

Annex II
Referred to in Chapter 2

Rules of Origin

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Section 1
General Provisions

Article I
Definitions

For the purposes of this Annex,

- (a) "chapter," "heading" and "subheading" of the Harmonized System respectively means a chapter (the first two-digit code in tariff classification number), a heading (the first four-digit code in tariff classification number) and a subheading (the six-digit code in tariff classification number) of the Harmonized System;
- (b) "competent governmental authority" means the authority that, according to the legislation of each Party, is responsible for the issuance of a Certificate of Origin or for the designation of certification entities or bodies, for the authorisation of approved exporters referred to in Article XIX of this Annex and for the verification of proofs of origin referred to in Article XXV of this Annex. In the case of Japan, it shall be the Ministry of Economy, Trade and Industry, and in the case of Switzerland, the Federal Customs Administration;
- (c) "customs authority" means the authority that, according to the legislation of each Party or non-Party, is responsible for the administration and enforcement of customs laws and regulations of the Party or the non-Party. In the case of Japan, it shall be the Ministry of Finance, and in the case of Switzerland, the Federal Customs Administration;
- (d) "exporter" means a person located in the customs territory of an exporting Party who exports products from the customs territory of the exporting Party;

- (e) "ex-works price" means the price paid for the product ex-works to the producer located in the customs territory of a Party in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, wage and any other cost, and profit minus any internal taxes returned or repaid when the product obtained is exported;
- (f) "factory ships of the Party" or "vessels of the Party" respectively means factory ships or vessels:
 - (i) which are registered in the customs territory of the Party;
 - (ii) which sail under the flag of the Party;
 - (iii) which are owned to an extent of at least 50 per cent by nationals of the Parties, or by a juridical person with its head office in the customs territory of either Party, of which the representatives, chairman of the board of directors, and the majority of the members of such board are nationals of the Parties, and of which at least 50 per cent of the equity interest is owned by nationals or juridical persons of the Parties;
 - (iv) of which the master and officers are all nationals of the Parties; and
 - (v) of which at least 75 per cent of the crew are nationals of the Parties;

- (g) "generally accepted accounting principles" means the recognised consensus or substantial authoritative support within the customs territory of a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application or detailed practices and procedures;
- (h) "importer" means a person who imports products into the customs territory of the importing Party;
- (i) "material" means a product that is used in the production of another product;
- (j) "non-originating material" means a material which does not qualify as an originating product under this Annex;
- (k) "preferential tariff treatment" means the rate of customs duties applicable to originating products of a Party in accordance with paragraph 1 of Article 15; and
- (l) "production" means a method of obtaining products including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

Section 2
Concept of "Originating Products"

Article II
Originating Products

For the purposes of this Agreement, the following products shall be considered as originating products of a Party:

- (a) products wholly obtained in the customs territory of the Party, as defined in Article III of this Annex;
- (b) products obtained in the customs territory of the Party using non-originating materials, provided that such materials have undergone sufficient working or processing in the customs territory of the Party within the meaning of Article IV of this Annex; and
- (c) products obtained in the customs territory of the Party exclusively from materials that qualify as originating products of the Party pursuant to this Annex.

Article III
Wholly Obtained Products

For the purposes of subparagraph (a) of Article II of this Annex, the following shall be considered as wholly obtained in the customs territory of a Party:

- (a) live animals born and raised in the customs territory of the Party;
- (b) animals obtained by hunting, trapping, fishing, gathering or capturing in the customs territory of the Party;
- (c) products obtained from live animals in the customs territory of the Party;

- (d) plants or plant products harvested, picked or gathered in the customs territory of the Party;
- (e) minerals and other naturally occurring substances, which are not included in subparagraphs (a) to (d), extracted or taken in the customs territory of the Party;
- (f) products of sea-fishing and other products taken by vessels of the Party from the sea outside the territorial seas of the Parties;
- (g) products produced on board factory ships of the Party, outside the territorial seas of the Parties, from the products referred to in subparagraph (f);
- (h) products taken from the sea-bed or subsoil thereof outside the territorial sea of the Party, provided that the Party has rights to exploit such sea-bed or subsoil under the provisions of the United Nations Convention on the Law of the Sea, done at Montego Bay on 10 December 1982;
- (i) articles collected in the customs territory of the Party which can no longer perform their original purpose in the customs territory of the Party nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
- (j) scrap and waste derived from manufacturing or processing operations or from consumption in the customs territory of the Party and which are fit only for disposal or for the recovery of raw materials;
- (k) parts or raw materials recovered in the customs territory of the Party from articles which can no longer perform their original purpose nor are capable of being restored or repaired; and

- (l) products obtained in the customs territory of the Party exclusively from products referred to in subparagraphs (a) to (k).

Article IV

Sufficiently Worked or Processed Products

1. For the purposes of subparagraph (b) of Article II of this Annex, a product obtained using non-originating materials shall be considered as an originating product of a Party, if:

- (a) the value of non-originating materials used in the production of the product does not exceed 60 per cent of the ex-works price of the product; or
- (b) all non-originating materials used in the production of the product have undergone in the customs territory of the Party, a change in tariff classification at the level of the first four-digit code of the Harmonized System.

2. Notwithstanding paragraph 1, a product of which the tariff classification number of the Harmonized System is listed in Appendix 1 to this Annex shall be considered as an originating product of a Party if it satisfies the product specific rules set out therein.

3. For the purposes of paragraphs 1 and 2, the operations provided for in Article VII of this Annex shall be considered as insufficient.

4. For the purposes of paragraphs 1 and 2, the value of non-originating materials used in the production of the product in the customs territory of a Party:

- (a) shall be determined in accordance with the Agreement on Customs Valuation and shall include freight, insurance and, where appropriate, packing and all other costs incurred in transporting the non-originating materials to the importation port in the customs territory of the Party where the producer of the product is located; or

(b) if such value is unknown and cannot be ascertained, shall be the first ascertainable price paid for the non-originating materials in the customs territory of the Party, but may exclude all costs incurred in that customs territory in transporting the non-originating materials from the warehouse of the supplier of that material to the place where the producer is located such as freight, insurance and packing costs as well as any other known and ascertainable cost incurred in that customs territory.

