



HANDBOOK  
On Duty-Free and Quota-Free  
Market Access and Rules of Origin  
For Least Developed Countries



**Part II:**  
Other Developed Countries  
and Developing Countries



United Nations Conference on Trade and Development

Handbook  
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## Table of Contents

<b>I.</b>	<b>Introduction.....</b>	<b>7</b>
<b>II.</b>	<b>Historical Background and the Road leading to the Duty-Free and Quota-Free Initiatives</b>	<b>9</b>
	A. The Foundations.....	9
	B. From Singapore to Hong Kong, China.....	11
	C. From Hong Kong (China) to Nairobi (Kenya).....	12
<b>III.</b>	<b>An initial Assessment of the Hong Kong (China) Decision and Progress to date on the Implementation of Developing Countries of the Duty Free Quota Free Commitment.....</b>	<b>14</b>
<b>IV.</b>	<b>Duty Free and Quota Free granted by Developed Countries.....</b>	<b>19</b>
	A. Summary Table of DFQF granted by Non-Quad Countries.....	19
	B. Rules of Origin for Non-Quad Countries.....	20
	C. Australia.....	22
	D. The Eurasian Customs Union.....	25
	E. Iceland.....	31
	F. New Zealand.....	32
	G. Norway.....	35
	H. Switzerland.....	39
	I. Turkey.....	44
<b>V.</b>	<b>Duty Free and Quota Free granted by Developing Countries.....</b>	<b>45</b>
	A. Summary Table of DFQF granted by Developing Countries.....	45
	B. Rules of Origin for Developing Countries.....	46
	C. Brazil.....	48
	D. Chile.....	48
	E. China.....	51
	F. Chinese Taipei.....	55
	G. India.....	57
	H. Morocco.....	61
	I. Republic of Korea.....	62
	J. Thailand.....	65

<b>VI. Annex.....</b>	<b>70</b>
A. Certificate of Origin (Form A).....	70
B. EURASIAN Customs Union.....	73
C. Iceland .....	76
D. Turkey .....	88
E. Chile .....	89
F. China.....	92
G. Chinese Taipei.....	97
H. India .....	104
I. Morocco.....	115
J. Republic of Korea .....	117
K. Thailand .....	119

## Abbreviations and Acronyms

ACP	African, Caribbean and Pacific Group of States
AGOA	African Growth And Opportunity Act
ASEAN	Association of Southeast Asian Nations
CIF	Customs Value
CRO	Committee on Rules of Origin
CTH	Change of tariff heading
CU	Eurasian Customs Union
DDA	Doha Development Agenda
DFQF	Duty Free Quota Free
DFTP	Duty Free Tariff Preference
EBA	Everything But Arms
EC	European Community
EU	European Union
FOB	Free on board
FTA	Free Trade Agreement
GATT	General Agreement on Tariffs and Trade
GSP	Generalized System of Preferences
GSTP	Global System of Trade Preferences
HS	Harmonized System
LDC	Least Developed Country
MFN	Most Favoured Nation
MMA	Minimum Market Access
NAMA	Non-Agricultural Market Access
PTA	Preferential Trade Agreement
REX	Registered Exporter System
RoO	Rules of Origin
RVC	Regional Value Content
UNCTAD	United Nations Conference on Trade and Development
VMN	Value of Non-Originating Materials
WTO	World Trade Organization

## I. Introduction

Least developed countries (LDCs) have been granted preferential tariff treatment in the markets of developed and developing countries under a number of schemes and arrangements, such as the Generalized System of Preferences (GSP), the trade preferences under the former African, Caribbean and Pacific Group of Countries (ACP)–European Community (EC) Cotonou Partnership Agreement, and other preferential instruments granted to selected countries and groups of countries. In spite of these existing initiatives, there were remaining significant obstacles to LDCs market access.<sup>1</sup>

The 1996 Singapore Ministerial Declaration refocused the attention of the trading community on the idea of unilateral preferences by launching the initiative of special trade preferences for LDCs, including provisions for taking positive measures, for example duty free access on an autonomous basis.

In response to the Singapore proposal, a number of initiatives were undertaken to provide more favourable market access conditions for LDCs.

In spite of these initiatives, the LDCs and the international trade community felt that the progress made was not yet sufficient. In fact, the Hong Kong (China) Ministerial decision re-launched the idea of providing duty-free and quota-free to LDCs as follows:

*“We agree that developed-country Members shall, and developing-country Members declaring themselves in a position to do so should:*

(a) (i) *Provide duty-free and quota-free market access on a lasting basis, for all products originating from all LDCs by 2008 or no later than the start of the implementation period in a manner that ensures stability, security and predictability.*

(ii) *Members facing difficulties at this time to provide market access as set out above shall provide duty-free and quota-free market access for at least 97 per cent of products originating from LDCs, defined at the tariff line level, by 2008 or no later than the start of the implementation period. In addition, these Members shall take steps to progressively achieve compliance with the obligations set out above, taking into account the impact on other developing countries at similar levels of development, and, as appropriate, by incrementally building on the initial list of covered products.*

(iii) *Developing-country Members shall be permitted to phase in their commitments and shall enjoy appropriate flexibility in coverage.*

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<sup>1</sup> See for an analysis of the performances of the trade preferences for LDCs market access: Erosion of trade preferences in the Post Hong Kong (China) framework: From trade is better than aid to aid for trade: UNCTAD (2008), *Trade Preferences for LDCs: An early assessment of benefits and possible improvements*; UNCTAD/ITCD/TSB/2003/8. December 2003. *Market Access for Least Developed Countries*. UNCTAD/DITC/TCND/4, May 2001.



*(b) Ensure that preferential rules of origin applicable to imports from LDCs are transparent and simple, and contribute to facilitating market access*

Part I of the handbook covered the trade preferences granted by Canada, the European Community, Japan and the United States of America.

The present handbook reviews the progress made to implement the Hong Kong (China) Ministerial Decision on the Duty-Free Quota-Free (DFQF) by other Developed countries and Developing countries in the light of past initiatives and ongoing negotiations in the context of the Doha round of trade negotiations.

## II. Historical Background and the Road leading to the Duty-Free and Quota-Free Initiatives

### A. The Foundations

Trade preferences for LDCs have been featuring for a long time in the international trading system.

The concept of the Generalized System of Preferences was adopted in New Delhi in 1968 in the context of UNCTAD II. As stated in UNCTAD Resolution 21(II):<sup>2</sup>

*“the objectives of the generalized, non-reciprocal, non-discriminatory system of preferences in favour of the developing countries, including special measures in favour of the least advanced among the developing countries, should be:*

- (a) to increase their export earnings;*
- (b) to promote their industrialization;*
- (c) to accelerate their rates of economic growth.”*

To that end, Resolution 21(II) also established a Special Committee on Preferences as a subsidiary organ of the Trade and Development Board of UNCTAD in order to enable all the countries concerned to participate in the necessary consultations. The Special Committee on Preferences held four sessions between November 1968 and October 1970 and its report and Agreed Conclusions were adopted by the Trade and Development Board in October 1970.

The Agreed Conclusions established, *inter alia*, the legal nature of the commitments assumed by the preference-giving countries. It is stated in paragraph 2 of Part IX of the Agreed Conclusions:

*“...the legal status of the tariff preferences to be accorded to the beneficiary countries by each preference-giving country individually will be governed by the following considerations:*

- (a) The tariff preferences are temporary in nature*
- (b) Their grant does not constitute a binding commitment and, in particular, it does not in any way prevent:*
  - i. Their subsequent withdrawal in whole or in part; or*
  - ii. The subsequent reduction of tariffs on a most-favoured-nation basis ...;*

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<sup>2</sup> See UNCTAD, *Proceedings of the Conference of 1968*, Report and Annexes (United Nations, TD/97).

*(c) Their grant is conditional upon the necessary waiver or waivers in respect of existing international obligations, in particular the General Agreement on Tariffs and Trade.”<sup>3</sup>*

In line with the Agreed Conclusions, the prospective preference-giving countries concerned submitted a formal application to the contracting parties to the General Agreement on Tariffs and Trade (GATT) for a waiver in accordance with Article XXV (5) from their obligations under Article I (most favoured nation (MFN) principle) of the General Agreement, so as to permit the implementation of a generalized system of preferences. By their decision of 25 June 1971, the contracting parties decided to waive the provisions of GATT Article I for a period of 10 years to the extent necessary to permit developed contracting parties to accord preferential tariff treatment to products originating in developing countries and territories without according such treatment to like products of other contracting parties.<sup>4</sup>

In order to permanently insert the GSP preferences into the general body of GATT law, the contracting parties decided to adopt the 1979 Enabling Clause (Decision of 28 November 1979 on Differential and More Favourable Treatment, Reciprocity and Fuller Participation of Developing Countries) as a supplementary rule which permits them, for an indefinite period of time, to derogate from the MFN clause in order to contribute to the economic development of the developing countries.

As far as special treatment for least developed beneficiary countries, paragraph D of the Enabling Clause allows developed countries to grant special preferential tariff treatment to LDCs in the context of any general or specific measures in favour of developing countries.

Such treatment consists in the adoption of trade measures, such as wider product coverage, deeper tariff cuts or exclusion from certain safeguards, which are beneficial to LDCs in view of their special economic, financial and trade needs, without however discriminating against other developing beneficiary countries.

During the past three decades of implementation of the GSP, its three basic principles, as spelt out in Resolution 21(II), have not been fully observed from the outset and divergence from them has grown over time. The first principle, namely generality, called for a common scheme to be applied by all preference-giving countries to all developing countries. In practice, there are wide differences among the various GSP schemes in terms of product coverage, depth of tariff cuts, safeguards and rules of origin. While a certain degree of harmonization exists in the area of product coverage, some schemes completely exclude the textiles and clothing sector. In the case of rules of origin, each GSP scheme has its own set of origin criteria and ancillary requirements.

The second principle, namely, non-reciprocity, means that beneficiaries are not called upon to make corresponding concessions in exchange for being granted GSP beneficiary status. However, certain preference-giving countries attach conditions to eligibility and some have withdrawn preferences indirectly because of certain conditionalities.

The third principle, namely, non-discrimination, implies that all developing countries should be covered and treated equally under the schemes. In this connection, a “positive” differentiation

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<sup>3</sup> See *Agreed Conclusions of the Special Committee on Preferences*, UNCTAD, Document TD/B/330, p. 6.

<sup>4</sup> GATT, L/3545, 28 June 1971.

among beneficiaries allows for special measures for LDCs, which are justified by the particular economic and development situation of such countries.

Most recently the World Trade Organization (WTO) Appellate Body has interpreted in a evolutionary manner the “Enabling Clause”.

In the India/EC WTO dispute<sup>5</sup> of 2004 over GSP preferences, the Appellate Body found that WTO members are in principle allowed to grant different tariffs to products originating in different GSP beneficiaries under the condition that identical treatment is available to all similarly-situated GSP beneficiaries. A WTO member which intends to grant additional tariff preferences under its GSP scheme would have to identify on an objective basis the special “development needs” of developing countries which can be effectively addressed through tariff preferences<sup>6</sup>. According to this finding, the EC has stated that the current objectives of the EU GSP are “*to contribute to the reduction of poverty in developing countries by generating revenue through international trade and giving support to sustainable development and good governance*”.<sup>7</sup>

## **B. From Singapore to Hong Kong, China**

The 1996 Singapore Ministerial Declaration refocused the attention of the trading community on the idea of unilateral preferences by launching the initiative of special trade preferences for LDCs, including provisions for taking positive measures, for example, duty-free access on an autonomous basis, aimed at improving the opportunities offered by the trading system for those countries.

Following the Seattle Ministerial Conference, the proposal of granting duty-free and/or quota-free for “essentially all” products was also discussed in the context of various international forums and was also included in the UNCTAD X Bangkok Plan of Action.

This proposal was further considered together with other different elements of “WTO short-term confidence building measures” at the WTO General Council on 3 and 8 May 2000, where it was agreed that duty-free and quota-free treatment would be “consistent with domestic requirements and international agreements”. Arguably, this qualification of the offer was designed to cover the respective concerns of the Quad countries for some sensitive products like agricultural products for the EC, textiles and garments for the United States and fish products for Japan.

Since 2001, a number of initiatives have been undertaken by a number of countries to improve market access conditions for the LDCs. The initiatives implemented by the Quad countries have been illustrated in the first part of the Handbook.<sup>8</sup>

In the case of other preference giving countries, namely Australia, New Zealand Norway, Switzerland a number of initiatives have been progressively undertaken. Some initiatives have also

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<sup>5</sup> World Trade Organization, WT/DS246, *Conditions for the granting of tariff preferences to developing countries*

<sup>6</sup> See for an immediate use of the new concept of trade preferences following the communication from the Commission to the Council, the European Economic and Social Committee: Developing countries, international trade and sustainable development: the function of the Community’s generalised system of preferences (GSP) for the ten-year period from 2006 to 2015, COM(2004) 461 final.

<sup>7</sup> Council Regulation (EC) No 732/2008 of 22 July 2008 applying a scheme of generalized tariff preferences for the period from 1 January 2009 to 31 December 2011 and amending Regulations (EC) No 552/97, (EC) No 1933/2006 and Commission Regulations (EC) No 1100/2006 and (EC) No 964/2007.

<sup>8</sup> See Handbook on duty free Quota free and rules of origin part one (Quad countries), UNCTAD/ALDC/2008/4

been implemented by the Republic of Korea and Morocco and others have been progressively implemented by India and China and the Eurasian Economic Community.

Although welcome, all these initiatives, as previous trade preferences, may not be completely satisfactory since the specific interests of LDCs were not properly reflected in their design. In particular, in the light of the past experience with several preferential trade arrangements like the GSP, LDCs argued that, in order to be meaningful and effective, duty-free and quota-free treatment should be covering all products and incorporate rules of origin requirements matched with the industrial capacity of LDCs.

Unless such conditions are met, the various initiatives to faithfully implement the Duty-Free Quota-Free commitment in the Hong Kong (China) Ministerial Declaration would constitute no more than a modest improvement of the market access that LDCs were already granted under the existing GSP schemes or other preferential arrangements.

### **C. From Hong Kong (China) to Nairobi (Kenya)**

To start implementation of the DFQF commitment LDCs tabled a first proposal for discussion in 2006. The proposal was discussed in 2007 and 2008 with some preferences giving Countries and with the NAMA Chair. Progress of the text of the Nairobi Decision has been made in the NAMA text (2008). It highlighted to:

*Ensure that preferential rules of origin applicable to imports from LDCs will be transparent, simple and contribute to facilitating market access in respect of non-agricultural products.*

Since 2011, there have been some new developments. The EU implemented its reform heralding a new era on Rules of Origin for LDCs. The New EU rules of origin created a differentiation among LDCs and other Developing Countries. It set new thresholds up to 70 % of non-originating materials. Other improvements include, for example, one single stage transformation for clothing rules; better cumulation, registered exporters declarations in 2017. A revised LDCs Proposal was elaborated in 2011 with Bangladesh being the LDCs WTO Coordinator. The above-mentioned proposal was revised twice since then and submitted in 2013. In 2013 a new Proposal with Nepal as coordinator was elaborated. The Proposal developed a complete new narrative with respect to the 2006 Proposal but the legal part was just refined from the 2006 Proposal. The narrative is focused on changes in RoO since 2006, especially the EU reform and Canada's rules of origin. It provided a thorough explanation of the underlying rationale of the Proposal.

During the last phase of the negotiations in July-October 2013, a text based proposal with binding rules was considered too ambitious. Thus LDCs were aiming at a Decision containing guidelines to Preference giving Countries when they are drafting Rules of Origin under DFQF (The Bali Decision). The guidelines in the Bali Decision are not binding, nor justiciable. However, in the vacuum left by the Agreement on Rules of Origin on preferential Rules of Origin it still has a meaning.

The Bali Decision had some success. It raised the recognition that LDCs have "limited production capacity" and that the level of value addition threshold should be as low as possible. It is noted that the LDCs seek consideration of allowing foreign inputs to a maximum of 75% of

value. The mentioning of the exclusion/inclusion of costs related to freight and insurance. In addition, it has been recognized that certification of non-manipulation should be avoided and self-certification may be recognized. However, there are also some weaknesses of the Bali Decision. Overall, the language could be improved, with a focus on the technical part. It is mainly because that RoO is a highly technical subject. Hence, an inaccuracy in the language can potentially affect the value of the Decision.

The most difficult issue after the Bali decision was how to reopen the discussion on RoO for LDCs in the CRO as paragraph ten of the Bali decision only referred to *annually review the developments in preferential rules of origin applicable to imports from LDCs*. After the Bali Decision, a lot of work have been done on RoO for LDCs. In October 2014, Uganda as LDC coordinator presented the Study on challenges drafted with the assistance of UNCTAD, and the study outlined for the first time the concept of utilization rates as a tool to measure the stringency of rules of origin. It pinpointed the low preferential trade value under US and Japan GSP and a series of technical issues were raised. The study is extremely valid as it contains a number of arguments supported by empirical evidence that should be reiterated and used in the Post Nairobi scenario.

In December 2015, The Nairobi Decision was agreed and tried to narrow down the Bali Decision. The Nairobi Decision is a result of compromise of beneficiary LDCs and preference giving countries. During the negotiation, the LDCs delegates tried to obtain a text that would oblige the preference giving countries to modify their actual rules of origin, while the preference granting countries tried to dilute and/or confuse the text to make sure their rules of origin would not change. At the end, the decision contains a number of “shall” that are however diluted on rules including Ad Valorem, CTC, Specific working or Manufacturing, Cumulation, Implementing. However, the Nairobi Decision is definitely the latest and first reference to draw rules of origin for those potential countries to give product specific rules of origin. According to the decision,

*No later than 31 December 2016 ... Preference granting countries undertaking the commitments in accordance with paragraph 4.1 up to that date or thereafter, shall inform the Committee on Rules of Origin (CRO) of the measures being taken to implement the above provisions.<sup>9</sup>*

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<sup>9</sup> World Trade Organization, WT/MIN(15)/47 — WT/L/917

### III. An initial Assessment of the Hong Kong (China) Decision and Progress to date on the Implementation of Developing Countries of the Duty Free Quota Free Commitment

The LDC Group has been negotiating in WTO for duty-free quota-free market access (DFQFMA) with simple and transparent Rules of Origin since at least the start of the Uruguay Round of trade negotiations in 1995.<sup>10</sup> In the preparations for the Hong Kong (China) Ministerial Meeting, held in December 2005, the LDCs made a concerted effort to get an implementable decision passed by the Ministers. The decision that was obtained in Hong Kong (China) was better than had been obtained in past negotiations but still fell short of the expectations of the LDCs.

The Hong Kong (China) Ministerial Decision on DFQFMA is contained in Annex F: Special and Differential Treatment, which states:

*“We agree that developed-country Members shall, and developing-country Members declaring themselves in a position to do so should:*

*(a) (i) Provide duty-free and quota-free market access on a lasting basis, for all products originating from all LDCs by 2008 or no later than the start of the implementation period in a manner that ensures stability, security and predictability.*

*(ii) Members facing difficulties at this time to provide market access as set out above shall provide duty-free and quota-free market access for at least 97 per cent of products originating from LDCs, defined at the tariff line level, by 2008 or no later than the start of the implementation period. In addition, these Members shall take steps to progressively achieve compliance with the obligations set out above, taking into account the impact on other developing countries at similar levels of development, and, as appropriate, by incrementally building on the initial list of covered products.*

*(iii) Developing-country Members shall be permitted to phase in their commitments and shall enjoy appropriate flexibility in coverage.*

*(b) Ensure that preferential rules of origin applicable to imports from LDCs are transparent and simple, and contribute to facilitating market access.*

*Members shall notify the implementation of the schemes adopted under this decision every year to the Committee on Trade and Development. The Committee on Trade and Development shall annually review the steps taken to provide duty-free and quota-free market access to the LDCs and report to the General Council for appropriate action.*

*We urge all donors and relevant international institutions to increase financial and technical support aimed at the diversification of LDC economies, while providing additional financial and technical assistance through appropriate delivery mechanisms to meet their implementation obligations, including fulfilling SPS and TBT requirements, and to assist*

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<sup>10</sup> See Erosion of Preference in the Post Hong Kong (China) Framework: from Trade is Better than Aid to Aid for Trade, UNCTAD 2008.

*them in managing their adjustment processes, including those necessary to face the results of MFN multilateral trade liberalization.”*

However, progress on preparing modalities for the implementation of the DFQFMA decision made at Hong Kong (China) has been slow. The last position is given in the Revised Draft Modalities of the Agriculture and Non-Agricultural Market Access (NAMA) Chairs contained and TN/MA/W/103/Rev.3 of 6 December 2008. These latest texts of the NAMA and Agricultural Revised Draft Modalities addressing market access for LDCs recorded in the case of NAMA some limited improvements with respect to the original Hong Kong (China) decision. In particular, the NAMA text was articulated as follows:

*“We reaffirm the need to facilitate LDCs secure beneficial and meaningful integration into the multilateral trading system. In this regard, we recall the Decision on Measures in Favour of Least-Developed Countries contained in decision 36 of Annex F of the Hong Kong Ministerial Declaration (the “Decision”), and agree that developed Members shall, and developing country Member declaring themselves in a position to do so should:*

*(a) (i) Provide duty-free and quota-free market access on a lasting basis, for all products originating from all LDCs no later than the start of the implementation period in a manner that ensures stability, security and predictability.*

*(ii) Members facing difficulties at this time to provide market access as set out above shall provide duty-free and quota-free market access for at least 97 per cent of products originating from LDCs, defined at the tariff line level, no later than the start of the implementation period. In addition, these Members shall take steps to progressively achieve compliance with the obligations set out above, taking into account the impact on other developing countries at similar levels of development, and, as appropriate, by incrementally building on the initial list of covered products.*

*(iii) Developing-country Members shall be permitted to phase in their commitments and shall enjoy appropriate flexibility in coverage.*

*(b) Provide meaningfully enhanced market access for all LDCs.*

*(c) Ensure that preferential rules of origin applicable to imports from LDCs will be transparent, simple and contribute to facilitating market access in respect of non-agricultural products. In this connection, we urge Members to use the model provided in document TN/MA/W/74, as appropriate, in the design of the rules of origin for their autonomous preference programs.*

*Accordingly, developed country Members shall inform WTO Members, by a date to be agreed, of the products that will be covered under the commitment to provide duty free and quota free market access for at least 97 percent of products originating from LDCs defined at the tariff line level. The agreement on the date by which this information shall be provided shall be concluded prior to the date of the Special Session of the Ministerial Conference to be held to take decisions regarding the adoption and implementation of the results of the negotiations in all areas of the DDA (the “Single Undertaking”).*



*As part of the review foreseen in the Decision, the Committee on Trade and Development shall monitor progress made in its implementation, including in respect of preferential rules of origin. The details of the monitoring procedure shall be defined and agreed by the Negotiating Group on Market Access by the time of the submission of final schedules. Under the monitoring procedure, Members shall annually notify the Committee on Trade and Development (a) the implementation of duty free and quota free programs, including the steps taken and possible timeframes established to progressively achieve full compliance with the Decision and (b) the corresponding rules of origin. The first notification under this monitoring procedure shall be made by the start of the implementation of the results of the Doha Development Agenda. The Committee on Trade and Development shall review such notifications and shall report annually to the General Council for appropriate action.”*

As far as the developed countries are concerned, Part I of the handbook has illustrated that this latest draft read in conjunction with the Hong Kong (China) Ministerial decision on DFQF market access still has a number of weaknesses.

As far as the developing countries implementation of DFQF market access are concerned it may be pointed out that the NAMA text further emphasize the flexibilities contained in the Hong Kong (China) Declaration:

In particular, it allows developing countries to self-assess whether they are in a position to provide DFQF treatment and to define the timing and modalities for the implementation.

Although the Hong Kong (China) Ministerial Declaration envisages developing country members providing LDCs with DFQFMA, the language used in the Declaration and again in the NAMA text is not binding. This was intentional as the LDCs needed the support of the developing countries to get the decision on DFQFMA passed at Hong Kong (China). As it was, some developing countries, in particular Pakistan, objected strongly to the provision of DFQFMA to all LDCs on the grounds that this provision could adversely affect their exports. This is the reason for the inclusion of the phrase “*taking into account the impact on other developing countries at similar levels of development*” in the article and reiterated in the NAMA language.

