รายการอ้างอิง

ภาษาไทย

กรมการค้าต่างประเทศ. กฎ WTO ผลกระทบกับแหล่งกำเนิดสินค้า. ผู้ส่งออก 13,288 (ปักษ์แรก ส.ค. 2542): 4-5.

กรมการค้าต่างประเทศ. เอกสารประกอบการสัมมนา การเตรียมความพร้อมเพื่อปฏิบัติตามกฎว่าด้วยแหล่งกำเนิดสินค้าภายใต้ WTO. (กค. 2542): 21.

กรมเจรจาการค้าระหว่างประเทศ. เรื่องติดเขี้ยวให้ AFTA : กลไกการระงับข้อพิพาทใหม่ของอาเซียน. World Trade Journal. (ตค.-ธค. 2547): 11.

กรมศุลกากร. สิทธิประโยชน์อากรขาเข้ากับกฎว่าด้วยแหล่งกำเนิดสินค้าใน AFTA. Customs 15,81 (กพ.2546): 22.

กรมศุลกากร. หนังสือรับรองแหล่งกำเนิดสินค้าภายใต้ความตกลง CEPT. วารสารศุลกากร 14,77 (2545): 29.

กองบรรณาธิการ. 1 ม.ค. 2543 WTO ประกาศใช้กฎว่าด้วยแหล่งกำเนิดสินค้า. ECONNEWS 9,344 (มี.ค.2542): 25-29.

กองบรรณาธิการ. ระดมแนวความคิดเพื่อเตรียมความพร้อมกับการรับมือกฎว่าด้วยแหล่งกำเนิดสินค้า. สอท 10,59 (กค.- สค.2544): 39.

กองบรรณาธิการ. วิธีหาแหล่งกำเนิดสินค้า. ECONNEWS 9,354(ก.ค. 2542): 17.

จุมพต สายสุนทร. กฎหมายระหว่างประเทศ (Public International Law). พิมพ์ครั้งที่ 4. กรุงเทพฯ : บริษัทโรงพิมพ์เดือนตุลา จำกัด, 2539.

ฐิตินันทนา ตันศรีสกุล. กลุ่มเศรษฐกิจการค้าโลก. สามิตสาร (มค.-กพ. 2542): 41-56.

ณัฐตินา ศานติยานนท์, Rules of Origin : WTO กฎว่าด้วยแหล่งกำเนิดสินค้าขององค์การการค้าโลก. 2542 (เอกสารไม่ตีพิมพ์เผยแพร่)

ทัชชมัย ฤกษะสุต. แกตต์และองค์การการค้าโลก (WTO). พิมพ์ครั้งที่ 2. กรุงเทพฯ : บริษัทสำนักพิมพ์วิญญูชน จำกัด, 2544.

ธนาคารกรุงเทพจำกัด (มหาชน). กฎว่าด้วยแหล่งกำเนิดสินค้า. จุลสารธนาคารกรุงเทพ (ม.ค.2542) : 9-15.

นิ่มนวล ผิวทองงาม. เขตการค้าเสรีอาเซียน. วิทยานิพนธ์ปริญญามหาบัณฑิต คณะนิติศาสตร์ มหาวิทยาลัยธรรมศาสตร์. 2542.

นิลสุวรรณ ลีลารัศมี. กฎว่าด้วยแหล่งกำเนิดสินค้า (Rules of Origin) กับการค้าระหว่างประเทศ. นิตยสารสภาอุตสาหกรรมแห่งประเทศไทย 8,44 (มค.-กพ. 2542) : 11.

นิลสุวรรณ ลีลารัศมี. เอกสารประกอบการบรรยายทางวิชาการ เรื่องกฎว่าด้วยแหล่งกำเนิดสินค้า (Rules of Origin). วันที่ 10 มกราคม 2548 คณะเศรษฐศาสตร์ มหาวิทยาลัยธรรมศาสตร์ (เอกสารไม่ตีพิมพ์เผยแพร่)

พิพัฒน์ จันทร์เมฆา . มาตรการศุลกากรของอาเซียนสำหรับการขนส่งสินค้าผ่านแดนศึกษาเฉพาะกรณีการขนส่งทางบกของประเทศในกลุ่มอินโดจีน. วิทยานิพนธ์ปริญญามหาบัณฑิต คณะนิติศาสตร์ จุฬาลงกรณ์มหาวิทยาลัย. 2545.

รัตนา สายคณิต. เศรษฐศาสตร์การลงทุนทางตรงระหว่างประเทศ. พิมพ์ครั้งที่ 1. กรุงเทพฯ : สำนักพิมพ์จุฬาลงกรณ์มหาวิทยาลัย 2530.

รายงานฉบับสมบูรณ์ . เรื่องลู่ทางและโอกาสการส่งออกและผลกระทบจากการมีเขตการค้าเสรีอาเซียน ผลกระทบต่อเศรษฐกิจมหภาค การค้า และการลงทุนจากต่างประเทศ. เสนอต่อสภาอุตสาหกรรมแห่งประเทศไทย โดยสถาบันเพื่อการวิจัยและพัฒนาประเทศไทย. พ.ย. 2539.

รายงานฉบับสมบูรณ์ โครงการเพิ่มขีดความสามารถในการแข่งขันของภาคอุตสาหกรรมภายใต้กรอบความร่วมมือด้านเศรษฐกิจอุตสาหกรรมระหว่างประเทศ. เล่มที่ 3 การศึกษารายอุตสาหกรรม เสนอต่อ สำนักงานเศรษฐกิจอุตสาหกรรม กระทรวงอุตสาหกรรม โดยศูนย์ศึกษาเอเปค มหาวิทยาลัยธรรมศาสตร์, พฤษภาคม 2546.

วันรักษ์ มิ่งมณีนาคิน และคณะ. พจนานุกรมศัพท์เศรษฐศาสตร์. พิมพ์ครั้งที่ 5 สำนักพิมพ์มหาวิทยาลัยธรรมศาสตร์, 2540.

วิมลวรรณ สำราญวานิช . การศึกษาความสามารถในการส่งออกของอุตสาหกรรมอัญมณีและเครื่องประดับของไทย. งานวิจัย เศรษฐศาสตร์มหาบัณฑิต (เศรษฐศาสตร์ธุรกิจ) คณะเศรษฐศาสตร์ มหาวิทยาลัยธรรมศาสตร์, 2545.