5. For the purposes of subparagraph 4(a), in determining the value of non-originating materials, the Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic acquisition of the non-originating materials including domestic transactions.

6. For the purposes of calculating the value of non-originating materials used in the production of a product in determining whether the product qualifies as an originating product of a Party, the value of non-originating materials of the product shall not include the value of non-originating materials used in the production of materials qualified as originating products of the Party which are used in the production of the product.

7. For the purposes of paragraphs 1 and 2, the production carried out at different stages by one or more producers within the customs territory of a Party may be taken into account.

8. For the purposes of this Article, "Harmonized System" is that on which the product specific rules set out in Appendix 1 to this Annex are based.

Article V
Accumulation of Origin

1. Notwithstanding Article II of this Annex, an originating product of a Party which is used as a material in the production of a product in the customs territory of the other Party may be considered as an originating product of that other Party.

2. Originating products of a Party which are exported from the customs territory of one Party to the customs territory of the other Party shall retain qualification as originating products if:

- (a) such originating products are exported in the same condition as they were when they were imported into the customs territory of the exporting Party; or
- (b) such originating products have not undergone in the customs territory of the exporting Party working or processing beyond the operations referred to in Article VII of this Annex.

Article VI
Tolerance

1. Except as otherwise provided for in Appendix 1 to this Annex, a product obtained using non-originating materials that have not undergone the required change in tariff classification shall be considered as an originating product of a Party if:

- (a) for a product classified under chapters 1 to 24 of the Harmonized System, the value of all non-originating materials used in its production that have not undergone the required change in tariff classification does not exceed seven per cent of the ex-works price of the product;

- (b) for a product classified under chapters 25 to 49 or 64 to 97 of the Harmonized System, the value of all non-originating materials used in its production that have not undergone the required change in tariff classification does not exceed ten per cent of the ex-works price of the product; or
- (c) for a product classified under chapters 50 to 63 of the Harmonized System, the weight of all non-originating materials used in its production that have not undergone the required change in tariff classification does not exceed seven per cent of the total weight of the product; and

provided that the product meets all other applicable conditions for qualifying as an originating product set out in this Annex, including Article VII of this Annex.

2. The value of non-originating materials referred to in paragraph 1 shall, however, be taken into account in calculating the value of non-originating materials used in the production of the product.

Article VII Non-Qualifying Operations

1. The following operations shall be considered as insufficient working or processing to qualify a product as an originating product of a Party, whether or not the requirements of paragraphs 1 and 2 of Article IV of this Annex are satisfied:

- (a) preserving operations to ensure that the product remains in good condition during transport and storage, such as drying, freezing, keeping in brine and other similar operations;
- (b) changes of packing and breaking-up and assembly of packages;
- (c) washing, cleaning and removal of dust, oxide, oil, paint or other coverings;

- (d) simple painting and polishing operations;
- (e) sharpening, simple grinding or simple cutting;
- (f) sifting, screening, sorting, classifying, grading or matching, including the making-up of sets of articles;
- (g) simple placing in bottles, cans, flasks, bags, cases or boxes, simple fixing on cards or boards and all other simple packaging operations;
- (h) collection of parts and components classified as a product pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;
- (i) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (j) simple mixing of products, whether or not of different kinds;
- (k) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (l) ironing or pressing of textiles;
- (m) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (n) operations to colour sugar or form sugar lumps;
- (o) peeling, stoning and shelling of fruits, nuts and vegetables;
- (p) slaughter of animals; and
- (q) a combination of two or more operations referred to in subparagraphs (a) to (p).

2. For the purposes of paragraph 1, all operations carried out in the customs territory of a Party on the product shall be taken into account together.

3. For the purposes of this Article:

- (a) an operation is described as "simple" if neither special skills nor machines, apparatus or equipment especially produced or installed for carrying it out are needed;
- (b) "simple mixing" means an operation of mixing which needs neither special skills nor machines, apparatus or equipment especially produced or installed for carrying it out. However, simple mixing does not include chemical reaction. "Chemical reaction" means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule; and
- (c) "simple assembly" means an operation of assembling parts of articles without special skills, machines, apparatus or equipment especially produced or installed for carrying it out. Such operation does not include testing or inspection.

Article VIII

Unit of Qualification

1. In applying the provisions of this Annex, the unit of qualification shall be the particular product which is considered as the basic unit when determining classification under the Harmonized System. Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under a single tariff line, the whole constitutes the unit of qualification; and

(b) when a consignment consists of a number of identical products classified under a single tariff line, each product shall be taken individually into account in determining whether it qualifies as an originating product of a Party.

2. With respect to packaging materials and containers that are used for retail sale of a product:

(a) in determining whether all the non-originating materials used in the production of the product have undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Appendix 1 to this Annex, packaging materials and containers for retail sale, which are classified with the product pursuant to Rule 5 of the General Rules for the Interpretation of the Harmonized System, shall be disregarded; and

(b) in calculating the value of non-originating materials used in the production of the product, packaging materials and containers that are used for retail sale shall be considered as materials of the product.

3. Packing materials and containers for shipment that are used to protect a product during transportation shall be disregarded in determining whether the product qualifies as an originating product of a Party.

Article IX

Unassembled or Disassembled Product

1. Where a product satisfies the requirements of the relevant provisions of Articles II to VIII of this Annex and is imported into the customs territory of a Party from the customs territory of the other Party in an unassembled or disassembled form but is classified as an assembled product pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, such product shall be considered as an originating product of the other Party.

2. A product assembled in the customs territory of a Party from unassembled or disassembled materials, which were imported into the customs territory of the Party and classified as an assembled product pursuant to Rule 2(a) of the General Rules for the interpretation of the Harmonized System, shall be considered as an originating product of the Party, provided that it would have satisfied the applicable requirements of the relevant provisions of Articles II to VIII of this Annex if each of the non-originating materials among the unassembled or disassembled materials had been imported into the customs territory of the Party separately and not in an unassembled or disassembled form.