The Hong Kong (China) decision provides that developing countries “in a position to do so” should also provide Duty- Free and Quota-Free (DFQF) treatment to LDCs. Annexes to a WTO secretariat report<sup>11</sup> on market access to LDCs listed a number of developing countries as granting trade preferences to LDCs under different trade arrangements such as the Global System of Trade Preferences (GSTP) and other regional South–South trade agreements.

As reported by the WTO secretariat since 1989, some developing countries have been providing duty-free access to a limited number of products from LDCs under the Global System of Trade Preference (GSTP).<sup>1213</sup> These preferences, which are still of limited importance according

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<sup>11</sup> World Trade Organization, WT/CMTD/LDC/W/35

<sup>12</sup> World Trade Organization, WT/COMTD/LDC/W/41

<sup>13</sup> In the first round of the GSTP, 11 developing countries made specific concessions to their LDC partners. A new round was launched at UNCTAD XI in Brazil in 2004, with the objective of extending the commitments in favour of LDCs. Developing country parties to the Global System of Trade Preferences (GSTP) met at the ministerial level in December 2009 and adopted a decision on “modalities” for slashing tariffs in the trade they carry out with each other. This decision paved the way for participating countries to offer reductions of at least 20 per cent on

to the WTO secretariat reports, are complemented by a series of bilateral or regional preferential market access schemes, as well as a few non-reciprocal preferential schemes.<sup>14</sup>

In order to facilitate the monitoring mechanism, the WTO reports the preference by developing countries to LDCs may be classified into three broad categories: (a) non-reciprocal, non-discriminatory preferential market access schemes according to the 1999 waiver; (b) preferential market access granted on a bilateral or regional basis; and (c) the Global System of Trade Preferences (GSTP).

As for non-reciprocal schemes, for instance, China, the Republic of Korea, Morocco and Turkey grant duty-free access to selected products from LDCs.<sup>15</sup> Since preferential access offered by developing countries to LDCs is presently limited in terms of its depth and coverage, the market access conditions facing LDC exports in these markets are determined primarily by MFN rates<sup>16</sup>.

In this context, it may be noted that as early as June 1999, WTO members agreed to a waiver<sup>17</sup> to provide an instrument for developing country members to offer preferential tariff treatment to LDCs' products. As it emerged from paragraph 2 of the waiver, trade preferences granted to LDCs by developing countries were designed to be of a non-discriminatory and non-reciprocal nature as in the GSP: "Developing country Members wishing to take actions pursuant to the provisions of this Waiver shall notify to the Council on Trade in Goods the list of all products of least developed countries for which preferential tariff treatment is to be provided on a generalized, non-reciprocal and non-discriminatory basis and the preference margins to be accorded. Subsequent modifications to the preferences shall similarly be notified."

In May 2009, the WTO General Council adopted the extension of the waiver concerning preferential tariff treatment for LDCs, originally granted in June 1999 (WT/L/304), for a further 10 years, i.e. until 30 June 2019.<sup>18</sup> This waiver extension, contained in WT/L/759, continues to allow the developing country members to provide preferential tariff treatment to products of LDCs without being required to extend the same tariff rates to like products of any other members.<sup>19</sup> To date, eight developing countries have notified their market-access schemes of LDCs under this legal mechanism.<sup>20</sup> The extension of the waiver is hoped to encourage developing countries to establish preferential schemes for LDCs, and to further strengthen South–South cooperation in trade.

By their very nature, trade preferences granted under the GSTP and other South–South regional initiative arrangements are available only to countries that are members of the GSTP or

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tariffs that apply to some 70 per cent of the goods exported within this group of countries. A timeline was set for intensive negotiations next year to conclude the agreement by the end of September 2010.

<sup>14</sup> See also **Error! Reference source not found.** for market access initiatives granted by developing countries to LDCs.

<sup>15</sup> China, India, The Republic of Korea and Morocco have notified their respective schemes under the waiver granted by the General Council (WT/L/304) to allow developing country members to provide preferential tariff treatment to LDC products.

<sup>16</sup> World Trade Organization, WT/COMTD/LDC/W/42/Rev.1

<sup>17</sup> World Trade Organization, WT/L/304

<sup>18</sup> The request for the extension of the waiver was made by Brazil, China, India and the Republic of Korea (G/C/W/620).

<sup>19</sup> The Decision on Extension of the Waiver is contained in World Trade Organization, WT/L/759.

<sup>20</sup> (a) Notification by Korea on its preferential tariff treatment for LDCs (WT/COMTD/N/12/Rev.1, 28 April 2000); (b) Notification by Morocco on its preferential tariff treatment for African LDCs (G/C/6, 9 May 2001). Notification by India on its preferential tariff treatment for LDCs (WT/COMTD/N/38). Notification by China on its preferential tariff treatment for LDCs (WT/COMTD/N/39/Add.1/Rev.1).

other South–South agreements. It follows that preferences granted under those initiatives are not unilateral as specified in the Hong Kong (China) Declaration.

It is clear from the annexes of the above-mentioned WTO reports that South–South preferences have been implemented under regional initiatives or using the GSTP, rather than a non-discriminatory, non-reciprocal instrument as envisaged in the 1999 waiver. Further efforts may be devised to further improve trade preferences in accordance with the spirit and letter of the 1999 waiver.

Insofar as developing countries are concerned, monitoring the implementation of the Hong Kong (China) Ministerial the following issues need to be addressed and closely monitored:

(a) The identification of products where an expansion of product coverage would be required from Developing countries to LDCs and inclusion of such product coverage in a preferential tariff treatment to be provided on a generalized, non-reciprocal and non-discriminatory basis;

(b) The establishment of a mechanism to implement the commitment to “Ensure that preferential rules of origin applicable to imports from LDCs are transparent and simple, and contribute to facilitating market access”. The LDC Group has tabled a proposal in 2006 that needed to be seriously discussed in the framework of a dialogue leading to commercially meaningful rules of origin moving away from obsolete requirements and administrative procedures dating back to the 1970s. Most recently, a new submission on rules of origin building on the original proposal has been circulated by Bangladesh on behalf of the WTO LDC Group to WTO member States in the context of NAMA and Agriculture.<sup>21</sup>

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<sup>21</sup> World Trade Organization, TN/CTD/W/30/Rev.2

#### IV. Duty Free and Quota Free granted by Developed Countries

##### A. Summary Table of DFQF granted by Non-Quad Countries<sup>22</sup>

<i>Country/ group of countries</i>	<i>Product coverage<sup>23</sup></i>	<i>Depth of tariff cut</i>	<i>Exceptions</i>	<i>Safeguards</i>	<i>Validity</i>	<i>Other requirements</i>
Australia	100%	Duty-free	Not Applicable	Yes	Not Applicable	
Eurasian Customs Union	75%	Duty free	Some Products are Excluded	Yes	Indefinite	
Iceland	Chapter 25-97	Duty-free	Some Products are Excluded	Yes		
New Zealand		Duty-free		Yes	Indefinite	
Norway	100%	Duty-free	Not Applicable	Yes	Not Applicable	Some conditional requirements on eligibility
Switzerland	100%	Duty-free	Not Applicable	Yes	Indefinite	
Turkey	Chapter 25-97  Some Agricultural products	Duty-free	Chapter 23	Yes	Indefinite	

<sup>22</sup> For a detailed description of preferences and rules of origin by Quad countries, please refer to Part I of this handbook, UNCTAD/ALDC/2017/3

<sup>23</sup> World Trade Organization, WT/COMT/LDC/W/65/Rev. 1

## B. Rules of Origin for Non-Quad Countries<sup>24</sup>

<i>Country/ group of countries</i>	<i>Origin criteria</i>	<i>Requirements</i>	<i>Numerator</i>	<i>Denominator</i>	<i>Percentage level</i>	<i>Administrative requirements</i>
Australia	Last Manufacturing Process performed in LDC; Product Specific Rules	Minimum amount of Allowable Factory Cost	Allowable Factory Cost	Total Factory Cost	Allowable factory cost should be at least 50% of the total factory cost;  For LDCs, 75% with cumulation	Form A – certificate of origin
Eurasian Customs Union	Product Specific Rules	Maximum Value of non-originating materials	Value of non-originating material	Ex-works price	Maximum amount of non-originating materials does not exceed 50%	Form A – Certificate of Origin
New Zealand	Last Manufacturing Process performed in LDC; Product Specific Rules	Minimum Local content requirement	Cost of materials + Expenditures in other items of Factory or work cost in New Zealand or LDCs	Ex- factory cost	At least 50%	Form A <sup>25</sup> - Certificate of Origin  Exporter Declaration or Evidence supporting Claim
Norway	CTH; Product-specific rules	Maximum Value of Non-Originating Products	Value of non-originating material	Ex-works price	70%	REX System  Statement of Origin for products below NOK 60,000

<sup>24</sup> For Rules of Origin Concerning Iceland and Turkey, please check Table 2 of Handbook 1 for EU (EBA) RoO

<sup>25</sup> Official Certification is not required

<i>Country/ group of countries</i>	<i>Origin criteria</i>	<i>Requirements</i>	<i>Numerator</i>	<i>Denominat or</i>	<i>Percentage level</i>	<i>Administrative requirements</i>
Switzerland	Product Specific Rules	Maximum Value of non-originating materials	Value of non- originating material	Ex-work price	70%	Form A – Certificate of Origin

## C. Australia<sup>26</sup>

### Overview

Australia has been implementing a duty-free quota free preference scheme for the Least Developed Countries since July 2003. This scheme is in accordance to the commitment of the members of WTO, as declared in the Doha Ministerial Declaration last 2001.

### Beneficiaries

From the customs tariff schedule 1 released by the Government of Australia, 49 Least Developed Countries, as well as East Timor, enjoy the duty- and quota-free entry scheme.<sup>27</sup>

### Product Coverage

Australia provides product coverage on all products from the LDCs and East Timor.

### Rules of origin<sup>28</sup>

Products under the following classification are able to enter Australia as originating from a particular country:

- (a) *Goods wholly produce from the country (e.g. unmanufactured raw products);*
- (b) *Goods wholly manufactured in the country from specific materials; and*
- (c) *Goods partly manufactured in the country.*

### Wholly Produced Products

Under section 153H of the Australian Customs Act, goods are the produce of an LDC or East Timor if they are its unmanufactured raw products, as defined in section 4 of that Act.

Under the abovementioned act “*unmanufactured raw products*” or wholly produced products means natural or primary products that have not been subjected to an industrial process, other than an ordinary process of primary production, and, without limiting the generality of the foregoing, includes:

- (a) *Animals;*
- (b) *Bones, hides, skins and other parts of animals obtained by killing, including such hides and skins that have been sun-dried;*
- (c) *Greasy wool;*

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<sup>26</sup> See notification to the WTO WT/COMTD/N/18 21 January 2004.

<sup>27</sup> Complete List of Beneficiaries at <https://www.border.gov.au/Tariffclassificationofgoods/Documents/schl w.pdf>

<sup>28</sup> See World Trade Organization, G/RO/LDC/N/AUS/1, for the latest notification on Rules of Origin or access [https://www.border.gov.au/AccessandAccountability/Documents/practice-statements/ps200913-ig-preferential\\_rules\\_origin.pdf](https://www.border.gov.au/AccessandAccountability/Documents/practice-statements/ps200913-ig-preferential_rules_origin.pdf) for the complete rules.

- (d) *Plants and parts of plants, including raw cotton, bark, fruit, nuts, grain, seeds in their natural state and unwrought logs;*
- (e) *Minerals in their natural state and ores; and*
- (f) *Crude petroleum.*

### **Substantial Transformation**

Under section 153NA of the Australian Customs act, goods are originating from LDC if:

- (a) *Goods last process was done in an LDC; and*
- (b) *Allowable factory cost should comprise at least 50 per cent of the total factory cost of the goods.*
- (c) *For LDC preferences, at least 25% of the allowable factory or works cost<sup>29</sup> of the goods must be from one or more LDCs, with at least 25% from other countries in the qualifying area.*

$$\% = \frac{\text{Allowable Factory Costs}}{\text{Total Factory Costs}}$$

### **Insufficient working**

Goods that are not sufficiently transformed will not be considered from the country claiming the origin status. Insufficient manufacturing includes mere restoration of goods, repair of goods and/or refitting of goods. The manufacturer should at least transform the materials from its original form, making it a new product. Thus, the assessment of the sufficiency of work or transformation are evaluated per product.

### **Certificate of Origin<sup>30</sup>**

Before claiming duty-free entry, importers need to obtain sufficient evidence that the goods meet the rules of origin for LDCs. For example, importers could obtain a declaration from the producer or manufacturer of the goods.

A declaration from a supplier that is not the producer or manufacturer of the goods will not be sufficient evidence that the goods meet the rules of origin for LDCs.

Australia accepts Certificates of Origin made by the overseas manufacturer of goods imported into Australia to support a preference claim if the following conditions are satisfied:

- (a) Certificate of Origin contains a clear identification of the good to which it applies;

<sup>29</sup> See Section 153B of Australia's Rules of Origin at [https://www.border.gov.au/AccessandAccountability/Documents/practice-statements/ps200913-ig-preferential\\_rules\\_origin.pdf](https://www.border.gov.au/AccessandAccountability/Documents/practice-statements/ps200913-ig-preferential_rules_origin.pdf) for complete definition of Allowable Factory Costs

<sup>30</sup> Certificate of Origin declaration could be found in Annex A: Certificate of Origin (Form A).



(b) The Certificate of Origin contains information on the last manufacturing process and the information in determining if the specified good meets the criterion set in paragraph (b) of substantial transformation; and

(c) The credibility of the Certificate of Origin is verified and there is no reason to doubt its reliability.

A Sample declaration of the Certificate of Origin for Australia could be found in the Annex of this handbook.

### **Direct Consignment**

There are no direct shipment requirements that are explicitly provided by the Government of Australia.

### **Verification and Penalties<sup>31</sup>**

Importers should take reasonable care to ensure, before claiming preference, that their goods meet the relevant rules of origin.

Where preference is claimed, and the Australian Customs Service finds that the imported goods do not meet the relevant rules of origin, Customs will demand the duty short-paid and may impose penalties. Additional action may be taken where fraud is indicated.

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<sup>31</sup> Verification of origin is done under general powers provided by the Customs Act 1901. See full legislation <https://www.legislation.gov.au/Details/C2017C00028>

## **D. The Eurasian Customs Union<sup>32</sup>**

### **Overview**

The Eurasian Customs Union (CU) is granting preferences to LDCs. In accordance with the Agreement on Common Customs Tariff Regulation of January 25, 2008, the CU members apply the common GSP scheme, based on the scheme applied by the Russian Federation before January 1, 2010.

The CU members concluded on January 25, 2008 the Agreement on Common Rules of Origin and on December 12, 2008 the Agreement on Rules of Determination of Origin of Goods from Developing and Least-developed Countries. The provisions of these agreements are compatible with the national legislation of the CU members and are based on the provisions of the WTO agreements on Rules of Origin.

### **Beneficiaries<sup>33</sup>**

The list of goods as well as the list of Least Developed Countries which are subject to the common GSP scheme of CU were approved by the Decision of Board of Heads of States No.18 of November 27,2009 and by the Decision of the Customs Union Commission No.130 of November 27,2009.

As of December 2017, the beneficiaries include Afghanistan, Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, Democratic Republic of the Congo, Comoros, Djibouti, Equatorial Guinea, Eritrea, Ethiopia, Gambia, Guinea, Guinea Bissau, Haiti, Kiribati, Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Myanmar, Nepal, Palestine\*, Niger, Rwanda, Sao Tome and Principe, Senegal, Sierra Leone, Solomon Islands, Somalia, Republic of South Sudan, Sudan, United Republic of Tanzania, Timor-Leste, Togo, Tuvalu, Uganda, Vanuatu, Yemen, Zambia.

### **Product Coverage**

The depth of tariff cut of the common GSP scheme of CU is 75 per cent of duties of the CU Common External Tariff<sup>34</sup>. The list of products is contained in Annex to EURASIAN Customs Union of this handbook.

The Agreement on Rules of Determination of Origin of Goods from Developing and Least-developed Countries entered into force since July 1, 2010.

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<sup>32</sup>Check G/RO/LDC/N/RUS/1 for the latest notification of The Russian Federation dated 12 September 2017

<sup>33</sup>See <http://www.eurasiancommission.org/en/act/trade/dotp/commonSytem/Documents/List%20of%20Countries-beneficiaries%2010.10.2016.pdf> for further details

<sup>34</sup> Article 7, Agreement on Common Customs Tariff Regulation of January 25, 2008

## **Rules of origin<sup>35</sup>**

Products under the following goods classification are originating from a beneficiary country:

- (a) *Wholly obtained or produced in such country;*
- (b) *Produced in such country using raw materials, semi-finished or finished products originating from other country or goods of unknown origin, provided that such goods have been sufficiently processed in this country.*

## **Wholly Produced Products**

The following goods are wholly produced in a beneficiary country:

- (a) Mineral products obtained from the country;
- (b) Agricultural produce which includes vegetables, products obtain from plants such, livestock and yields obtained from livestock ;
- (c) Hunting and Fishing yields;
- (d) Sea fishing produce and other marine goods obtained in the country or by a vessel of this country;
- (e) Manufactured goods performed in a factory ship of this country using goods referred to in subparagraph (d) of this paragraph;
- (f) Seabed or subsoil products obtain outside the territorial waters of the country, provided that this country has exclusive rights to exploit the resources in that area;
- (g) Waste and scrap production yield and consumption conducted in the country and used goods collected in the country provided that such goods are fit only for the recovery of raw materials;
- (h) High technology goods produced in outer space on board a spacecraft that registered in the country;
- (i) Goods produced in this country solely from goods referred to in subparagraphs (a) through (h) of this paragraph.

## **Substantial Transformation<sup>36</sup>**

- (a) The following are substantially transformed goods from a beneficiary country:
  - i. *Goods have undergone working or processing in a beneficiary country and the value of materials (raw materials, semi-finished or finished products) originating from other countries, that do not benefit from preferential tariff treatment, or goods of*

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<sup>35</sup> Source: Sections I-V of Rules for determining of origin of goods from developing and least developed countries is available at Agreement.<http://www.eurasiancommission.org/en/act/trade/dotp/commonSytem/Documents/Rules%20of%20Origin%20for%20for%20developing%20and%20least%20developed%20countries.pdf>

<sup>36</sup> Source: Section III of Rules for determining origin of goods from developing and least developed countries provided by Russia

*unknown origin used in the production does not exceed 50% of the value of goods exporting from such beneficiary country;*

- ii. Goods have undergone working or processing in several beneficiary countries and the value of materials originating from other countries, that do not benefit from preferential tariff treatment, or goods of unknown origin used in the production does not exceed 50% of the value of goods exporting from such beneficiary countries;*
- iii. Goods have been produced in a beneficiary country and have undergone working or processing in one (or several) of the beneficiary countries.*

(b) The non-originating goods values will be determined based on the customs value of those goods in the country producing the exported goods.

The values of goods of unknown origin referred to in subparagraphs (a) and (b) of this section, shall be the earliest ascertained price paid for those goods in the territory of beneficiary country producing the exported goods.

Goods ranging from raw materials to finished products exported from a single customs territory of the Parties to the beneficiary country and utilized for production of goods exporting to the common customs territory of the Parties will be considered as originating goods from beneficiary country.

The goods exported from a beneficiary country have values that are based on the ex-works price of manufacturer<sup>37</sup> adopted for customs purposes by the Parties.

### **Insufficient Working<sup>38</sup>**

The following are considered to be insufficient working:

- (a) Preserving operations to ensure that goods retain its condition during transportation and storage;*
- (b) Operations to prepare goods for sale and transportation (breaking-up, forming, sorting, repacking of the consignment), disassembly and assembly of packages;*
- (c) Simple assembly, disassembly and other operations that do not substantially alter the condition of the goods, according to the list determined by the Customs Union Commission, established pursuant to the Agreement on the Customs Union Commission of October 6, 2007;*
- (d) Mixing of goods (components) which does not lead to sufficient difference of product from the original components;*

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<sup>37</sup> In accordance with international rules of Intercoms. See Intercom for the interpretation of trade

<sup>38</sup> The information on the list of special cases is accessible at

<http://www.eurasiancommission.org/en/act/trade/dotp/commonSystem/Documents/Rules%20of%20Origin%20for%20for%20developing%20and%20least%20developed%20countries.pdf>

- (e) Slaughter of animals, cutting (sorting) of meat;*
- (f) Washing, cleaning, removing dust, coating with oxides, oil or other substances;*
- (g) Ironing or pressing of textiles (all types of fibers and yarns, wovens from fibers, yarns and their products);*
- (h) Painting or polishing;*
- (i) Husking, partial or total bleaching, polishing and glazing of cereals and rice;*
- (j) Operations to colour sugar or form sugar lumps;*
- (k) Peeling and removal of stones, cutting of fruits, nuts and vegetables;*
- (l) Sharpening, simple grinding or simple cutting;*
- (m) Sifting, sorting, classifying, grading and matching (including the making-up of sets of articles)*
- (n) Placing in bottles, cans, flasks, bags, cases, boxes and other simple packaging operations;*
- (o) Disassembly of goods into components which does not lead to sufficient difference of product from the original components;*
- (p) Any combination of two or more of these operations.*

### **Certificate of origin<sup>39</sup>**

To ascertain the origin of goods, a Certificate of Origin (Form A) shall be submitted in a hard copy together with a declaration to the customs authorities. The Form A shall be in Russian or English with a provision that custom authorities may require a translation of the certificate into their state language.

At most 5 per cent is allowable for the discrepancy between the actual quantity of delivered goods and the stated quantity of goods in the certificate.

An officially certified duplicate shall be issued in case of loss of the certificate.

For small consignments (the value of the goods is not more than 5000 USD or equivalent), there is no required submission of the certificate. In this case, the exporter can declare the country of origin in commercial or other shipping documents.

The customs authority may require a submission of the certificate when there is a reasonable doubt.

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<sup>39</sup> Certificate of Origin declaration could be found in Annex A: Certificate of Origin (Form A).

## **Direct Consignment<sup>40</sup>**

Goods originating from the beneficiary country that are acquired by the importer from a duly-registered business in a beneficiary country and transported directly, without passing through the territory of any other country, to the common customs territory of the Parties shall be granted a preferential tariff treatment.

For transported goods that pass through the territories of other countries due to geographic, transport-related, technical or economic reasons, direct consignment will still apply provided that the goods remain under customs control, including during their temporary storage in the territories of transit countries.

Goods purchased by the importer at exhibitions or fairs shall be considered to be under the direct consignment if the following terms are fulfilled:

- (a) Goods are transported from beneficiary country to the country where the exhibition or fair is being held and remained under customs control during the event;*
- (b) Goods is not used from the moment of their transportation to the exhibition or fair for any purpose other than demonstration;*
- (c) Goods are imported to the common customs territory of the Parties in the same condition as they were sent to the exhibition or fair, disregarding changes due to natural wear or deterioration under normal transport and storage conditions.*

## **Verification and Penalties<sup>41</sup>**

Preferential tariff treatment shall only be applied to goods originating from beneficiary country that provided the names, addresses and specimen impressions of stamps of each authorised body designated to issue certificates.

A verification request will be sent to the competent authorities of the beneficiary country if there is a reasonable doubt about the authenticity of a certificate and the given information or the compliance of the goods, covered by the certificate, with the origin criteria.

A certificate will be invalidated if:

- (a) The customs authority receives no reply within a maximum of six months after the date of a verification request from the authorized bodies of the exporting country or the country of origin;*

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<sup>40</sup> Source: Section VI of Rules for determining origin of goods from developing and least developed countries provided by Russia

<sup>41</sup> Source: Section VIII: Administrative Cooperation of Rules for determining origin of goods from developing and least developed countries provided by Russia

*(b) The authorized body of the exporting country has confirmed that the certificate had not been issued (i.e. forged) or had been issued on the basis of invalid documents and/or false information;*

*(c) According to the research by customs authorities of the importing country and (or) on the basis of information received by the requests made to the authorized bodies of the exporting country or country of origin, revealed that the certificate has been issued with violations of the requirements of these Rules.*

Only goods with duly completed certificate and complete attachments of additional required information shall be considered as originating in the beneficiary countries.

Tariff preferences for such goods are provided only after receiving a satisfactory response of the authorized bodies of such beneficiary countries.

