

## **Annex 4**

### **Annex on Rules of Origin**

#### **Under Article 12 of the Agreement**

##### **Article 1 Interpretation**

1. Rules of origin are those laws, regulations and administrative determination of general application applied by any member state under the Agreement to determine the country of origin of goods.

2. For the purposes of this Annex:

**"manufacture"** means any kind of working or processing including assembly or specific operations;

**"material"** means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

**"product"** means the good being manufactured, even if it is intended for later use in another manufacturing operation;

**"goods"** means both materials and products;

**"ex-works price"** means the price paid for the product ex works to the manufacturer in the Tripartite Member State in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;

**"Economic Free Zone"** means a designated area located within the territory of a Tripartite Member State benefiting from customs and tax exemptions, and less restrictive immigration procedures and regulations.

**"value of non -originating materials"** means the value at the time of import of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned minus any costs, charges, or expenses incurred for transportation, insurance, and related services incidental to the international shipment of the merchandise from the place of export to the importing Tripartite Member State as provided under article 6 of this Annex;

**"value of originating materials"** means the value of such materials as defined in subparagraph (f) plus any costs, charges, or expenses incurred for transportation, insurance, and related services incidental to the international shipment of the merchandise from the State of export to the importing Tripartite Member State as provided under article 6 of this Annex;

**"chapters", "headings" "subheadings" and "tariff lines"** mean the chapters (two-digit codes), the headings (four-digit codes) and subheading (six-digit), and tariff lines (eight-digit lines) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Annex as "the Harmonised System" or "HS";

**"classified"** refers to the classification of a product or material under a particular heading;

**"consignment"** means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

**"territories"** includes territorial waters;

**"Generally Accepted Accounting Principles"** means recognised consensus or substantial authoritative support given in the territory of a Party with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements. Generally Accepted Accounting Principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

**Sub-Committee on Customs and Trade Facilitation** means the Sub-committee as established under Annex 2 of the Agreement; and

**"Agreement"** refers to the Agreement establishing the Tripartite Free Trade Area.

## **Article 2 Principles**

The following principles shall govern the application of these Rules of Origin:

- (a) The rules of origin shall be objective, simple and predictable;
- (b) The rules of origin shall facilitate intra-regional trade and shall not create distortive or disruptive effects on regional trade; and
- (c) The rules of origin shall be administered in a consistent, uniform, impartial, transparent and reasonable manner.

## **Article 3 The Concept of "Originating Products"**

1. For the purpose of implementing the Agreement, the following products shall be considered as originating in the Tripartite Member States:
  - (a) products wholly obtained in the Tripartite Member States within the meaning of Article 4 of this Annex;
  - (b) products obtained in the Tripartite Member States incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the member states within the meaning of Article 5 of this Annex.
2. For the purpose of implementing paragraph 1, the territories of the Tripartite Member States shall be considered as being one territory. Originating products made up of

materials wholly obtained or sufficiently worked or processed in two or more Tripartite Member States shall be considered as products originating in the Tripartite Member States where the last working or processing took place, provided the working or processing carried out there goes beyond that referred to in Article 7 of this Annex.

#### **Article 4 Wholly Obtained Products**

1. The following shall be considered as wholly obtained in the Tripartite Member States
  - (a) minerals and other naturally occurring products extracted from their soil or from their seabed;
  - (b) vegetable products harvested therein;
  - (c) live animals born and raised therein;
  - (d) products from live animals raised therein;
  - (e) products obtained by hunting or fishing conducted there; products of aquaculture, including Mari culture, where the fish are born and raised therein
  - (f) products obtained from the sea, rivers or lakes within the Tripartite Member States by vessels of that Member State;
  - (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
  - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for re-treading or for use as waste;
  - (i) waste and scrap resulting from manufacturing operations conducted therein; and
  - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil; and
  - (k) goods produced therein exclusively from the products specified in subparagraphs (a) to (j).
  
2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and 1(g) shall apply only to vessels and factory ships which are registered or recorded in the official records of a Tripartite Member State.

#### **Article 5 Origin Criteria - Sufficiently Worked or Processed Products**

1. For the purposes of this Annex, products which are not wholly obtained are considered to be sufficiently worked or processed in the Tripartite Member States when:
  - (a) the value of non-originating materials used in the production of the good does not exceed 70% of the ex-works price of the good,, or
  - (b) the value of the originating materials used in the production of the good is at least equal to 30% of the ex-works price of the good.

