

তারিখঃ ২১ সেপ্টেম্বর, ২০২২ খ্রিঃ

নং ১৬.০২.০০০০.২১.২৪.৫২.৭১.১৫/১২৭

বিষয়ঃ বাংলাদেশ-ভুটান Preferential Trade Agreement (PTA) এর আওতায় শুল্কমুক্ত পণ্যের তালিকা প্রেরণ
সংক্রান্ত।

উপর্যুক্ত বিষয়ে আপনার সদয় দৃষ্টি আকর্ষণপূর্বক জানানো যাচ্ছে যে, বাংলাদেশ ও ভুটান পারস্পরিক বাণিজ্য সম্প্রসারণের লক্ষ্যে উভয় দেশের মধ্যে অগ্রাধিকার চুক্তি স্বাক্ষর হয়েছে যা ১ জুলাই, ২০২২ হতে কার্যকর হয়েছে। উক্ত চুক্তি অনুযায়ী বাংলাদেশের ১০+৯০=১০০ টি পণ্য ভুটানে রপ্তানির ক্ষেত্রে শুল্কমুক্ত প্রবেশ সুবিধা পাবে। উল্লেখ্য, এই PTA-এর আওতায় অগ্রাধিকারমূলক শুল্ক সুবিধার জন্য যোগ্য পণ্যের Certificate of Origin রপ্তানি উন্নয়ন ব্যুরো ইস্যু করবে।

০২। বর্ণিতাবস্থায়, আপনার চেম্বার/এসোসিয়েশন-এর সদস্যভুক্ত রপ্তানিকারক প্রতিষ্ঠান ও সংশ্লিষ্ট সকলকে বিষয়টি অবহিত করার জন্য Product List এবং Rules of Origin এতদসঙ্গে প্রেরণ করা হলো।

সংলগ্নী: যথাবর্ণিত (২৫ পাতা)।

K. Sultana
২১/০৯/২০২২

(কুমকুম সুলতানা)
পরিচালক

বিতরণঃ প্রয়োজনীয় কার্যার্থে।

- ০১। সভাপতি, ফেডারেশন অব বাংলাদেশ চেম্বার অব কমার্স এন্ড ইন্ডাস্ট্রি, ৬০, মতিঝিল সি/এ, ঢাকা।
ই-মেইল- fbcci@bol-online.com , mamunfbcci@gmail.com
- ০২। সভাপতি, মেট্রোপলিট্রন চেম্বার অব কমার্স এন্ড ইন্ডাস্ট্রিজ, ১২২-১২৪, মতিঝিল সি/এ, ঢাকা।
ই-মেইল- info@mccibd.org marahman 53@yahoo.com
- ০৩। সভাপতি, বাংলাদেশ গার্মেন্ট ম্যানুফ্যাকচারার্স এন্ড এক্সপোর্টার্স এসোসিয়েশন (বিজিএমইএ), হাউজ #৭/৭এ, সেক্টর#১৭, ব্লক # এইচ-১, উত্তরা, ঢাকা-১২৩০। ই-মেইল: info@bgmea.com, fair@bgmea.com.bd
- ০৪। সভাপতি, বাংলাদেশ নীটওয়ার ম্যানুফ্যাকচারার্স এন্ড এক্সপোর্টার্স এসোসিয়েশন (বিকেএমইএ), প্লানার্স টাওয়ার (১৩তলা) ১৩/এ, সোনারগাঁও রোড, ঢাকা। ই-মেইল: bkfair@bkmea.com, amjad@bkmea.com
- ০৫। সভাপতি, ঢাকা চেম্বার অব কমার্স এন্ড ইন্ডাস্ট্রি (ডিসিসিআই), ৬৫-৬৬, মতিঝিল বা/এ, ঢাকা-১০০০। ই-মেইল- info@dhakachamber.com
- ০৬। সভাপতি, বাংলাদেশ জুট গুড্‌স এক্সপোর্টার্স এসোসিয়েশন (বিজেজিইএ), এ এন্ড এ টাওয়ার, ১৭৩ আরামবাগ (3rd Floor), মতিঝিল বা/এ, ঢাকা। Email: info@bjgea.org.bd, bjgea2016@gmail.com
- ০৭। সভাপতি, বাংলাদেশ জুট মিলস এসোসিয়েশন, আদমজী কোর্ট (৪র্থ ফ্লোর), মেইন বিল্ডিং, ১১৫-১২০, মতিঝিল বা/এ, ঢাকা-১০০০।
E-mail: bjmajutegood@gmail.com, bjmajute@bdcom.net
- ০৮। সভাপতি, বাংলাদেশ ফিনিসড লেদার, লেদার গুড্‌স এন্ড ফুটওয়ার এক্সপোর্টার্স এসোসিয়েশন, হাউজ নং- ৩২/এ, রোড নং ২, ফ্লাট: বি-২, ধানমন্ডি আ/এ, ঢাকা। ই-মেইল: bflfea55@yahoo.com
- ০৯। সভাপতি, লেদার গুড্‌স এন্ড ফুটওয়ার ম্যানুফ্যাকচারার্স এন্ড এক্সপোর্টার্স এসোসিয়েশন অব বাংলাদেশ, ১৮ কামাল আর্থাটুক এভিনিউ ইরেস্টার্স হাউজ (১০ম তলা) বনানী বা/এ, ঢাকা। E-mail: info@ifmeab.org
- ১০। সভাপতি, বাংলাদেশ প্রসেসর এসোসিয়েশন (বাপা), নাভানা নিউবেরী পেলেস ফ্ল্যাট # ডি-৬, ৪/১/এ, সোবহানবাগ, শেরে বাংলা নগর, ঢাকা। E-mail: info@bapabd.org
- ১১। সভাপতি, বাংলাদেশ ফ্রোজেন ফুড্‌স এক্সপোর্টার্স এসোসিয়েশন, ক্লাইলার্ক পয়েন্ট (১০ম তলা), ২৪/এ বিজয় নগর, নর্থ সাউথ রোড, ঢাকা। E-mail: bffea@dhaka.net, bffeadhk@gmail.com