## **E. Iceland**

### **Overview**

Iceland provides duty and quota free to almost all products originating in the LDCs and a positive list of some agricultural and fishery products since 2002.<sup>42</sup>

### **Beneficiaries**

Iceland provides duty and quota free to the following LDC beneficiaries: Afghanistan, Angola, Bangladesh, Benin, Burma, Burkina Faso, Burundi, Bhutan, Cambodia, Cape Verde Islands, Central African Republic, Chad, Congo, Comoros, Djibouti, Eritrea, Equatorial Guinea, Ethiopia, Gambia, Guinea, Guinea-Bissau, Haiti, Kiribati, Laos, Lesotho, Liberia, Madagascar, Malawi, Maldives, Mali, Mauritania, Mozambique, Nepal, Niger, Rwanda, Solomon Islands, Samoa, Sao Tome and Principe, Sierra Leone, Somalia, Sudan, Tanzania, Togo, Tuvalu, Uganda, Vanuatu, Yemen and Zambia.<sup>43</sup>

### **Product Coverage**

Industrial products falling in chapter 25 to 97 are granted duty free with the caption of products listed in the Annex section C.

Agricultural products are provided preferences also contained in the annex section C:

- (a) Processed agricultural products provided they fall within headings listed in second part of the annex section C.
- (b) Fish and other marine products, provided they fall within headings listed in the third part of the annex Section C.

### **Rules of origin<sup>44</sup>**

Tariff preferences are subject to the condition that the products originate in a GSP country. Iceland rules of origin were essentially identical to those of the EBA rules of origin prior to the reform.<sup>45</sup>

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<sup>42</sup> See World Trade Organization, WT/COMTD/N/17, for further details

<sup>43</sup> See World Trade Organization, WT/COMTD/N/17/Corr.1, for further details

<sup>44</sup> Information regarding the Certificate of Origin can be accessed here <http://chamber.is/services/certificates-of-origin>

<sup>45</sup> See part one of this Handbook (UNCTAD/ALDC/2017/3) or World Trade Organization, WT/COMTD/N/17



## **F. New Zealand**

### **Overview**

New Zealand first put the Preferential Trade Agreement into force last 1 January 1972. The last renewal was made to add duty free quota-free access for all least developed countries on 1 July 2001 – at which time New Zealand became one of the first countries in the world to remove all tariffs on imports from least developed countries.<sup>46</sup>

### **Beneficiaries**

Under New Zealand's Generalized System of Preferences (GSP) preferential treatment is granted to goods originating in least developed countries (LDCs).<sup>47</sup> All goods of LDC origin have qualified for duty-free entry into New Zealand since 1 July 2001. As of August 2008, 91 less developed countries and 50 LDCs benefited from New Zealand's GSP scheme.<sup>48</sup>

The following beneficiary countries are recognized as Least Developed Countries, which are stipulated in Schedule 2: Afghanistan, Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Cape Verde, Central African Republic, Chad, Comoros, Islamic Federal Republic of Congo, Democratic Republic of the Djibouti, Equatorial Guinea, Eritrea, Ethiopia, Gambia, Guinea, Guinea-Bissau, Haiti, Kiribati, People's Democratic Republic of Lao, Lesotho, Liberia, Madagascar, Malawi, Maldives, Mali, Mauritania, Mozambique, Myanmar, Nepal, Niger, Rwanda, Samoa, Sao, Tome and Principe, Senegal, Sierra Leone, Solomon Islands, Somalia, Sudan, Tanzania, United Republic of Timor-Leste, Togo, Tuvalu, Uganda, Vanuatu, Yemen, Zambia

### **Product Coverage<sup>49</sup>**

The second part of Working Tariff Document of New Zealand details the concessions which list categories to reduce or waive duty. It also includes a duties table which provides for the imposition of an excise and excise-equivalent tax on certain goods. This tax is applied equally to such goods whether they are locally manufactured or imported.

### **Rules of origin<sup>50</sup>**

The following classes of goods are deemed, for the purposes of the Act and the Tariff Act 1988, to be the produce or manufacture of the countries included in Group 3<sup>51</sup>:

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<sup>46</sup> Further information at [http://www.legislation.govt.nz/act/public/1988/0155/latest/DLM136768.html?search=ts\\_act\\_tariff+act+1988\\_noresel&p=1&sr=1](http://www.legislation.govt.nz/act/public/1988/0155/latest/DLM136768.html?search=ts_act_tariff+act+1988_noresel&p=1&sr=1)

<sup>47</sup> APEC (2007b), Agenda Item: III.

<sup>48</sup> Schedule 1 and Schedule 2, respectively, of the Tariff Order 2005. See full list at <http://www.legislation.govt.nz/regulation/public/2005/0018/latest/DLM312430.html?src=qs>

<sup>49</sup> See <https://www.customs.govt.nz/business/tariffs/working-tariff-document/> for complete list of products included under the preferential treatment

<sup>50</sup> See the latest notification to WTO on New Zealand's rules of Origin (G/RO/LDC/N/NZL/1) dated 5 September 2017

<sup>51</sup> Group 3 means the group of countries consisting of the countries declared to be least developed countries for the purposes of the Tariff Act 1988.

## **Wholly Produced Products**<sup>52</sup>

The following are wholly obtained goods from the Least Developed Countries:

- (a) Mineral products extracted from its soil or from its seabed;*
- (b) Vegetable products harvested there;*
- (c) Live animals born and raised there;*
- (d) Products obtained there from live animals;*
- (e) Products obtained by hunting or fishing conducted there;*
- (f) Products of sea fishing and other products taken from the sea by its vessels;*
- (g) Products made on board its factory ships exclusively from the products referred to in subparagraph (f);*
- (h) Used articles collected there that are fit only for the recovery of raw materials;*
- (i) Waste and scrap resulting from manufacturing operations conducted there;*
- (j) Products obtained there exclusively from products specified in subparagraphs (a) to (i).*

## **Substantial Transformation**<sup>53</sup>

The requirements for goods partly manufactured in LDCs are:

- (a) The last manufacturing process was performed in a Least Developed country; and*
- (b) The expenditure for the following should not be at least half of the factory or works cost of the finished goods:*
  - (i) Expenditure in material that is the origin of one or more LDC group countries or of New Zealand; or*
  - (ii) Expenditure in other items of factory or works cost incurred in one or more LDC group countries or in New Zealand; or*
  - (iii) Expenditure partly in any material referred to in paragraph (i) above and partly in any other items referred to in paragraph (ii) above.*

The value of the cost of any goods is the sum of the following items:

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<sup>52</sup> Source: Section II, 1a of the Rules of Origin provided by New Zealand available at G/RO/LDC/N/NZL/1

<sup>53</sup> Source: Section II, 1b-1c of the Rules of Origin provided by New Zealand available at G/RO/LDC/N/NZL/1

*(a) the cost of materials as received into the factory, excluding customs duty or excise duty or other duties paid or payable for those materials;*

*(b) Manufacturing wages;*

*(c) The following factory overhead expenses:*

*(i) All expenses directly or indirectly connected with manufacture, for example, rent, rates, and taxes for the factory;*

*(ii) Motive power, gas, fuel, water, lighting, and heating;*

*(iii) Expenses of supervision, for example, wages and salaries of managers, supervisors, timekeepers, and guards;*

*(iv) Repairs, renewals, and depreciation of plant, machinery, and tools;*

*(v) Interest on capital outlay on plant, machinery, tools, and factory buildings;*

*(vi) Royalties payable for patented machines or processes used in the manufacture of the goods;*

*(d) The cost of containers other than the outside package.*

The following items must be included in calculating for the factor or work cost:

*(a) Manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition;*

*(b) Royalties payable for the finished goods;*

*(c) The cost of outside packages or any cost of packing the goods into them;*

*(d) Administrative and general office expenses;*

*(e) Any cost of conveying, insuring, or shipping the goods after their manufacture;*

*(f) Any other charges incurred after the completion of the manufacture of the goods.*

### **Insufficient Working<sup>54</sup>**

According to the New Zealand's notification to the WTO, there is no specific list for insufficient working processes. Insufficient working processes include marking and labeling, process that does not alter the characteristics of the goods, packaging, cleaning, washing, crushing, husking and other similar operations.

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<sup>54</sup> Source: Section II, 4 of the Rules of Origin provided by New Zealand available at G/RO/LDC/N/NZL/1

## Certificate of Origin<sup>55</sup>

Certificates of origin are not required. An exporter declaration or other evidence supporting the claim for preference must be supplied if requested.

## Direct Consignment

LDC Group country goods, which meet the rules of origin, must be shipped direct to New Zealand. The exception is that goods from one LDC group country may pass through another LDC group country, and not lose their entitlement to the preferential rate of duty. Goods which enter the Commerce of another country, outside their particular country group, and before importation into New Zealand will lose their preference entitlement unless the Chief Executive otherwise permits and subject to such conditions as the Chief Executive in any case approves.

## Verification and Penalties

There are no specific verification procedures under the GSP scheme provided by New Zealand. Under Section 66 and 67 of Customs and Excise Act 1996, the following provisions and standard operating procedure are set out

- (a) That the chief executive of the New Zealand Customs Service may require the claim to be verified at the time of entry or at any subsequent time (including any time after the goods have ceased to be subject to the control of the Customs); and*
- (b) That if, as a result of an investigation, audit or examination origin cannot be verified due to lack of evidence, or the available evidence is inconclusive, preference maybe denied.*
- (c) The importer must be advised by notice in writing.*

With regards to the penalties for fraud and false declarations, general provisions under the Customs and Excise Act 1996 apply. Sections 128A sets out the issuance of penalty and Section 128B sets out the size of the penalty.

## G. Norway

### Overview<sup>56</sup>

The Norwegian GSP-scheme provides exporters from developing countries duty relief when exporting goods to Norway. Duty-free and quota-free market access for all goods from all the Least Developed Countries (LDCs) was implemented as part of Norway's GSP from 1 July 2002.<sup>57</sup>

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<sup>55</sup> Certificate of Origin declaration can be found in Annex A:Certificate of Origin (Form A).

<sup>56</sup> Full information on Norway's GSP is available at [http://ptadb.wto.org/docs/Norway\\_GSP/2016/Norway%20GSP%20guide%202016%20En%20update%202016-05-25.pdf](http://ptadb.wto.org/docs/Norway_GSP/2016/Norway%20GSP%20guide%202016%20En%20update%202016-05-25.pdf)

<sup>57</sup> Norway has made four previous notifications to the WTO on its GSP (in 1995, 2000, 2001 and 2005). However, the implementation of DFQF MA from 1 July 2002 was not notified at that time.

## **Beneficiaries**

This benefit was extended by including 14 low income countries (LICs) with a population of less than 75 million in addition to the 50 LDCs.<sup>58</sup> Clear routines for dealing with changes to the DAC list have been established.<sup>59</sup> The GSP-scheme has been implemented for about 90 countries and territories, of which 35 are ranked among the Least Developed Countries (LDCs).

## **Product Coverage**

All goods exported from a LDC are duty free when imported into Norway. For the other developing countries included in the system (ordinary GSP-countries), goods sorting under Chapters 25-97 in the Norwegian Customs Tariff are duty free, with the exception of certain textiles in Chapters 61-63. For agricultural products, regular duty rates are reduced by 10 to 100 per cent.<sup>60</sup>

## **Rules of origin<sup>61</sup>**

According to the notification of Norway to the WTO, preferential treatment will be given to products that are either wholly obtained or manufactured in a beneficiary country. Goods containing non-originating products will be given tariff treatment if conditions in the substantial transformation section are fulfilled. An originating GSP-product may contain non-originating materials and still be granted preferential treatment.

## **Wholly Produced Products**

Wholly obtain products are mainly produce from agriculture, hunting and fishing, mineral products extracted from the soil or seabed of the country concerned and products from sea fishing etc. acquired from the beneficiary country.<sup>62</sup>

## **Substantial Transformation**

A product is sufficiently transformed if the HS tariff heading (first four digits) of the non-originating material is different from the tariff heading of the finished product. The input materials have changed position in the HS, and hence their tariff classification.

A different criterion is set for products referred to in columns 1 and 2 of the List of working and processing operations. Specific rules for the individual product in the list shall apply and hence, will only be considered as being sufficiently worked or processed when all the conditions laid down for the product concerned in column(s) 3 and/or 4 are fulfilled.<sup>63</sup>

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<sup>58</sup> The list of beneficiaries are available at: <http://www.toll.no/en/corporate/import/free-trade/gsp---generalized-system-of-preference/countries-that-are-a-part-of-the-norwegian-gsp-system/>

<sup>59</sup> In the case of countries that graduate to a higher income group, the preferences that apply to the higher income group shall take effect at the beginning of the year after the country has been placed in a higher income group in two successive DAC revisions. Countries that move to a lower income group shall granted the same preferences as other countries in the lower income group from the beginning of the following year.

<sup>60</sup> For the full list of Product Coverage, see <https://www.toll.no/en/corporate/import/free-trade/gsp---generalized-system-of-preference/>

<sup>61</sup> As per the notification of Norway (World Trade Organization, G/RO/LDC/N/NOR/1) on 29 June 2017

<sup>62</sup> The products are defined in the Customs Regulations § 8-4-32.

<sup>63</sup> The list of Products and working or processing operations which confer originating status could be found in the online appendix

The following is the formula for computing the value of the non-originating material:

$$VNM \% = \frac{VNM}{ex - works\ price} \times 100$$

Customs value (CIF) determines the value of non-originating material at the time of the said material's importation. In case of the value of such material is unknown or cannot be ascertained, the first ascertainable price paid or payable for the materials shall be applied.

### **Insufficient Working**

There are no specific lists of insufficient working provided by Norway. However, according to exceptions set out in the criteria for the non-wholly obtained rules, products subjected to insufficient processes will not obtain originating status even if it satisfies the change of tariff classification rule or any percentage rule for the product in the list of product-specific rules.

### **Certificate of Origin**

The requirement for certificate of origin is in the process of being replaced by the REX-system.<sup>64</sup>

Beneficiary countries are given until 30 June 2020 to join the REX system. Government authorities are designated to issue certificates to those countries that have not yet joined the system. After the said date, the REX self-certification system will be accepted as proof of origin. A statement on origin given by the producer/exporter on the invoice or any other commercial document if the value of the originating goods does not exceed NOK 60,000.

### **Direct Consignment**

Goods should be transported directly from the GSP-country to Norway upon request of a Norwegian consignee. However, goods that pass through other countries for the purpose of transit or storage are still considered to be a direct consignment given that the goods remain under customs surveillance. These goods must only undergo operations to keep them from deterioration.

Additional provision is given by the Norwegian authorities for shipment passing through the EU or Switzerland. Re-exportation of products that passes through the EU or Switzerland is also allowed. According to the laid out rules, whole shiploads may be shipped from a GSP-country to a central store in the European Community for later distribution to other consignees in Europe. In case of splitting of consignments, a replacement proof of origin is required.

### **Verification and Penalties<sup>65</sup>**

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<sup>64</sup> For detailed information about the REX system, see the link <http://www.toll.no/en/corporate/import/free-trade/gsp---generalized-system-of-preference/the-registered-exporter-system-the-rex-system/>

<sup>65</sup> The Norwegian customs act is available at [http://www.toll.no/contentassets/71f70c1b980a45b8b57098ded3069fd9/act\\_on\\_customs\\_duties\\_and\\_movement\\_of\\_goods\\_jan2017.pdf](http://www.toll.no/contentassets/71f70c1b980a45b8b57098ded3069fd9/act_on_customs_duties_and_movement_of_goods_jan2017.pdf); the Norwegian customs regulation is available at [http://www.toll.no/contentassets/eb096d765fd3460c9415b6a3d158aec1/regulations\\_to\\_the\\_act\\_on\\_customs\\_duties\\_and\\_movement\\_of\\_goods\\_april17.pdf](http://www.toll.no/contentassets/eb096d765fd3460c9415b6a3d158aec1/regulations_to_the_act_on_customs_duties_and_movement_of_goods_april17.pdf)

Under the Customs Regulation Section 8-15-3 of Norway, the following is the standard procedure for verifying proofs of origin:

- (a) The customs authorities may make it a condition for preferential tariff treatment that the competent authorities of the country of export verify that the product covered by the proof of origin is an originating product and that the proof of origin is genuine.*
- (b) If the customs authorities have not received a reply to their enquiry to the competent authorities of the country of export within six months or the reply does not contain sufficient information to determine the product's origin or that the proof of origin is genuine, a new enquiry shall be sent. If a reply to the new enquiry has not been received within four months, preferential tariff treatment will not be granted unless the customs authorities do not find cause to doubt the origin.*
- (c) While awaiting the verification results pursuant to sub section (b), the customs authorities may postpone the decision to permit preferential tariff treatment if there are indications that the conditions for preferential tariff treatment have not been met. If the customs authorities decide to postpone, they shall, upon specific conditions if the conditions in the regulation are in place, offer to place the product at the free disposal of the importer.*
- (d) Any person who makes an incorrect statement or gives incorrect information, or who presents incorrect or misleading identification documents, or who in any other manner attempts to mislead the customs authorities is liable to penalties*
- (e) Additional customs duty is assessed after a concrete overall assessment in which account is taken of the degree of culpability, the size of the evasion and other circumstances. The basis for the assessment is the customs duty that the perpetrator has evaded, or has attempted to evade, on the goods to which the customs duty violation relate.*
- (f) As a rule, additional customs duty shall range from 0 to a maximum of 30% in the case of negligent violations and from 30 to a maximum of 60% in the case of grossly negligent or willful violations*
- (g) The customs authorities may impose administrative violation fines against any person who violates obligations pursuant to Sections 3-1 to 3-7, 4-1, 4-10 to 4-12, 4-20 to 4-25 and 4-30. A first appeal shall be submitted to the Customs House making the first determination. A second appeal may be submitted to the Directorate of Norwegian Customs. The requirement for preservation of documents related to issuance of proof of origin is minimum three years.*

## H. Switzerland

### Overview

The Swiss Federal Council, per 1 April 2007, has introduced duty-free quota-free (DFQF) market access for goods originating in Least Developed Countries (LDCs) and – on a temporary basis – for countries currently in the process of debt relief. With this initiative, the gradual introduction of DFQF market access for these countries could be achieved. Aiming at a better market access for products originating from LDCs, Switzerland had already begun to gradually introduce DFQF market access in 2001 and in 2004.<sup>66</sup>

### Beneficiaries

On 26 September 2012, Switzerland notified to WTO (WT/COMTD/N/7/Add.5) the revised list of countries and territories benefitting from Switzerland's GSP. In the revised list, South Sudan was included, Maldives, Liberia, Democratic Republic of the Congo, and Togo were excluded, with a view to adhere to internationally agreed definitions according to income groups, or to account for the recent successful debt cancellation of the last three mentioned countries.

### Product coverage

There was a phasing in until September 2009 for broken rice, animal feed, cane and beet sugar and chemically pure sucrose in solid form, with progressive tariff cuts. That meant that for the products, there was a transition period until September 2009, after which there is 100 per cent DFQF market access for LDCs.<sup>67</sup>

### Rules of origin<sup>68</sup>

Wholly produced products or non-wholly obtain products which underwent sufficient working or processing as stipulated in Article 6 are considered to be originating in a beneficiary country.

### Wholly Produced Product

The following are wholly obtained products in a beneficiary country:

- (a) *Mineral products obtained from the soil or seabed of the country;*
- (b) *Vegetable products harvested in the country;*
- (c) *Livestock;*
- (d) *Produce from live animals kept in the country, or from slaughtered animals born and kept in the country;*

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<sup>66</sup> See the previous notifications WT/COMTD/N/7, WT/COMTD/N/7/Add.1 and WT/COMTD/N/7/Add.2, WT/COMTD/N/7/Add.3, WT/COMTD/N/7/Add.4

<sup>67</sup> The full list of the product coverage by Switzerland could be accessed through the online appendix

<sup>68</sup> See <https://www.admin.ch/opc/de/classified-compilation/20110090/> for complete Rules of Origin



- (e) Hunting and fishing produce done in the country;*
- (f) Aquaculture products when the fish, crustaceans and molluscs are born and kept there;*
- (g) Sea fishing produce and other marine goods obtained in the country or by a vessel of this country;*
- (h) Manufactured goods performed in a factory ship of this country using goods referred to in subparagraph (g) of this paragraph;*
- (i) Leftovers collected in the beneficiary country and are only use for the extraction of raw materials;*
- (j) Waste and scrap resulting from manufacturing operations carried out in the beneficiary country;*
- (k) Products obtained from the seabed or from the seabed outside coastal seas, provided that the land concerned is authorized to exploit that part of the seabed or subsoil exclusively;*
- (l) Goods which have been produced in the beneficiary country exclusively from the products according to the letters (a) - (k).*

### **Substantial Transformation<sup>69</sup>**

The following are conditions for a product to be considered as substantially transformed:

- (a) Products within Chapters 1-24 of the Harmonized System shall be considered sufficiently transformed if the HS heading of non-originating material used is different from the tariff heading of the finished product.
- (b) Products in Chapters 1 to 2 of the Harmonized System referred to in columns 1 and 2 of the Annex, the conditions stipulated in column 3 shall apply instead of the conditions set in subparagraph (a).<sup>70</sup>
- (c) Products within Chapters 25 to 97 of the Harmonized Inventory concerned shall be considered as sufficiently worked or processed if the conditions set out in column 3 of the Annex hereto are met.

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<sup>69</sup> Article 6; Version as per no. I of the V of 23rd Nov. 2016, in force since Jan. 1, 2017 (AS 2016 4959).

<sup>70</sup> The list of substantial transformation can be found in the online appendix

(d) Where a percentage rule is applied in determining the originating status of a product, the customs value of the non-originating materials shall be taken into account.

(e) The value of the non-originating product must not exceed 15% of the ex-works price of the product; except for products in Chapters 50-63 of the Harmonized System.

(f) Paragraphs (a)-(d) are subject to Article 7.

Ad valorem percentage is computed as the ratio of the value of non-originating material and the ex-works price multiplied by 100%.

### **Insufficient working<sup>71</sup>**

The following are classified as insufficient working and are not qualified in granting of originating status:

*(a) Treatments intended to keep the products in their condition during transport or storage;*

*(b) Parts or assemblies of packages;*

*(c) Washing, cleaning, removing dust, oxide, oil, paint or other coatings;*

*(d) Ironing of textiles;*

*(e) Simple painting or polishing;*

*(f) Peeling and partial or complete grinding of rice; Polishing and glazing of cereals and rice;*

*(g) Coloring or flavoring sugar or sugar cubes; partial or complete grinding of granulated sugar;*

*(h) Husking, stoning or peeling fruits, nuts and vegetables;*

*(i) Sharpening, simple sanding or simple dicing*

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<sup>71</sup> Source: Article 7 of Ordinance SR 946.39 available at <https://www.admin.ch/opc/de/classified-compilation/20110090/>.

- (j) *Screening, sorting, sorting, sorting (including assembling assortments);*
- (k) *Easy filling into bottles, cans, bottles, sacks, cases or boxes, attaching to cards or boards and all other simple packaging operations;*
- (l) *Affixing or imprinting marks, labels, logos or other similar distinguishing marks on the products themselves or on their packaging;*
- (m) *Easy mixing of products, including various types;*
- (n) *Easy addition of water or dilution, drying or denaturing of products;*
- (o) *Easy assembly of parts into a complete product or disassembly of articles into individual parts;*
- (p) *Coincidence of two or more of the operations or processes referred to in (a) - (o);*
- (q) *Battles of animals*

### **Certificate of Origin<sup>72</sup>**

In order for the originating goods to qualify for preferential tariff treatment, the following documents must be submitted to the Swiss customs authorities:

- (a) Certificate of origin Form A issued by the customs authorities or by other governmental authorities of the beneficiary country;
- (b) A replacement certificate of origin Form A issued by the customs authorities of a Member State of the EU, Norway or Turkey based on the certificate of origin (Form A) issued by the competent governmental authority the recipient country;
- (c) A declaration of origin established in a beneficiary country;
- (d) A replacement declaration of origin established in the EU, Norway or Turkey; or
- (e) An invoice declaration in accordance with Art. 38 b.

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<sup>72</sup> Certificate of Origin declaration could be found in Annex A: Certificate of Origin (Form A)

A declaration of origin must be made when exporting products originating in Switzerland for working or processing under Art. 4, paragraph 2.