Article X

Accessories, Spare Parts and Tools

1. In determining whether all the non-originating materials used in the production of a product have undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Appendix 1 to this Annex, accessories, spare parts or tools delivered with the product and that form part of its standard accessories, spare parts or tools, shall be disregarded, provided that:

- (a) the accessories, spare parts or tools are not invoiced separately from the product, whether or not they are separately described in the invoice; and
- (b) the quantities and value of the accessories, spare parts or tools are customary for the product.

2. In calculating the value of non-originating materials used in the production of a product, accessories, spare parts or tools shall be considered as materials of the product.

Article XI
Neutral Elements

In order to determine whether a product qualifies as an originating product of a Party, it shall not be necessary to determine the origin of the following elements used in its production:

- (a) fuel and energy;
- (b) plant and equipment;
- (c) machines, tools, dies and moulds; and
- (d) any other materials that are not physically incorporated or which are not intended to enter into the final composition of the product.

Article XII
Accounting Segregation

1. Where identical and interchangeable originating and non-originating products are used as materials in the production of another product, those products shall be physically segregated during storage.

2. For the purposes of this Article, "identical and interchangeable originating and non-originating products" means originating products of a Party and non-originating products used as materials being of the same kind and commercial quality, having the same technical and physical characteristics, and which, once they are incorporated into another product, cannot be distinguished from one another for origin purposes by virtue of any markings or other means.

3. A producer having considerable costs or technical difficulties in keeping separate stocks of identical and interchangeable originating and non-originating products used in the production of a product may use the so-called "accounting segregation" method for managing stocks.

4. The "accounting segregation" method shall be recorded, applied and maintained in accordance with generally accepted accounting principles applicable in the customs territory of the Party in which the product is produced. The method chosen shall:

- (a) permit a clear distinction to be made between originating and non-originating products acquired or kept in stock; and
- (b) guarantee that no more products receive qualification as originating products of a Party than would be the case if the identical and interchangeable originating and non-originating products used as materials had been physically segregated.

5. A Party may require that the application of the method for managing stocks as provided for in this Article be subject to prior authorisation.

Section 3
Territorial Requirements

Article XIII
Principle of Territoriality

1. Except as provided for in paragraph 1 of Article V of this Annex, the conditions for qualification as an originating product of a Party set out in Section 2 shall be fulfilled in the customs territory of the Party without interruption.

2. Where originating products of a Party exported from the customs territory of a Party to a non-Party return to the customs territory of the Party, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the competent governmental authority of the Party that:

- (a) the returning products are the same as those exported; and
- (b) the returning products have not undergone any operation other than splitting up of the consignment, and unloading, reloading and any other operation designed to preserve them in good condition while being outside the customs territory of the Party.

Article XIV
Consignment Criteria

1. An originating product of a Party shall be deemed to meet the consignment criteria when it is:

- (a) transported directly from the customs territory of the exporting Party; or

(b) transported through one or more non-Parties for the purpose of transit or temporary storage in warehouses, provided that it does not undergo operations other than splitting up of the consignment, and unloading, reloading and any other operation designed to preserve it in good condition.

2. Notwithstanding Article II of this Annex, if an originating product of a Party does not meet the consignment criteria referred to in paragraph 1, it shall not be considered as an originating product of the Party.

Section 4
Certification of Origin

Article XV
Proof of Origin

For the purposes of this Annex, the following documents shall be considered as proofs of origin:

- (a) a Certificate of Origin referred to in Article XVI of this Annex; and
- (b) an origin declaration referred to in Article XIX of this Annex.

Article XVI
Certificate of Origin

1. A Certificate of Origin shall be issued by the competent governmental authority of the exporting Party on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For the purposes of this Article, the competent governmental authority of the exporting Party may designate, under the authorisation given in accordance with the applicable laws and regulations of that Party, other entities or bodies for the issuance of a Certificate of Origin.
3. Each Party shall establish its form for the Certificate of Origin, which shall conform to the specimen provided in Appendix 2 to this Annex. The Certificate of Origin shall be completed in English by the exporter or his authorised representative in accordance with the laws and regulations of the exporting Party.

4. The exporting Party shall ensure that the exporter applying for the issuance of a Certificate of Origin for a product is prepared to submit at any time, at the request of the competent governmental authority of the exporting Party or its designees which issue the Certificate of Origin, all appropriate documents proving that the product qualifies as an originating product of a Party.

5. Where the exporter of a product is not the producer of the product in the customs territory of the exporting Party, the exporter may request a Certificate of Origin in accordance with the laws and regulations of the exporting Party on the basis of:

- (a) a declaration given by the exporter to the competent governmental authority of the exporting Party or its designees based on the information provided by the producer of the product;
- (b) a declaration voluntarily given by the producer of the product directly to the competent governmental authority of the exporting Party or its designees at the request of the exporter; or
- (c) a declaration given to the exporter by another person, as provided for in the applicable laws and regulations of the exporting Party.

6. A Certificate of Origin for a product shall be issued by the competent governmental authority of the exporting Party or its designees if the product can be considered as an originating product of a Party.

7. The competent governmental authority of the exporting Party or its designees shall take any steps necessary to verify the qualification of the products as originating products of a Party. They shall also ensure that the form referred to in paragraph 3 is duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

8. The exporting Party shall ensure that the exporter to whom a Certificate of Origin for a product has been issued, or the producer referred to in subparagraph 5(b), notifies in writing the competent governmental authority of the exporting Party or its designees without delay when such exporter or producer knows that the product does not qualify as an originating product of the Party indicated in the Certificate of Origin.

9. The competent governmental authority of the exporting Party or its designees shall, if they receive notification in accordance with paragraph 8 or if they learn, after the issuance of the Certificate of Origin, that the product does not qualify as an originating product of the Party indicated in the Certificate of Origin, cancel the Certificate of Origin, and promptly notify the cancellation to the exporter to whom the Certificate of Origin has been issued and to the customs authority of the importing Party, except where the Certificate of Origin has been returned to the competent governmental authority of the exporting Party or its designees without being used.