สมบูรณ์พงษ์ พุกกะเวส. เจ้าหน้าที่ประเมินอากร (ว) 6. สัมภาษณ์, 30 มีนาคม 2548.

สุพิดา วะศินรัตน์. การศึกษาวิเคราะห์ศักยภาพกางส่งออกของอุตสาหกรรมอัญมณีและเครื่องประดับของไทย. วิทยานิพนธ์ปริญญมหาบัณฑิต ภาควิชาเศรษฐศาสตร์ จุฬาลงกรณ์มหาวิทยาลัย. 2539.

สุรเกียรติ์ เสถียรไทย. กฎหมายเศรษฐกิจระหว่างประเทศ : การควบคุมการค้าระหว่างประเทศโดยรัฐ. พิมพ์ครั้งที่ 1. กรุงเทพมหานคร : ภาควิชานิติศาสตร์ จุฬาลงกรณ์มหาวิทยาลัย, 2531.

สุรเกียรติ์ เสถียรไทย. สิทธิพิเศษในทางการค้าภายใต้ระบบเศรษฐกิจแผนใหม่ระหว่างประเทศ. ปัญหาของหลักไม่ต่างตอบแทน วารสารกฎหมาย (เมษายน 2534): 53-60.

สุรพงษ์ ชัยนาม. การสัมมนาทางวิชาการ “อาเซียนในสหัสวรรษใหม่” ในวันที่ 21-22 มิถุนายน 2543 ณ ห้องประชุมสารนิเทศ จุฬาลงกรณ์มหาวิทยาลัย จัดโดยกรมอาเซียน กระทรวงต่างประเทศ.

สุลักษณา เลาจเวชกุล. ความได้เปรียบโดยเปรียบเทียบและปัจจัยที่ผลกระทบต่อความได้เปรียบเชิงแข่งขันในอุตสาหกรรมอัญมณีและเครื่องประดับ. วิทยานิพนธ์ปริญญามหาบัณฑิต (เศรษฐศาสตร์) มหาวิทยาลัยเกษตรศาสตร์. 2542.

เสาวนิต ผ่องใส. องค์การการค้าโลกกับกฎว่าด้วยแหล่งกำเนิดสินค้า. กองการค้าพหุภาคี (เอกสารไม่ตีพิมพ์เผยแพร่)

อนันต์ จันทรโอภากร. ความรู้เบื้องต้นบางประการเกี่ยวกับกฎหมายธุรกิจการค้าระหว่างประเทศ. วารสารนิติศาสตร์ (มิถุนายน 2535) : 31-40.

อัญชนา วิทยาธรรมชัย . ศักยภาพในการแข่งขันของอุตสาหกรรมเหล็กและเหล็กกล้าของไทยในอาเซียนและตลาดโลก. กรมเศรษฐกิจการพาณิชย์ กระทรวงพาณิชย์

อุดม เกิดพิบูลย์ . ทฤษฎีและนโยบายการค้าระหว่างประเทศ. กรุงเทพฯ : สำนักพิมพ์แห่งจุฬาลงกรณ์มหาวิทยาลัย, 2543.

ภาษาอังกฤษ

Antoni Estevadeordal & Kati Suominen. "Rules of Origin in the World Trading System " (Centre William Rappard World Trade Organization November 14, 2003)

Asakura Hironori . The Harmonized System and Rules of Origin. Journal of World Trade 27 (1993)

Edwin Vermulst. Paul Wear & Jacques Bourgeois eds .Rules of Origin in International Trade : A Comparative Study ,(Michigan :The University of Michigan Press ,1994)

Edwin Vermulst. "Keynote Speech for the ADB Intensive Course on Rules of Origin." (Bangkok Thailand , 6 September 2004)

Edwin Vermulst. Rules of Origin as Commercial Policy Instruments – Revisited. Journal of World Trade 26 (1992)

EEA Joint Committee Available from www.secretariat.efta.int

Frederic P. Contin & Andreas F. Lowenfeld. Rule of Origin, The Canada- US.FTA and the Honda Case. American Journal of International Law 87 (1993)

General Aspects of Preferential Origin : European Economic Area Available from www.europa.eu.int/comm/taxation_customs/law_en.htm

General Aspects of Preferential Origin : PAN EUROPEAN SYSTEM Available from www.europa.eu.int/comm/taxation_customs/law_en.htm

Hans-Joachim Priess and Ralph Pethke .The PAN-European Rules of Origin : The Beginning of A New ERA in European Free Trade. Common Market Law Review 34 (Aug 1997)

Hiroshi Imagawa. "Rules of Origin and Customs in the globalised trading system,"

Hoekman Bernard. Rules of origin for goods and service :Conceptual issues and economic consideration. Journal of World Trade 27 (1993)

Inama Stefano. A Comparative Analysis of the Generalized System of Preference and Non-Preferential Rules of Origin in the light of the Uruguay Round Agreement. Journal of World Trade 29 (1995)

Jaeques Pelkmans. Peal Imada and Seiji Naya eds. International Requirement of ASEAN with Special Reference. in AFTA. in AFTA The way Ahead, Singapore: Nation Printer, 1992.

Jai S.MAH. Anti-circumvention and the Harmonized Rules of Origin in the WTO. World Competition Law Economic Review 22 (June 1999)

John H. Jackson. World Trade and the Law of GATT. (Indianapolis : Bobbs Merrill.1969)

John P.Simpson. North American Free Trade Agreement : Rules of Origin. Journal of World Trade 28 (1994)

John S.Lambrendis.The Structure. Function and Law of a Free Trade Area. The Europe Free Trade Association . (London : Steven & Sons, 1965)

Joseph A. LaNasa III . "Rules of Origin under the North American Free Trade Agreement :A Substantial Transformation into Objectively Transparent Protectionism." Havard international Law Journal 34 (1993).

Kathryn L.Mc Call, "What is Asia Afraid Of ? The Disversionary Effect of NAFTA's Rule Origin on Trade Between The United State and Asia," California Western International Law Journal 25 (1995)

Moshe Hirsch. The Asymmetric Incidence of Rules of Origin , Will Progressive and Cumulation Rules Resolve the Problem?. Journal of World Trade 32 (Aug 1998)

Nicholas A Zaimis & Clifford Chance. European Practice Library EC : Rules of origin. London : Chancery Law Publishing, 1992.