### **Direct Consignment<sup>73</sup>**

Preferential treatment shall be granted for goods originating from the beneficiary countries provided that the product must not be altered or modified in any way whatsoever. Any process that ensures the preservation of the product is allowed.

Adding marks or labels is permitted, provided that this is necessary to fulfil national requirements of Switzerland.

The first paragraph of this section applies to originating products which are imported into a beneficiary country for the purposes of the cumulation.

Direct consignment shall apply to goods which pass through other countries for the purpose of storage of products and the splitting of consignments, provided that the goods remain under the control of customs.

The Swiss customs authority may require transport documents and other supporting evidence to verify whether the conditions set out in the previous paragraphs of this section are fulfilled.

Products originating in a member country of a regional group may be transported through the territory of another member country of the same group and be subject to working or processing.

### **Verification and Penalties**

Verification of proof of origin shall be carried out by sampling or when there is a reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the origin of the products concerned.

The Swiss customs authorities shall send a copy of the Certificate of Origin (Form A) or the invoice declaration either to the competent governmental authority of the beneficiary country or to the diplomatic representation of the beneficiary country in Switzerland. In the case of a replacement certificate of origin Form A or a replacement declaration of origin, they shall send the copy to the customs authorities of the transit country in which the replacement certificate of origin or the replacement declaration of origin has respectively been issued or issued.

If the invoice or a copy of it has been produced, it must be attached to the copy of the proof of origin, together with other existing supporting documents.

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<sup>73</sup> Source: Article 19 of Ordinance SR 946.39 available at <https://www.admin.ch/opc/de/classified-compilation/20110090/>

The Swiss customs authorities shall provide the competent governmental authorities of the beneficiary country and the customs authorities of the country of transit with any information which suggests that the particulars contained in the proof of origin in question are incorrect.

The response of the competent governmental authority must contain information to decide whether the proof of origin meet the conditions set out in this order.

In the case of Form A, certificates of origin issued in accordance with Art. 26, declarations of origin established in accordance with Art. 32 or invoice declarations made in accordance with Art. 38 b, paragraph 2, letter (c) a photocopy or duplicate of the movement certificate EUR.1, the original declaration or the invoice declaration must be attached to the reply.

## **I. Turkey<sup>74</sup>**

### **Overview**

Since 1 January 1996, Turkey joined in a customs union and aligned its policy with the preferential customs regime of the EC. From 1 January 2002, Turkey implemented and extended a Generalized System of Preferences consistent to the GSP scheme of the EC.

### **Beneficiaries**

Turkey grants preferential treatment to countries categorized by the World Bank to be developing countries and least developing countries. The eligibility of the country to receive the GSP scheme is announced yearly<sup>75</sup>.

### **Product Coverage<sup>76</sup>**

Turkish implements duty-free and quota-free access for the LDCs to its markets for all industrial products falling under chapters 25-97 (except chapter 93) and for some agricultural products covered by the customs union between Turkey and the EU<sup>77</sup>.

### **Rules of origin**

The rules of origin of the Turkey GSP scheme are identical to those of the EBA.<sup>78</sup>

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<sup>74</sup> See [http://www.unctad.org/en/docs/itedtsbmisc74\\_en.pdf](http://www.unctad.org/en/docs/itedtsbmisc74_en.pdf)

<sup>75</sup> Check Turkey Ministerial Decision No. 2014/7064 for further details on applying for eligibilities

<sup>76</sup> Full list of product coverage provided by Turkey could be found in the online appendix at

<sup>77</sup> World Trade Organization, WT/TPR/S/192/Rev.1.

<sup>78</sup> For a detailed explanation of the EBA rules of origin part I of the Handbook (UNCTAD/ALDC/2017/3)

## V. Duty Free and Quota Free granted by Developing Countries

### A. Summary Table of DFQF granted by Developing Countries

<i>Country/ group of countries</i>	<i>Product coverage<sup>79</sup></i>	<i>Depth of tariff cut</i>	<i>Exceptions</i>	<i>Safe- guards</i>	<i>Validity</i>	<i>Other requirements</i>
Brazil	80%	Duty-free	Some dairy and other animal products, meat, meat preparations, cereal products	Yes	No Information	
Chile	99,8%	Duty free	Wheat and Wheat Flour; Sugar Products	Yes	Indefinite	Some conditional requirements on eligibility
China	97%	Duty-free	Fish and crustaceans, footwear, milling products, cereal products, sugar	Yes	Not Applicable	
Chinese Taipei	31,7%	Duty-free	Exclusions cover a wide variety of products	Yes	Not Applicable	
India	96,4%	Duty-free	Products excluded are vegetables, tobacco, copper products, dairy products, beverages and spirits	Yes	Not Applicable	
Morocco	61 products (at the HS 4 to 10-digit level)	Duty-free	Some Products are excluded	Yes	No Information	Only applicable to African Least Developed Countries
South Korea	95%	Duty-free	Meat, Fish, Vegetables and Food Products	Yes	Indefinite	
Thailand	73,21%	Duty-free	Some Products are excluded	Yes	December 31, 2020	

<sup>79</sup> World Trade Organization, WT/COMT/LDC/W/65/Rev. 1

## B. Rules of Origin for Developing Countries<sup>80</sup>

<i>Country/ group of countries</i>	<i>Origin criteria</i>	<i>Requirements</i>	<i>Numerator</i>	<i>Denominat or</i>	<i>Percentage level</i>	<i>Administrative requirements</i>
Chile	Product Specific Rules	Minimum Value of Regional Content	Difference between the FOB value of final product and the CIF value of Non-Originating Materials	FOB value of final product	Minimum of 50%	Certificate of Origin
China	Change of Tariff Classification ; Product Specific Rules	Calculation by subtraction of non-originating materials	FOB price minus value of non-originating material	FOB Price	Minimum of 40%	Certificate of Origin
Chinese Taipei	Product Specific Rules	Value Added by Addition	FOB Price minus the value of Non-Originating Materials	FOB Price	Minimum of 50%	Certificate of Origin provided by Chinese Taipei Ministry of Finance
India	CTH; Product-specific rules	Calculation by subtraction of Non-Originating Materials	FOB Price minus the value of Non-Originating Materials	FOB Price	Minimum of 30%	Certificate of Origin prescribed by the Indian Government
Morocco	One Single Rule for all products	Value Added by Addition	FOB Price minus the value of Non-Originating Materials	Ex-work price	Minimum of 40%	Form A – Certificate of Origin

<i>Country/ group of countries</i>	<i>Origin criteria</i>	<i>Requirements</i>	<i>Numerator</i>	<i>Denominat or</i>	<i>Percentage level</i>	<i>Administrative requirements</i>
Republic of Korea	Product Specific Rules	Maximum Value of non-originating materials	Value of non- originating material	FOB Price	Maximum of 60%	Certificate of Origin provided Republic of South Korea
Thailand	Product Specific Rules	Calculation by subtraction of non- originating materials	FOB price minus value of non- originating material	FOB Price	Minimum of 50%	Certificate of Origin for Originating goods in LDC (Thailand)



## **C. Brazil**

To date Brazil has not officially notified WTO or UNCTAD of the initiative for providing duty free and quota free treatment for product originating in LDCs. However, the representative of Brazil at the Fifty-Fifth Session of the Sub-Committee on Least-Developed Countries provided an update on the process and implementation of the Brazilian DFQF programme for the LDCs: He recalled the announcement made by the Minister of External Relations of Brazil at the Seventh WTO Ministerial Conference, to grant DFQF access for products from LDCs covering 80 per cent of all tariff lines, by the middle of 2010. That Decision was taken in line with the Hong Kong Ministerial Declaration. He added that the DFQF access would be increased in successive instalments until 100 per cent of tariff lines were covered. He informed Members that the implementation of the DFQF scheme was currently under discussion within the ambit of an inter-Ministerial Working Group, which would establish the parameters for the application of the scheme. Topics under discussion included the legal instrument for the adoption of the scheme, applicable rules of origin and a technical-assistance mechanism for LDCs wishing to benefit from the scheme. He said that the Working Group would continue to meet on a regular basis and the outcome of its work would be announced in the coming month.

## **D. Chile**

### **Overview**

Chile's Duty-Free Quota-Free (DFQF) scheme for least-developed countries entered into force on 28 February 2014, and was notified on 10 April 2014 under the paragraph 1(b) of the World Trade Organization Transparency Mechanism for Preferential Trade Arrangements.<sup>81</sup>

### **Beneficiaries**

According to Article 2 in the Decree No. 1432, the beneficiary countries of the scheme are determined on the basis of the UN's list of LDCs. The Ministry of Finance of Chile will review the beneficiary countries of the scheme every three years to ensure consistency with the mentioned list.<sup>82</sup>

### **Product Coverage**

Chile's Duty Free Quota Free (DFQF) Scheme is a unilateral non-reciprocal tariff preference scheme for LDCs. It fixes to 0 per cent the customs duties on imports of goods originating from LDCs, excluding imports of wheat, wheat flour and sugar, and covers 99.5 per cent of Chile's total tariff lines. Products at 6-digit HS excluded from preferential treatment are listed in the Annex for Chile.

### **Rules of Origin<sup>83</sup>**

The following set of goods are eligible for preferential tariff treatment:

- (a) Wholly obtained goods obtain in the beneficiary country; or
- (b) Wholly produced goods using only originating materials in the beneficiary country; or

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<sup>81</sup> Updated according to the notification of Chile last 4 October 2017 (G/RO/LDC/N/CHL/1). The notification is available at G/C/W/695 and WT/COMTD/N/44.

<sup>82</sup> Updated list of beneficiaries can be found in <https://www.leychile.cl/Navegar?idNorma=1104622>

<sup>83</sup> Article of Decree 1432 established by Law No. 20,690

- (c) Substantially transformed products.

### **Wholly Produced Product<sup>84</sup>**

No specific list was provided in their latest notification.

### **Substantial Transformation**

The formula in calculating for the "regional value content (RVC)" is as follows:

$$\text{RVC}(\%) = \frac{V - \text{VNM}}{V} \times 100 \geq 50\%$$

Where RVC is the Regional Content Value of a commodity expressed as a percentage; V is the FOB value of the final merchandise, and VNM is the CIF value of non-originating materials<sup>85</sup>.

### **Insufficient Working**

Insufficient working includes simple assembling, packing, dismantling into pieces or volumes, selection and classification, marking, composition of assortments of merchandise or other similar operations.

### **Certificate of Origin<sup>86</sup>**

In order to confirm the origin of goods from a beneficiary country and qualify for preferential tariff treatment, the importer must submit a certificate of origin to the National Customs Service<sup>87</sup>. This certificate of origin may be issued by:

*(a) The Competent Authority of the designated exporting country according to what is indicated in article 14; or*

*(b) The producer or exporter of the goods. If that the exporter is not the producer of the goods, the exporter may certify origin with foundation in:*

*i. Your knowledge that the goods qualify as originating; or*

*ii. A written statement from the producer that the merchandise qualifies as originating; or*

*iii. A certificate that covers the merchandise, filling and signed by the producer and provided voluntarily to the exporter; or*

*(c) The importer of the goods, who can only issue a certificate of origin based on:*

*i. A written statement from the producer or exporter of the goods in respect of which it qualifies as original; or*

*ii. Any other documentation or background that allow to conclude that the goods are originating of the exporting country, such as certificates issued by a public entity of the exporting country, or certificates or shipping reports issued in the country of export by a*

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<sup>84</sup> See G/RO/LDC/N/CHK/1 for further details

<sup>85</sup> See Article 4 Decree 1432 for the Definition of non-originating material

<sup>86</sup> Source: Section III, 1a of the Rules of Origin provide by Chile available at G/RO/LDC/N/CHL/1

<sup>87</sup> A sample declaration can be found in the annex

*certification company independent or surveyor, which should be consistent with the other documents of the office and the circumstances of the operation.*

Additional information may be requested by the National Director of Customs to determine the veracity or accuracy of the certificate. The certificate of origin is valid for 1 year, beginning from the date of issue. The certificate must be completed in Spanish, English, French or Portuguese.

### **Direct Consignment<sup>88</sup>**

The conditions stipulated in the previous section can be fulfilled with a submission to the National Customs Service of the following:

- (a) A document containing details of the transport from the beneficiary country Chile including information of the transportation of the transit country, or
- (b) A custom issued certificate containing the following information:
  - i. Complete and accurate description of the products;
  - ii. Date of loading and unloading of the products;
  - iii. Names of the vessels or other means of transport used, if applicable; and
  - iv. Certification of the conditions under which the goods remained in the country of transit; or
- (c) In the absence of this, any documents of proof that the National Service of Customs that the goods have not lost their character originating during transit through a third country.

### **Verification and Penalties**

In accordance to the provisions of Law No. 30/2004 on the Customs Ordinance and other provisions contained in the national legal order, the National Custom Office will verify whether the originating status of a product can be granted.

For the purposes of a procedure of verification of origin that the National Customs Service could carry out, the importer must keep a copy of the certificate of origin and background information that served basis for a period of five years, counted from the date in which said certificate was issued.

The custom sanctions for fraud and false declarations on certificates of origin falls within the general Customs offenses, without having a special criminal type associated with this conduct.

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<sup>88</sup> Source: Section III, 2a-2b of the Rules of Origin provide by Chile available at G/RO/LDC/N/CHL/1

## **E. China**

### **Overview**

At the CTD Meeting on 26 March 2015 (World Trade Organization, WT/COMTD/M/93), China informed members that it had extended its DFQF scheme for LDCs. It has been according LDCs DFQF market access on 97% of its tariff lines.<sup>89</sup>

### **Beneficiaries**

From the recent notification of China's preferential rules of origin for Least Developed Countries last 6 July 2017, the following countries are the beneficiaries to China's DFQF:

Bangladesh; Niger; Somalia; Ethiopia; Benin; Burundi; Eritrea; Djibouti; Congo; Guinea; Guinea-Bissau; Comoros; Liberia; Madagascar; Mali; Malawi; Mauritania; Mozambique; Sierra Leone; Sudan; The Republic of South Sudan; Tanzania; Togo; Uganda; Zambia; Lesotho; Chad; The Central African Republic; Afghanistan; Nepal; Timor-Leste; Yemen; Vanuatu; Equatorial Guinea; Angola; Senegal; Myanmar; and Cambodia.<sup>90</sup>

### **Product Coverage**

Product coverage of the DFQF initiative by HS tariff lines provided by China to LDCs is contained in Annex F.

### **Rules of Origin<sup>91</sup>**

According to the Decree of the General Administration of Customs of the People's Republic of China No. 192 of 28 June 2010, which was amended by the Decree No. 231 of 6 July 2017, the following rules of origin apply for the products granted DFQF:

- (a) Entirely obtained from or manufactured in the beneficiary country; or
- (b) Incompletely obtained from or manufactured in the beneficiary country but where the final substantial transformation is completed.

### **Wholly Produced Products<sup>92</sup>**

The following goods shall be considered as wholly produced in a beneficiary country:

- (a) *Live animals born and raised in a beneficiary country;*
- (b) *Goods obtained in a beneficiary country from the animals specified in sub-paragraph (a) above;*
- (c) *Plants and plant products harvested, picked or collected in a beneficiary country;*
- (d) *Goods obtained by hunting, aquaculture, trapping or fishing in a beneficiary country;*

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<sup>89</sup> Full details of the Rules of Origin provided by the Republic of China to the World Trade Organization is available at G/RO/LDC/N/CHN/1

<sup>90</sup> See Decree of the General Administration of Customs of the People's Republic of China No. 231 for further details on the eligibility criteria

<sup>91</sup> Previous amendment could be found in Decree No. 210 of 1 July 2013

<sup>92</sup> Source: Section II, 1a of the Rules of Origin provide by China available at G/RO/LDC/N/CHN/1

*(e) Fish, shellfish and other marine life taken from the high seas by vessels registered or recorded in a beneficiary country and entitled to fly the flag of that country;*

*(f) Goods obtained from the processing of goods listed in sub paragraph (e) above on board factory ships registered or recorded in a beneficiary country and entitled to fly the flag of that country;*

*(g) Minerals and other naturally occurring substances extracted in the beneficiary country or goods, exclusive of fish, shellfish and other marine life, taken or extracted from the waters, seabed or subsoil beneath the seabed outside the territorial waters of a beneficiary country, provided that the beneficiary country has the right to exploit such waters, seabed or subsoil beneath the seabed.*

*(h) Used goods collected in a beneficiary country which are consumed in that country and fit only for the recovery of raw materials;*

*(i) Waste and scrap derived from processing or manufacturing operations in a beneficiary country and fit only for the recovery of raw materials;*

*(j) Goods obtained through processing in a beneficiary country exclusively from goods referred to in sub-paragraphs (a) to (i) above.*

### **Substantial Transformation**

Substantial transformation shall be based on either of these three conditions namely the Regional Value Content, Change in Tariff Classification and Product Specific Rule. A good is sufficiently transformed if it is at least 40%. Change in Tariff Classification means that the heading of all non-originating materials used in the production should be different from the final good.

The formula in calculating for the Regional Value Content is as follows:

$$RVC = \frac{V - VNM}{V} \times 100\%$$

VNM is the value of the non-originating materials. According to notification of China to the WTO, VNM shall be the total cost of importation, the freight and insurance for transportation to the destination port or place, including the value of materials of undetermined origin. When the producer of goods acquires non-originating materials in the territory of the beneficiary country, the transaction value of such materials, in accordance with Customs Valuation Agreement, shall not include freight, insurance, packing costs and any other costs incurred in transporting the materials from the supplier's warehouse to the producer's location<sup>93</sup>.

### **Insufficient Working Process<sup>94</sup>**

The following operations are considered as not substantial transformation:

*(a) Operations or processes to ensure preservation of goods in good condition for the purpose of transport or storage;*

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<sup>93</sup> "Originating goods" or "Originating Materials" means goods or materials which qualify as originating in accordance with the provisions of the rules of origin in this regulation. "Non-Originating goods" or "Non-Originating Materials" means goods or materials which do not qualify as originating in accordance with the provisions of the rules of origin in this regulation, including materials of undetermined origin.

<sup>94</sup> Source: Section II, 4 of the Rules of Origin provide by China available at G/RO/LDC/N/CHN/1

- (b) Simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;*
- (c) Changing package, unpacking or combining package*
- (d) Washing, cleansing, removal of dust, oxide, oil, paint or other cover;*
- (e) Ironing or pressing of textiles or textile products*
- (f) Simple painting or polishing;*
- (g) Husking, partial or total bleaching, polishing, and glazing of cereals and rice;*
- (h) Operations to colour sugar, to add flavour, or to form sugar lumps; partial or total powdering crystallized sugar;*
- (i) Peeling and removal of stones and shells from fruits, nuts and vegetables;*
- (j) Sharpening, simple grinding or simple cutting;*
- (k) Sifting, screening, sorting, classifying, grading, matching (including combining set goods), rip cutting, curving, winding, unfolding;*
- (l) Simple placing in bottles, cans, flasks, bags, cases, boxes; fixing on cards or boards; and all other simple packaging operations;*
- (m) Affixing or printing marks, labels, logos, and other like distinguishing signs on products or their packaging;*
- (n) Simple mixing of products, whether or not of different kinds; mixing sugar with other materials;*
- (o) Testing or calibrating;*
- (p) Mere dilution with water or other substances, which does not materially alter the characteristics of the goods;*
- (q) Drying, salting (or keeping in brine), refrigeration or freezing;*
- (r) Slaughter of animals;*
- (s) Combination of two or more operations specified in sub-paragraphs (a) through (r).*

### **Certificate of Origin<sup>95</sup>**

The following are the specific guidelines for the Certificate of Origin:

- (a) Be issued by the bodies authorized by the beneficiary country before exportation, at the time of exportation or within 5 days after exportation of the goods;*
- (b) Be completed in English;*

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<sup>95</sup> See Annex F for the prescribed form of Certificate of Origin

- (c) Contain security features, such as stamps of issuing bodies conforming to the specimen notified by the beneficiary country to China Customs;*
- (d) Contain a unique certificate number;*
- (e) State the basis on which the goods are deemed to qualify as originating goods;*
- (f) Be valid for 1 year from the date of issuance;*
- (g) Be signed or stamped by customs or related port competent authorities of the beneficiary country in column 15 at the time of exportation.*
- (h) Cover one or more goods under one consignment.*

The following are the specific guidelines for Declaration of Origin:

- (a) Be completed in Chinese;*
- (b) Be printed, then completed and correctly signed by importer;*
- (c) Be valid for 1 year from the date of issuance;*
- (d) Cover one or more goods under one consignment.*

### **Direct Consignment<sup>96</sup>**

Originating goods of the beneficiary country which passes through transit countries are a direct consignment if the following conditions are satisfied:

- (a) The goods do not enter into trade or consumption there;*
- (b) The goods do not undergo any operation there other than unloading, reloading or any other operations required to keep them in good condition;*
- (c) The goods shall be subject to the control of customs or related government competent authorities in such countries or regions;*
- (d) The goods which enter other countries or regions shall stay no longer than 6 months.*

The following are documentary requirements to obtain the direct consignment status when originating goods from a beneficiary country are transported through a transit country:

- (a) A valid Certificate of Origin. If Customs has received the electronic data information of a Certificate of Origin of a beneficiary country via electronic data exchange system, it is not compulsory for importers to submit a Certificate of Origin for goods of that beneficiary country. For advance ruling goods, importers may submit a Declaration of Origin rather than a Certificate of Origin;*
- (b) Commercial invoice of the goods;*

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<sup>96</sup> Source: Section III, 2 of the Rules of Origin provide by Chile available at G/RO/LDC/N/CHL/1

*(c) Transport documents covered the whole route from the beneficiary country to ports of entry in China;*

*(d) For goods transported into the territory of China through other countries or regions, importers shall submit certified documents issued by customs of that country or region or other documents accepted by China customs. Those certified documents mentioned above are not compulsory when customs has obtained electronic data information of certified documents via related electronic data system for transshipment.*

If the transport documents are determined by China customs to be sufficient to fulfil the requirement of the Direct Consignment, importers are not required to submit certified documents.

## **Verification of proofs of Origin<sup>97</sup>**

The General Administration of Customs of China may request for verification in case of suspicion of the authenticity of the certificate of origin or the validity of the information. This is done either by customs themselves or through the Economic and Commercial Counsellor's Office of the Embassy of China in the beneficiary country. This request will be sent to the competent department or authorities, who shall collaborate by responding to China Customs within 180 days from the date such a request is received.

## **F. Chinese Taipei**

### **Overview**

The separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu grants duty free and quota free treatment to products originating in LDCs since December 2003.

### **Beneficiaries**

Following the LDCs Criteria defined by Committee for Development Policy, the United Nations, the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu provides DFQF treatment to product originating from 48 beneficiaries of the LDCs.<sup>98</sup>

### **Product Coverage**

The preferential treatment was notified on 27 October 2011<sup>99</sup> and covers 151 tariff lines, including plastic items, raw hides and skins, textile and clothing articles parts of vehicles and precious stones. The list of products eligible of duty free and quota free treatment could be accessed in the online appendix to this handbook.<sup>100</sup>

### **Rules of Origin<sup>101</sup>**

In order to enjoy the tariff preferences goods imported from a beneficiary country shall be,

*(a) Wholly produced in that least-developed country; or*

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<sup>97</sup>Article 18, Customs Decree No. 231

<sup>98</sup>A full list of beneficiaries can be found at <http://web.customs.gov.tw/public/Attachment/76309254971.pdf>

<sup>99</sup> Full details is available at WT/COMTD/N/40, WT/COMTD/N/40/Corr.1 and G/C/W/664

<sup>100</sup> <http://www.customs.gov.tw/Rateweb/search1.aspx>, only in original language available

<sup>101</sup> Full details of the Rules of Origin provided by Chinese Taipei is available at G/RO/LDC/N/TPKM/1



*(b) Where there are two or more countries involved in the production of the goods, the production process conducted by that least-developed country has added value to the goods by a ratio of no less than 50 per cent.*<sup>102</sup>

### **Wholly Produced Products**

The following goods are wholly produced products obtain from beneficiary country:

- (a) Mineral products extracted from that country;*
- (b) Vegetable products harvested in that country;*
- (c) Live animals born and raised in that country;*
- (d) Products obtained from live animals in one that country;*
- (e) Products obtained by hunting or fishing in that country;*
- (f) Products of sea-fishing and other products taken from the sea by vessels registered in that country;*
- (g) Products taken from the seabed or beneath the seabed outside the territorial sea of that country, provided that country has the right of exploitation;*
- (h) Articles collected in or waste and scrap derived from manufacturing or processing operations in that country, which only fit for the recovery of raw materials;*
- (i) Products produced in that country or region exclusively from goods referred to in subparagraphs (a) to (h) above.*

### **Substantial Transformation**

The formula in determining the ratio of added value of goods shall be as follows:

$$RAV = [(TV-VNM)/TV]*100$$

Where RAV is the ratio of added value, TV is the export price of the good, adjusted to a FOB basis, and VNM the value of non-originating material. Note that the price of materials originated from the Republic of China used in the production of a good imported in a least-developed country shall be excluded from the price of imported raw materials and parts.