Article XVII

Certificate of Origin Issued Retrospectively

1. A Certificate of Origin shall be issued by the time of shipment, except as provided for in paragraph 2.

2. In exceptional cases where the Certificate of Origin has not been issued by the time of shipment, the competent governmental authority of the exporting Party or its designees shall, at the request of the exporter, issue a Certificate of Origin retrospectively in accordance with paragraph 6 of Article XVI of this Annex. Such Certificate of Origin shall bear the phrase "ISSUED RETROSPECTIVELY" in field 7.

Article XVIII

Issuance of a Duplicate Certificate of Origin

In the event of theft, loss or destruction of an issued Certificate of Origin before the expiration of its validity, the exporter may request the competent governmental authority of the exporting Party or its designees to issue a new Certificate of Origin as a duplicate of the original Certificate of Origin on the basis of the documents in their possession. The Certificate of Origin issued in this way may bear the word "DUPLICATE" in field 7. The date of issuance of the original Certificate of Origin shall be indicated in the new Certificate of Origin. The new Certificate of Origin shall be valid during the term of the validity of the original Certificate of Origin.

Article XIX

Origin Declaration

1. An origin declaration referred to in paragraph (b) of Article XV of this Annex may be produced, in accordance with this Article, only by an approved exporter provided for in paragraph 2.
2. The competent governmental authority of a Party may authorise an exporter in the customs territory of that Party to produce an origin declaration as an approved exporter, on condition that:
 - (a) the exporter makes frequent shipments of originating products of a Party;
 - (b) the exporter fulfils the conditions set out in the laws and regulations of the exporting Party; and
 - (c) the exporter gives the competent governmental authority of the exporting Party a written undertaking that he or she accepts full responsibility for any origin declaration which identifies him or her as if it had been signed in manuscript by him or her.

3. The competent governmental authority of the exporting Party shall allocate to the approved exporter an authorisation number which shall appear on the origin declaration. The origin declaration does not have to be signed by the approved exporter.

4. An origin declaration may be produced only if the product concerned can be considered as an originating product of a Party.

5. Where the approved exporter is not the producer of the product in the customs territory of the exporting Party, an origin declaration for the product may be produced by the approved exporter in accordance with the laws and regulations of the exporting Party on the basis of:

- (a) information provided by the producer of the product to the approved exporter;
- (b) a declaration, given by the producer of the product to the approved exporter, that the product qualifies as an originating product of a Party; or
- (c) a declaration given to the approved exporter by another person, as provided for in the applicable laws and regulations of the exporting Party.

6. An approved exporter shall be prepared to submit at any time, at the request of the competent governmental authority of the exporting Party, all appropriate documents proving that the product for which the origin declaration was produced qualifies as an originating product of the Party indicated in the origin declaration.

7. The text of an origin declaration shall be as provided for in Appendix 3 to this Annex. An origin declaration shall be produced in accordance with the laws and regulations of the exporting Party by an approved exporter by typing, stamping or printing on the invoice, the delivery note or any other commercial document which describes the product concerned in sufficient detail to enable it to be identified. The origin declaration shall be considered to be produced on the date of the issuance of such commercial document.

8. An origin declaration for a product may be produced by the approved exporter at the time of or after the exportation of the product.

9. The competent governmental authority of the exporting Party may verify the proper use of the authorisation as an approved exporter. The competent governmental authority of the exporting Party may withdraw the authorisation at any time. It shall do so in accordance with the laws and regulations of the exporting Party where the approved exporter no longer fulfils the conditions referred to in paragraph 2 or otherwise makes improper use of the authorisation.

10. Each Party shall ensure that the approved exporter, which its competent governmental authority has authorised, who has produced the origin declaration for a product notifies in writing the competent governmental authority without delay when such approved exporter learns that the product does not qualify as an originating product of the Party indicated in the origin declaration.

11. The competent governmental authority of the exporting Party shall, when it receives notification in accordance with paragraph 10, promptly notify the fact to the customs authority of the importing Party.

Article XX
Validity of Proof of Origin

1. A proof of origin shall be valid for twelve months from the date on which it is issued or produced, and shall be submitted for single importation within such period to the customs authority of the importing Party.

2. Proofs of origin which are submitted to the customs authority of the importing Party after the final date for submission specified in paragraph 1 may be accepted when failure to observe the time-limit is due to *force majeure* or other valid causes beyond the control of the exporter or importer.

Article XXI
Claim for Preferential Tariff Treatment

1. The importing Party shall grant preferential tariff treatment in accordance with this Agreement to an originating product of the importing Party or the exporting Party, imported from the customs territory of the exporting Party, on the basis of the proof of origin submitted by the importer who claims preferential tariff treatment in accordance with the procedures applicable in the customs territory of the importing Party.

2. Notwithstanding paragraph 1, the importing Party may waive the requirement for a proof of origin in accordance with its laws and regulations.

3. Where an originating product of a Party is imported through one or more non-Parties, the importing Party may require importers who claim preferential tariff treatment for that product to submit:

(a) a copy of through bill of lading; or

- (b) a certificate or any other information given by the customs authority of such non-Parties or other relevant entities, which evidences that the product has not undergone operations other than splitting up of the consignment, and unloading, reloading and any other operation designed to preserve it in good condition in those non-Parties.

4. The customs authority of the importing Party may deny preferential tariff treatment to a product for which an importer claims preferential tariff treatment where such product is not considered as an originating product of the importing or the exporting Party or where the importer fails to comply with any of the relevant requirements of this Annex.

Article XXII Supporting Documents

The documents referred to in paragraph 4 of Article XVI of this Annex and paragraph 6 of Article XIX of this Annex used for the purposes of proving that the product covered by a proof of origin qualifies as an originating product of a Party may consist of *inter alia* the following:

- (a) direct evidence of the processes carried out by the exporter or producer to obtain the products concerned, contained for example in his or her transaction documents;
- (b) documents proving that the materials used in the production of the product qualify as originating products of a Party, issued or produced in the customs territory of a Party where these documents are used, as provided for in its laws and regulations;
- (c) documents proving the working or processing of materials in the customs territory of a Party, issued or produced in the customs territory of a Party where these documents are used, as provided for in its laws and regulations; or

- (d) proof of origin proving that the materials used in the production of the product qualify as originating products of a Party, issued or produced in the customs territory of a Party.