Overview of the Dispute Settlement Provisions of the North American Free Trade Agreement (NAFTA) . Available from www.nafta-sec-alena.org

Palmeter N.David. Pacific Regional Trade Liberalization and Rules of Origin. Journal of World Trade 27 (1993)

Palmeter, N. David. Rules of Origin or Rules of Restriction? A Commentary on a New Form of Protectionism. Fordham Int'l L.J.1 11 (1987)

Palmeter, N. David. Rules of Origin in Customs Unions and Free Trade Areas, in Regional Integration and the Global Trading System, edited by Kym Anderson and Richard Blackhurst. ST. Martin's Press, 1993.

Peter Kenevan and Andrew Winden. "Fexible Free Trade : The ASEAN Free Trade Area," Harvard International Law Journal 34 (1993)

Phillippe G.Nell. Rules of Origin Problem and Solution to The Swiss Non-Participation in European Economic Area. Journal of World Trade 28 (Feb 1994)

Raymond Kelly. NAFTA : A Guide to Customs Procedures , (August 1998), p.5. Available from www.customs.ustreas.gov.

Report of the Eighteenth Meeting of the AFTA Council 2 September 2004 ,Jakarta ,Indonesia

Report of the Eleventh Meeting of the Task Force on the CEPT-AFTA Rules of Origin 1-2 February 2004 , ASEAN Secretariat, Indonesia

Report of the Tenth Meeting of the Task Force on the CEPT-AFTA Rules of Origin 12-15 October 2004 , ASEAN Secretariat, Indonesia

Stephensen Sherry M.and James, William E. "Rule of Origin and the Asia-Pacific Economic Co-operation," Journal of World Trade 29 (1995).

Thakur Phanit. "Regional Integration Attempts in Southeast ASIA : a Study of ASEAN's Problems and Progress," (Ph.d.dissertation,The Pennsylvania state University,1980)

Therese Blanchet. Risto Piipponen,Maria Westman-Clement,The Agreement on the European Economic Area (EEA):A Guide to the Free Movement of Goods and Competition Rules .Clarendon Press Oxford, 1994.

William E.James. APEC and Preferential Rules of Origin Stumbling Blocks for Liberalization of Trade?. Journal of World Trade 31 (June 1997)

ภาคผนวก

ภาคผนวก ก

นิยามศัพท์

Accessories Spare Parts and Tools	อุปกรณ์ประกอบ ชิ้นส่วนสำรองและเครื่องมือ
AEM	ASEAN Economic Ministers รัฐมนตรีเศรษฐกิจอาเซียน
AFTA	ASEAN Free Trade Area อาฟต้า/เขตการค้าเสือาเซียน
AFTA Council	คณะมนตรีเขตการค้าเสรีอาเซียน
AHTN	ASEAN Harmonized Tariff Nomenclature ระบบจำแนกประเภทพิกัดศุลกากรฮาโมไนซ์อาเซียน
AISP	ASEAN Integration System of Preferences มาตรการกระชับการรวมกลุ่มอาเซียน์โดยให้สิทธิพิเศษทางภาษีศุลกากร
ASEAN	Association of Southeast Asian Nations อาเซียน/สมาคมประชาชาติแห่งเอเชียตะวันออกเฉียงใต้
Approved exporter	ความเห็นชอบของผู้ส่งออก
CCCA	Coordinating Committee on the Implementation of the CEPT Scheme for AFTA คณะกรรมการประสานงานการดำเนินการภายใต้ CEPT
CEPT	Agreement on Common Effective Preferential Tariff Scheme for the ASEAN free Trade Area การใช้อัตราภาษีที่เท่ากันสำหรับเขตการค้าเสรีอาเซียน
CIF	Cost , Insurance and Freight ราคาซี ไอ เอฟ
CLMV	Cambodia Lao Myanmar Vietnam กัมพูชา ลาว พม่า เวียดนาม (ประเทศสมาชิกอาเซียนใหม่)
CO	Country of Origin Certificate ใบรับรองแหล่งกำเนิดสินค้า
CTC	Change in Tariff Classification Criteria เกณฑ์การเปลี่ยนแปลงการจำแนกพิกัดศุลกากร

CC	Change of Chapter การเปลี่ยนระดับตอน
CTH	Change of Tariff Heading การเปลี่ยนระดับประเภทของพิกัด
CTSH	Change Tariff Subheading การเปลี่ยนพิกัดหนึ่งไปยังประเภทพิกัดย่อยอีกประเภทหนึ่ง
CTHS	Change of Tariff Split Heading การเปลี่ยนพิกัดไปยังประเภทที่แยกออกมา
CTSHS	Change of Tariff Split Subheading การเปลี่ยนพิกัดไปยังพิกัดย่อยที่แยกออกมา
CRO	Cumulative rules of origin กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสม
Customs FORM 434	ใบรับรองแหล่งกำเนิดสินค้าภายใต้ NAFTA
De minimis or Tolerance rule	เกณฑ์ขั้นต่ำ
Determination of Origin Criteria	หลักเกณฑ์ในการกำหนดแหล่งกำเนิด
Direct Consignment / Transport Rule	กฎว่าด้วยการตราส่งโดยตรงหรือขนส่งโดยตรง
Diagonal CRO	Diagonal cumulative rules of origin กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสมแบบหลายฝ่าย
EDSM	ASEAN Protocol on Enhanced Dispute Settlement Mechanism พิธีสารอาเซียนว่าด้วยกลไกการระงับข้อพิพาท
EEA	European Economic Area ความตกลงเขตเศรษฐกิจยุโรป
Ex-works	Ex-works price ราคาสินค้าจากโรงงาน
Exhibitions	การแสดงสินค้าในงานแสดงสินค้า
Full CRO	Full cumulative rules of origin กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสมทั้งหมด
FTA	Free Trade Area/Agreement เขตการค้าเสรี
Fungible or interchange Goods	สินค้าทดแทนหรือแลกเปลี่ยนได้
FOB	Free on Board ราคาเอฟ โอ บี