- ১২। সভাপতি, বাংলাদেশ প্লাস্টিক দ্রব্য প্রস্তুতকারক এসোসিয়েশন, পল্টন টাওয়ার, সুইট নং-৬০৩ ও ৬০৪, নয়াপল্টন, ৮৭ পুরানা পল্টল লেন (৭ম তলা), ঢাকা-১০০০। E-mail: narayandy@yahoo.com
- ১৩। সভাপতি, বাংলাদেশ টেক্সটাইল মিলস্ এসোসিয়েশন, ইউনিক ট্রেড সেন্টার (লেবেল-৮), ৮, পাছপথ, কাওরান বাজার, ঢাকা। E-mail: btmasg@gmail.com
- ১৪। সভাপতি, বাংলাদেশ ইঞ্জিনিয়ারিং ইন্ডাস্ট্রি ওনার্স এসোসিয়েশন, ৩৮, টিপু সুলতান রোড, ঢাকা, বাংলাদেশ। ই-মেইল-beioa2008@gmail.com
- ১৫। সভাপতি, বাংলাদেশ ঔষধ শিল্প সমিতি, নাভানা ওসমান (লেভেল-৪), ২১৪/ডি, বীর উত্তম মীর শওকত সড়ক, তেঁজগাও গুলশান লিন্ক রোড, ঢাকা-১২০৮। E-mail: info@bapi-bd.com
- ১৬। সভাপতি, বাংলাদেশ অ্যাসোসিয়েশন অব সফটওয়্যার অ্যান্ড ইনফরমেশন সার্ভিসেস (বেসিস), বিডিবিএল ভবন লেভেল-৫ (পশ্চিম), ১২ কারওয়ান বাজার, ঢাকা-১২১৫। E-mail info@basis.org.bd
- ১৭। সভাপতি, বাংলাদেশ ফুটস ভেজিটেবল এন্ড এল্যাইড প্রোডাক্টস এক্সপোর্টার্স এসোসিয়েশন, ২৮/১/সি, টয়েনবী সার্কুলার রোড, রহমানিয়া ইন্টারন্যাশনাল কমপ্লেক্স (৬ষ্ঠ তলা), রুম নং-১১-১২, মতিঝিল বা/এ, ঢাকা E-mail: bfvapea.association@gmail.com