Article XXIII

Preservation of Documents and Records

1. The exporter to whom a Certificate of Origin was issued shall keep the documents referred to in paragraph 4 of Article XVI of this Annex for at least three years after the date on which the Certificate of Origin was issued.
2. The approved exporter who has produced an origin declaration shall keep a copy of the commercial document on which the origin declaration was produced as well as the documents referred to in paragraph 6 of Article XIX of this Annex for at least three years after the date on which the origin declaration has been produced.
3. The producer of a product referred to in subparagraph 5(b) of Article XVI of this Annex and the person referred to in subparagraph 5(c) of Article XVI of this Annex shall keep the records relating to the origin of the product for at least three years after the date on which the Certificate of Origin was issued or after the date on which the declaration referred to in subparagraph 5(c) of Article XVI of this Annex was given by the person to the exporter, as specified in the laws and regulations of the exporting Party.
4. The producer of a product referred to in subparagraph 5(b) of Article XIX of this Annex and the person referred to in subparagraph 5(c) of Article XIX of this Annex shall keep the records relating to the origin of the product for at least three years, or a longer period where it is specified in the laws and regulations of the exporting Party, after the date on which the declaration referred to in subparagraphs 5(b) or 5(c) of Article XIX of this Annex was given by the producer or person to the approved exporter, as specified in the laws and regulations of the exporting Party.

5. The competent governmental authority of the exporting Party or its designees which has issued a Certificate of Origin shall keep a record of that Certificate of Origin for at least three years after the date on which the Certificate of Origin was issued.

Section 5
Arrangements for Administrative Cooperation

Article XXIV
Notifications

1. Each Party shall provide the other Party with:
 - (a) the form of its Certificate of Origin;
 - (b) the design feature of impressions of stamps used by the competent governmental authority or its designees for the issuance of Certificates of Origin; and
 - (c) a sample of impressions provided for in subparagraph (b).

2. Where the competent governmental authority of the exporting Party designates other entities or bodies to carry out the issuance of Certificate of Origin, the exporting Party shall notify in writing the other Party of its designees.

3. The competent governmental authority of a Party shall provide the other Party with information on the composition of the authorisation number for approved exporters, where established by the Party.

Article XXV
Verification of Proofs of Origin

1. In order to ensure the proper application of this Annex, the Parties shall assist each other to carry out verification of the proof of origin and the correctness of the information given therein, in accordance with this Agreement and their respective laws and regulations.

2. Upon request of the customs authority of the importing Party, the competent governmental authority of the exporting Party shall carry out the verifications referred to in paragraph 1.

3. For the purpose of the verification, the customs authority of the importing Party shall return the proof of origin, or a copy thereof, to the competent governmental authority of the exporting Party, as the case may be, giving the reasons for the request for the verification. Any documents and information obtained suggesting that the information given in the proof of origin is incorrect shall be forwarded to the competent governmental authority of the exporting Party in support of such request.

4. For the purpose of the verification, the competent governmental authority of the exporting Party shall take any necessary measures to call for any evidence and to carry out any inspection of the documents or premises of the exporter, or the producer or the person referred to in Articles XVI and XIX of this Annex, and any other inspection considered appropriate.

5. The customs authority of the importing Party may suspend the granting of preferential tariff treatment to the products covered by the proof of origin concerned while awaiting the results of the verification. However, it shall not wait for the verification to be completed before it releases the product to the importer, in accordance with its laws and regulations, unless the product is subject to appropriate administrative measures.

6. The competent governmental authority of the exporting Party shall inform the customs authority of the importing Party of the results of the verification as soon as possible. The results shall indicate clearly whether the proof of origin is authentic and whether the product concerned qualifies as an originating product of the Party indicated in the proof of origin.

7. If there is no reply from the competent governmental authority of the exporting Party within ten months of the date of the request for the verification or within any other time period agreed upon by the Parties, or if the reply does not contain sufficient information for determining the authenticity of the proof of origin concerned or the qualification of the product as an originating product of the Party indicated in the proof of origin, the customs authority of the importing Party shall be entitled to refuse to grant preferential tariff treatment.

8. Upon written request of the importing Party and subject to any conditions set out by the competent governmental authority of the exporting Party, customs officials of the importing Party may be present as observers during the verification conducted by the competent governmental authority of the exporting Party. If the exporting Party refuses such presence of customs officials, the importing Party shall be entitled to consider the product covered by the proof of origin as non-originating.

Article XXVI Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it as confidential pursuant to this Annex, and shall protect that information from disclosure.

2. Information obtained by the customs authority of the importing Party pursuant to this Annex:

(a) may only be used by such authority for the purposes of this Annex; and

(b) shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless such information is requested by and provided to the importing Party through the diplomatic channels or other channels established in accordance with the applicable laws and regulations of the exporting Party.

Article XXVII
Penalties and Measures against Fraudulent Acts

Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate penalties, sanctions, or other measures against its exporters, and the producers and persons referred to in Articles XVI and XIX of this Annex who have committed fraudulent acts in connection with a proof of origin.

Article XXVIII
Operational Procedures

Upon entry into force of this Agreement, the Joint Committee shall adopt Operational Procedures that provide detailed regulations pursuant to which the customs authorities, the competent governmental authorities and other relevant authorities of the Parties shall implement their functions under this Annex.

Article XXIX
Miscellaneous

1. Communications between the importing Party and the exporting Party shall be conducted in the English language.
2. For the purposes of determining the origin in accordance with Section 2, the generally accepted accounting principles in the customs territory of the exporting Party shall be applied.

Section 6
Final Provisions

Article XXX

Sub-Committee on Rules of Origin, Customs Procedures
and Trade Facilitation

1. For the purposes of the effective implementation and operation of Chapter 3 and this Annex, the Sub-Committee on Rules of Origin, Customs Procedures and Trade Facilitation (hereinafter referred to in this Article as "the Sub-Committee") is hereby established.
2. The functions of the Sub-Committee shall be:
 - (a) reviewing, monitoring and, as necessary, making appropriate recommendations to the Joint Committee on:
 - (i) the implementation and operation of Chapter 3 and this Annex;
 - (ii) any amendments to Appendices 1 to 3 to this Annex; and
 - (iii) the Operational Procedures referred to in Article XXVIII of this Annex;
 - (b) considering any other matter related to Chapter 3 and this Annex as the Parties may agree;
 - (c) reporting its findings to the Joint Committee; and
 - (d) carrying out other tasks assigned by the Joint Committee.
3. The Sub-Committee shall meet at such time and venue as may be agreed by the Parties.