2. Notwithstanding paragraphs 1 above, for the purposes of this Annex, products which are not wholly obtained in a member state and contained in the list in Appendix I are considered to be sufficiently worked or processed only when the conditions set out in the list are fulfilled. Those conditions indicate, for all products covered by the list, the change of tariff classification or working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.
3. The Tripartite Member States shall provide that all costs considered for the calculation of regional value content shall be recorded and maintained in conformity with the Generally Accepted Accounting Principles applicable in the territory of the Tripartite State where the good is produced.
4. The conditions referred to above indicate the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out above is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

#### **Article 6** **Value of Materials**

1. For purposes of Article 5, the value of a material shall be:
  - (a) for a material imported by the producer of the good, the value, determined in accordance with the GATT Agreement on Customs Valuation adjusted in accordance with the provisions of Articles 8 and 15 of the Agreement on Customs Valuation;
  - (b) for a material acquired in the territory where the good is produced, the value, determined in accordance with the GATT Agreement on Customs Valuation in the same manner as for imported goods, with such reasonable modifications as may be required due to the absence of an importation; or
  - (c) for a material that is self-produced,
    - (i) all the expenses incurred in the production of the material, including general expenses, and
    - (ii) an amount for profit equivalent to the profit added in the normal course of trade.
2. For originating materials, the following expenses, where not included under paragraph 1, may be added to the value of the material:
  - (i) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within a Tripartite State territory or between the territories of two or more Tripartite Member States to the location of the producer;

- (ii) duties, taxes, and customs brokerage fees on the material paid in the territory of one or more of the member states, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable; and
  - (iii) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product.
- 3. For non-originating materials, the following expenses, where included under Article 5, may be deducted from the value of the material:
  - (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material to a Tripartite Member State or between the territories of two or more Tripartite Member States to the location of the producer;
  - (b) duties, taxes and customs brokerage fees on the material paid in the territory of one or more of the Tripartite Member States, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable;
  - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of renewable scrap or by-product; and
  - (d) the cost of originating materials used in the production of the non-originating material in the territory of a Tripartite Member State.

**Article 7**  
**Insufficient Working or Processing Operations**

- 1. Without prejudice to paragraph 2 below, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Articles 5 and 6 are satisfied:
  - (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 packaging and breaking up and assembly of packages and simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
  - (d) Affixing marks, labels and other like distinguishing signs on products or their packaging;
  - (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Annex to enable them to be considered as originating in a member state;

- (f) simple assembly of parts to constitute a complete product;
  - (g) a combination of two or more operations specified in subparagraphs a) to f); and
  - (h) slaughter of animals.
2. All the operations carried out in either the member states on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

### **Article 8 Cumulation of Origin**

1. Products originating in any Tripartite Member State and used in further manufacture in another Tripartite Member State shall be treated as if they originated in the Tripartite Member State of further manufacture.
2. Working or processing carried out in any of the Tripartite Member States shall be considered as having been carried out in the Tripartite Member States when the materials undergo further working or processing in a Tripartite Member State
3. Notwithstanding paragraph 1 and 2, products further manufactured in a Tripartite Member State shall be considered as originating in a Tripartite Member State where the last manufacturing process provided that the last working or processing operations exceeds those operations under article 7 of this Annex.

### **Article 9 Unit of Qualification**

1. The unit of qualification for the application of the provisions of this Annex shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. Accordingly, it follows that:
  - (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification; and
  - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Annex.
2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

### **Article 10 Accessories, Spare Parts, Tools, and Sets**

1. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

2. Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 30 per cent of the ex-works price of the set.

### **Article 11 Neutral Elements**

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools; and
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

### **Article 12 Territoriality**

1. The conditions for acquiring originating status must be fulfilled without interruption in the Tripartite Member State.
2. The acquisition of originating status shall not be affected by working or processing done outside the member state on materials exported from the member state and subsequently re-imported there, provided:
  - (a) the said materials are wholly obtained in the member state or have undergone working or processing beyond the operations referred to in Article 8 prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the customs authorities of the exporting country that:
    - (i) the re-imported goods have been obtained by working or processing the exported materials; and
    - (ii) the value acquired outside the Tripartite Member State by applying the provisions of this Article does not exceed 10 per cent of the value, determined in accordance with the GATT Agreement on Customs Valuation of the end product for which originating status is claimed.