অনুলিপিঃ (সদয় অবগতির জন্য):

০১. পি.এস. টু সিনিয়র সচিব, বাণিজ্য মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা (সিনিয়র সচিব মহোদয়ের সদয় অবগতির জন্য)।
০২. নির্বাহী সহকারী টু ভাইস-চেয়ারম্যান, রপ্তানি উন্নয়ন ব্যুরো, ঢাকা (ভাইস-চেয়ারম্যান মহোদয়ের সদয় অবগতির জন্য)।
০৩. পি.এ. টু মহা-পরিচালক-১, রপ্তানি উন্নয়ন ব্যুরো, ঢাকা (মহা-পরিচালক-১ মহোদয়ের সদয় অবগতির জন্য)।

ANNEX A

Schedule of Bangladesh

The list of Bhutan's products covered under preferential treatment

(With reference to Article IV)

Sl. No	HS Code	Description	Margin of Preference ¹ in Tariff	Margin of Preference in Para -Tariffs	
				Supplementary Duty	Regulatory Duty
1	0401.20	Milk	100%	100%	100%
2	0409.00	Natural honey	100%	100%	100%
3	1101.00	Wheat or meslin flour	100%	100%	100%
4	2007.10	Homogenised preparations of Jams, fruit jellies, marmalades	100%	100%	100%
5	2106.10	Food preparation of Soya bean	100%	100%	100%
6	2201.10	Mineral waters and aerated waters.	100%	100%	100%
7	2302.30	Wheat bran	100%	100%	100%
8	2506.20	Quartzite	100%	100%	100%
9	2523.10	Cement clinkers	100%	100%	100%
10	2523.29	Portland cement	100%	100%	100%
11	3401.11	Soap	100%	100%	100%
12	4410.11	Particle board of wood	100%	100%	100%
13	7202.21	Ferro-silicon	100%	100%	100%
14	7214.20	Bars and rods of iron or non-alloy steel	100%	100%	100%
15	9403.30	Wooden furniture of a kind used in offices	100%	100%	100%
16	9403.50	Wooden furniture of a kind used in the bedroom	100%	100%	100%

¹ Margin of preference means the percentage of reduction of tariffs and para-tariffs, which are applied on MFN basis

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ANNEX B

Schedule of Bhutan

The list of Bangladesh's products covered under preferential treatment

(With reference to Article IV)

Sl. No	HS Code	Description	Margin of Preference ² in Tariff (%)	Margin of Preference in Para-Tariffs, if any
1	2009.49	Pineapple Juice	100%	100%
2	2009.79	Guava Juice	100%	100%
3	2009.19	Orange Juice	100%	100%
4	0902.10	Green tea in Package not exceeding 3 kg	100%	100%
5	2202.10	Waters including mineral & aerated.	100%	100%
6	4410.90	Particle Board	100%	100%
7	4412.39	Plywood, Veneered Panels and similar laminated wood.	100%	100%
8	6203.39	Men's/boys Jackets and blazers, of other textile materials	100%	100%
9	6203.49	Men's/boys trousers and shorts, of other textile	100%	100%
10	6209.90	Babies Garments and Clothing accessories	100%	100%

² Margin of preference means the percentage of reduction of tariffs and para-tariffs, which are applied on MFN basis

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ANNEX C

Schedule of Bangladesh
List of Products eligible for Special Exemption in Bangladesh when exported from Bhutan
 (With reference to Article VI)