### **Insufficient Transformation**

There is no list of insufficient working process provided in the notification

### **Certificate of Origin**

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<sup>102</sup> See Article 8 to Article 11 of "Regulations Governing the Determination of Country of Origin of Imported Goods" at <http://eweb.customs.gov.tw/ct.asp?xItem=42658&CtNode=12640>

According to Art. 11 of the Regulation, the Certificate of Origin shall be issued and certified by the government of the exporting country. The prescribed format of the certificate shall be given by the Chinese Taipei Ministry of Finance<sup>103</sup>.

### **Direct Consignment<sup>104</sup>**

Goods originating from a beneficiary country are directly consigned if the product was shipped directly from the exporting country to the Republic of China or the product has been shipped through other countries for transit or temporary storage, under the condition that the product only undergo loading and unloading.

### **Verification and Penalties**

In case of fraud and false declaration, Article 37 of Customs Anti-smuggling Act stipulates that the authority could fine the involved party an equivalent to twice up to five times the duties evaded together with the confiscation of the cargoes in question, or only confiscates the cargoes in question.

## **G. India**

### **Overview**

The Prime Minister of India announced the Duty Free Tariff Preference (DFTP) Scheme for the 49 LDCs (33 in Africa) on 8 April, 2008. India's Preferential Tariff Treatment for LDCs (as per paragraph 2 of World Trade Organization, WT/L/304 and WT/L/759) and transparency mechanism for PTAs (as per World Trade Organization, WT/L/806 and WT/COMTD/73) was notified on 5 September 2011 and entered into force on 13 August 2008. The Scheme has been expanded by the Department of Commerce, effective from 1<sup>st</sup> April, 2014.<sup>105</sup>

### **Beneficiaries**

As of July 2016, 31 LDCs have been notified as beneficiaries to the scheme<sup>106</sup>

### **Product Coverage<sup>107</sup>**

The expanded Scheme now provides duty free and preferential duty access on about 98.2% of India's tariff lines (at HS-6 digit level of classification). As per the notification, 97 lines are still under exclusion list, which only accounts for 1.8% of the tariff lines. 114 lines are under Margin of Preference (MOP) list, which is the list of products allowing preferential market access to beneficiaries. While by 2012, only 85% of India's total tariff lines were made duty free, 6% of total tariff lines retaining in the Exclusion List, and 9% tariff lines enjoyed a preference margin (WT/COMTD/N/38/Add.1).

Apart from the expansion in the product coverage of the Scheme, procedural matters related to the Rules of Origin provisions of the DFTP Scheme have also been simplified vide notification no. 29/2015-Cus(NT), dated 10th March, 2015. The following important changes have been made:

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<sup>103</sup> Available from <http://eweb.customs.gov.tw/public/Attachment/97614492271.pdf>

<sup>104</sup> Source: Article 11 of Regulations Governing the Determination of Country of Origin of Imported Goods *available at* <http://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350047>

<sup>105</sup> Customs Notification No.8.2014

<sup>106</sup> See full list in [http://commerce.gov.in/writereaddata/trade/international\\_tpp\\_DFTP.pdf](http://commerce.gov.in/writereaddata/trade/international_tpp_DFTP.pdf)

<sup>107</sup> The original lists are available at [http://commerce.nic.in/trade/international\\_tpp\\_DFTP.pdf](http://commerce.nic.in/trade/international_tpp_DFTP.pdf).

- (a) *Change in the origin criteria to CTSH + 30% instead of the earlier criteria of CTH+30%;*
- (b) *Allowing the option for calculation of value addition based on ex-works price of the goods also instead of FOB value only in the earlier Scheme;*
- (c) *Allowing the CoO in A4 size paper of white colour in the prescribed format, instead of the earlier requirement of blue coloured CoO under DFTP scheme.*

In short, the new expanded and simplified DFTP Scheme provides improved market access to the beneficiary countries as well as to the other eligible LDCs.

### **Rules of origin<sup>108</sup>**

Products imported into India from a beneficiary country, which are consigned directly,<sup>109</sup> shall be eligible for tariff preferences if they conform to the following origin requirements namely:

- (a) *Products wholly produced or obtained in the exporting beneficiary country as defined in Rule 4; or*
- (b) *Products not wholly produced or obtained in the exporting beneficiary country, provided it fulfils the conditions specified under rule 5.<sup>110</sup>*

### **Wholly Produced Products<sup>111</sup>**

The following products shall be considered as being wholly obtained or produced in the territory of an exporting beneficiary country, namely:

- (a) *Raw or mineral products including mineral fuels, lubricants and related materials as well as mineral or metal ores extracted from its territory;*
- (b) *Plant and plant products, including agriculture, vegetable and forestry products grown or harvested there;*
- (c) *Live animals born and raised there;*
- (d) *Products obtained from animals referred to in clause (c) above;*
- (e) *Products obtained by hunting, trapping, fishing or aquaculture conducted there;*
- (f) *Products of sea fishing and other marine products taken from outside its Territorial Waters and Exclusive Economic Zone by vessels registered and flying the flag of the beneficiary country;*
- (g) *Products processed and/or made on board its factory ships exclusively from products referred to in clause (f) above;*

<sup>108</sup> Government of India Ministry of Finance (Department of Revenue) (Central Board of Excise and Customs) modified the Rules of Origin on 10 March 2015; cf. Notification No. 29/2015-Customs (N.T.) dated 10 March 2015 which superseded Notification No. 100/2008-Customs (N.T.), dated 13 August 2008.

<sup>109</sup> For a definition of consigned directly, please see further below.

<sup>110</sup> See below products are not wholly produced or obtained.

<sup>111</sup> Source: Section II, 1a of the Rules of Origin provide by India available at G/RO/LDC/N/IND/1

*(h) Scrap and waste derived from manufacturing or processing operations conducted there and fit only for disposal or for the recovery of raw materials;*

*(i) Used articles collected there which can no longer perform their original purpose 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) Products taken from the seabed, subsoil or ocean floor thereof beyond its territory, provided the beneficiary country has the rights to exploit that sea bed, subsoil or ocean floor thereof in accordance with the provisions of the United Nations Convention on the Law of the Sea;*

*(k) Products produced there exclusively from the products referred to in clauses (a) to (j) above.*

### **Substantial Transformation<sup>112</sup>**

The products not wholly produced or obtained shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions:

*(a) The total value of the non-originating materials, parts, or produce used in the manufacture of the export product does not exceed 70 per cent of the Free on Board (FOB) value of the product so produced or obtained (i.e. the local value added content in the beneficiary country is at least 30 per cent.);*

*(b) The product so produced or obtained is classified in a Heading, (at 4-digit level of the Harmonised System) which is different from those in which all the non-originating materials used in its manufacture are classified (Change in Tariff Heading Rule); and*

*(c) The final process of manufacture is performed within the territory of the exporting beneficiary country.*

For the purposes of calculating the “local value added content”, referred to in sub-rule (1), one or other of the following formulae shall be applied:

$$\text{Local Value Added Content (X \%)} = \frac{(\text{Free on Board (FOB) Value}) - (\text{Value of non-Originating Materials})}{\text{Free on Board (FOB) Value}} \times 100\% \geq 30\%$$

$$\text{Local Value Added Content (X \%)} = \frac{(\text{ex-works value}) - (\text{Value of non-Originating Materials}^{113})}{(\text{ex-works value})} \times 100\% \geq 30\%$$

### **Insufficient Operations**

The following operations shall in any event be considered insufficient working or processing to confer the originating status:

*(a) Operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);*

<sup>112</sup> Source: Section II, 2b-2c of the Rules of Origin provide by India available at G/RO/LDC/N/IND/1

<sup>113</sup> The Definition of Originating and Non-Originating Materials is included in the Annex H.

- (b) *Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;*
- (c) *Changes of packing and breaking up and assembly of consignments;*
- (d) *Simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;*
- (e) *Affixing of marks, labels or other like distinguishing signs on products or their packaging;*
- (f) *Simple mixing of products whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these rules to enable them to be considered as originating products;*
- (g) *Simple assembly of parts of products to constitute a complete product and or disassembly of products into parts and/or packing thereof;*
- (h) *Slaughter of animals;*
- (i) *Mere dilution or mixing of products with water or another substance that does not materially alter the characteristics of the products so obtained; and*
- (j) *A combination of two or more operations referred to in paragraphs (a) to (i).*

### **Certificate of Origin<sup>114</sup>**

Products eligible for preferential concessions shall be supported by a Certificate of Origin as per the format issued by a Government authority designated by the exporting beneficiary country and presented to the Customs authorities in accordance with the set-out Procedures.

### **Direct consignment<sup>115</sup>**

A product, in respect of which tariff preference is claimed, shall be considered as directly consigned from the exporting beneficiary country:

- (a) *If it has been transported without passing through the territory of any other country;*
- (b) *The product, whose transport involves transit through one or more intermediate countries with or without trans-shipment or temporary storage in such countries;*

*Provided that:*

- (i) *Their transit entry is justified for geographical reasons or by considerations related exclusively to transport requirements;*
- (ii) *The products have not entered into trade or consumption there;*
- (iii) *The products have not undergone any operation other than unloading and reloading or any operation required to keep them in good condition; and*

<sup>114</sup> Instructions on how to fill in the Certificate of Origin can be found in Annex H.

<sup>115</sup> Source: Section III, 2 of the Rules of Origin provide by India available at G/RO/LDC/N/IND/1

(iv) *The products have remained under the customs control in the country of transit.*

*For the purpose of claiming tariff preference for the imported product considering such product as directly consigned from the exporting beneficiary country the following shall be produced before the customs authority of India at the time of importation:*

(c) *A through bill of lading issued in the exporting country;*

(d) *A certificate of origin issued by the issuing authority of the exporting beneficiary country;*

(e) *A copy of the original commercial invoice in respect of the product; and*

(f) *Supporting documents in evidence that other requirements of this rule have been complied with.*

## **Verification and Penalties**

The Procedure for verification of proofs of origin is under Rule 20 of the Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015 notified vide Notification No. 29/2015-Customs (N.T.) dated 10 March 2015.

The Penalties for fraud and false declarations is under Rule 23 of the Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015 notified vide Notification No. 29/2015-Customs (N.T.) dated 10 March 2015.<sup>116</sup>

## **H. Morocco<sup>117</sup>**

### **Overview**

The Kingdom of Morocco grants preferential tariff treatment to exports from African least-developed countries with reference to the High-Level meeting held in Geneva on 27-28 October 1997.<sup>118</sup>

### **Beneficiaries**

The Moroccan market access initiative came into force on 1 January 2001, is aimed at exempting the main products originating in African LDCs from all import duties.

Beneficiary countries are: Angola, Benin, Burkina Faso, Burundi, Cape Verde, Central African Republic, Chad, Comoros, Djibouti, Eritrea, Ethiopia, Equatorial Guinea, Gambia, Guinea, Guinea-Bissau, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Niger, Republic of the Congo, Rwanda, Sao Tomé and Príncipe, Sierra Leone, Somalia, Sudan, Togo, Uganda, United Republic of Tanzania, Zambia.

### **Product coverage**

Products granted full exemption from import duties are listed in Annex I.

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<sup>116</sup> See Web link: <http://www.cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2015/cs-nt2015/csnt29-2015.pdf> for further details

<sup>117</sup> See the full details of Preferential Tariff Treatment for LDC on Official Gazette No. 4861a of 6 Chaoual 1421 (1 January 2001), Article 6

<sup>118</sup> World Trade Organization, WT/LDC/SWG/IF/18

## Rules of Origin<sup>119</sup>

In order to enjoy exemption from import duties, the products listed in Section III of this Article must: Comply with one of the following rules of origin:

*(a) Be wholly obtained in the territory of one of the above-mentioned African countries pursuant to Article 16 of the Customs and Indirect Taxation Code, approved by the Dahir enacting Law No. 1-77-339 of 25 Chaoual 1397 (9 October 1977), or*

*(b) Be obtained in the territory of the said countries from components or raw materials of foreign origin which have undergone processing giving them local value added equal to at least 40 per cent of the product's price ex works.*

*(c) Be transported directly from the country of origin in question to Morocco and be accompanied by a specific certificate of origin based on the model determined by the government.*

### I. Republic of Korea

#### Overview

The Republic of Korea Government completed the legislation process to lift tariffs on 80 items (HS 6-digit) originating in least-developed countries from 1 January 2000. In the High-Level Meeting on Integrated Initiatives for Least-Developed Countries' Trade Development held on 27-28 October 1997, the Republic of Korea announced to grant preferential duty-free access to various products which were of major export interest to least developed.

#### Beneficiaries<sup>120</sup>

As per Republic of Korea's notification to the WTO dated last 15 September 2017 (G/RO/LDC/N/KOR/1), there are 48 beneficiaries of the LDC.

#### Product coverage

In January 2008, the Republic of Korea unilaterally expanded preferential duty-free access on selected imports of 3,790 (six-digit HS2007) tariff items from 50 United Nations-defined least developed countries (Presidential Decree No. 23428 on Preferential Tariff for Least-Developed Countries).<sup>121</sup> The Republic of Korea has not invoked provisions enabling such preferences to be suspended in respect of imports causing or threatening to cause injury to domestic industries.<sup>122</sup>

On 25 November 2011, the Korea Government decided to further extend its preferential DFQF access to 95 per cent of total tariff lines (4,802 items in 6-digit of HS2007) from the 48 UN-defined LDCs. The

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<sup>119</sup> Full information of Rules of Origin provided by Morocco is available at WT/LDC/SWG/IF/18

<sup>120</sup> Full list can be found at

<http://www.law.go.kr/lsSc.do?menuId=0&subMenu=1&query=%EC%B5%9C%EB%B9%88%EA%B0%9C%EB%8F%84%EA%B5%AD#AJAX>

<sup>121</sup> WTO document WT/COMTD/N/12/Rev.1, 28 April 2000.

<sup>122</sup> The beneficiary countries are: Afghanistan, Bangladesh, Cambodia, Myanmar, Bhutan, Kiribati, Laos, Nepal, Samoa, Tuvalu, Vanuatu, the Solomon Islands, Yemen, Timor-Leste, Angola, Benin, Burkina Faso, Burundi, Central African Republic, Chad, Comoros, Djibouti, Equatorial Guinea, Eritrea, Ethiopia, Gambia, Guinea, Guinea Bissau, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Niger, Rwanda, Sao Tome & Principe, Sierra Leone, Somalia, Sudan, Tanzania, Togo, Uganda, Democratic Republic of Congo, Zambia, Senegal, Haiti, WT/TPR/S/204/Rev.1 of 2008.

tariff list is updated in the version of HS2012 in the latest modified Presidential Decree<sup>123</sup>. The Decree went into effect on 1 January 2012.

Products eligible for preferential tariff and the rates are specified in the online appendix<sup>124</sup>. In case of products eligible for minimum market access (MMA) under the Presidential Decree on Tariff Concessions Granted Pursuant to the World Trade Organization Agreement and Other Agreements, preferential tariffs apply only to in-quota amount.

## **Rules of Origin<sup>125</sup>**

### **Wholly Produced Product**

Products eligible for preferential tariff shall be wholly produced or obtained in the exporting country. The following products shall be considered as wholly produced or obtained in the exporting country:

- (a) Raw materials or mineral products extracted from soil, waters or seabed of the exporting country;*
- (b) Agricultural and forestry products harvested in the exporting country;*
- (c) Animals born and raised in the exporting country and products obtained from such animals;*
- (d) Products obtained by hunting or fishing conducted in the exporting country;*
- (e) Marine products caught in high seas by vessels of the exporting country and products manufactured or processed, using such products. In this case, "vessels of the exporting country" refer to the vessels registered in the exporting country, 60% or more of equity of which is owned by a citizen or the government of the exporting country, or a corporation or association legitimately registered in the exporting country;*
- (f) Used articles collected in the exporting country, for the purpose of the recovery of raw materials;*
- (g) Waste and scrap resulting from manufacturing operations conducted in the exporting country; and*
- (h) Products produced exclusively in the exporting country using the products referred to in subparagraphs (a) to (g) above as raw materials.*

### **Substantial Transformation**

Products from a beneficiary country shall be eligible for preferential tariff treatment if the manufactured product only used originating materials as inputs. In case of using non-originating material as inputs, the product will still be eligible for preferential tariffs, if the value of the inputs does not exceed 60 per cent of the F.O.B. price of the final products. For final products that include materials originating from the Republic of Korea as input, the value of these products shall be excluded from the calculation of the total value of inputs.

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<sup>123</sup> WT/COMTD/N/12/Rev.1/Add.1.

<sup>124</sup> Link to online appendix

<sup>125</sup> Paragraph 1, Article 5 of Rules on Preferential Tariff for Least-Developed Countries (Presidential Decree No. 27759)



Input value shall be calculated in the following order:

- (a) The value including freight and insurance cost at the time of importation to the exporting country (C.I.F. price); and
- (b) The ascertainable price paid first for the inputs in the exporting country.

### **Insufficient Working**

There is no stated list of insufficient working process given by the Republic of Korea

### **Certificate of Origin**

To obtain preferential tariff treatment, a Certificate of Origin set out in Annex issued by the government of the exporting country or an authority designated by the government of the exporting country shall be submitted to the Korean Custom authorities.

### **Direct Consignment<sup>126</sup>**

Article 76 of Enforcement Rule of the Customs act (direct shipment principle) lays the conditions for the products to maintain its originating status with respect to the shipping process.

### **Verification and Penalties**

Article 232 (1) and (3) states that the head of customs may request the issuing customs authority of a foreign country to verify the authenticity of the Certificate of Origin. In such cases, the head of the customs office shall file a request for confirmation and shall notify the importer of the filed request for confirmation, the details of a reply, and his/her decisions following such reply.

Under Article 233 (2) of the Act, a field investigation may be conducted when it is impracticable to verify the authentication, accuracy, etc. of a certificate of origin.

Where the head of a customs office conducts a written or field investigation, he/she shall give a written notice of the matters prescribed by Ordinance of the Ministry of Strategy and Finance to the person subject to investigation at least seven days prior to the commencement of investigation.

Articles 114 (2) and 115 shall apply *mutatis mutandis* to matters on request for postponing the investigation and notice of result of investigation.

In a case where the person objects to the result of investigation, the person may submit the application stating the contents of objection. The application should be done within 30 days from the date of receiving the result of investigation to the head of a customs office. The person is also required to provide information such as his or her name and address or residence, date of receiving the notice on result of investigation under Articles 114 (2) and contents of decision on investigation, name, standard, purpose of use, exporter, producer and importer of the relevant goods and summary and contents of the objection.

The head of a customs office shall complete the examination within 30 days from the date of receiving the objection under previous paragraph and notify the contents of decision.

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<sup>126</sup> Article 76 of Enforcement Rule of the Customs Act (direct shipment principle)

The head of customs can request for supplementary information when there are defects in the contents of the objection. This has a limit of 20 days. For minor corrections, the head of a customs office may supplement or correct them *ex officio*:

- (a) *Matters to be supplemented or corrected;*
- (b) *Grounds for requesting the supplement or correction;*
- (c) *Period during which the supplement or correction is made;*
- (d) *Other necessary matters.*

Period during which the supplement or correction is made shall not be included in the period of determination.

## **J. Thailand**

### **Overview**

Thailand's duty free and quota Free Scheme for LDCs was announced by the Ministry of Finance on 30 March 2015 and entered into force on 9 April 2015 (G/C/W/714 and WT/COMTD/N/46).

### **Beneficiaries**

The scheme is granted to all least developed countries as classified by the United Nations, until the 31<sup>st</sup> December 2020.

### **Product Coverage**

Customs duties and quota is exempted for 6,998 products (at 8-digit HS code level), accounting for 73.21 per cent<sup>127</sup> of all Thailand's tariff lines. The positive list of eligible product for preferential treatment could be accessed through the online appendix<sup>128</sup>.

### **Rules of Origin**

According to Rules of Origin of Thailand, good imported into Thailand from a duty free and quota free beneficiary country shall be considered as an originating good if conforms the following requirements:

- (a) A good which is wholly obtained or produced in the exporting beneficiary country;
- (b) Goods shall be treated as an originating goods if the goods have a Qualifying Value content of not less than 50 percent of FOB calculated using the formula as described in Article 5 (Calculation of Qualifying Value Content), and the final process of production is performed within a DFQF beneficiary country

### **Wholly Produced Product**

For the purpose of this rule, the products wholly produce or obtained in the exporting beneficiary country shall be:

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<sup>127</sup> G/C/W/714 WT/COMTD/N/46

<sup>128</sup> Insert link for the online appendix

- (a) *Plant and plant products, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown and harvested, picked or gathered in the exporting DFQF beneficiary country;*
- (b) *Live animals, including bacteria and viruses, born and raised in the DFQF beneficiary country;*
- (c) *Goods obtained from live animals in the exporting DFQF beneficiary country;*
- (d) *Goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering or capturing conducted in the exporting DFQF beneficiary country;*
- (e) *Minerals and other naturally occurring substances, not included in paragraph (a) to (d) of this article, extracted or taken from its soil, waters, seabed or beneath its seabed in the exporting DFQF beneficiary country;*
- (f) *Goods of sea-fishing and other marine goods taken by vessels registered with a exporting DFQF beneficiary country and entitled to fly its flag and other goods<sup>1</sup> taken from the waters, seabed or beneath the seabed outside the territorial water<sup>2</sup> of that DFQF beneficiary country, provided that that DFQF beneficiary country has the rights to exploit such waters, seabed and beneath the seabed in accordance with the applicable legislation of the DFQF beneficiary country or the relevant provisions of international law under the United Nations Convention on the law of Sea;*
- (g) *Goods of sea-fishing and other marine products taken from the high seas by vessels registered with a DFQF beneficiary country and entitled to fly the flag of that DFQF beneficiary country;*
- (h) *Goods processed and/or made on board factory ships registered with a DFQF beneficiary country and entitled to fly the flag of that State, exclusively from goods referred DFQF beneficiary country to in paragraph (g) of this article;*
- (i) *Goods which are:*
  - (i) *Waste and scrap derived from production and consumption in a DFQF beneficiary country provided that such goods are fit only for the recovery of raw materials; or*
  - (ii) *Used goods collected in a DFQF beneficiary country provided that such goods are fit only for the recovery of raw materials; and*
  - (iii) *Goods obtained or produced in the exporting DFQF beneficiary country from the goods referred to in paragraphs (a) to (i) of this Article.*

### **Substantial Transformation**

The formula for computing the qualifying value content is as follows:

$$\text{Qualifying value content (X\%)} = \frac{\text{Free on Board (FOB)Price} - \text{Value of non - originating materials}}{\text{Free on Board (FOB)Price}} \times 100\%$$

(In order for a product to qualify as originating X ≥ 50 %)

The Value of Non-Originating Materials shall be the C.I.F. value at the time of importation of the goods or importation can be proven; or if the origin of the product is unknown or cannot be ascertained, the

earliest ascertained price paid for the goods of undetermined origin in the territory of the DFQF beneficiary country where the working or processing takes place;

### **Insufficient Working**

The following operations are considered to be insufficient working:

- (a) *Preserving operations to ensure that the good remains in good condition during transport and storage;*
- (b) *Changes of packaging, breaking-up and assembly of packages;*
- (c) *Simple washing, cleaning, removal of dust, oxide, oil, paint or other coverings;*
- (d) *Simple painting and polishing operations;*
- (e) *Husking, partial or total bleaching, polishing and glazing of cereals and rice;*
- (f) *Operations to color sugar or form sugar lumps;*
- (g) *Simple peeling, stoning, or un-shelling;*
- (h) *Sharpening, simple grinding or simple cutting;*
- (i) *Sifting, screening, sorting, classifying, grading, matching;*
- (j) *Simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;*
- (k) *Affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;*
- (l) *Simple mixing of goods, whether or not of different kinds;*
- (m) *Simple for assembly of parts of articles to constitute a complete article or disassembly of goods into parts;*
- (n) *Simple testing or calibrations; or*
- (o) *Slaughtering of animals.*

### **Certificate of Origin**

Goods eligible for preferential tariff treatment shall be supported by a Certificate, issued by the Government authority of the beneficiary country and notified to the customs authorities in accordance with the Operational Certification Procedures.