FORM D	ใบรับรองแหล่งกำเนิดสินค้าภายใต้ AFTA
GATT	The General Agreement on Tariffs and Trade ความตกลงทั่วไปว่าด้วยภาษีศุลกากรและการค้า
GSP	Generalized System of Preferences การให้สิทธิพิเศษตามระบบสิทธิพิเศษทางภาษีศุลกากรเป็นการทั่วไป
GSTP	The Global System of Trade Preferences among Developing Country ระบบการให้สิทธิพิเศษทางการค้าระหว่างประเทศกำลังพัฒนา
GVA	GATT Customs Valuation Agreement ความตกลงราคาแกตต์
HS	The Harmonized Commodity Description and coding System (Harmonized System) ระบบฮาร์โมไนซ์ เป็นการจำแนกพิกัดศุลกากรและรหัสสินค้าตามระบบฮาร์โมไนซ์
ITO	International Trade Organization องค์การการค้าระหว่างประเทศ
Import Content	หลักสัดส่วนการใช้วัตถุดิบนำเข้า
Intermediate Goods	วัตถุดิบขั้นกลาง
Invoice Declaration	การสำแดงใบกำกับสินค้า
LC	Local Content หลักสัดส่วนการใช้วัตถุดิบภายในประเทศภาคีคู่สัญญา
Long term Supplier's Declaration	การสำแดงของผู้จัดหาในระยะยาว
MFN	Most Favored Nation Treatment การปฏิบัติเยี่ยงชาติที่ได้รับการอนุเคราะห์ยิ่ง
MFN Rate	Most Favored Nation Rate of Duty อัตราภาษีของชาติที่ได้รับการอนุเคราะห์ยิ่ง
Minimal Operation or Processes	การเปลี่ยนแปลงเพียงเล็กน้อยหรือการแปรสภาพอย่างง่ายๆ
Movement certificate EUR.1	ใบรับรองการเคลื่อนย้ายสินค้า EUR.1 เป็นใบรับรองแหล่งกำเนิดสินค้าในการขอใช้สิทธิพิเศษของ EEA
NAFTA	North America Free Trade Agreement ความตกลงเขตการค้าเสรีอเมริกาเหนือ
NC	Net Cost Method วิธีต้นทุนสุทธิ

Neutral element	วัตถุดิบหรือส่วนประกอบขั้นกลาง
Non-originating materials	กฎว่าด้วยแหล่งกำเนิดสินค้าที่ให้สิทธิพิเศษทางการค้า
Non-preferential Rules of Origin	วัตถุดิบนอกประเทศหรือวัตถุดิบนำเข้า
NTB	Non-Tariff Barriers อุปสรรคทางการค้าที่มิใช่รูปภาษี
OCP	Operation Certification Procedures for the CEPT Rules of Origin ระเบียบปฏิบัติในการออกใบรับรองแหล่งกำเนิดสินค้าสำหรับCEPT
Originating Goods	สินค้าที่ได้แหล่งกำเนิด
Partial CRO	Partial cumulative rules of origin กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสมบางส่วน
Packaging for Retail Sale	การบรรจุภัณฑ์เพื่อการขายปลีก
Packing for Shipment	การบรรจุหีบห่อเพื่อการขนส่งทางเรือ
Preferential Rules of Origin	กฎว่าด้วยแหล่งกำเนิดสินค้าที่ให้สิทธิพิเศษทางการค้า
PSR	Product Specific Rules กฎว่าด้วยแหล่งกำเนิดสินค้าเฉพาะรายสินค้า
Roll up or absorption principle	หลักการรวบรวมหรือสะสม
RVC	Regional Value Content หลักสัดส่วนการใช้วัตถุดิบภายในภูมิภาค / หลักสัดส่วน
SEOM	มูลค่าของวัตถุดิบภายในภูมิภาค เจ้าหน้าที่อาวุโสด้านเศรษฐกิจของอาเซียน
Sets	ชุด
SL	Sensitive List บัญชีสินค้าอ่อนไหว
Specified Process of Manufacture Criteria	Specified Process of Manufacture Criteria เกณฑ์การกำหนดกระบวนการผลิตเฉพาะ
ST	Substantial Transformation Criteria เกณฑ์การแปรรูปอย่างเพียงพอ /การเปลี่ยนแปลงในสาระสำคัญ
Supplier's declaration	การสำแดงของผู้จัดหาวัตถุดิบ
TF-ROO	ASEAN Rules of origin Threshold Task Force คณะทำงานกฎว่าด้วยแหล่งกำเนิดสินค้าของอาเซียน
Transshipment	การถ่ายลำ
Trade Creation	การสร้างปริมาณทางการค้า

Trade Diversion	การเบี่ยงเบนทางการค้า
Trading Firm	ธุรกิจการค้าระหว่างประเทศ
TVM	Transaction Value Method วิธีราคาซื้อขายที่แท้จริง
VA	Value Added Criteria เกณฑ์มูลค่าเพิ่ม
Value of Parts	หลักสัดส่วนการใช้ชิ้นส่วน
Verification Visit	การตรวจสอบความถูกต้องของแหล่งกำเนิดโดยการเดินทางไปตรวจสอบ
WCO	World Customs Organization องค์การศุลกากรโลก
WO	Wholly Obtained Products Criteria เกณฑ์สินค้าที่ได้มาจากประเทศหนึ่งประเทศเดียวทั้งหมด
WTO Agreement	The Agreement Establishing the World Trade Organization ความตกลงจัดตั้งองค์การการค้าโลก
WTO	World Trade Organization องค์การการค้าโลก

ภาคผนวก ข

RULES OF ORIGIN FOR THE CEPT SCHEME FOR AFTA

In determining the origin of products eligible for the CEPT Scheme under the Agreement on the CEPT, the following Rules shall be applied:

RULE 1 Originating Products

Products under the CEPT imported into the territory of a Member State from another Member State which are consigned directly within the meaning of Rules 5 hereof, shall be eligible for preferential concessions if they conform to the origin requirements under any one of the following conditions :

(a) Products wholly produced or obtained in the exporting Member State as defined in Rule 2; or

(b) Products not wholly produced or obtained in the exporting Member State, provided that the said products are eligible under Rule 3 or Rule 4.

RULE 2 Wholly Produced or Obtained

Within the meaning of Rule 1 (a), the following shall be considered as wholly produced or obtained in the exporting Member State:

(a) Mineral products extracted from its soil, its water or its seabed;

(b) Agricultural products harvested there;

(c) Animals born and raised there;

(d) Products obtained from animals referred to in paragraph (c) above;

(e) Products obtained by hunting or fishing conducted there;

(f) Products of sea fishing and other marine products taken from the sea by its vessels;

(g) Products processed and/or made on board its factory ships exclusively from products referred to in paragraph (f) above;

(h) Used articles collected here, fit only for the recovery of raw materials;

(i) Waste and scrap resulting from manufacturing operations conducted there; and

(j) Goods produced there exclusively from the products referred to in paragraph (a) to (i) above.