## **PROOF OF ORIGIN**

### **Article 13 General Requirements**

1. Products originating in a member state shall, on importation into another Tripartite Member State benefit from the provisions of the Agreement upon submission of either:
  - (a) a certificate of origin, a specimen of which appears in Appendix II; or
  - (b) in the cases specified in Article 20, a declaration, subsequently referred to as the 'invoice declaration', given by the exporter on an invoice, a delivery note or any

other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Appendix III.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 21 benefit from the Agreement without it being necessary to submit any of the documents referred to above.

#### **Article 14 Issuance of a Certificate of Origin**

1. A certificate of origin shall be issued by the customs authorities or a designated authority of the exporting state on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.
2. A certificate of origin shall be issued by the customs authorities and made available to the exporter before actual exportation has been effected or ensured.
3. For this purpose, the exporter or his authorized representative shall fill out both the certificate of origin and the application form, specimens of which appear in Appendix III. These forms shall be completed in accordance with the provisions of this Annex. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
4. The exporter applying for the issuance of a certificate of origin shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the certificate of origin is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the certificate of origin shall be indicated in Box 11 of the certificate.

#### **Article 15 Certificates of Origin Issued Retrospectively**

1. A certificate of origin may exceptionally be issued after exportation of the products to which it relates if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

- (b) it is demonstrated to the satisfaction of the customs authorities that a certificate of origin was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the certificate of origin relates, and state the reasons for his request.
  3. The customs authorities may issue a certificate of origin retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
  4. Certificates of origin issued retrospectively must be endorsed with the following phrase:  
**"ISSUED RETROSPECTIVELY"**
  5. The endorsement referred to in paragraph 4 shall be inserted in Box 5 of the certificate of origin

**Article 16**  
**Issue of a Duplicate Certificate of Origin**

1. In the event of theft, loss or destruction of a certificate of origin, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word:  
**"DUPLICATE of Certificate No. [...] of [date]"**
3. The endorsement referred to in paragraph 2 shall be inserted in Box 5 of the duplicate certificate of origin
4. The duplicate, which must bear the date of issue of the original certificate of origin, shall take effect as from that date.

**Article 17**  
**Issue of Certificates of Origin on the Basis of a Proof of Origin**  
**Issued or Made out Previously**

When originating products are placed under the control of a customs office in a Tripartite Member State, it shall be possible to replace the original proof of origin by one or more certificates of origin for the purpose of sending all or some of these products elsewhere within a Tripartite Member State. The replacement certificate(s) of origin shall be issued by the customs office under whose control the products are placed and shall be endorsed in the remarks box "replacement for [Tripartite Member State] certificate no [ ] of [date]

**Article 18**  
**Invoice Declarations**

1. An invoice declaration as referred to in Article 13 may be made out by an approved exporter within the meaning of Article 19.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Tripartite Member State and fulfil the other requirements of this Annex.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
4. An invoice declaration shall be made out by the exporter by completing the form in Appendix III to this Annex. If the declaration is completed by hand, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

#### **Article 19 Approved Exporter**

1. The customs authorities of the exporting country may authorize any exporter who makes frequent shipments of products under the provisions of the Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorization must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.
5. The customs authorities may revoke or withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.
6. The Customs Administration shall notify customs administrations of other Tripartite Member States of details of exporters approved to use the provisions of this article.

#### **Article 20 Validity of Proof of Origin**

1. A proof of origin shall be valid for twelve months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country

2. The customs authorities may allow proof of origin to be submitted after 12 months in circumstances where the customs authorities are satisfied that the delay in the submission of the proof of origin was due to exceptional reasons.

**Article 21**  
**Submission of Proof of Origin**

Proof of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

**Article 22**  
**Importation by Instalments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rules of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

**Article 23**  
**Exemptions from Proof of Origin**

1. The following goods shall be admitted as originating products without requiring the submission of a proof of origin:
  - (a) Products sent as small packages from private persons in a Tripartite Member State to private persons in another Tripartite Member State or forming part of travellers' personal luggage;
  - (b) Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view; and
  - (c) Commonly traded goods imported by cross-border traders which are endorsed by adjacent Customs Authorities.

The total value of these products shall not exceed US\$500 in the case of small packages or US\$1,200 in the case of products forming part of travellers' personal luggage and US\$ 2,000 in the case of cross-border trade.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. In the case of products sent by post, this declaration can be made on customs declaration or on a sheet of paper annexed to that document.