- (a) *A Certificate of Origin (Form DFQF) shall be on ISO A4 size white paper in conformity to the specimen shown in Annex K. It shall be made in the English language only.*
- (b) *A Certificate of Origin (Form DFQF) shall comprise 1 original and two copies (Duplicate and Triplicate). The original Certificate of Origin (Form DFQF) shall be forwarded from the exporting DFQF beneficiary country to the importer in the Kingdom of Thailand for submission*

*to the customs authority of Thailand. The duplicate Certificate of Origin (Form DFQF) shall be retained by the issuing authority of the exporting DFQF beneficiary country. The triplicate Certificate of Origin (Form DFQF) shall be retained by the producer or exporter of the exporting DFQF beneficiary country.*

*(c) Each Certificate of Origin (Form DFQF) shall bear a unique reference number separately given by each place or office of issuance.*

*(d) Signature with full name of authorized officials and seal of issuing authorities of the DFQF beneficiary country should be based on a Certificate of Origin (Form DFQF).*

*(e) The tariff classification of the Harmonized System (HS) on a Certificate of Origin (Form DFQF) should be indicated at the six-digit level, and the description of goods should be substantially identical to the description on the invoice and the description under the HS for the goods.*

*(f) To implement the provisions of Article 2 of Rules of Origin under DFQF, a Certificate of Origin (Form DFQF) shall indicate the relevant applicable origin criterion in Box 6.*

*(g) Multiple items declared on a same Certificate of Origin (Form DFQF) shall be allowed, provided that each item qualifies separately in its own rights. In case the all items could not be declared in one page, the attached sheet shall be on ISO A4 size white paper in conformity to the specimen shown in Annex .*

## **Direct Consignment**

A good shall be considered as directly consigned if satisfy the following criteria:

- (a) Goods shipped directly from the beneficiary country to Thailand;
- (b) Goods shipped through other country given that:
  - (i) The transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;
  - (ii) The goods have not entered into trade or consumption there; and
  - (iii) The goods have not undergone any operation there other than unloading and reloading or any other operation to preserve them in good condition.

## **Verification and Penalties**

The following are the general procedure on the verification of the Certificate of Origin:

*(a) The request for verifying a Certificate of Origin (Form DFQF) shall be carried out at random or whenever the customs authority of Thailand have reasonable doubts as the authenticity of the Certificate of Origin (Form DFQF), the originating status of the imported goods, the achievement of goods-consigned requirements.*

*(b) For the purpose of implementing the provision of paragraph 1, the customs authority of Thailand shall do the official request for verifying the Certificate of Origin (Form DFQF) to the issuing authority in the exporting DFQF beneficiary country. A copy of the Certificate of Origin*

*(Form DFQF) and relevant documents shall be sent with such request. While awaiting the results of the verification, the customs authority of Thailand shall suspend the provisions on preferential treatment. Release of the goods shall be offered to the importer, provided that they are not held to be subject to import prohibition, import restriction or fraud suspicion.*

*(c) Receiving a request for verification, the issuing authority in the DFQF beneficiary country shall promptly respond to the request. Transmitting the result of verification shall be replied to Thailand within 4 months after the receipt of the request. The results of verification shall precisely determine upon the authenticity of the Certificate of Origin (Form DFQF), the originating status of the goods, or the achievement of goods-consigned requirements as the request concerned.*

*(d) If there is no response from the issuing authority in the exporting DFQF beneficiary country within 4 months or if the reply does not provide sufficient information, a second communication shall be send. If the customs authority of Thailand does not receive the respond of the second communication within 3 months or the results of verification do not provide detailed information to prove the authenticity of the Certificate of Origin (Form DFQF), the originating status of the goods, or the achievement of goods-consigned requirements, the customs authorities of Thailand shall deny the tariff preferences to goods declared in such Certificate of Origin (Form DFQF).*

*(e) If the custom authority of Thailand is not satisfied with the outcome of the retroactive check, it may, under exceptional cases, request for a verification visit to the exporting DFQF beneficiary country. (a) Prior to conducting the verification visit, the customs authority of Thailand shall notify the issuing authority of the exporting beneficiary LDC with an aim and means of the verification visit. (b) The verification visit shall be conducted not later than 4 months after receipted the notification. In the case where the exporting DFQF beneficiary country fails to respond to the request for a verification visit, the customs authority of Thailand may deny the tariff preferences to goods declared in such Certificate of Origin (Form DFQF).*

*(f) For the purposes of the verification process in paragraph 2 to 5, the duplicate and triplicate of Origin (Form DFQF) and other relevant documents shall be kept for at least 5 years from the date of issuance by the issuing authority and the exporter or his authorized representative of the exporting DFQF beneficiary country.*

*(g) Any information communicated between the exporting DFQF beneficiary country and the Kingdom of Thailand shall be treated as confidential and shall be used only for the purposes of verification of the Certificate of Origin (Form DFQF).*

**VI. Annex**

**A. Certificate of Origin (Form A)**

<p><b>1.</b> Goods consigned from (Exporter's business name, address, country)</p>		<p>Reference No</p> <p align="center"><b>GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A</b></p> <p align="center">Issued in ..... (country)</p> <p align="right">See notes overleaf</p>			
<p><b>2.</b> Goods consigned to (Consignee's name, address, country)</p>					
<p><b>3.</b> Means of transport and route (as far as known)</p>		<p><b>4.</b> For official use</p>			
<p><b>5.</b> Item number</p>	<p><b>6.</b> Marks and numbers of packages</p>	<p><b>7.</b> Number and kind of packages, description of goods</p>	<p><b>8.</b> Origin criterion (see Notes overleaf)</p>	<p><b>9.</b> Gross weight or other quantity</p>	<p><b>10.</b> Number and date of invoices</p>
<p><b>11. Certification</b></p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>..... ..... Place and date, signature and stamp of certifying authority</p>		<p><b>12. Declaration by the exporter</b></p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in ..... (country)</p> <p>and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to ..... (importing country)</p> <p>..... Place and date, signature of authorized signatory</p>			

## Notes (2013)

### Countries which accept Form A for the purposes of the Generalized System of Preferences (GSP):

Australia, \* Belarus, Canada, Iceland, Japan, New Zealand\*\*, Norway, Russian Federation, Switzerland including Liechtenstein\*\*\*, United States of America\*\*\*\*

European Union: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech, Republic Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom <sup>129</sup>

*Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.*

### General conditions

To qualify for preference, products must:

- (a) Fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) Comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,
- (c) Comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

### Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
  - (i) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of counties, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).

<sup>129</sup> \*For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

\*\* Official certification is not required.

\*\*\* The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

\*\*\*\*The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs



- (ii) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
- (iii) Iceland, the European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
- (iv) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
- (v) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

## B. EURASIAN Customs Union

### List of products covered by the DFQF arrangement provided by EURASIAN Custom Union

Code	Description
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
05	Products of animal origin, not elsewhere specified or included
06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
07	Edible vegetables and certain roots and tubers
08	Edible fruit and nuts; peel of citrus fruit or melons
09	Coffee, tea, maté and spices
1006	Rice
11	Products of the milling industry; malt; starches; inulin; wheat gluten
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
13	Lac; gums, resins and other vegetable saps and extracts
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrate
1801 00 000 0	Cocoa beans, whole or broken, raw or roasted
1802 00 000 0	Cocoa shells, husks, skins and other cocoa waste
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
2104	Soups and broths and preparations therefor; homogenized composite food preparations
2401	Unmanufactured tobacco; tobacco refuse
26	Ores, slag and ash
3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
3301,3302	Essential oils; resinoids; mixtures of odoriferous substances...

<b>Code</b>	<b>Description</b>
3402	Organic surface-active agents (other than soap); surface-active washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01
35	Albuminoidal substances; modified starches; glues; enzymes
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
4403 41 000 0	Wood in the rough other, of tropical wood
4407 21	Wood sawn or chipped lengthwise,...., of tropical wood
4420	Wood marquetry and inlaid wood; caskets and cases for jewelry or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.
4421	Other articles of wood
45	Cork and articles of cork
46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork
50	Silk
5101	Wool, not carded or combed
5201 00	Cotton, not carded or combed
53	Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn
56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
5701	Carpets and other textile floor coverings, knotted, whether or not made up
5702 10 000 0	“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs
5705 00 800 0	Other carpets and other textile floor coverings, whether or not made up., of wool or fine animal hair
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles
6702 90 000 0	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of other materials
68	Articles of stone, plaster, cement, asbestos, mica or similar materials

<b>Code</b>	<b>Description</b>
6913	Statuettes and other ornamental ceramic articles
6914	Other ceramic articles
7018 10	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares
7117	Imitation jewelry
9401 51 000 0	Seats of cane, osier, bamboo or similar materials
9403 81 000 0	Furniture of other materials, including cane, osier, bamboo or similar materials
4420	Wood marquetry and inlaid wood; caskets and cases for jewelry or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.
9403 90 900 0	Parts of furniture of other materials
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
9602 00 000	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)
9604 00 000 0	Hand sieves and hand riddles
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks
9609	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks
9614 00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
9615 11 000 0	Combs, hair-slides and the like of hard rubber or plastics
9617 00 000 0	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
97	Works of art, collectors' pieces and antiques
1517	fats; animal or vegetable waxes
1522 00	fats; animal or vegetable waxes
6913	Statuettes and other ornamental ceramic articles

## C. Iceland

### List of Products covered by the DFQF Arrangement provided by Iceland

#### 1. Industrial Products

The following products, falling within Chapters 25 - 97 of the customs tariff, to which this Regulation does not apply pursuant to Article 2(1):

HS code	Description of Products
3502	Albumins, albuminates and other albumin derivatives:
	- Egg albumin:
Ex 11	- - Dried, other than unfit, or to be rendered unfit, for human consumption
Ex 19	- - Other egg albumin, other than unfit, or to be rendered unfit, for human consumption
Ex 20	- Milk albumin, including concentrates of two or more whey proteins, other than unfit, or to be rendered unfit, for human consumption
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	- Industrial monocarboxylic fatty acids; acid oils from refining:
Ex 11	- - Stearic acid for animal feeding
Ex 12	- - Oleic acid for animal feeding
Ex 13	- - Tall oil fatty acids for animal feeding
19	- - Other:
Ex 19	- - - Distilled fatty acids for animal feeding; distilled fluid of fatty acids for animal feeding
Ex 70	- Industrial fatty alcohols for animal feeding

#### 2. Agricultural Products

Processed agricultural products falling within headings listed in Table 1 shall come under the scope of the Regulation pursuant to Article 2(2). There are no duties on the aforementioned products unless otherwise stated in the Annex to Table 1.

HS code	Description of Products
403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
10	- Yogurt:
ex 10	- - Flavoured or containing added fruit, nuts or cocoa
90	- Other:
ex 90	- - Flavoured or containing added fruit, nuts or cocoa
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair
503	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material
505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, un- worked or simply prepared but not cut to shape; powder and waste of these products

HS code	Description of Products
508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof
509	Natural sponges of animal origin
510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved
710 40	Vegetables (uncooked or cooked by steaming or boiling in water), frozen: - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
90	- Other vegetables; mixtures of vegetables
ex 90	- - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
	- Vegetable saps and extracts:
14	- - Of pyrethrum or of the roots of plants containing rotenone
19	- - Other:
ex 19	- - - Intermixtures of vegetables extracts, for the production of beverages or food preparations
ex 19	- - - Other for medicinal uses than intermixtures of vegetables extracts for the production of beverages, foods or vanilla oleoresins
20	- Pectic substances, pectinates and pectates:
ex 20	- - Containing by weight 5% or more of added sugar
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material
1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles
1404	Vegetable products not elsewhere specified or included:
10	- Raw vegetable materials of a kind used primarily in dyeing or tanning
90	- Other
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 1516:
10	- Margarine, excluding liquid margarine:
Ex 10	- - Containing more than 10% but not more than 15% by weight of milkfat

HS code	Description of Products
90	- Other
ex 90	- - Containing more than 10% but not more than 15% by weight of milkfat
ex 90	- - Edible mixtures for use as mould release preparations
1520 ex 00	Glycerol, crude; glycerol waters and glycerol lyes: - For animal feeding <sup>1</sup>
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
ex 00	- Degras for animal feeding <sup>1</sup>
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
50	- Chemically pure fructose
90	- Other, including invert sugar:
ex 90	- - Chemically pure maltose
1704	Sugar confectionery (including white chocolate), not containing cocoa
1806	Chocolate and other food preparations containing cocoa
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:
	- Uncooked pasta, not stuffed or otherwise prepared:
11	- - Containing eggs
19	- - Other
20	- Stuffed pasta, whether or not cooked or otherwise prepared:
ex 20	- - Except products containing more than 20% by weight of sausages, meat, meat offal or blood or mixtures thereof
30	- Other pasta
40	- Couscous
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products

HS code	Description of Products
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
90	- Other:
ex 90	- - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch
2004 10	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006: - Potatoes:
ex 10	- - Flour, meal or flakes
90	- Other vegetables and mixtures of vegetables:
ex 90	- - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006:
20	- Potatoes:
ex 20	- - Flour, meal or flakes
80	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):
ex 2006	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
	- Nuts, ground-nuts and other seeds, whether or not mixed together:
11	- - Ground-nuts:
ex 11	- - - Peanut butter
ex 11	- - - Ground-nuts, roasted
	- Other, including mixtures other than those of subheading No. 2008.19:
ex 91	- - Palm hearts for animal feeding <sup>1</sup>
99	- - Other:
ex 99	- - - Maize (corn), other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:



HS code	Description of Products
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
12	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:
ex 12	- - - Containing by weight 1.5% or more of milkfat, 2.5% or more of milk protein, 5% or more of sugar or 5% or more of starch
20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté
ex 20	- - Containing by weight 1.5% or more of milkfat, 2.5% or more of milk protein, 5% or more of sugar or 5% or more of starch
30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
ex 30	- - Other roasted coffee substitutes, excluded roasted chicory, extracts, essences and concentrates of other roasted coffee substitutes, excluded roasted chicory
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
20	- Tomato ketchup
30	- Mustard flour and meal and prepared mustard:
ex 30	- - Prepared mustard containing 5% or more by weight of added sugar
90	- Other:
ex 90	- - Except mango chutney, liquid
2104	Soups and broths and preparations therefor; homogenized composite food preparations
2106	Food preparations not elsewhere specified or included <sup>3</sup> :
ex 2106	- Except flavoured or coloured sugar syrups or preparations with a basis of fat and water, containing more than 15% by weight of butter or other milkfat
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009
2203	Beer made from malt
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:
20	- Ethyl alcohol and other spirits, denatured, of any strength
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:
40	- Rum and tafia:
50	- Gin and Geneva:

<b>HS code</b>	<b>Description of Products</b>
60	- Vodka
70	- Liqueurs and cordials:
ex 70	- - Containing added sugar exceeding 5% by weight:
90 ex 90	- Other: - - Aqua vitae (brennivín)
2209	Vinegar and substitutes for vinegar obtained from acetic acid
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	- Other polyhydric alcohols:
43	- - Mannitol
44	- - D-glucitol (sorbitol)
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:
10	- Of a kind used in the food or drink industries
3501	Casein, caseinates and other casein derivatives; casein glues
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
10	- With a basis of amylaceous substances
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
60	- Sorbitol other than that of subheading No. 2905.44
10	- Of a kind used in the food or drink industries
3501	Casein, caseinates and other casein derivatives; casein glues
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
10	- With a basis of amylaceous substances
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
60	- Sorbitol other than that of subheading No. 2905.44

The customs duties applicable to the processed agricultural products specified in Table 1 shall be zero, except for the following products to which the applicable customs duties (ISK/kg) are as specified.

<b>Icelandic Customs Tariff No.</b>	<b>Description of product</b>	<b>Duty (ISK/kg)</b>
403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
4.031.011	- Yogurt containing cocoa	53
4.031.012	- Yogurt containing fruit or nuts	53
4.031.013	- Yogurt, flavoured, n.e.s.	53
4.031.021	- Beverage yogurt, containing cocoa	51
4.031.022	- Beverage yogurt, containing fruit or nuts	51
ex 0403.1029	- Beverage yogurt, flavoured, n.e.s.	51
4.039.011	- Other, containing cocoa	45
4.039.012	- Other, containing fruit or nuts	45
4.039.013	- Other, flavoured, n.e.s.	45
4.039.021	- Other beverages, containing cocoa	45
4.039.022	- Other beverages, containing fruit or nuts	45
ex 0403.9029	- Other beverages, flavoured, n.e.s.	45
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 1516:	
15.171.001	- Margarine, excluding liquid margarine, containing more than 10% but not more than 15% by weight of milkfat	88
15.179.002	- Other, containing more than 10% but not more than 15% by weight of milkfat	88
1806	Chocolate and other food preparations containing cocoa:	
	- Other preparations in blocks, slabs or bars weighing more than 2 kg, or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.2003	-- Cocoa powder, excluding products of heading No. 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	109
18.062.004	-- Cocoa powder, excluding products of heading No. 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	39
18.062.005	-- Other preparations, excluding products of heading No. 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder	109
18.062.006	-- Other preparations, excluding products of heading No. 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder	39
	- Other, in blocks, slabs or bars:	
18.063.101	-- Filled chocolate in slabs or bars	51
18.063.109	-- Other, filled chocolate in slabs or bars	51
18.063.202	-- Not filled chocolate containing cocoa paste, sugar, cocoa butter and milk powder, in slabs or bars	47

<b>Icelandic Customs Tariff No.</b>	<b>Description of product</b>	<b>Duty (ISK/kg)</b>
18.063.203	-- Not filled imitation chocolate in slabs or bars	39
18.063.209	-- Other, not filled in slabs or bars	21
	- Other:	
1806.9011	-- Substances for the manufacture of beverages: --- Prepared substances for beverages, with a basis of goods of headings Nos. 0401 to 0404, containing by weight 5% or more of cocoa powder calculated on a totally defatted basis, n.e.s., sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter	22
	-- Other than substances for the manufacture of beverages:	
1806.9022	--- Food specially prepared for infants and for dietetic purposes	18
18.069.023	--- Easter eggs	48
18.069.024	--- Ice-cream sauces and dips	39
18.069.025	--- Coated or covered, such as raisins, nuts, "puffed" cereals, liquorice, caramels and jellies	53
18.069.026	--- Chocolate creams (konfekt)	48
18.069.028	--- Cocoa powder, excluding products of heading No. 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	118
18.069.029	--- Cocoa powder, excluding products of heading No. 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	43
18.069.039	--- Other	47
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905, containing a total of 3% or more of fresh milk powder, skimmed milk powder, eggs, milkfat (such as butter), cheese or meat:	
1901.2012	-- For the preparation of gingerbread and the like of heading No. 1905.2000	25
19.012.013	-- For the preparation of sweet biscuits of headings Nos. 1905.3011 and 1905.3029, including cookies	17
19.012.014	-- For the preparation of ginger snaps of heading No. 1905.3021	29
19.012.015	-- For the preparation of waffles and wafers of heading No. 1905.3030	10
19.012.016	-- For the preparation of rusks, toasted bread and similar toasted products of heading No. 1905.4000	15
19.012.017	-- For the preparation of bread of heading No. 1905.9011 with filling based on butter or other dairy products	39
19.012.018	-- For the preparation of bread of heading No. 1905.9019	5
19.012.019	-- For the preparation of plain biscuits of heading No. 1905.9020	5
19.012.022	-- For the preparation of cakes and pastry of heading No. 1905.9040	33
19.012.023	-- Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading No. 1905.9051	97

<b>Icelandic Customs Tariff No.</b>	<b>Description of product</b>	<b>Duty (ISK/kg)</b>
19.012.024	-- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading No. 1905.9059	53
19.012.029	-- For the preparation of products of heading No. 1905.9090	43
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
19.021.100	- Uncooked pasta, not stuffed or otherwise prepared: - Stuffed pasta, whether or not cooked or otherwise prepared:	8
1902.2022	-- Containing 3% up to and including 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	41
19.022.031	-- Stuffed with cheese, containing more than 3% by weight of cheese	35
19.022.041	-- Stuffed with meat and cheese, containing a total of 3% up to and including 20% by weight of meat and cheese	142
19.022.042	-- Stuffed with meat and cheese, containing a total of 3% up to and including 20% by weight of meat and cheese	41
	- Other pasta:	
1902.3021	-- With sausages, meat, meat offal or blood or mixtures thereof, in a proportion of 3% up to and including 20% by weight	41
19.023.031	-- With cheese in a proportion exceeding 3% by weight	35
19.023.041	-- With meat and cheese, in a proportion of 3% up to and including 20% by weight, total	41
19.024.021	- With sausages, meat, meat offal or blood or mixtures thereof, in a proportion of 3% up to and including 20% by weight	41
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:	
19.030.001	- In retail packings of 5 kg or less	Free
19.030.009	- Other than in retail packings of 5 kg or less	Free
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:	
	- Other:	
1904.9001	-- Containing meat in a proportion of 3% up to and including 20% by weight	42
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
19.052.000	- Gingerbread and the like	83
	- Sweet biscuits; waffles and wafers, coated or covered with chocolate or with fondants containing cocoa:	
1905.3011	-- Sweet biscuits (including cookies)	17
19.053.019	-- Other than sweet biscuits	16
	- Sweet biscuits; waffles and wafers, coated or covered with chocolate or with fondants containing cocoa:	

<b>Icelandic Customs Tariff No.</b>	<b>Description of product</b>	<b>Duty (ISK/kg)</b>
	-- Sweet biscuits (including cookies):	
1905.3021	--- Ginger snaps	31
19.053.022	--- Sweet biscuits and cookies, containing less than 20% of sugar	23
19.053.029	--- Other sweet biscuits and cookies	19
19.053.030	-- Other	11
19.054.000	- Rusks, toasted bread and similar toasted products	16
	- Other:	
	-- Bread:	
1905.9011	--- With a filling consisting essentially of butter or other dairy products (for example, garlic butter)	39
19.059.019	--- Other	5
19.059.020	-- Plain biscuits	5
19.059.040	-- Cakes and pastry	35
	-- Pies, including pizza:	
1905.9051	--- Containing meat	97
19.059.059	--- Other	53
19.059.090	-- Other	45
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Other than soya sauce, tomato ketchup and sauces of mustard flour and meal and prepared mustard sauce:	
2103.9020	-- Mayonnaise	19
21.039.030	-- Sauces of oil n.e.s. (for example rémoulades sauces)	19
21.039.051	-- Containing meat, in a proportion exceeding 20% by weight	97
21.039.052	-- Containing meat, in a proportion of 3% up to and including 20% by weight	52
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
	- Soups and broths and preparations therefor:	
2104.1001	-- Preparations of vegetable soups with a basis of flour, meal, starch or malt extract	3
21.041.002	-- Other soup powder in packings of 5 kg or more	31
21.041.003	-- Canned fish soups	27
	-- Other soups:	
2104.1011	--- Containing meat in a proportion exceeding 20% by weight	78
21.041.012	--- Containing meat in a proportion of 3% up to and including 20% by weight	44
21.041.019	--- Other	21

<b>Icelandic Customs Tariff No.</b>	<b>Description of product</b>	<b>Duty (ISK/kg)</b>
	-- Other:	
2104.1021	--- Containing meat in a proportion exceeding 20% by weight	78
21.041.022	--- Containing meat in a proportion of 3% up to and including 20% by weight	44
21.041.029	--- Other - Homogenised composite food preparations:	21
2104.2001	-- Containing meat in a proportion exceeding 20% by weight	97
21.042.002	-- Containing meat in a proportion of 3% up to and including 20% by weight	51
21.042.003	-- Containing fish, crustaceans, molluscs or other aquatic invertebrates	24
21.042.009	-- Other	24
2106	Food preparations not elsewhere specified or included:	
	- Other:	
	-- Powder for making desserts:	
2106.9041	--- In retail packings of 5 kg or less, containing milk powder, egg white or egg yolks	67
21.069.048	--- Other, containing milk powder, egg white or egg yolks	80
21.069.049	--- Other, not containing milk powder, egg white or egg yolks	67
21.069.064	-- Containing meat in a proportion of 3% up to and including 20% by weight	41
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:	
	- Other:	
	-- Of dairy products with other ingredients, provided that the dairy products are 75% or more by weight excluding packings:	
2202.9011	--- In packings of paperboard	41
22.029.012	--- In disposable packings of steel	41
22.029.013	--- In disposable packings of aluminium	41
22.029.014	--- In disposable packings of glass exceeding 500 ml	41
22.029.015	--- In disposable packings of glass not exceeding 500 ml	41
22.029.016	--- In disposable packings of plastics, coloured	41
22.029.017	--- In disposable packings of plastics, not coloured	41
22.029.019	--- Other	41

Tariff codes set out in this Annex refer to those applicable in Iceland on 1 January 2002. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.

