p>	<p>Place and date, signature and stamp of issuing authority</p>
<p>14. <input type="checkbox"/> Third country invoicing (name, address, country)</p>	

## Instructions for Completing the Certificate of Origin

1. The State parties which accept this form for the purpose of preferential tariff treatment under the INDIA-KOREA - Comprehensive Economic Partnership Agreement (INKCEPA) are Republic of India and Republic of Korea.
2. **CONDITIONS:** To enjoy preferential tariff treatment under the INKCEPA, goods sent to a State party listed above:
  - (i) must fall within a description of goods eligible for concessions in the importing State party;
  - (ii) must comply with the consignment conditions in accordance with Article 3.15 (Direct Consignment) of Chapter Three (Rules of Origin) of the INKCEPA; and,
  - (iii) must comply with the origin criteria in the Rules of Origin of the INKCEPA.
3. **ORIGIN CRITERION:** For goods that meet the origin criteria, the exporter must indicate in box 10 of this Certificate of Origin, the origin criteria met, in the manner shown in the following table:

<b>ORIGIN CRITERION</b>	<b>INSERT IN BOX 10</b>
(a) Goods wholly obtained or produced in the territory of the exporting State party	“WO”
(b) Goods satisfying Article 3.4.1(b) of Chapter Three (Rules of Origin) of the INKCEPA	“CTSH + RVC 35%”
(c) Goods satisfying the Product Specific Rules <ul style="list-style-type: none"> <li>- Change in Tariff Classification</li> <li>- Regional Value Content</li> <li>- Change in Tariff Classification or Regional Value Content</li> <li>- Change in Tariff Classification + Regional Value Content</li> <li>- Specific Processes</li> <li>- Others</li> </ul>	“CC / CTH / CTSH”  “RVC X %” that needs to be met for the good to qualify as originating; e.g. “RVC 35%”  “CC / CTH / CTSH” or “RVC X %”  “CC / CTH / CTSH + RVC X %”  “SP”  “Others”
(d) Goods satisfying rule 15 of the Rules of Origin	“OP”

4. **EACH ARTICLE MUST QUALIFY:** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. **DESCRIPTION OF GOODS:** The description of goods must be sufficiently detailed to enable the goods to be identified by the customs officers examining them.

6. **HARMONISED SYSTEM NUMBER:** The Harmonised System number shall be a 6 digit code of the goods.
7. **FOR OFFICIAL USE:** The customs authority of the importing State party shall indicate in Box 5 of this Certificate of Origin whether or not preferential tariff treatment is accorded.
8. **REMARKS:** In case of issuance of certificates retrospectively, Box 6 should bear the words “ISSUED RETROSPECTIVELY”, and in case of a certified true copy, Box 6 should bear the words “CERTIFIED TRUE COPY”.
9. **THIRD COUNTRY INVOICING:** In cases where invoices are issued by an operator in a third country, the “Third Country Invoicing” box should be ticked (✓) and such information as the name, address and country of the company or the operator issuing the invoice shall be indicated in Box 14.

Note: The instructions hereon are only used for the purposes of reference to complete the Certificate of Origin, and thus do not have to be reproduced or printed in the overleaf page.