**Article 24**  
**Information Procedure for Cumulation Purposes**

1. When Articles 3(2), and 8(1) and 8(5) are applied, the evidence of originating status within the meaning of this Annex of the materials coming from a Tripartite Member State, shall be given by a certificate of origin or by the supplier's declaration, a specimens of which appear in Appendices II and IV to this Annex, given by the exporter in the Tripartite Member State from which the materials came.
2. When Articles 2(2), and 7 (2) are applied, the evidence of the working or processing carried out in a Tripartite Member State, shall be given by the supplier's declaration, a specimen of which appears in Appendix IV to this Annex, given by the exporter in the Tripartite Member State from which the materials came.
3. A separate supplier's declaration shall be made up by the supplier for each consignment of material on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
4. The supplier's declaration may be made out on a pre-printed form.
5. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the Tripartite State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
6. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate.
7. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

**Article 25**  
**Supporting Documents**

The documents referred to in Articles 14(3) and 16(3) used for the purpose of proving that products covered by a certificate of origin or an invoice declaration can be considered as products originating in a Tripartite Member State and fulfil the other requirements of this Annex may consist inter alia of the following:

- (a) Direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) Documents proving the originating status of materials used, issued or made out in a Tripartite Member State where these documents are used in accordance with domestic law;

- (c) Documents proving the working or processing of materials in the Tripartite Member State where these documents are used in accordance with domestic law;
- (d) Certificate of origin proving the originating status of materials used, issued or made out in the Tripartite Member State and in accordance with this Annex.

**Article 26**  
**Preservation of Proof of Origin and Supporting Documents**

1. The exporter applying for the issue of a certificate of origin shall keep for at least five years the documents referred to in Article 14.
2. The exporter making out an invoice declaration shall keep for at least five years a copy of this invoice declaration as well as the documents referred to in Article 18.
3. The supplier making out a supplier's declaration shall keep for at least five years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed.
4. The customs authorities of the exporting country issuing a certificate of origin shall keep for a minimum of at least five years the application form referred to in Article 14.
5. The customs authorities of the importing country shall keep for at least five years the certificate of origin and the invoice declarations submitted to them.

**Article 27**  
**Discrepancies and Formal Errors**

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

**ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

**Article 28**  
**Administration of the Rules of Origin**

Products originating within the meaning of this Annex in a Tripartite Member State shall benefit from the preferences resulting from the Agreement only on condition that the necessary arrangements, structures and systems required for the implementation and enforcement of the rules and procedures laid down in this Annex are in place.

**Article 29**  
**Notification of Information Related to Customs Authorities**

1. The Tripartite Member States shall provide each other, through the Tripartite Secretariat, with the addresses of the customs authorities responsible for issuing and verifying of certificate of origin and invoice declarations or supplier's declarations, and with specimen impressions of the stamps and signatures used in their customs offices for the issue of these certificates.
2. Certificate of origin, approved exporter declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the competent authority.
3. The Tripartite Member States shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.

**Article 30**  
**Mutual Assistance**

1. In order to ensure the proper application of this Annex, Tripartite Member States shall assist each other, through the competent customs administrations, in checking the authenticity of the certificates of origin, the invoice declarations or the supplier's declarations and the correctness of the information given in these documents.
2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various Tripartite Member States

**Article 31**  
**Verification of Proof of Origin**

1. Subsequent verifications of proof of origin shall be carried out at random or based on risk analysis or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the certificate of origin and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country and the results of such verification shall be communicated to the requesting authority or country within a period of three months. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the

verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Tripartite Member State.
6. If in cases of reasonable doubt, or where there is no reply within six months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. Where the verification procedure or any other available information appears to indicate that the provisions of this Annex are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquires or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these enquiries.