4. The Sub-Committee shall be composed of representatives of the Parties.

Article XXXI

Transitional Provisions for Products in Transit or Storage

The provisions of this Agreement may be applied to products which comply with the provisions of this Annex, and which on the date of entry into force of this Agreement, are either in transit from the customs territory of the exporting Party to the customs territory of the importing Party or in temporary storage in a bonded warehouse under customs control. Such application shall be subject to the submission to the customs authority of the importing Party, within four months of the date of entry into force of this Agreement, of a Certificate of Origin issued retrospectively or an origin declaration and, if required pursuant to Article XXI of this Annex, such other documentation relating to the importation of the product.

Appendix 1

Product Specific Rules

Introductory Notes

1. For the purposes of the product specific rules set out in this Appendix:

- (a) (i) "VNM" denotes the maximum value, in percentage of the ex-works price of the product as indicated by the figure immediately after it, of non-originating materials used in the production of the product. For example, "VNM 40%" denotes that the VNM does not exceed 40 per cent of the ex-works price of the product.
- (ii) "CC" denotes a change to the chapter, heading or subheading from any other chapter. This means that all non-originating materials used in the production of the product have undergone a change in tariff classification at the two-digit level (i.e. a change in chapter) of the HS;
- (iii) "CTH" denotes a change to the chapter, heading or subheading from any other heading. This means that all non-originating materials used in the production of the product have undergone a change in tariff classification at the four-digit level (i.e. a change in heading) of the HS;
- (iv) "CTSH" denotes a change to the chapter, heading or subheading from any other subheading. This means that all non-originating materials used in the production of the product have undergone a change in tariff classification at the six-digit level (i.e. a change in subheading) of the HS; and
- (v) "WO" means that the product is wholly obtained in the customs territory of a Party as defined in Article III of Annex II;

- (b) In determining the origin of a product classified under chapters 61 to 63, materials used in the production of the product which are not classified under chapters 50 to 63 shall be disregarded, whether or not they contain textiles.

2. This Appendix is based on the Harmonized System as amended on 1 January 2007.

Chapter of the HS	Tariff classification number	Product specific rules (Note: Products which satisfy the applicable rules set out in field (3) or (4) below shall be considered as originating products of a Party.)	
(1)	(2)	(3) or (4)	
Chapter 1 Live animals	01	CC	
Chapter 2 Meat and edible meat offal	02	CC except from chapter 1.	
Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates	03	CC	
Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	04	CC	
Chapter 5 Products of animal origin, not elsewhere specified or included	05	CC	
Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	06 except for: 06.02	CC CC and VNM 50%	

Chapter 7 Edible vegetables and certain roots and tubers	07	CC	
Chapter 8 Edible fruit and nuts; peel of citrus fruits or melons	08	CC	
Chapter 9 Coffee, tea, maté and spices	09 except for: 0901.21 - 0901.90	CC CTSH	
Chapter 10 Cereals	10	CC	
Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten	11 except for: 11.05 11.06 1108.13 - 1108.14 1108.19 - 1108.20	CC except from chapter 10. CC except from chapter 7. CC except from heading 07.08, 07.10, 07.13, or 07.14 or chapter 8. CC except from chapter 7. CC except from chapter 7 or 10.	
Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	12	CC	
Chapter 13 Lac; gums, resins and other vegetable saps and extracts	13	CC	

Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included	14	CC	
Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15.01-15.02 15.03 15.04-15.06 15.07 - 15.08 15.09 - 15.10 1511.10 - 1515.19 1515.21 - 1515.29 1515.30 - 1515.90 1516.10 1516.20 1517.10 1517.90 - 1520.00 1521.10 1521.90 - 1522.00	CC CTH CC CC except from chapter 12. CC except from chapter 7. CC except from chapter 12. CC except from chapter 10. CC except from chapter 12. CC except from chapter 2 or 5. CC except from chapter 7, 8 or 12. CC except from chapter 2, 4, 5 or 12. CC except from chapter 2, 4, 5, 7, 8 or 12. CC except from chapter 7, 8 or 12. CC except from chapter 2, 4, 5 or 12.	
Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	16.01 - 16.02 16.03	CC except from chapter 1, 2 or 5. CC except from chapter 2, 3 or 5.	

	1604.11 - 1604.20	CC except from chapter 3.	
	1604.30	CC and VNM 50%	
	16.05	CC except from chapter 3.	
Chapter 17 Sugars and sugar confectionery	17.01	CC except from chapter 12.	
	1702.11 - 1702.19	CC except from chapter 4.	
	1702.20	CC	
	1702.30 - 1702.90	CC except from chapter 11 or 12.	
	17.03	CC except from chapter 12.	
	1704.10	CTH and the maximum value of the non- originating materials classified under chapter 17 used in the production is 30% of the ex- works price of the product.	
	1704.90	CTH and the maximum value of the non- originating materials classified under chapters 4 and 17 used in the production is 45% of the ex- works price of the product.	
Chapter 18 Cocoa and cocoa preparations	18 except for: 18.01	CTH CC	

	18.06	CTH and the maximum value of the non-originating materials classified under chapters 4 and 17 used in the production is 45% of the ex-works price of the product.	
Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products	19.01	CC except from chapter 10 or 11.	
	19.02	CC except from chapter 10 (except for durum wheat) or chapter 11 (except for products produced from durum wheat).	
	19.03	CC except from chapter 10 (except for heading 10.01) or chapter 11 (except for heading 11.01).	
	1904.10 - 1905.40	CTH and VNM 40%	
	1905.90	CC except from heading 11.05.	
Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants	20	CC and VNM 60%	
	except for:		
	2002.10	CC except from chapter 7.	
	2004.10	CC except from chapter 7.	
	2008.11	CC except from chapter 12.	
	2008.20 - 2008.92	CC except from chapter 8.	