RULE 3 Not Wholly Produced or Obtained

(a) (i) A product shall be deemed to be originating from ASEAN Member States, if at least 40% of its content originates from any Member States.

(ii) Locally-procured materials produced by established licensed manufacturers, in compliance with domestic regulations, will be deemed to have fulfilled the CEPT origin requirement; locally-procured materials from other sources will be subjected to the CEPT origin test for the purpose of origin determination.

(iii) Subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 1 (b), products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-ASEAN countries or of undetermined origin used does not exceed 60% of the FOB value of the product produced or obtained and the final process of the manufacture is performed within the territory of the exporting Member State.

(b) The value of the non-originating materials, parts or produce shall be:

(i) The CIF value at the time of importation of the products or importation can be proven; or

(ii) The earliest ascertained price paid for the products of undetermined origin in the territory of the Member State where the working or processing takes place.

The formula for 40% ASEAN Content is as follows:

$$\frac{\text{Value of Imported Non-ASEAN Materials, Parts or Produce} + \text{Value of Undetermined Origin Materials, Parts or Produce}}{\text{FOB Price}} \times 100\% \leq 60\%$$

(c) The method of calculating local/ASEAN content is as set out in <u>Annex A of this Rules</u>. The principles to determine cost for ASEAN origin and the guidelines for costing methodologies in <u>Annex B</u> shall also be closely adhered to.

RULE 4 Cumulative Rule of Origin

(a) Products which comply with origin requirements provided for in Rule 1 and which are used in a Member State as inputs for a finished product eligible for preferential treatment in another Member States shall be considered as products originating in the Member State where working or processing of the finished product has taken place provided that the aggregate ASEAN content of the final product is not less than 40%.

(b) If the material has less than 40 percent ASEAN content, the qualifying ASEAN national content shall be in direct proportion to the actual domestic content provided that it is equal to or more than the agreed threshold of 20%.[1]

RULE 5 Direct Consignment

The following shall be considered as consigned directly from the exporting Member State to the importing Member State:

(a) If the products are transported passing through the territory of any other ASEAN country;

(b) If the products are transported without passing through the territory of any other non-ASEAN country;

(c) The products whose transport involves transit through one or more intermediate non-ASEAN countries with or without transshipment or temporary storage in such countries, provided that:

   (i) The transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;

   (ii) The, products have not entered into trade or consumption there; and

   (iii) The products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.

RULE 6 Treatment of Packing

(a) Where for purposes of assessing customs duties a Member State treats products separately from their packing, it may also, in respect of its imports consigned from another Member State, determine separately the origin of such packing.

---

[1] Note: The implementation of this provision would be subject to the Implementing Guidelines, which will be endorsed by the AEM Retreat, April 2005

(b) Where paragraph (a) above is not applied, packing shall be considered as forming a whole with the products and no part of any packing required for their transport or storage shall be considered as having been imported from outside the ASEAN region when determining the origin of the products as a whole.

RULE 7 Certificate of Origin

A claim that products shall be accepted as eligible for preferential concession shall be supported by a Certificate of Origin issued by a government authority designated by the exporting Member State and notified to the other Member States in accordance with the Certification Procedures to be developed and approved by the Senior Economic Officials Meeting (SEOM).

RULE 8 Review

These rules may be reviewed as and when necessary upon request of a Member State and may be open to such modifications as may be agreed upon by the Council of Ministers.

ANNEX A

METHOD OF CALCULATION OF LOCAL/ASEAN CONTENT

1. Member Countries shall adhere to only one method of calculating local/ASEAN content, i.e. whether it is the direct or indirect method, although Member Countries shall not be prevented from changing their method, if deemed necessary. Any change in the calculation method shall be notified to the AFTA Council Meeting.

2. FOB price shall be calculated as follows:

   a. **FOB Price = Ex-Factory Price + Other Costs**

   b. **Other Costs** in the calculation of the FOB price shall refer to the costs incurred in placing the goods in the ship for export, including but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees, service charges, etc.

3. Formula for ex-factory price:

   a. **Ex-Factory Price = Production Cost + Profit**

   b. Formula for production cost,

      i. **Production Cost = Cost of Raw Materials + Labour Cost + Overhead Cost**

      ii. **Raw Materials** shall consist of:

         - Cost of raw materials
         - Freight and insurance

      iii. **Labour Cost** shall include:

         - Wages
         - Remuneration
         - Other employee benefits associated with the manufacturing process

      iv. **Overhead Costs**, (non-exhaustive list) shall include, but not limited to:

         - real property items associated with the production process (insurance, factory rent and leasing, depreciation on buildings, repair and maintenance, taxes, interests on mortgage)
         - leasing of and interest payments for plant and equipment
         - factory security

- insurance (plant, equipment and materials used in the manufacture of the goods)
- utilities (energy, electricity, water and other utilities directly attributable to the production of the good)
- research, development, design and engineering
- dies, moulds, tooling and the depreciation, maintenance and repair of plant and equipment
- royalties or licenses (in connection with patented machines or processes used in the manufacture of the good or the right to manufacture the good)
- inspection and testing of materials and the goods
- storage and handling in the factory
- disposal of recyclable wastes
- cost elements in computing the value of raw materials, i.e. port and clearance charges and import duties paid for dutiable component

ANNEX B

PRINCIPLES AND GUIDELINES ON THE CEPT-AFTA RULES OF ORIGIN

A. Principles to Determine Cost for ASEAN Origin

i. **Materiality** – all cost material to the evaluation, assessment and determination of origin;

ii. **Consistency** – costing allocation method should be consistent unless justified by commercial reality;

iii. **Reliability** – costing information must be reliability and supported by appropriate information;

iv. **Relevance** – costs must be allocated based on objective and quantifiable data;

v. **Accuracy** – costing methodology should provide an accurate representation of the cost element in question;

vi. **Application of GAAP of the exporting country** – costing information must be prepared based in accordance with the general accepted accounting principles and this includes the avoidance of double-counting of cost items;

vii. **Currency** – updated costing information from existing accounting and costing records of companies should be used to calculate origin.