#### **Article 32** **Verification of Suppliers' Declarations**

1. Verification of suppliers' declarations shall be carried out at random or based on risk analysis or whenever the customs authorities of the importing Tripartite Member State have reasonable doubt as to the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.
2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the Tripartite Member State where the declaration was made to issue an information certificate, a specimen of which appears in Appendix V to this Annex. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the Tripartite Member State where the declaration was made.
3. A copy of the information certificate shall be preserved by the office which has issued it for at least three years.
4. The customs authorities requesting the verification shall be informed of the results thereof within a period of three months. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for the customs authorities to determine whether and to what extent this supplier's declaration could be taken into account for issuing a certificate of origin or for making out an invoice declaration.
5. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

6. A certificate of origin or invoice declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void

**Article 33  
Dispute Settlement**

1. Where disputes arise in relation to the verification procedures of Article 31 or 32 which cannot be settled between the customs authorities requesting verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Annex, they shall be submitted to the Committee on Trade and Customs
2. Settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

**Article 34  
Penalties**

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products in accordance with national legislation

**Article 35  
Economic Free Zones**

1. The Tripartite Member States shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use an economic free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. Goods produced in free economic zones shall be treated as non-originating goods unless they satisfy the requirements under this Annex.

**Article 36**

**Procedure Manuals and Operating Guidelines for Traders and Economic Operators**

The Sub-Committee on Customs and Trade Facilitation shall develop manuals for traders and economic operators and guidelines to further facilitate the administration of the provisions of this Annex.

**Appendix I**  
**SCHEDULE OF PRODUCTS WHOSE ORIGINATING STATUS IS**  
**DETERMINED IN ACCORDANCE WITH ARTICLE 5 (2) OF THIS ANNEX**



<p>.....</p> <p style="text-align: center;">Signature</p>	<p style="text-align: center;">(Origin Stamp and Signature)</p> <p>.....</p> <p style="text-align: center;">Name Certificate of Customs or Other Designated Authority</p>	<p>Customs Office:</p> <p>.....</p>
---	---	-------------------------------------

<p><b>A. REQUEST FOR VERIFICATION</b></p> <p>Verification of the authenticity and accuracy of this certificate is requested for the following reasons:</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p style="text-align: center;">..... (Place and Date)</p> <p style="text-align: center;">..... (Signature and Stamp)</p>	<p><b>B. RESULT OF VERIFICATION</b></p> <p>Verification carried out shows that this certificate was issued by the Customs Office or designated authority indicated and that the information contained therein:</p> <p><input type="checkbox"/> Is accurate</p> <p><input type="checkbox"/> Does not meet the requirement as to the authenticity / accuracy</p> <p>(Insert X in the appropriate box.)</p> <p style="text-align: center;">..... (Place and Date)</p> <p style="text-align: center;">..... (Signature and Stamp)</p>
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## INSTRUCTIONS FOR COMPLETING THE TRIPARTITE CERTIFICATE OF ORIGIN

The numbered boxes of the certificate must be completed as follows:

### Box 1

The exporter must be a natural person ordinarily resident in a Tripartite Member State or a person whose place of business is in a Tripartite Member State. In addition to the name and address of the exporter, the registration number should be inserted.

### Box 2

Insert the name and office address of the consignee in the country of destination.

### Box 3

Indicate the country code.

### Box 4

Insert particulars of transport from Export Bill of Entry.

### Box 5

To be completed by the issuing authority inserting one of the following endorsements where necessary:

- "Duplicate" (where application is made for a Duplicate Tripartite Certificate of Origin)
- "Issued retrospectively" (where the goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof)
- "Replacement" where application is made for a Replacement Tripartite Certificate of Origin

### Box 6

Enter item numbers and identifying marks and numbers on the packages in the space on the left-hand side of the box.

- if the packages are not marked, state "No marks and numbers" or "As addressed"
- the quantity stated must agree with the quantities on the invoice.
- no space must be left between items.

#### NOTE:

- Except if goods are wholly obtained, only goods subject to the same originating rule or rules specified for any heading number or group of heading numbers must be reflected on each certificate.
- The goods must be identified by giving a reasonably full commercial description and in order for the appropriate tariff heading to be determined.
- For goods in bulk that are not packed, insert "in bulk"
- If both originating and non-originating goods are packed together, describe only the originating goods and add at the end "Part contents only"
- Draw a horizontal line under the only or final item in box 6 and rule through the unused space with a Z-shaped line or otherwise cross it through.

### Box 7

Insert the tariff heading (six digit code) in respect of each line of goods described in Box 6.

### Box 8

Insert "P" for goods wholly produced or "S" for goods with imported inputs.

### Box 9

Insert metric measures.

### Box 10

Invoices must be serially numbered and the dates and numbers reflected in this box.

### Box 11

- The initials and surname and designation of the person signing the certificate must be stated below the signature.
- The certificate is signed on behalf of an exporter or supplier, the name of the clearing agent must be stated below the signature.
- The signature must not be mechanically reproduced or made with a rubber stamp.