	2009.11 - 2009.12	CC except from chapter 8.	
	2009.50	CC except from chapter 7.	
	2009.71 - 2009.79	CC except from chapter 8.	
Chapter 21 Miscellaneous edible preparations	21 except for: 2103.20 21.05 21.06	CC CC except from chapter 7 or 20. CC except from chapter 4 or 19. CC and VNM 45%	
Chapter 22 Beverages, spirits and vinegar	22.01 22.02 22.03 22.04 - 22.06 22.07 2208.20 - 2208.30 2208.40 - 2208.60 2208.70 2208.90 - Sake compound and cooking sake (Mirin)	CC CTH and VNM 55% CTH CC except from chapter 8 or 20. CC CTH except from heading 22.07. CTH except from heading 22.07. CTH except from heading 22.07. CTH and VNM 60%	 VNM 60% VNM 60%

	<p>- Bever- ages with a basis of fruits and fruit juices, of an alcoholic strength by volume of less than one per cent</p> <p>- other</p> <p>22.09</p>	<p>CC except from chapter 8 or 20.</p> <p>CTH except from heading 22.07.</p> <p>CTH</p>	
<p>Chapter 23</p> <p>Residues and waste from the food industries; prepared animal fodder</p>	<p>23</p> <p>except for:</p> <p>2301.10</p> <p>2301.20</p> <p>23.09</p>	<p>CTH</p> <p>CTH except from chapter 2 or 5.</p> <p>CTH except from chapter 3.</p> <p>CTH and VNM 60%</p>	
<p>Chapter 24</p> <p>Tobacco and manufactured tobacco substitutes</p>	<p>24</p> <p>except for:</p> <p>2401.10 - 2401.20</p> <p>2401.30</p>	<p>CTH</p> <p>CC</p> <p>CTSH</p>	
<p>Chapter 25</p> <p>Salt; sulphur; earths and stone; plastering materials, lime and cement</p>	<p>25.01</p>	<p>CC</p>	
<p>Chapter 28</p> <p>Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes</p>	<p>2804.61 - 2804.69</p> <p>2844.10</p> <p>2844.20 - 2844.50</p>	<p>CTSH</p> <p>CC</p> <p>CTSH</p>	<p>VNM 60%</p>
<p>Chapter 29</p> <p>Organic chemicals</p>	<p>29</p> <p>except for:</p>	<p>CTSH</p>	<p>VNM 60%</p>

	2905.44	CTH except from heading 17.02.	
	2906.11	CC except from chapter 33.	
	2918.14 - 2918.15	CC except from chapter 17 or 23.	
	29.40	CTH except from heading 17.02.	
Chapter 30 Pharmaceutical products	3006.92	WO	
Chapter 31 Fertilisers	31	CTSH	VNM 60%
Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	32.04	CTH Note: In applying this rule, a change in tariff classification at the four-digit level of the HS is not required for non-originating materials classified under heading 32.04 used in the production, provided that the total value of those non-originating materials does not exceed 20% of the ex-works price of the product.	VNM 60%

Chapter 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	34.02	CTH Note: In applying this rule, a change in tariff classification at the four-digit level of the HS is not required for non-originating materials classified under heading 34.02 used in the production, provided that the total value of those non-originating materials does not exceed 20% of the ex-works price of the product.	VNM 60%
Chapter 35 Albuminoidal substances; modified starches; glues; enzymes	35.01 3502.11 - 3502.19 3502.20 - 35.04 35.05	CC CC except from chapter 4. CTH CC except from chapter 11.	
Chapter 38 Miscellaneous chemical products	38.01 3805.90 38.06 3809.10 3824.60	CTSH CTSH CTSH CTH except from chapter 11 or 35. CTH except from heading 17.02.	VNM 60% VNM 60% VNM 60%
Chapter 39 Plastics and articles thereof	39.01 - 39.13	CTSH	VNM 60%

Chapter 40 Rubber and articles thereof	40.12	CTSH	VNM 60%
Chapter 41 Raw hides and skins (other than furskins) and leather	41	CC	
Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	42	CC	
Chapter 43 Furskins and artificial fur; manufactures thereof	43	CC	
Chapter 44 Wood and articles of wood; wood charcoal	44.12	CTH except from heading 44.07 or 44.08.	VNM 60%
Chapter 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	46 except for: 4601.29 4601.94 4602.19	CTH CC except from chapter 14. CC except from chapter 14. CC except from chapter 14.	
Chapter 50 Silk	50 except for: 50.05 50.06	CTH CTH except from heading 50.06. CTH except from heading 50.05.	

Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric	51 except for: 51.04 51.06 - 51.10 51.11 - 51.13	CTH CC CTH outside headings 51.06 - 51.10. CTH outside headings 51.11 - 51.13.	
Chapter 52 Cotton	52 except for: 52.04 - 52.07 52.08 - 52.12	CTH CTH outside headings 52.04 - 52.07. CTH outside headings 52.08 - 52.12.	
Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	53 except for: 53.03 53.05 53.06 - 53.08 53.09 - 53.11	CTH CC CC CTH outside headings 53.06 - 53.08. CTH outside headings 53.09 - 53.11.	
Chapter 54 Man-made filaments; strip and the like of man-made textile materials	54 except for: 54.07 - 54.08	CC CTH outside headings 54.07 - 54.08.	
Chapter 55 Man-made staple fibres	55 except for:	CC	

	55.08 - 55.11	CTH outside headings 55.08 - 55.11.	
	55.12 - 55.16	CTH outside headings 55.12 - 55.16.	
Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	56	CC	
Chapter 57 Carpets and other textile floor coverings	57	CC	
Chapter 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	58	CC	
Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	59 except for: 59.01 59.03 - 59.09 59.11	CC CC except from heading 50.07, 51.11 - 51.13, 52.08 - 52.12, 53.09 - 53.11, 54.07 - 54.08 or 55.12 - 55.16. CC except from heading 50.07, 51.11 - 51.13, 52.08 - 52.12, 53.09 - 53.11, 54.07 - 54.08 or 55.12 - 55.16. CC except from heading 50.07, 51.11 - 51.13, 52.08 - 52.12, 53.09 - 53.11, 54.07 - 54.08 or 55.12 - 55.16.	