B. Guidelines for Costing Methodologies

i. **Actual Costs** – basis for actual costs should be defined by the company. Actual costs should include all direct and indirect costs incurred in producing the product.

ii. **Projected and Budgeted Costs** – projected costs may be used if it is justified. Companies should provide variance analysis and proof during the period origin is claimed to indicate accuracy of projections.

iii. **Standards Costs** – the basis for standards costs should be indicated. Companies should provide evidence that the costs are used for accounting purposes.

iv. **Average/Moving Average Costs** – average costs may be used if justified; the basis for calculating average costs, including time period, etc. should be highlighted. Companies should provide variance analysis and proof during the period origin is claimed to indicate accuracy of average costs.

v. **Fixed Costs** – fixed costs should be apportioned according to sound cost accounting principles. They should be a representative reflection of unit costs for the company in the particular period in question. The method for apportionment should be indicated.

OPERATIONAL CERTIFICATION PROCEDURES FOR THE RULES OF ORIGIN OF THE ASEAN COMMON EFFECTIVE PREFERENTIAL TARIFF SCHEME FOR THE ASEAN FREE TRADE AREA

For the purpose of implementing the Rules of Origin for the CEPT Scheme and the CEPT Rules of Origin for Textiles and Textile Products, the following operational procedures on the issuance and verification of the Certificate of Origin (Form D) and the other related administrative matters, shall be observed.

AUTHORITIES

Rule 1

The Certificate of Origin shall be issued by the Government of the exporting Member State.

Rule 2

(a) The Member State shall inform every other Member State of the names and addresses of the Government authorities issuing the Certificate of Origin and shall provide specimen signatures and specimen of official seals used by the Government authorities.

(b) Member States shall submit to the ASEAN Secretariat ten (10) sets of the above information and specimens for dissemination to other Member States. Any change in names, addresses, or official seals shall be promptly informed in the same manner.

(c) The specimen signatures and official seals of officials authorized by Member States to issue the Certificate of Origin, compiled by the ASEAN Secretariat, shall be updated annually. Any Certificate of Origin issued by an official not included in the said list shall not be honored by the receiving Member State.

Rule 3

For the purpose of verifying the conditions for preferential treatment, the Government authorities designated to issue the Certificate of Origin shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate. If such right cannot be obtained through the existing national laws or regulations, it shall be inserted as a clause in the application form referred to in the following Rules 4 and 5.

APPLICATIONS

Rule 4

(a) The manufacturer and/or exporter of the products qualified for preferential treatment shall apply in writing to the relevant Government authorities requesting for the pre-exportation

verification of the origin of the products. The result of the verification, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in verifying the origin of the said products to be exported thereafter. The pre-exportation verification may not apply to the products of which, by their nature, origin can be easily verified.

(b) For locally-procured materials, self-declaration by the final manufacturer exporting under the CEPT shall be used as basis when applying for the issuance of the Certificate of Origin Form D.

Rule 5

At the time of carrying out the formalities for exporting the products under preferential treatment, the exporter or his authorized representative shall submit a written application for the Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of Certificate of Origin.

PRE-EXPORTATION EXAMINATION

Rule 6

The Government authorities designated to issue the Certificate of Origin shall, to the best of their competence and ability, carry out proper examination upon each application for the Certificate of Origin to ensure that:

(a) The application and the Certificate of Origin are duly completed and signed by the authorized signatory;

(b) The origin of the product is in conformity with the Rules of Origin;

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

(d) Description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified, conform to the products to be exported.

(e) Multiple items declared on the same Form D shall be allowed provided each item must qualify separately in its own right.

ISSUANCE OF CERTIFICATE OF ORIGIN

Rule 7

(a) The Certificate of Origin must be on ISO A4 size paper in conformity to the specimen shown in Appendix "A". It shall be made in English.

(b) The Certificate of Origin shall comprise one original and three (3) carbon copies of the following colours:

Original	-	light violet
Duplicate	-	orange
Triplicate	-	orange
Quadruplicate	-	orange

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

(d) The original copy, together with the triplicate, shall be forwarded by the exporter to the importer for submission to the Customs Authority at the port or place of importation. The duplicate shall be retained by the issuing authority in the exporting Member State. The quadruplicate shall be retained by the exporter. After the importation of the products, the triplicate shall be marked accordingly in box 4 and returned to the issuing authority within reasonable period of time.

(e) In cases when a Form D is rejected by the customs authorities of the importing Member State, the subject Form D shall be marked accordingly in box 4 and both the original and triplicate copies of the Form D shall be returned to the Issuing Authority within a reasonable period but not to exceed two (2) months. The Issuing Authority shall be duly notified of the grounds for the denial of tariff preference.

(f) In cases where Form Ds are not accepted, as stated in the preceding sub-paragraph, the importing countries should accept the clarifications made by the Issuing Authorities to accept the Form D and reinstate the preferential treatment. The clarifications should be detailed and exhaustive in addressing the grounds for denial of preference raised by the importing country.

Rule 8

(a) To implement the provisions of Rule 3 and Rule 4 of the Rules of Origin, the Certificate of Origin issued by the final exporting Member State shall indicate the relevant rules and applicable percentage of ASEAN content in Box 8.

(b) To implement Rules 5 and 6 of the CEPT Rules of Origin for Textiles and Textile Products, the Certificate of Origin issued by the final exporting Member State shall indicate in Box 8 whether these rules have been satisfied.

Rule 9

Neither erasures nor superimpositions shall be allowed on the Certificate 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 appropriate Government authorities. Unused spaces shall be crossed out to prevent any subsequent addition.

Rule 10

(a) The Certificate of Origin shall be issued by the relevant Government authorities of the exporting Member State at the time of exportation or soon thereafter whenever the products to be exported can be considered originating in that Member State within the meaning of the Rules of Origin.

(b) The Issuing Authority of the third ASEAN country may issue the back-to-back Certificate of Origin, subject to the satisfactory presentation of a valid original Certificate of Origin, if an application is made by the exporter while the goods are passing through its territory, with the exception of specific additional requirements by Malaysia and Thailand.