### 3. Marine products

Products, classified under the following headings of the customs tariff, shall fall under the scope of the Regulation pursuant to Article 2(3) and be granted duty free access:

HS Code	Description of product
0208	Other meat and edible meat offal, fresh, chilled or frozen:
	-Other:
ex 40	--Of whale
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re- esterified or elaidinised, whether or not refined, but not further prepared:
	- Animal fats and oils and their fractions:
ex 10	--Only of fish or marine mammals
1603	Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates:
ex 00	- Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:
	- Flours, meals and pellets, of meat or meat offal; greaves:
ex 10	-- Whale meal
ex 20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:
2309	Preparations of a kind used in animal feeding:
	- Other:
ex 90	-- Fish silage



## **D. Turkey**

### **Instructions for Filling in Certificate of Origin provided by Turkey**

For the list of products included in DFQF scheme provided by Turkey, please check the online appendix of this handbook<sup>130</sup>

Specific instructions in filling in the Certificate of Origin (Form A), as provided by Turkey:

- (a) Certificates of Origin Form A must conform to the specimen shown in this Annex. The use of English or French for the notes on the reverse of the certificate shall not be obligatory. Certificates shall be made out in English or French. If completed by hand, entries must be in ink and in capital letters.
- (b) Each certificate shall measure 210 x 297 mm; a tolerance up to plus 5 mm or minus 8 mm in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.
- (c) If the certificates have several copies, only the top copy which is the original shall be printed with a printed guilloche-pattern background.
- (d) Each certificate shall bear a serial number, printed or otherwise, by which it can be identified

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<sup>130</sup> Attach link here:

## E. Chile

### List of products included in DFQF scheme provided by Chile and Certificate of Origin requirements

Tariff Line	Description
10019100	Seed
10019911	With a wet gluten content, by weight, of 30% or more
10019912	With a wet gluten content, by weight, of 25% or more, but less than 30%
10019913	With a wet gluten content, by weight, of 18% or more, but less than 25%
10019919	Other
10019921	With a wet gluten content, by weight, of 30% or more
10019922	With a wet gluten content, by weight, of 25% or more, but less than 30%
10019923	With a wet gluten content, by weight, of 18% or more, but less than 25%
10019929	Other
10019931	With a wet gluten content, by weight, of 30% or more
10019932	With a wet gluten content, by weight, of 25% or more, but less than 30%
10019933	With a wet gluten content, by weight, of 18% or more, but less than 25%
10019939	Other
10019941	With a wet gluten content, by weight, of 30% or more
10019942	With a wet gluten content, by weight, of 25% or more, but less than 30%
10019943	With a wet gluten content, by weight, of 18% or more, but less than 25%
10019949	Other
10019951	With a wet gluten content, by weight, of 30% or more
10019952	With a wet gluten content, by weight, of 25% or more, but less than 30%
10019953	With a wet gluten content, by weight, of 18% or more, but less than 25%
10019959	Other
10019961	With a wet gluten content, by weight, of 30% or more
10019962	With a wet gluten content, by weight, of 25% or more, but less than 30%
10019963	With a wet gluten content, by weight, of 18% or more, but less than 25%
10019969	Other
10019971	With a wet gluten content, by weight, of 30% or more
10019972	With a wet gluten content, by weight, of 25% or more, but less than 30%
10019973	With a wet gluten content, by weight, of 18% or more, but less than 25%
10019979	Other
10019991	With a wet gluten content, by weight, of 30% or more
10019992	With a wet gluten content, by weight, of 25% or more, but less than 30%
10019993	With a wet gluten content, by weight, of 18% or more, but less than 25%
10019999	Other
11010000	Wheat or meslin flour
17011200	Beet sugar
17011300	Cane sugar specified in Subheading Note 2 to this Chapter
17011400	Other cane sugar
17019100	Containing added flavouring or colouring matter
17019910	Cane sugar, refined
17019920	Beet sugar, refined
17019990	Other

## Certificate of Origin

**Number of Certificate:**

1. Exporter's name, address			
2. Importer's name, address			
3. Description of goods	4. HS Code 6 digit	5. Origin Criterion	6. Gross weight or quantity (optional)
7. Remarks:			
<p>8. Declaration by the exporter:</p> <p>I, the undersigned, declare that the above details and statements are true and accurate, and the good(s) described above meet the condition(s) required for the issuance of this certificate.</p> <p>Country of Origin.....</p> <p>Place and Date.....</p>	<p>9. Certification of Competent Authority</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Name.....</p> <p>Stamp</p> <p>Place and Date.....</p>		

Instructions in filling in the Certificate of Origin (Form A):

Fill with the serial number of the certificate of origin. Corresponds to a serial number assigned by the Competent Authority to the certificates of origin issued.

- Box 1: State the full name, address including country and city of the exporter.
- Box 2: State the full name, address including country and city of the importer.
- Box 3: The description of the good on a Certificate of Origin should be substantially identical to the description on the invoice and to the description under HS code for the good.
- Box 4: For each good specified in Box 3, the HS tariff classification code should be indicated at the six-digit level.
- Box 5: For each good specified in the Box 3, it must be indicated the origin criterion met (a, b or c)

Preferential Criteria

- (a) A good is wholly obtained or produced entirely in a LDC territory;
- (b) A good is produced entirely in a LDC territory, using originating materials exclusively;
- (c) A good is produced in a LDC territory, using non-originating materials that conform to regional value content no less than 50% or a change in tariff heading as defined in numerals 4.2 and 4.3, respectively;

- Box 6: Indicate gross weight in kilograms (kg) or other units of measurement like volume or number of products that indicate exact quantities. (Optional Box).
- Box 7: This Box can be used for additional information.
- Box 8: This Box should be completed by the exporter. The "Date" should be the date when the Certificate of Origin was completed by the exporter.
- Box 9: This Box should be completed by the Competent Authority of the exporting Party. The "Date" should be the date when the Certificate of Origin was issued by the Competent Authority.

## F. China

### Certificate of Origin under China

For the list of products included in DFQF scheme provided by People's Republic of China, please check the online appendix of this handbook<sup>131</sup>

#### Certificate of Origin

**ORIGINAL**

1. Exporter's name and address :			Certificate No.: <b>CERTIFICATE OF ORIGIN</b> <b>Form for the Special Preference Treatment</b> <b>(Combination of Declaration and Certificate of Origin)</b> Issued in _____ (see Overleaf Instruction)			
2. Producer's name and address:						
3. Consignee's name and address:						
4. Means of transport and route Departure Date: Vessel/Flight/Train/Vehicle No.: Port of loading: Port of discharge:			Official use only:			
			5. Remarks:			
6. Item number	7. Marks and packages NO.	8. Number and kind of packages; description of goods	9. HS code(Six-digit code)	10. Origin criterion	11. Net weight, quantity (Quantity Unit) or other measures (litres, m <sup>3</sup> , etc.)	12. Number, date and value of invoice
13. Declaration by the Exporter: The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in  ..... (country) and that they comply with the origin requirements specified in the Special Preference Treatment for the goods exported to China.  ..... Place and date, signature of authorized signatory			14. Certification: On the basis of control carried out, it is hereby certified that the declaration the exporter made is authentic.  ..... Place and date, stamp of authorized body		15. Verification of Customs or Port Competent Department: It is certified that the goods declaring export are the same as described on the Certificate.  ..... Place and date, stamp or signature of the Customs or Port Competent Department of export country	

<sup>131</sup> Attach link here:

## Overleaf Instruction

Certificate No.: Serial number of Certificate of Origin assigned by the authorized issuing body.

Box 1: State the full legal name and address (including country) of the exporter in a beneficiary country.

Box 2: State the full legal name and address (including country) of the producer in a beneficiary country. If goods from more than one producer are included in the certificate, list the additional producers, including their full legal name and address (including country). If the exporter or the producer wishes to maintain this information as confidential, it is acceptable to state "AVAILABLE UPON REQUEST." If the producer and the exporter are the same, please complete field with "SAME."

Box 3: State the full legal name and address of the consignee in the customs territory of China.

Box 4: Complete the means of transport and route and specify the departure date, transport vehicle No., port of loading, and port of discharge.

Box 5: State the order number, number of LC or other information.

Box 6: State the item number, 50 is the maximum.

Box 7: State the shipping marks and numbers on packages.

Box 8: The name of goods and the number and kind of packages shall be specified. If the goods are not packed, state "IN BULK". In the end of the description of goods, add "\*\*\*\*" or "\".

Box 9: Identify the HS tariff classification to six-digit corresponding to the goods.

Box 10: If the goods satisfy the requirement of the Rules of Origin, the exporter shall indicate in Box 10 the origin criteria on the basis of which he claims that his goods qualify for the Special Preference Treatment, in the manner shown in the following table:

origin criteria	to be filled in box 10
The goods are wholly obtained or produced in the territory of the beneficiary country as set out and defined in Article 4.	WO
The goods are produced used entirely by the originating materials in the territory of the beneficiary country.	WP
When the goods are subject to RVC criteria, RVC40% or CTH.	CTH or RVC40%
When the goods are subject to a requirement stipulated in PSR, the specified criteria shall be indicated.	Criterion as specified in PSR.

Box 11: Net weight shall be shown in kilograms here. Quantity shall be shown in quantity unit. Volume may be filled in the unit of litres or m<sup>3</sup>.

Box 12: Invoice number, date of invoices and invoiced value shall be shown here.

Box 13: The field shall be completed, signed and dated by the exporter of the beneficiary country.

Box 14: The field shall be completed with place, issuing date and stamped by the officer of the issuing body.

Box 15: The field shall be completed with place, issuing date by the officer of the customs or port competent authority in the beneficiary country. Meanwhile, the field shall be stamped or signed by the officers said above.

In case where there is not enough space on the first page of a Certificate of Origin for multiple lines of goods, additional pages can be used. The Certificate number will be the same as that shown on the first page. Box 6 to box 15 shall be presented in the additional pages, together with the stamp of issuing body and the stamp or signature of the customs or the port competent authority.

Certificate No.

6. Item number	7. Marks and packages NO.	8. Number and kind of packages; description of goods	9. HS code (Six-digit code)	10. Origin criterion	11. Net weight, quantity (Quantity Unit) or other measures (litres, m <sup>3</sup> , etc.)	12. Number, date and value of invoice
<p>13. Declaration by the Exporter: The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in</p> <p>..... ..... (country) and that they comply with the origin requirements specified in the Special Preference Treatment for the goods exported to China.</p> <p>..... Place and date, signature of authorized signatory</p>		<p>14. Certification: On the basis of control carried out, it is hereby certified that the declaration the exporter made is authentic.</p> <p>..... Place and date, stamp of authorized body</p>		<p>15. Verification of Customs or Port Competent Department: It is certified that the goods declaring export are the same as described on the Certificate.</p> <p>..... Place and date, stamp or signature of the Customs or Port Competent Department of export country</p>		

**Declaration of Origin (Chinese Version)**

原产地声明

谨代表

\_\_\_\_\_ ( 工整填写进口人名称和地址 )

本人特此声明下述货物的原产地为\_\_\_\_\_ ( 具体受惠国名称 )

符合《中华人民共和国海关最不发达国家特别优惠关税待遇

进口货物原产地管理办法》关于货物原产地的相关规定

本人对本声明内容的真实性承担法律责任

商品 项号	商品描述	HS 编码 (6 位)	发票 (编号和日期)	预裁定 ( 预确定 ) 编号	原产地 标准

签名：\_\_\_\_\_

日期：\_\_\_\_\_

注意事项：本声明必须工整填写，并作为一份独立文件与商业发票一并提交



**English translation for reference only:**

**DECLARATION OF ORIGIN**

I \_\_\_\_\_  
\_\_\_\_\_

(print name, position and address)

being the IMPORTER hereby declare that the goods described below are originating from

\_\_\_\_\_

(the name of the Beneficiary Country)

in that they comply with the rules of origin requirements of the DUTY-FREE TREATMENT granted by China.

I am legally responsible for the truthfulness and authenticity of what is declared above.

Item No.	Description of goods	Harmonised system code six (6) digits	Number and date of invoice	Reference number of Advance ruling	Origin-conferring criteria

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Note: This declaration shall be printed and presented as a separate document accompanying the commercial invoice. The maximum number of items covered by this declaration should not exceed 50.

## G. Chinese Taipei

### List of products covered by the DFQF arrangement provided by Chinese Taipei

Tariff line	Description
01031000004	Live swine, pure-bred breeding animals
01039200005	Live swine, weighing 50 kg or more, other than pure-bred breeding animals
03079961008	Top shell, smoked
03083030105	Sea blubber, dried
03083030203	Jellyfish, dried, salted or in brine, but not smoked
05079023002	Buffalo and cow horns
05080040009	Shell waste
09011100007	Coffee, not roasted, not decaffeinated
09011200006	Coffee, not roasted, decaffeinated
09012100005	Coffee, roasted, not decaffeinated
10059000102	Maize (corn), for feeding
10059000914	Other genetically modified maize(corn)
10059000923	Other non-genetically modified maize(corn)
10084000002	Fonio
10085000009	Quinoa
10086000007	Triticale
10089000207	Other cereals
11081990009	Other starches
13012000000	Gum Arabic
13021990003	Other vegetable saps and extracts (other than extracted oleoresins)
15119000001	Refined palm oil and its fractions
15131100005	Crude coconut (copra) oil
16055910103	Top shell, prepared or preserved, frozen
16055910201	Top shell, prepared or preserved, canned
16055910906	Other top shell, prepared or preserved
20098930005	Morinda citrifolia juice
21011200000	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee
21031090001	Other soya sauce
23050010006	Ground-nut cake, with or without shells
23050090009	Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
39021000109	Atactic polypropylene
39021000902	Other polypropylene
39152000004	Waste, parings and scrap, of polymers of styrene
39173990002	Other tubes, pipes and hoses, of plastic
39202010005	Plates, sheets and strip, polypropylene
39205910009	Plates, sheets and strip, of other acrylic polymers
39231010004	Boxes, cases, crates and similar articles, of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles
39231090007	Other boxes, cases, crates and similar articles, of plastics
39262000109	Belts for apparel, of plastics
39262000216	Disposable examination gloves, of plastics
39262000225	Baseball gloves and softball gloves, of plastic leather
39262000298	Other gloves, of plastics
39262000305	Apparel and clothing accessories for epidemic prevention, of plastics

<b>Tariff line</b>	<b>Description</b>
39262000902	Other articles of apparel and clothing accessories, of plastics
39269090114	Trousers, of plastics
39269090196	Other clothing, of plastics
39269090908	Other articles of plastics and articles of other materials of headings 39.01 to 39.14
41041110002	Whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, full grain unsplit and grain splits, of a unit surface area not exceeding 28 square feet (2.6 square meter)
41041910004	Other whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)
41044110006	whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit and grain splits
41044190009	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, full grain unsplit and grain splits
41044910008	Other whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), whether or not split
41044990001	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, whether or not split
41053000000	Sheep or lamb skin leather, in the dry state (crust), without wool on, whether or not split, but not further prepared
41062200009	Goat or kid skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared
41069190006	Other animals skin leather, in the wet state , without hair on, whether or not split, but not further prepared
41069200004	Other animals skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared
41071110009	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit
41071190002	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14
41071210008	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet , grain splits
41071290001	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14
41071910001	Other whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)
41071990004	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14
41079100004	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovin (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14
41079200003	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14
41079900006	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14
41120000007	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14

<b>Tariff line</b>	<b>Description</b>
41131000004	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without hair on, whether or not split, other than leather of heading 41.14
41139000007	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without hair on, whether or not split, other than leather of heading 41.14
41151000002	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls
42022100003	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of leather or of composition leather
42022200100	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting
42022200208	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of textile materials
42022900005	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of other materials
42023100001	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of leather or of composition leather
42023200108	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of plastic sheeting
42023200206	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of textile materials
42023900003	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of other materials
42029110006	Musical instrument cases, with outer surface of leather or of composition leather
42029990109	Gun cases or holsters, with outer surface of other materials
42029990902	Other similar containers, with outer surface of other materials
43040000005	Artificial fur and articles thereof
51091000008	Yarn, containing 85% or more by weight of wool or of fine animal hair
51111900005	Other woven fabrics, containing 85% or more by weight of carded wool or of carded fine animal hair
51119000007	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with other textile materials
52093100002	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed
52094200009	Denim
52094300008	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours
52121300009	Other woven fabrics of cotton, dyed, weighing not more than 200 g/square meter
53071010006	Jute yarn, single
53072010004	Jute yarn, multiple (folded) or cabled
53089090001	Yarn of other vegetable textile fibres
53109000006	Other woven fabrics of jute or of other textile bast fibres
54075110005	Other grey (unbleached) woven fabrics, containing 85% or more by weight of textured polyester filaments
54075200006	Other dyed woven fabrics, containing 85% or more by weight of textured polyester filaments
54079110007	Other woven fabrics, grey (unbleached), of synthetic filaments
55081000005	Sewing thread of synthetic staple fibres, whether or not put up for retail sale

<b>Tariff line</b>	<b>Description</b>
55151910005	Other grey (unbleached) woven fabrics of polyester staple fibres
55159929007	Other grey (unbleached) woven fabrics of synthetic staple fibres
55162110000	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, grey (unbleached)
55169400004	Other woven fabrics of artificial staple fibres, printed
56072900004	Other twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of sisal or other textile fibres of the genus Agave
56079010006	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of silk
56079030002	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics
58063910009	Other narrow woven fabrics, of silk
58109910000	Other embroidery in the piece, in strips or in motifs, of silk
60059010002	Warp knit fabrics (including those made on galloon knitting machines) of silk, other than those of headings 60.01 to 60.04
61171020002	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of silk or silk waste
61178019000	Other made up clothing accessories, knitted or crocheted, of silk or silk waste
62149000001	Shawls, scarves, mufflers, mantillas veils and the like, of other textile materials
63049110009	Other furnishing articles, excluding those of heading 94.04, knitted or crocheted, of silk or silk waste
63049910001	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of silk or silk waste
63052000006	Sacks and bags, of a kind used for the packing of goods, of cotton
63053900005	Sacks and bags, of a kind used for the packing of goods, of other man-made fibres
63059000001	Sacks and bags, of a kind used for the packing of goods, of other textile materials
63061990009	Tarpaulins, awnings and sunblinds, of other textile materials
63079030101	Bomb disposal suit
63079030904	Bullet-proof clothing and the like
64031900108	Football shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64031900206	Baseball shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64031900607	Track and field shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64031900803	Mountaineering-boots, with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64031900901	Other sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64039990111	Ordinary dress shoes, with outer soles of rubber, plastics or composition leather and uppers of leather
64039990120	Loafers shoes, with outer soles of rubber, plastics or composition leather and uppers of leather
64039990139	High-heel shoes, with outer soles of rubber, plastics or composition leather and uppers of leather

<b>Tariff line</b>	<b>Description</b>
64039990148	Casual shoes, with outer soles of rubber, plastics or composition leather and uppers of leather
64039990157	Indoor footwear, with outer soles of rubber, plastics or composition leather and uppers of leather
64039990166	Children's shoes (other than children's sports shoes), with outer soles of rubber, plastics or composition leather and uppers of leather
64039990175	Infants' shoes, with outer soles of rubber, plastics or composition leather and uppers of leather
64039990184	Work-shoes, with outer soles of rubber, plastics or composition leather and uppers of leather
64039990219	Sandals, with outer soles of rubber, plastics or composition leather and uppers of leather
64039990228	Slippers, with outer soles of rubber, plastics or composition leather and uppers of leather
64039990237	Basketball shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64039990246	Tennis shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64039990255	Jogging shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64039990264	Bowling shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather
64039990905	Other footwear, with outer soles of rubber, plastics or composition leather and uppers of leather
64041900107	Sandals, with outer soles of rubber or plastics and uppers of textile materials
64041900205	Slippers, with outer soles of rubber or plastics and uppers of textile materials
64041900303	Boots, with outer soles of rubber or plastics and uppers of textile materials
64041900401	Casual shoes, with outer soles of rubber or plastics and uppers of textile materials
64041900508	Work-shoes, with outer soles of rubber or plastics and uppers of textile materials
64041900606	Indoor footwear, with outer soles of rubber or plastics and uppers of textile materials
64041900713	Children's shoes (other than children's sports shoes), with outer soles of rubber or plastics and uppers of textile materials
64041900722	Infants' shoes, with outer soles of rubber or plastics and uppers of textile materials
64041900802	High-heel shoes, with outer soles of rubber or plastics and uppers of textile materials
64041900900	Other footwear, with outer soles of rubber or plastics and uppers of textile materials
73211910005	Other cooking appliances and plate warmers, of iron or steel, for solid fuel
73239300004	Table, kitchen or other household articles and parts thereof, of stainless steel
73269090103	Handcuffs, of iron or steel
73269090201	Leg-hold trap, of iron or steel
73269090309	Animal cage, of iron or steel
73269090906	Other articles of iron or steel
74199100001	Other articles of copper, cast, moulded, stamped or forged, but not further worked

<b>Tariff line</b>	<b>Description</b>
74199919002	Other reservoirs, tanks, vats and similar containers, of copper
74199990004	Other articles of copper
76101000006	Doors, windows and their frames and thresholds for doors, of aluminium
79070090001	Other articles of zinc
82090010001	Plates, sticks, tips and the like for tools, unmounted, of tungsten carbides
82090090004	Other plates, sticks, tips and the like for tools, unmounted, of cermets
83061000003	Bells, gongs and the like, non-electric, of base metal
83062100000	Statuettes and other ornaments, of base metal, plated with precious metal
83062900002	Other statuettes and ornaments, of base metal
83089090005	Other articles of heading 83.08
84198100001	Machinery, plant and equipment, for making hot drinks or for cooking or heating food
84219910005	Filter elements (for instant use)
84219920003	Parts of articles of tariff No 84212910, 84213920
84219990008	Other parts of filtering or purifying machinery and apparatus for liquids or gases
84229000005	Parts of articles of heading 84.22
84804900006	Other moulds for metal or metal carbides
84813000006	Check (nonreturn) valves
84818010003	Faucet
84818090006	Other articles of heading 84.81
84829910001	Steel race for bearings (unfinished)
84835000009	Flywheels and pulleys, including pulley blocks
85043100008	Other transformers, having a power handling capacity not exceeding 1 kVA
85367000002	Connectors for optical fibres, optical fibre bundles or cables
85393990000	Other discharge lamps
87088020008	Other suspension systems
87088090003	Parts and accessories for suspension systems
87089190000	Parts of Radiators
87089290009	Parts of silencers and exhaust pipes
87089499008	Parts of other steering wheels, steering columns and steering boxes
87089510003	Safety airbags with inflater system
87089590006	Parts of safety airbags with inflater system
87089990002	Parts and accessories for other motor vehicles
87169000000	Parts of vehicles of heading 87.16
90019090101	Aspherical molding lenses
90019090904	Other optical elements, unmounted
90021110103	Interchangeable lenses with deflection and elevation scale in mil, for single lens reflex cameras
90021110201	Autofocus-zoom (AF-ZOOM) interchangeable lenses, for single lens reflex cameras
90021110906	Other interchangeable lenses, for single lens reflex cameras