Chapter 60 Knitted or crocheted fabrics	60	CC	
Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted	61	CC except from chapter 60, provided that the product is both cut or knit to shape, and sewn or otherwise assembled in the customs territory of a Party.	
Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted	62	CC except from heading 50.07, 51.11 - 51.13, 52.08 - 52.12, 53.07 - 53.11, 54.07 - 54.08, 55.12 - 55.16, 58.01 - 58.02, 59.03 or 59.06 - 59.07, provided that the product is both cut, and sewn or otherwise assembled in the customs territory of a Party.	
Chapter 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags	63 except for:	CC except from heading 50.07, 51.11 - 51.13, 52.08 - 52.12, 53.09 - 53.11, 54.07 - 54.08, 55.12 - 55.16 or chapter 60, provided that the product is both cut or knit to shape, and sewn or otherwise assembled in the customs territory of a Party.	

	63.09 - 63.10	WO	
Chapter 64 Footwear, gaiters and the like; parts of such articles	64	CC	
Chapter 65 Headgear and parts thereof	65 except for: 65.01 - 65.02	CTH CC	
Chapter 70 Glass and glassware	7018.10 7018.90	CC CC	
Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	71.06	CTH except from heading 71.08 or 71.10; or Non-originating materials classified under heading 71.06, 71.08 or 71.10 are used in the production and each of such non-originating materials undergoes either or both of the following operations; (1) electrolytic, thermal or chemical separation; (2) alloying or fusion with each other or with a base metals.	VNM 60%

71.08	<p>CTH except from heading 71.06 or 71.10; or</p> <p>Non-originating materials classified under heading 71.06, 71.08 or 71.10 used in the production and each of such non-originating materials undergoes either or both of the following operations; (1) electrolytic, thermal or chemical separation; (2) alloying or fusion with each other or with a base metals.</p>	VNM 60%
71.10	<p>CTH except from heading 71.06 or 71.08; or</p> <p>Non-originating materials classified under heading 71.06, 71.08 or 71.10 are used in the production and each of the non-originating materials undergoes either or both of the following operations; (1) electrolytic, thermal or chemical separation; (2) alloying or fusion with each other or with base metals.</p>	VNM 60%
71.13	CTH except from heading 71.14 - 71.18.	VNM 60%

	71.14	CTH except from heading 71.13, or 71.15 - 71.18.	VNM 60%
	71.15	CTH except from heading 71.13 - 71.14 or 71.16 - 71.18.	VNM 60%
	71.16	CTH except from heading 71.13 - 71.15 or 71.17 - 71.18 or subheading 7101.22, 7102.39, 7103.91- 7103.99 or 7104.90.	VNM 60%
Chapter 72	7210.70	CTSH	VNM 60%
Iron and steel	7219.31 - 7219.90	CTSH	VNM 60%
	7225.50 - 7225.99	CTSH	VNM 60%
	7226.92 - 7226.99	CTSH	VNM 60%

<p>Chapter 85</p> <p>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</p>	<p>8523.51 - 8523.59</p> <p>8541.10 - 8541.60</p> <p>8542.31 - 8542.39</p> <p>8543.70 - 8543.90</p>	<p>CTH except from heading 85.42.</p> <p>CTH; or</p> <p>Diffusion process</p> <p>Note: For the purposes of rules for products classified under subheadings 8541.10 - 8541.60 or 8542.31 - 8542.39, "diffusion process" means a process, in which semi-conductor is formed on a substrate by the selective introduction of an appropriate dopant.</p> <p>CTH; or</p> <p>Diffusion process</p> <p>CTH except from heading 85.42.</p>	<p>VNM 60%</p> <p>VNM 60%</p> <p>VNM 60%</p> <p>VNM 60%</p>
<p>Chapter 91</p> <p>Clocks and watches and parts thereof</p>	<p>91</p> <p>except for:</p> <p>9113.90</p>	<p>CTH</p> <p>CC</p>	<p>VNM 40%</p>

Chapter 94	9401.90	CC	
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	9404.21 - 9404.29 9404.90 - Quilts and eiderdowns	CC CC except from heading 50.07, 51.11 - 51.13, 52.08 - 52.12, 53.09 - 53.11, 54.07 - 54.08 or 55.12 - 55.16.	
	- Others	CTH	
Chapter 96	96.01	CC	
Miscellaneous manufactured articles	96.05	CC	

Appendix 2

Specimen of Certificate of Origin

1. Exporter (Name, full address, country)	N°														
	2. Certificate used in preferential trade between and <i>(insert appropriate countries, group of countries or territories)</i>														
3. Consignee (Name, full address, country) (Optional)	4. Country, in which the goods are considered as originating	5. Country of destination													
	7. Remarks														
6. Transport details (Optional)															
8. Item number; marks and numbers; number and kind of packages (Note1); description of goods	9. Gross weight (kg) or other measure (l,m³,etc.)	10. Invoices (Optional)													
11. ENDORSEMENT Declaration certified Export document (Note 2) <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Form</td> <td style="width: 20%; text-align: center;">Stamp</td> </tr> <tr> <td>From</td> <td></td> </tr> <tr> <td>Office</td> <td></td> </tr> <tr> <td>Issuing country.....</td> <td></td> </tr> <tr> <td>Date.....</td> <td></td> </tr> <tr> <td style="text-align: center;">..... (Signature)</td> <td></td> </tr> </table>		Form	Stamp	From		Office		Issuing country.....		Date.....	 (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: (Signature)	
Form	Stamp														
From															
Office															
Issuing country.....															
Date.....															
..... (Signature)															

(Note1)
If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

(Note 2)
Complete only where the regulations of the exporting country require.

Appendix 3
Text of Origin Declaration

"The exporter of the products covered by this document (Authorisation No ... (Note 1)) declares that, except where otherwise clearly indicated, these products are of ... (Note 2) preferential origin."

Note 1: The authorisation number of the approved exporter shall be entered in this space.

Note 2: The origin of the products to be indicated.