**Box 12**

This must be filled by Customs or any Designated Authority. An officer of the authority must print his/her initials and surname below his/her signature and date-stamp the certificate in the space provided by imprinting thereon the special stamp issued to him/her for this purpose and has been circulated to the Customs Administration in all Tripartite Member States.

**Box 13**

Insert the export document number and date and other particulars.

**NOTE:**

The Tripartite Certificate of Origin shall be rendered invalid if:

- (i) any entered particulars are incorrect and not in accordance with these rules;
- (ii) it contains any erasures or words written over one another;
- (iii) altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialed by the person who completed the certificate and endorsed by the officer who signs the certificate

**Appendix III**

**TRIPARTITE INVOICE DECLARATION**

*The invoice declaration, the text is which is given below, must be made in accordance with the notes listed below this declaration.*

Name of Exporter .....

The exporter of the products covered by this document (Approved Exporter Registration No ..... (1)) declares that, except where otherwise clearly indicated, these products are of:

Preferential Origin (2) .....

Cumulation Applied with (Name of Country/Countries) (3) .....

.....

No Cumulation Applied (3).

Place and Date .....

Authorised Signature of Exporter (in clear script) .....

**NOTES**

- (1) When the invoice declaration is made out by an approved exporter, the *Approved Exporter Registration Number* must be entered in this space. When the invoice declaration is not made out by an Approved Exporter, the words in brackets shall be omitted or the space left blank.
- (2) Indication of the origin of products in accordance with the provisions of Articles 4 and 5 of Annex 4.
- (3) Complete and delete as necessary.

**Appendix IV**

**DECLARATION BY SUPPLIER**

I the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....  
.....  
.....  
.....

SUBMIT the following supporting documents <sup>1</sup>

.....  
.....  
.....  
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspections of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....  
(Place and Date)

.....  
(Signature)

<sup>1</sup> For example, import documents, movement certificates, manufacture's declarations, etc. Referring to the products used in manufacture or to the goods re-exported in the same state.

**Appendix V**  
**INFORMATION CERTIFICATE**

1. Supplier <sup>(1)</sup>	<b>INFORMATION CERTIFICATE</b> to facilitate the verification of a <b>SUPPLIERS DECLARATION</b> for preferential trade between the <b>TRIPARTITE MEMBER STATES</b>		
2. Consignee <sup>(1)</sup>			
3. Processor <sup>(1)</sup>	4. Tripartite Member State in which the working or processing has been carried out		
6. Customs office of importation <sup>(1)</sup>	5. For official use		
7. Import document <sup>(2)</sup> Form : ..... No : ..... Series : ..... Date: .....			
<b>GOODS SENT TO THE TRIPARTITE MEMBER STATE OF DESTINATION</b>			
8. Marks, numbers, quantity and kind of package	9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity <sup>(1)</sup>	
		11. Value <sup>(4)</sup>	
<b>IMPORTED GOODS USED</b>			
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	13. Country of origin	14. Quantity <sup>(3)</sup>	15. Value <sup>(2)(5)</sup>
16. Nature of the working or processing carried out			
17. Remarks			
<b>18. CUSTOMS ENDORSEMENT</b> Declaration certified:  Document : ..... Customs office : .....  Date: .....  <div style="text-align: center; margin-top: 20px;">Stamp</div>  ..... (Signature)		<b>19. DECLARATION BY THE SUPPLIER</b> I, the undersigned, declare that the information on this certificate is accurate.  Place : .....Date : .....    ..... (Signature)	

(1)(2)(3)(4)(5) See Notes below.

<p><b>REQUEST FOR VERIFICATION</b> The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p> <p>----- <b>(Place and date)</b></p> <p>Official Stamp</p> <p>----- <b>(Official's signature)</b></p>	<p><b>RESULT OF VERIFICATION</b> Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p> <p>----- <b>(Place and date)</b></p> <p>Official Stamp</p> <p>----- <b>(Official's signature)</b></p> <p>(*) Delete where not applicable</p>
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**NOTES**

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m<sup>3</sup> or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the Article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.

**Printing Instructions**

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages of the Tripartite and in accordance with the provisions of the domestic law of the exporting Tripartite Member State. Information certificates shall be completed in one of those languages; if they are completed by hand, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m<sup>2</sup>.
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.