SI No.	Heading No	H.S. Code	Description of the goods
1.	07.01	0701.10.10 0701.10.90	Seed potatoes
2.	07.04	All HS Codes	Cabbages, Cauliflowers, Kohlrabi, kele and similar edible brassicas, fresh or chilled
3.	07.08	All H S Codes	Leguminous vegetables, shelled or unshelled, fresh or chilled
4.	07.09	All H S Codes	Other vegetables fresh or chilled
5.	08.05	0805.10.10 0805.10.90	Oranges
6.	08.08	All H S Codes	Apples, pears and quinces, fresh
7.	09.04	0904.21.10 0904.21.90	Dried Chillies
8.	09.08	0908.31.10 0908.31.90 0908.32.10 0908.32.90	Cardamoms
9.	09.10	0910.11.10 0910.11.90 0910.12.10 0910.12.90	Ginger
10.	20.09	All H S Codes	Fruit Juices except pineapple juice, grape juice
11.	25.16	2516.90.10	Boulder Stone
12.	25.17	2517.10.90 2517.49.00	Pebbles, gravel, broken or crushed stone of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated. Limestone Powder
13.	25.18	2518.10.00. 2518.20.00 2518.30.00	Dolomite
14.	25.20	2520.10.00 2520.10.90	Gypsum
15.	25.20	2520.20.00	Plaster of Paris
16.	25.21	2521.00.00	Limestone
17.	28.36	2836.50.00	Calcium carbonate
18.	72.07	7207.19.00	Billettes/semi-finished products of iron or non-alloy steel, NES

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ANNEX D

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Schedule of Bhutan
List of Products eligible for Special Exemption in Bhutan when exported
from Bangladesh
(With reference to Article VI)

List of 90 products

Sl.No	H.S.Code	Description of goods	
1.	0305.59	Dried fish, whether or not salted but not smoked	
2.	0402.99	Condensed milk	
3.	0701.90	Potatoes, fresh or chilled	
4.	0902.30	Black tea (packed).	
5.	1704.90	Other sugar Confectionary-candy	
6.	1905.10 to 1905.90	Bread & biscuits	
7.	2009.31	Juice of any other single fruit other	
8.	2009.32	Juice of any other single fruit of brix value not exceeding 20	
9.	2104.20	Food packed preparations	
10.	2523.29	Cement	
11.	2710.19	Other petroleum oils obtained from bituminous material	
12.	3003.10 to 3006.92	All products	
13.	3304.91	Powders, whether or not compressed	
14.	3304.99	Other beauty/makeup/skin care preparations	
15.	3305.10	Shampoos	
16.	3305.90	Hair dyes and oil and tonic	
17.	3306.10	Dentifrices	
18.	3307.10 to 3307.90	Cosmetics	
19.	3401.11 to 3401.20	Soap toilet use	

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Sl.No	H.S.Code	Description of goods
20.	3401.19	Soap ordinary
21.	3917.23	Tubes, pipes and hoses of polymers of vinyl chloride
22.	3919.90	Other plastic goods and sheets
23.	3921.90	Plastic strips, Other
24.	3923.10	Boxes, cases, crates and similar articles of plastic
25.	3923.21	Sacks and bags (incl. Cones) of polymers of ethylene
26.	3923.20	Sacks and bags (incl. cones) of other plastic
27.	3924.10	Tableware and kitchenware of plastics
28.	4202.11	Trunks, suitcase, briefcase of leather
29.	4911.10	Trade advertising material, commercial catalogues and the like
30.	5310.10	Unbleached fabrics of jute
31.	5310.90	Other fabrics of jute
32.	5607.10	Twine cordage ropes and cables of jute
33.	5702.20	Jute or coconut fibers carpets
34.	5703.90	Jute carpet and other textile floor coverings
35.	6103.32	Jacket and blazers of cotton
36.	6109.10	T-shirts, singlets and other vests knitted or crocheted of cotton
37.	6109.90	T-shirts singlets and other vests knitted or crocheted of other textile material
38.	6117.10	Hosiery goods, shawls, scarves, mufflers, veils etc.
39.	6201.99	Overcoats, wind jackets etc of other textile materials
40.	6203.32	Jacket and blazers of cotton
41.	6205.10	Men's of boys shirts of wool and fine animal hair
42.	6205.20	Men's or boy's shirts of cotton