<b>Tariff line</b>	<b>Description</b>
90021190008	Other objective lenses, for cameras, projectors or photographic enlargers or reducers
91122000003	Clock cases and cases of a similar type for other goods of this Chapter
92060000004	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)
92089090004	Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds
94052000009	Electric table, desk, bedside or floor standing-lamps
94055090003	Other non-electrical lamps and lighting fittings
94059900005	Parts of other materials, articles of heading 94.05
95063900006	Other golf equipment
96019052003	Articles of mother of pearl
96019092005	Other articles of worked animal carving materials
96020021009	Worked mineral carving material
96031000001	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles
96062900007	Buttons, of other materials
96071990009	Slide fasteners, of other materials
96190090104	Tampons of other materials
96190090907	Sanitary towels (pads) , napkins and napkin liners for babies and similar articles, of other materials



## H. India

### India's arrangement for preferential tariff treatment for LDCs and Certificate of Origin

#### List of Margin of Preference

S.No.	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
1	06031100	All goods	25%
2	06031200	All goods	25%
3	06031300	All goods	25%
4	06031400	All goods	25%
5	06031500	All goods	25%
6	06031900	All goods	25%
7	06039000	All goods	25%
8	07020000	All goods	25%
9	07131000	All goods	10%
10	08011100	All goods	14%
11	08021200	All goods	25%
12	08023100	All goods	25%
13	08023200	All goods	25%
14	08029000	Betel Nuts	60%
15	080450	All goods	15%
16	08051000	All goods	10%
17	08061000	All goods	10%
18	080620	All goods	10%
19	08131000	All goods	20%
20	081340	All goods	10%
21	090411	All goods	15%
22	09041200	All goods	15%
23	090421	All goods	15%
24	090422	All goods	15%
25	090611	All goods	15%
26	091011	All goods	15%
27	091012	All goods	15%
28	091030	All goods	15%
29	09109100	All goods	15%
30	091099	All goods	15%
31	15071000	All goods	50%
32	15111000	All goods	50%
33	151190	All Goods	50%
34	151491	All goods	50%
35	151550	All goods	50%
36	151590	All goods	50%
37	170113	All goods	50%

<b>S.No.</b>	<b>HS Code</b>	<b>Description</b>	<b>Extent of tariff concession (percentage of applied rate of duty)</b>
38	170114	All goods	50%
39	17019100	All goods	50%
40	170199	All goods	50%
41	18010000	All goods	29%
42	20091900	All goods	60%
43	20095000	All goods	60%
44	320649	All goods	50%
45	330119	All goods	50%
46	330300	All goods	60%
47	330610	All Goods	60%
48	33074100	All goods	60%
49	340119	All goods	50%
50	391590	All goods	50%
51	39173100	All goods	60%
52	39174000	All goods	50%
53	391810	All goods	50%
54	391890	All goods	50%
55	39191000	All goods	50%
56	391990	All goods	50%
57	392010	All goods	50%
58	392020	All goods	50%
59	392030	All goods	50%
60	392051	All goods	50%
61	392059	All goods	50%
62	392069	All goods	10%
63	392099	All goods	10%
64	39211100	All goods	50%
65	39211200	All goods	50%
66	392113	All goods	50%
67	392190	All goods	50%
68	392310	All goods	50%
69	39232100	All goods	50%
70	392329	All goods	50%
71	392330	All goods	50%
72	392350	All goods	50%
73	392390	All goods	50%
74	392490	All goods	50%
75	392610	All goods	50%
76	392620	All goods	50%
77	392690	All goods	50%
78	40012100	All goods	20%
79	40012200	All goods	20%
80	400129	All goods	20%

<b>S.No.</b>	<b>HS Code</b>	<b>Description</b>	<b>Extent of tariff concession (percentage of applied rate of duty)</b>
81	400700	All goods	50%
82	400821	All goods	50%
83	401699	All goods	14%
84	520100	All goods	50%
85	610329	All goods	60%
86	61044200	All goods	50%
87	61045200	All goods	50%
88	61046200	All goods	50%
89	610510	All goods	50%
90	61082100	All goods	60%
91	610990	All goods	50%
92	611030	All goods	50%
93	611190	All goods	60%
94	620339	All goods	60%
95	62034200	All goods	60%
96	620349	All goods	60%
97	62052000	All goods	50%
98	62053000	All goods	50%
99	620590	All goods	50%
100	62082200	All goods	50%
101	62105000	All goods	60%
102	62113200	All goods	60%
103	62121000	All goods	60%
104	640110	All goods	60%
105	640199	All goods	60%
106	64031910	All goods	50%
107	64031920	All goods	50%
108	640411	All goods	60%
109	64052000	All goods	60%
110	70132800	All goods	10%
111	850110	All goods	10%
112	850440	All goods	50%
113	85287100	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus (satellite receivers)	50%
114	852872	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	50%

### Exclusion List

S.No.	HS Code	Description
1	02071300	All goods
2	02071400	All goods
3	040210	All goods
4	040229	Whole Milk Powder
5	04059010	All goods
6	04059020	All goods
7	04069000	All goods
8	070310	All goods
9	080132	All goods
10	080310	All goods
11	080390	All goods
12	08071900	All goods
13	08081000	All goods
14	080830	All goods
15	080840	All goods
16	090111	All goods
17	090210	All goods
18	090220	All goods
19	090230	All goods
20	090240	All goods
21	09051000	All goods
22	09052000	All goods
23	090831	All goods
24	090832	All goods
25	090921	All goods
26	09092200	All goods
27	090931	All goods
28	09093200	All goods
29	10011100	All goods
30	10011900	All goods
31	10019100	All goods
32	100199	All goods
33	10051000	All goods
34	100630	All goods
35	11010000	All goods
36	11031300	All goods
37	120241	All goods
38	120242	All goods
39	12030000	All goods
40	120400	All goods
41	120740	All goods
42	120799	All goods
43	14011000	All goods

<b>S.No.</b>	<b>HS Code</b>	<b>Description</b>
44	22030000	All goods
45	22041000	All goods
46	220421	All goods
47	220429	All goods
48	22043000	All goods
49	22051000	All goods
50	22059000	All goods
51	22060000	All goods
52	220710	All goods
53	220820	All goods
54	220830	All goods
55	220840	All goods
56	220850	All goods
57	220860	All goods
58	220870	All goods
59	220890	All goods
60	230500	All goods
61	230620	All goods
62	230630	All goods
63	230650	All goods
64	230690	All goods
65	230990	All goods
66	240110	All goods
67	240120	All goods
68	24013000	All goods
69	240210	All goods
70	240220	All goods
71	240290	All goods
72	240311	All goods
73	240319	All goods
74	24039100	All goods
75	240399	All goods
76	25151100	All goods
77	251512	All goods
78	25221000	All goods
79	271019	All goods
80	350691	All goods
81	381220	All goods
82	46021100	All goods
83	46021200	All goods
84	482190	All goods
85	500300	All goods
86	722220	All goods
87	722240	All goods
88	722850	All goods

<b>S.No.</b>	<b>HS Code</b>	<b>Description</b>
89	722860	All goods
90	722870	All goods
91	74031100	All goods
92	74031200	All goods
93	74031300	All goods
94	740400	All goods
95	740710	All goods
96	740811	All goods
97	740819	All goods

**Certificate of origin for originating goods in a least developed country  
(India)**

Instructions on Filling in the Certificate of Origin provided by India  
**CERTIFICATE OF ORIGIN**

1. Goods consigned from (Exporters' Business Name, Address, Country)			Reference No. Duty Free Tariff Preference Scheme for Least Developed Countries (Combined declaration and certificate)  Issued in..... (Country) (See notes overleaf)		
2. Goods consigned to (Consignee's Name, Address, Country)			4. For Official use		
3. Means of transport and route (as far as known)					
5. Harmoni-sed System (HS) Code	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
11. Declaration by the Exporter The undersigned hereby declares that the above details and statements are correct; That all the goods were produced in ..... (Country) and that they comply with the origin requirements specified for those goods in Duty Free Tariff Preference Scheme for Least Developed Countries. ..... (Importing Country) ..... Place and date, signature of the authorised signatory			12. Certificate: It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. ..... Place and date, signature and stamp of certifying authority.		

## NOTE

### **I. To qualify for preference, products must:**

- (a) Fall within a description of products eligible for concessions in India under this Scheme.
- (b) Comply with Rules of Origin for the Duty Free Tariff Preference Scheme for Least Developed Countries. Each product in a consignment must be originating separately in its own right; and
- (c) Comply with the consignment conditions specified in the Rules of Origin for the Duty Free Tariff Preference Scheme for Least Developed Countries.

### **II. Entries to be made in Box 8.**

- (a) Preference products must be wholly produced or obtained in the exporting beneficiary country in accordance with rule 4 of the Rules of Origin for the Duty Free Tariff Preference Scheme for Least Developed Countries, or where not wholly produced or obtained in the exporting beneficiary country they must be eligible under rule 5.
- (b) For products wholly produced or obtained - enter the letter 'A' in box 8.
- (c) For products not wholly produced or obtained - enter the letter 'B' in box 8 for products, which meet the origin criterion according to rule 5. Entry of letter 'B' would be followed by the percentage of Local Value Added Content, as calculated under rule 5: (**example B(-- ) per cent**).



## **Procedure for Issuance and Presentation of Certificate of Origin under the Duty Free Tariff Preference Scheme for Least Developed Countries**

For the purpose of implementing the Rules of Origin for the Duty Free Tariff Preference Scheme for Least Developed Countries, the under-mentioned procedure on the issuance and presentation of the Certificate of Origin and other related administrative matters shall be followed:

### **Authorities**

1. The certificate of origin issued by the Government authorities designated by the Government of the exporting Beneficiary country (hereinafter referred as “Issuing Authority”) would only be accepted.

### **Issuance of Certificate of Origin**

2. The certificate of origin shall be on A4 size paper, completed in English and in conformity to the specimen as shown in Annexure – ‘A’.

3. The certificate of origin shall comprise of one original and three copies of the following colours: the Original should be in blue and the duplicate to quadruplicate are in white.

4. Each certificate of origin shall bear a reference number separately given by each place or office of issuance.

5. The Issuing Authority while retaining the duplicate copy shall provide the original copy and remaining two copies to the exporter. The original copy together with the triplicate shall be forwarded by the exporter to the importer for submission of the original copy to the Customs Authority at the port or place of importation. The triplicate shall be retained by the importer and the quadruplicate shall be retained by the exporter.

### **Implementation of the provisions**

6. The certificate of origin issued by the Issuing authority in the exporting country shall indicate the relevant rules and applicable criteria in Box 8.

7. Neither erasures nor superimpositions shall be allowed on the certificates of origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorized to sign the certificate of origin and certified by the Issuing authority. Unused spaces shall be crossed out to prevent any subsequent addition.

8. The certificate of origin shall be issued by the relevant Issuing Authority of the exporting country at the time exportation, or within 3 working days from the date of shipment, whenever the products to be exported can be considered originating in that country within the meaning of the rules of origin for the Scheme.

9. In exceptional cases where a certificate of origin has not been issued at the time of exportation or within 3 working days from the date of shipment due to involuntary errors or omissions or other valid causes, the certificate of origin may be issued retroactively but no longer than 45 days from the date of shipment, bearing the word “Issued Retroactively”.

10. In the event of theft, loss or destruction of a certificate of origin, the exporter may apply in writing to the Issuing Authority which issued it for a certified true copy of the original and triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the

word “CERTIFIED TRUE COPY” (in lieu of the original certificate) in Box 12 of the certificate of origin. This copy shall bear the date of the original Certificate of origin. The certified true copy of a certificate of origin shall be issued within the validity period of the original Certificate of origin and on the condition that the exporter provides to the relevant Issuing Authority the quadruplicate copy. The validity of certified true copy of the certificate of origin would be the same as that of the original certificate so issued.

### **Presentation at the time of Importation**

11. The original certificate of origin shall be submitted to the Customs Authorities at the time of lodging the import entry for the products concerned.

12. The following time limit for the presentation of the certificate be observed:

- a) The validity of the certificate of origin shall be twelve months from the date of its issuance.
- b) Certificate of origin must be submitted to the Customs Authority within the validity period.

13. Where the certificate of origin is submitted after the expiration of the validity of the certificate of origin, such certificate is still to be accepted when failure to observe the time limit results from *force majeure* or other valid reasons beyond the control of the exporter.

14. In all cases, the relevant Customs Authority in India may accept such certificate of origin provided that the products have been imported before the expiry of the validity of the certificate of origin.

15. 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 India for the purpose of carrying out the formalities for clearance of import, the products shall not *ipso facto* invalidate the certificate of origin, if it does in fact correspond to the said products.

16. In cases where the Certificate of Origin is rejected by the Custom Authorities in India, the original Certificate of Origin shall be returned to the issuing authority within a reasonable period but not exceeding two (2) months. The grounds for denial of preferential tariff treatment shall be duly notified to the importer and the Issuing Authority.

### **Verification**

17. The Customs Authorities of India may request a retroactive check at random and/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 product in question or of certain parts thereof through designated nodal authority as per the procedure laid down under the said Duty Free Tariff Preference Scheme.

### **Special Cases**

18. When destination of all or parts of all or parts of the products exported to specified port is changed, before or after their arrival in India, the following rules shall be observed:

- a) If the products have already been submitted to the Customs Authority in the specified importing port, the certificate of origin shall by a written application of the importer, be endorsed to this effect for all or parts of products by the said Authority and the original returned to the importer.

b) If the changing of destination occurs during transportation to India as specified in the certificate of origin, the exporter shall apply in writing concerned Customs Authority, accompanied with the issued certificate of origin, for the new destination.

19. For the purpose of implementing the provisions of rule 7 of the Rules of Origin, the following shall be produced to the customs authority of India at the time of importation:

a) A through Bill of Lading issued in the exporting country;

b) A certificate of origin issued by the Issuing Authority of the exporting beneficiary country;

c) A copy of the original commercial invoice in respect of the product; and

d) Supporting documents in evidence that other requirements of rule 7 have been complied with.

## I. Morocco

### List of Products covered by the DFQF arrangement provided by Morocco

List of products granted full exemption from import duties

HS Code	Description
03 01 10	Live ornamental fish
03 03 42	Yellow fin tunas, frozen
03 03 43	Skipjack or stripe-bellied bonito, frozen, excluding fish fillets and other fish meat of heading No. 03 04
03 03 79	Other fish, frozen, excluding fish fillets and other fish meat of heading No. 03 04
03 05 59	Dried fish, whether or not salted but not smoked, other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )
03 06 13	Shrimps and prawns, frozen
03 07 49	Cuttle fish, other than live, fresh or chilled
03 07 59	Octopus, other than live, fresh or chilled
03 07 99	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption, other than live
08 01 19 00	Coconuts
08 02	Other nuts, fresh or dried, whether or not shelled or peeled
08 04 30 08 04 50 00 00	Pineapples, guavas, mangoes and mangosteens
09 01 11 00 00	Coffee, not roasted
09 02	Tea
09 04 to 10	Spices, excluding cumin
12 07 10	Palm nuts and kernels
12 07 30	Castor oil seeds
12 07 92	Shea nuts (karite nuts)
12 11 10 00	Liquorice roots
12 11 20 00	Ginseng roots
12 11 90 10	Pyrethrum
12 11 90 20	Cinchona bark
12 11 90 30	Quassia amara
12 11 90 40	Tonka beans
12 11 90 50	Calabar beans
12 11 90 60	Cubeb pepper
12 11 90 70	Coca leaves
13 01 20	Gum Arabic
14 02 10 00 91	Raw kapok
14 02 10 00 99	Other kapok (excluding raw kapok)
15 15 90	Shea butter (karite nut butter)
16 04 14	Prepared or preserved fish, whole or in pieces, but not minced: tunas, skipjack and bonito ( <i>Sarda</i> spp.)
18 01	Cocoa
24 01	Tobacco
26 01	Iron ores and concentrates
26 03	Copper ores and concentrates
26 06 00 00	Aluminium ores and concentrates
26 14 00 00	Titanium ores and concentrates
40 01	Natural rubber
41 01 10 00 10	Calfskin, fresh or wet-salted

<b>HS Code</b>	<b>Description</b>
41 01 10 00 51	Raw kip, dried
41 01 10 00 59	Raw kip, dry-salted
41 01 21 00 10	Other raw calfskin, whole, fresh or wet-salted
41 01 21 00 91	Other raw hides and skins of heavy bovine, whole, fresh or wet-salted
41 01 21 00 99	Other raw kip, fresh or wet-salted
41 03 10 00 10	Raw hides and skins of goats or kids, fresh or wet-salted
41 03 10 00 20	Raw hides and skins of goats or kids, dry-salted
41 03 10 00 90	Raw hides and skins of goats or kids, otherwise preserved
44 03 49 91 00	Fine tropical mahogany in the rough
44 03 49 91 00	Other tropical okoumé in the rough
44 03 49 91 00	Other fine wood in the rough
44 03 49 99 00	Other tropical wood in the rough
44 03 91 92 99	Other common wood in the rough
EX 44 07	Wood, sawn
51 01	Wool, not carded or combed
52 01 00 00 91	Cotton, not carded or combed, ginned and unbleached
52 01 00 00 99	Cotton, not carded or combed, other than unbleached
53 04 10 00 00	Sisal and other textile fibres of the genus Agave, raw
71 02 10/31/39	Diamonds
71 08 11 to 13	Gold
EX 81 05 10 00 00	Cobalt mattes

**J. Republic of Korea**

**Instructions on Filling in the Certificate of Origin provided by Republic of Korea**

Note: For the List of products covered by the DFQF arrangement provided by Republic of Korea, please see the online appendix of this handbook.<sup>132</sup>

Certificate of Origin

1. Exporter(business name, address, country)		Reference No.			
2. Importer(business name, address, country)		Certificate of Origin for Preferential Tariff for Least-Developed Countries (Combined declaration and certificate)  Issued in .....(country) See notes overleaf			
3. Means of transport and route			4. For official use		
5. HS code	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Declaration by the exporter  The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in ..... (country)  and that they comply with the origin requirements specified in the Presidential Decree on Preferential Tariff for Least-Developed Countries. ..... ..... Place and date, signature of authorized signatory			12. Certificate  It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct    ..... Place and date, signature and stamp of certifying authority		

<sup>132</sup> Attach link here:

## Notes

### General Conditions

To qualify for preference, products must:

- (a) Fall within a description of products eligible for preference according to the Presidential Decree on Preferential Tariff for Least-Developed Countries of the Republic of Korea; and
- (b) Comply with the rules of origin set out in Article 5 of the Presidential Decree on Preferential Tariff for Least-Developed Countries. Each article in a consignment must qualify separately in its own right; and
- (c) Be consigned directly from the country of exportation to the Republic of Korea. However, the followings are considered as consigned from the country of exportation to the Republic of Korea:
  - (i) If it is proved that the product just passes through a non-originating territory for geographical reasons or is trans-shipped or temporarily stored in a bonded area of a non-originating territory; or
  - (ii) The products re-exported into Korea after exported to a non-originating territory for display at exhibitions or fairs.

### Entries to be made in box 8

Preferential products must be wholly or partly produced or obtained in the exporting country in accordance with the origin requirements set out in paragraph 1 and 2 of Article 5 of the Presidential Decree on Preferential Tariff for Least-Developed Countries.

- (a) Wholly produced or obtained products: enter the letter "A" in box 8.
- (b) Products not wholly produced or obtained: enter the letter "B" in box 8. Entry of letter "B" should be followed by the sum of the value of inputs originating from other countries than the exporting country or of undetermined origin, expressed as a percentage of the F.O.B. price of the exported products; (example "B" 40 per cent)

## K. Thailand

### Certificate of Origin for originating goods in least developed country (Thailand)<sup>133</sup>

1. Exporter's name, address and country	Reference No.		
	<b>GENERALIZED SYSTEM OF PREFERENCES FOR GOODS UNDER DUTY FREE/ QUOTA FREE FOR LEAST DEVELOPED COUNTRIES CERTIFICATE OF ORIGIN (FORM DFQF)</b>		
2. Importer's name, address and country			
	Issued in .....		
		(Country)	
			See Overleaf Notes
3. Means of transport and route (as far as known)	4. For Official use		
	<input type="checkbox"/> Preferential Treatment Given		
	<input type="checkbox"/> Preferential Treatment Not Given (Please state reason)		
Departure date			
Vessel name/ Aircraft etc.			
Port of discharge	.....		
	Signature of Authorized Signatory in Thailand		
5. Item number (as necessary); Mark and numbers; Number and kind of packages; Description of good(s); HS tariff classification number of The Kingdom of Thailand	6. Origin criterion (see Overleaf Notes)	7. Net weight or Quantity and Value (FOB only when QVC criterion is used)	8. Invoice number and date
9. Remark			
10. Declaration by the exporter	11. Certification		
The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in	It is hereby certified, on the basis of control carried out, that the		
	Declaration by the exporter is correct.		
(Country)			
and that they comply with the origin requirements specified for these goods in the Generalized System of Preferences for goods exported to Thailand			
Place and date, signature with full name of authorized signatory	Place and date, signature with full name and stamp of Authorized Issuing Authority/ Body		

<sup>133</sup> Note: Instructions on Filling in the Certificate of Origin provided by Thailand For the List of products covered by the DFQF arrangement provided by Thailand, please see the online appendix of this handbook available from:



## Notes

1. Country which accept this form for the purpose of preferential treatment under Generalized System Preferences from UN-defined least-developed countries.

2. Conditions: The main conditions for admission to the preferential treatment under Generalized System Preferences are that goods sent to the Kingdom of Thailand must:

fall within a description of goods eligible for concessions in The Kingdom of Thailand

comply with the consignment conditions in accordance with Article 7 (Direct Consignment) of the Rules of Origin

comply with the origin criteria set out in Article 2 of the Rules of Origin

3. Instructions for the Certificate of Origin Form DFQF

Box 1: State the full name, address and country of the exporter.

Box 2: State the full name, address and country of the importer.

Box 3: Provide the name of loading port, transit port and discharging port and, the name of vessel/flight number, as far as known. In case of retroactive issuance, the date of shipment (i.e. bill of lading or airway bill date).

Box 4: The Customs Authority of Thailand must indicate (✓) in the relevant boxes whether or not preferential treatment is accorded.

Box 5: Provide item number (as necessary), mark and numbers, number and kind of packages, Harmonized System (hereinafter referred to as “HS”) tariff classification number as in force and amended in The Kingdom of Thailand including description of each goods consigned.

For each goods, indicate the HS tariff classification number at the six-digit level.

In principle, the description should be substantially identical to the description of the invoice and to the description under the HS for the goods.

Box 6: For each goods, described in Box 5, states the origin criterion satisfied by the goods.

Origin Criteria	Insert in Box 6
(a) Good wholly obtained or produced in the exporting country satisfying Article 3 (Wholly Obtained or Produced Goods)	“WO”
(b) Good satisfying Article 4 (Goods non-Wholly Obtained or Produced)	Percentage of Qualifying Value Content, example “...%”

Box 7: For each goods, described in Box 5, indicate Net weight or Quantity such as pieces, and FOB value (FOB only when QVC criterion is used) for each goods

Box 8: For each good, provide the invoice number and date as shown on the commercial invoice. If the goods are invoiced by a third country indicate the number and date of the invoice issued by the exporters and the number and date of the invoice issued by the third country (if known) for the importation of the goods.

Box 9: This Box may be used when there is some observation relating to this Certificate:

Exceptional cases	Insert in Box 9
In cases where a Certificate of Origin (Form DFQF) has not been issued at the time of shipment, the Certificate of Origin (Form DFQF) may be issued no longer than one (1) year from the time of shipment which complies with paragraph 3 of Rule 3 of Operational Certification Procedures.	"ISSUED RETROACTIVELY"
A certified true copy may be issued in the event of theft, loss or destruction of a Certificate of Origin (Form DFQF). The copy should have the same effective day as the original certificate which complies with paragraph 6 of Rule 3 of Operational Certification Procedures.	"CERTIFIED TRUE COPY THE ORIGINAL CERTIFICATE NO ... DATE ..."
In case where the sale invoice covering the good included in the Certificate of Origin (Form DFQF) is issued by a third-country which complies with Rule 7 of Operational Certification Procedures.	THIRD COUNTRY INVOICING
In case where the new Certificate of Origin (Form DFQF) issued to replace the erroneous one which complies with paragraph 5(b) of Rule 3 of Operational Certification Procedures.	"REPLACE C/O NO. .... ISSUED DATE ..."

Box 10: This Box should be completed, signed and stated full name, and dated by the exporter or its authorized agents.

Box 11: This Box should be completed, dated, signed and stated full name and stamped by the issuing authority in a beneficiary country.