(c) In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or soon thereafter due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively but no longer than one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY"

Rule 11

In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the Government authorities which issued if for a certified true copy of the original and the triplicate to be made out on the basis of the export documents in their possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in Box 12. This copy shall bear the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued no longer than one year from the date of issuance of the original Certificate of Origin and on condition that the exporter provides to the relevant issuing authority the fourth copy.

PRESENTATION

Rule 12

The Original Certificate of Origin shall be submitted together with the triplicate to the Customs Authorities at the time of lodging the import entry for the products concerned.

Rule 13

The following time limit for the presentation of the Certificate of Origin shall be observed:

(a) Certificate of Origin must be submitted to the Customs Authorities of the importing Member State within six (6) months from the date of endorsement by the relevant Government authorities of the exporting Member State;

(b) Where the Certificate of Origin is submitted to the relevant Government authorities of the importing Member State after the expiration of the time-limit for its submission, such Certificate is still to be accepted when failure to observe the time-limit results from *force majeure* or other valid causes beyond the control of the exporter; and

(c) In all cases, the relevant Government authorities in the importing Member State may accept such Certificate of Origin provided that the products have been imported before the expiration of the time limit of the said Certificate of Origin.

Rule 14

In the case of consignments of products originating in the exporting Member State and not exceeding US$ 200.00 FOB, the production of Certificate of Origin shall be waived and the use of simplified declaration by the exporter that the products in question have originated in the exporting Member State will be accepted. Products sent through the post not exceeding US$ 200.00 FOB shall also be similarly treated.

Rule 15

(a) Where the ASEAN origin of the product is not in doubt, the discovery of minor discrepancies, such as tariff classification differences between the Issuing and Receiving Authorities, or between the statements made in the Certificate of Origin and those made in the documents submitted to the Customs Authorities of the importing Member State for the purpose of carrying out the formalities for importing the products shall not ipso-facto invalidate the Certificate of Origin, if it does in fact correspond to the products submitted.

(b) For multiple items declared under the same Certificate of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential treatment and customs clearance of the remaining items listed in the Certificate of Origin. Rule 17(1)(a)(iii) may be applied to the problematic items.

Rule 16

(a) The application for Certificates of Origin and all documents related to such application shall be retained by the issuing authorities for not less than two (2) years from the date of issuance.

(b) Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Member State by an official authorized to sign the Certificate of Origin and certified by the appropriate Government Authorities.

(c) Any information communicated between the Member States concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only.

Rule 17

1. The importing Member State 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 products in question or of certain parts thereof. The Issuing Authority shall conduct a retroactive check on a producer/exporter's cost statement based on the current cost and prices, within a six-month timeframe, specified at the date of exportation.

(a) The request for retroactive check shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis.

(b) The issuing Government Authorities receiving a request for retroactive check shall respond to the request promptly and reply within three (3) months after the receipt of the request.

(c) The Customs Authorities of the importing Member State may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the products to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

(d) The retroactive check process, including the actual process and the determination of whether the subject product is originating or not, should be completed and the result should be communicated to Issuing Authorities within six (6) months. While awaiting the results of the retroactive check, Rule 17(1)(c) shall be applied.

2. If the importing Member State is not satisfied with the outcome of the retroactive check, it may, under exceptional cases[1], request for verification visits to the exporting Member State.

(a) Prior to the conduct of a verification visit pursuant to Rule 17(2), an importing Member State, shall:

---

[1] Criteria to define "exceptional cases" to conduct on-site verification: (i) cost-benefit analysis, i.e. it should be established that the benefit accruing from the on-site verification should outweigh the cost to be incurred; and (ii) systematic fraud. The two criteria on the cost-benefit analysis and systematic fraud shall both be applied prior to invoking on-site verification.

(i) Deliver a written notification of its intention to conduct the verification visit simultaneously to:

(a) the exporter/ producer whose premises are to be visited;

(b) the Issuing Authority of the Member State in whose territory the verification visit it to occur;

(c) the customs administration of the Member State in whose territory the verification visit is to occur; and

(d) The importer of the product subject of the verification visit.

(ii) The written notification mentioned in paragraph 2.1.1 shall be as comprehensive as possible including, among others:

(a) the name of the customs administration issuing the notification;

(b) the name of the exporter/producer whose premises are to be visited;

(c) the proposed date for the verification visit;

(d) the coverage of the proposed verification visit, including reference to the product subject of the verification; and

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

(iii) Obtain the written consent of the exporter/producer whose premises are to be visited.

(b) When a written consent from the exporter/producer is not obtained within 30 days upon receipt of the notification pursuant to paragraph 2(a)(i), the notifying Member State, may deny preferential treatment to the product that would have been subject of the verification visit.

(c) Each Member State shall provide that, where its customs administration receives a notification pursuant to paragraph 2(a)(i), the customs administration may postpone, within 15 days of receipt of notification, the proposed verification visit for a period not to exceed 60 days from the date of such receipt, or for a longer period as the parties may agree.

(d) The Member State conducting the verification visit shall provide the exporter/producer whose product is the subject of the verification and the relevant Issuing Authority with a written determination of whether or not the subject product qualifies as an originating product.

(i) The determination of whether the product qualifies as an originating product shall take effect upon receipt of the written notification by both exporter and producer, and the relevant Issuing Authority. Any suspended preferential treatment shall be reinstated upon the effectivity of the determination.

(ii) The exporter/producer will be allowed 30 days from receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the product. If the product is still found to be non-originating, the final written determination will be communicated to the Issuing Authority within 30 days from receipt of the comments/additional information from the exporter/producer.

(e) The verification visit process, including the actual visit and determination of whether the subject product is originating or not, shall be carried out and its results communicated to the Issuing Authorities within a maximum of six months. While awaiting the results of the verification visit, Rule 17(1)(c) on the suspension of preferential treatment shall be applied.

3. Member States shall maintain, in accordance with their laws, the confidentiality of classified business information collected in the process of verification and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information. The classified business information may only be disclosed to those authorities responsible for the administration and enforcement of origin determination.

SPECIAL CASES

Rule 18

When destination of all or parts of the products exported to specified Member State is changed, before or after their arrival in the Member State, the following Rules shall be observed:

(a) If the products have already been submitted to the Customs Authorities in the specified importing Member State, 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 authorities and the original returned to the importer. The triplicate shall be returned to the issuing authorities.