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Sl.No	H.S.Code	Description of goods
43.	6205.30	Men's or boys' shirts of man-made fiber
44.	6205.90	Men's or boys' shirts of other textile materials
45.	6208.11	Women's or girls' slip and petticoats of man-made fibre
46.	6206.21	Women's or girls' nightdresses and pajamas of cotton
47.	6211.31	Garments for male of wool
48.	6211.41	Garments for female of wool
49.	6303.29	Bed sheets, bed linen of other materials
50.	6305.10	Sacks and bags of a kind used for the packing of jute
51.	6403.20	Footwear with outer, soles of leather and uppers consisting of leather straps across the instep and around the big toe
52.	6404.20	Footwear with outer soles of leather of composition leather
53.	6405.90	Other footwear (sandals, slipper, etc)
54.	6505.90	Other hats and headgear
55.	6902.10 to 6902.90	ceramic tiles
56.	6911.10	Tableware and kitchenware of porcelain or china
57.	7210.41	C.I. sheet
58.	7214.10 to 7214.60	Iron rods
59.	7408.11 to 7408.19	Copper wire
60.	7610.10	Aluminium doors & windows
61.	8212.20	Safety razor blades, including razor blade in strips
62.	8414.51	Fans: table, floor, wall, ceiling
63.	8504.21 to 8504.40	Electrical transformer and Static converters
64.	8506.10	Dry cell battery

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Sl.No	H.S.Code	Description of goods
65.	8507.10	Lead-acid, of a kind used for starting piston engines
66.	8539.22	Other filament lamp of a power not exceeding 200w and for a voltage exceeding 100
67.	8544.11 to 8544.59	wires and cables
68.	9032.89	Other automatic voltage stabilizer
69.	9102.19	Pocket and wrist watches
70.	9105.29	Wall clocks
71.	9403.10 to 9403.90	Furniture including metal & Plastic furniture
72.	9603.21	Tooth brushes including dental plate brushes
73.	9608.10	Ball - point pen
74.	6103.42	Men's or Boy's Trousers
75.	6104.62	Women's Or Girls Trousers, Overalls and Shorts Knitted-Cotton
76.	6105.20	Men's or Boy's Shirt's of Man Made Fibres
77.	6106.10	Women's or Girls Blouses, Shirt-Blouses -Knitted-Cotton
78.	6109.90	T-Shirts, singlet, other vests of other textile materials
79.	6110.20	Sweaters, Sweat Shirts and Waist-Coats-Knitted-Cotton
80.	6110.30	Sweaters, Sweat Shirts and Waist-Coats-Knitted of man-made fibres
81.	6110.90	Sweaters, Sweat Shirts and Waist-Coats-Knitted of other textile materials
82.	6111.20	Sweaters Sweat Shirts and Waist-Coats-Knitted of cotton
83.	6111.30	Sweaters Sweat Shirts and Waist-Coats-Knitted of synthetic fibres
84.	6230.42	Men's/ Boys Trousers, Overalls and Shorts- Woven-

for 15-

Sl.No	H.S.Code	Description of goods
		Cotton
85.	6203.43	Men's/ Boys Trousers, Overalls and Shorts- Woven-Synthetic Fibres
86.	6204.52	Women's/ Girls Skirts and Divided Skirts- Woven-Cotton
87.	6204.62	Women's/ Girls Trousers, Overalls and Shorts- Woven- Cotton
88.	6205.20	Men's/ Boys Shirts- Woven- cotton
89.	6205.30	Men's/ Boys Shirts- Woven- Man- Made- Fibres
90.	6206.30	Women's/ Girls Blouses, Shirts and Shirt- Blouses- Woven- Cotton

for list

**Rules for Determination of Origin of Goods for Bhutan-Bangladesh
Preferential Trade Agreement (BB-PTA)**

Rule 1: Title

These rules may be called "The Rules of Determination of Origin of Goods" hereinafter referred to as the "Rules" under the Preferential Trade Agreement between the People's Republic of Bangladesh and the Royal Government of Bhutan (hereinafter referred to as the Agreement).

Rule 2: Application

These Rules shall apply to products eligible for preferential treatment under the Agreement.

Rule 3: Determination of Origin

No product shall be deemed to be the produce or manufacture of either country unless the conditions specified in these rules are complied with relation to such products, to the satisfaction of the Authority designated for issuance of Certificate of Origin.

Rule 4: Declaration at the Time of Importation

The importer of the product shall, at the time of importation:

- (a) make a declaration that the products are produced or manufactured in either of the two countries from which they are imported and such products are eligible for preferential treatment under the Agreement, and
- (b) produce the evidence specified in these rules.

Rule 5: Originating Products

Products covered by the Agreement imported into the territory of a Party from other Party which are consigned directly within the meaning of **Rule 10** hereof, shall be eligible for preferential treatment if they conform to the origin requirement under any one of the following conditions:

- (a) Products wholly produced or obtained in the territory of the exporting Party as defined in **Rule 6**; or
- (b) Products not wholly produced or obtained in the territory of the exporting Party, provided that the said products are eligible under **Rule 7**.

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Rule 6: Wholly Produced or Obtained

Goods produced wholly in a given country shall be taken as originating in that country. The following only shall be taken to be produced wholly in a given country

- (a) mineral products extracted from its soil, from its territorial waters or from its seabed;
- (b) plants and plant products, including agricultural, vegetable and forestry goods grown or harvested there;
- (c) live animals born and raised in that country;
- (d) products obtained from live animals in that country;
- (e) products obtained from hunting or fishing conducted in that country;
- (f) products obtained by maritime fishing and other products taken from the sea by a vessel of that country;
- (g) products obtained aboard a factory ship of that country solely from products of the kind covered by paragraph (f) above;
- (h) products extracted from marine soil or subsoil outside that country's territorial waters, provided that the country has sole rights to work that soil or subsoil;
- (i) scrap and waste from manufacturing and processing operations, and used articles, collected in that country and fit only for the recovery of raw materials;
- (j) goods produced in that country solely from the products referred to in paragraphs (a) to (i) above.

Rule 7: Not wholly Produced or Obtained

1. Within the meaning of Rule 5(b), products not wholly produced or obtained shall be subject to Rule 8 and shall satisfy the conditions prescribed under Paragraph 2.
2. Products originating in the exporting Party shall be considered to be sufficiently worked or processed for the purposes of granting originating status if they fulfill any of the following conditions:
 - (a) The final product is classified in a heading at the four-digit level of the Harmonized Commodity Description and Coding System differently from those in which all the non-originating materials³ used in its manufacture are classified
 - OR**
 - (b) Products worked on or processed as a result of which the total value of all the non-originating materials does not exceed 70% of the Free on Board (FOB) value of the products produced or obtained and the final process of manufacture is performed within the territory of the exporting Party.

³ Non-originating material means material originating from countries other than parties to this Agreement and material of undetermined origin.

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Rule 8: Non-Qualifying Operations

The following shall in any event be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of tariff heading or Domestic Value Addition:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, Sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations).
- (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 up;
- (c) changes of packing and breaking up and assembly of consignments,
- (d) simple slicing, cutting and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, etc., and all other simple packing operations.
- (e) the affixing of marks, labels or other like distinguishing signs on products of 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; and mere dilution with water or another substance that does not materially alter the characteristics of the product;
- (g) simple assembly of parts of products to constitute a complete product;
- (h) a combination of two or more operations specified in (a) to (g) above;

Rule 9: Method for Valuation of Non-Originating Material

- (a) The value of the non-originating materials, parts or produce shall be:
 - (i) The Cost, Insurance and Freight (CIF) value at the time of importation of the materials, parts or produce where this can be proven or
 - (ii) The earliest ascertainable price paid for the materials, parts or produce of undetermined origin in the territory of the Party where the working or processing takes place.
- (b) In order to determine whether or not a product originated in the territory of a Party it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such products, originate in third countries.

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Rule 10: Direct Consignment

The following shall be considered to be directly consigned from the exporting country to the importing country, if the products whose transport involves transit through one or more intermediate countries with or without transshipment or temporary storage in such countries; provided that

- (a) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements;
- (b) the products have not entered into trade or consumption there; and
- (c) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.

Rule 11: Treatment of Packing

When determining the origin of products, packing should be considered as forming a whole with the product it contains. However, packing may be treated separately if the national legislation so requires.

Rule 12: Exhibitions

1. Originating products, sent for exhibition to a Party and sold during or after the exhibition for importation in a Party shall benefit from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from a party to the country in which the exhibition is held and has exhibited them there;
 - (c) the products have been sold or otherwise disposed off by that exporter to a person in the party where the exhibition was held.
 - (d) the products have been consigned during the exhibition or immediately thereafter in the Party in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A Certificate of Origin must be issued or made out in accordance with the provisions of **Rule 13** and submitted to the customs authorities of the importing country. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

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3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

Rule 13: Certificate of Origin

Products eligible for preferential concessions shall be supported by a Certificate of Origin in the form prescribed in **Form 1** issued by an authority designated by the government of the exporting Party (hereinafter referred to as "Issuing Authority") in accordance with the following procedures:

- (a) Certificate of Origin shall be in English and be issued by the Issuing Authority of the exporting Party.
- (b) The Certificate of Origin shall comprise one original and three (3) copies, clearly marked as original, duplicate, triplicate and quadruplicate. The Issuing Authority, while retaining the Duplicate Copy shall provide the original and remaining two copies to the exporter. The original shall be forwarded, together with the triplicate, by the exporter to the importer for submission of the original to the Customs Authority at the port or place of importation. The triplicate shall be retained by the importer. The quadruplicate shall be retained by the exporter.
- (c) Each Party shall inform other Party of the names and addresses of the authorized officials of its respective Issuing Authorities and shall provide the original sets of their specimen signatures and specimen of official seals.
- (d) Each Party shall intimate the name, designation and contact details (address, phone number, fax number, e-mail) of its authorities-
 - i. to whom the specimen seals and signatures of the Issuing Authorities of the other Party should be communicated;
 - ii. to whom the references of verification of Certificate of Origin issued by the Party, should be addressed;
 - iii. from whom the specimen seals and signatures of the Issuing Authorities of the other Party would be received;
 - iv. from whom references would emanate for verification of Certificate of Origin issued by the other Party
- (e) Any change in the competent authorities shall be promptly informed to the other Party.
- (f) For the purpose of verifying the conditions for preferential treatment, the Issuing Authorities shall have the right to call for any supporting documentary evidence or to carry out any verification considered appropriate.
- (g) The Certificate of Origin shall have a validity of twelve months from the date of its issuance.

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CERTIFICATE OF ORIGIN

1. Goods consigned from (Exporters' Business Name, Address, Country)		Reference No. BHUTAN BANGLADESH PREFERENTIAL TRADING ARRANGEMENT (BB-PTA) (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. HS Code	6. Marks and numbers of packages	7. Kind of packages: description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Invoice Number and date
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 BB-PTA for goods exported to (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.		

Signature

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- (h) The Certificate of Origin shall be issued by the relevant Issuing Authority of the exporting Party at the time of exportation, or within 3 working days from the date of shipment whenever the products to be exported.
 - (i) 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 retrospectively but no longer than 45 days from the date of shipment, bearing the word "ISSUED RETROSPECTIVELY" in Box 4.
 - (j) In the event of theft, loss, damage or destruction of a Certificate of Origin, the exporter may apply in writing to the Issuing Authority, which issued it, for the certified true copy of the original to be made on the basis of the export documents in their possession bearing the endorsement "CERTIFIED TRUE COPY" (in lieu of the Original Certificate) in Box 4. 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.

Rule 14: Prohibitions

Either Party may prohibit importation of products containing any inputs originating from Countries with which it does not have economic and commercial relations;

Rule 15: Co-operation between Parties

- (a) The Parties will do their best to co-operate in order to specify origin of inputs in the Certificate of Origin.
- (b) The Parties will take measures necessary to address, to investigate and, where appropriate, to take legal and/or administrative action to prevent circumvention of this Agreement through false declaration concerning country of origin or falsification of original documents.
- (c) Both the Parties will co-operate fully, consistent with their domestic laws and procedures, in instances of circumvention or alleged circumvention of the Agreement to address problems arising from circumvention including facilitation of joint plant visits and contacts by representatives of both Parties upon request and on a case-by-case basis.
- (d) If either Party believes that the rules of origin are being circumvented, it may request consultation to address the matter or matters concerned with a view to seeking a mutually satisfactory solution. Each Party will hold such consultations promptly.

Rule 16: Review

These rules may be reviewed as and when necessary upon request of either Party and may be open to such modifications as may be agreed upon.

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