(b) If the changing of destination occurs during transportation to the importing Member State as specified in the Certificate of Origin, the exporter shall apply in writing, accompanied with the issued Certificate of Origin, for the new issuance for all or parts of products.

Rule 19

For the purpose of implementing Rule 5(c) of the Rules of Origin, where transportation is effected through the territory of one or more non- ASEAN countries, the following shall be produced to the Government authorities of the importing Member State:

(a) A through Bill of Lading issued in the exporting Member State;

(b) A Certificate of Origin issued by the relevant Government authorities of the exporting Member State;

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

(d) Supporting documents in evidence that the requirements of Rule 5(c) sub-paragraphs (i), (ii) and (iii) of the Rules of Origin are being complied with.

Rule 20

1. Products sent from an exporting Member State for exhibition in another country and sold during or after the exhibition for importation into a Member State shall benefit from the CEPT Scheme on the condition that the products meet the requirements of the Rules of Origin provided that it is shown to the satisfaction of the relevant Government authorities of the importing Member State that:

(a) An exporter has dispatched those products from the territory of the exporting Member State to the Country where the exhibition is held and has exhibited them there,

(b) The exporter has sold the goods or transferred them to a consignee in the importing Member State;

(c) The products have been consigned during the exhibition or immediately thereafter to the importing Member State in the state in which they were sent for the exhibition.

2. For the purpose of implementing the above provisions, the Certificate of Origin must be produced to the relevant Government authorities of the importing Member State. The name and address of the exhibition must be indicated. As an evidence for the identification of the products and the conditions under which they were exhibited, a certificate issued by the relevant Government authorities of the country where the exhibition took place together with supporting documents prescribed in Rule 19(d) may be required.

3. Paragraph (a) shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display in shops or business premises with the view to the sale of foreign products and where the products remain under Customs control during the exhibition.

Rule 21

Relevant Government Authorities in the importing Member State may accept Certificates of Origin in cases where the sales invoice is issued either by company located in a third country or by an ASEAN exporter for the account of the said company, provided that the product meets the requirements of the CEPT Rules of Origin.

ACTION AGAINTS FRAUDULENT ACTS

Rule 22

(a) When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Government Authorities concerned shall cooperate in the action to be taken in the respective State against the persons involved.

(b) Each Member State shall be providing legal sanctions for fraudulent acts related to the Certificate of Origin.

SETTLEMENT OF DISPUTE

Rule 23

(a) In the case of a dispute concerning origin determination, classification of products or other matters, the Government authorities concerned in the importing and exporting Member States shall consult each other with a view to resolving the dispute, and the result shall be reported to the other Member States for information.

(b) In the case of where no settlement can be reached bilaterally, the issue concerned shall be decided by the SEOM.

(c) The Protocol on Dispute Settlement Mechanism for ASEAN shall apply in relation to any dispute arising from, or any difference between Member States concerning the interpretation or application of the CEPT Rules of Origin and its Operational Procedures.

ORIGINAL

299

1. Goods consigned from (Exporter's business name, address, country)	Reference No. ASEAN COMMON EFFECTIVE PREFERENTIAL TARIFF / ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM D Issued in THAILAND (Country) See Notes Overleaf
2. Goods consigned to (Consignee's name, address, country)	
3. Means of transport and route (as far as known) Departure date Vessel's name / Aircraft etc. Port of Discharge	4. For Official Use ☐ Preferential Treatment Given Under ASEAN Common Effective Preferential Tariff Scheme ☐ Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme ☐ Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country

5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices

11. Declaration by the exporter	12. Certification
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 these goods in the ASEAN Common Effective Preferential Tariff Scheme for the goods exported to (Importing Country) Place and date, signature of authorised signatory	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

OVERLEAF NOTES

1. ASEAN Member States which accept this form for the purpose of preferential treatment under the ASEAN Common Effective Preferential Tariff Scheme or the ASEAN Industrial Cooperation Scheme :

BRUNEI DARUSSALAM	CAMBODIA	INDONESIA
LAOS	MALAYSIA	MYANMAR
PHILIPPINES	SINGAPORE	THAILAND
VIETNAM		

2. CONDITIONS : The main conditions for admission to the preferential treatment under the CEPT Scheme or the AICO Scheme are that goods sent to any Member States listed above :
   (i) must fall within a description of products eligible for concessions in the country of destination ;
   (ii) must comply with the consignment conditions that the goods must be consigned directly from any ASEAN State to the importing Member State but transport that involves passing through one or more intermediate non-ASEAN countries, is also accepted provided that any intermediate transit, transhipment or temporary storage arises only for geographic reasons or transportation requirements ; and
   (iii) must comply with the origin criteria given in the next paragraph.

3. ORIGIN CRITERIA : For exports to the above mentioned countries to be eligible for preferential treatment, the requirement is that either :
   (i) The products wholly produced or obtained in the exporting Member State as defined in Rule 2 of the Rules of Origin .
   (ii) Subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 1 (b) of the CEPT Rules of Origin, products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-ASEAN countries or of undetermined origin used does not exceed 60% of the FOB Value of the product produced or obtained and the final process of the manufacture is performed within territory of the exporting Member State ;
   (iii) Products which comply with origin requirements provided for in Rule 1 of the CEPT Rules of Origin and which are used in a Member State as inputs for a finished product eligible for preferential treatment in another Member State/States shall be considered as a product originating in the Member State where working or processing of the finished product has taken place provided that the aggregate ASEAN content of the final product is not less than 40% ; or
   (iv) For textiles and textile products, the Substantial Transformation Criterion can be used as an alternative to the 40% local content requirement. This criterion is to be applied based on the "CEPT Rules of Origin for Textiles and Textile Products" and the "ASEAN Single List".

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table :

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Products wholly produced in the country of exportation (see paragraph 3 (i) above)	"X"
(b) Products worked upon but not wholly produced in the exporting Member State which were produced in conformity with the provisions of paragraph 3 (ii) above	Percentage of single country content, example 40%
(c) Products worked upon but not wholly produced in the exporting Member State which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of ASEAN cumulative content, example 40%
(d) Textiles and textile products using the Substantial Transformation Criterion	"ST"

4. EACH ARTICLE MUST QUALIFY : It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF PRODUCTS : The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.

6. The Harmonised System number shall be that of the importing Member State.

7. The term "Exporter" in Box 11 may include the manufacturer or the producer.

8. FOR OFFICIAL USE : The Customs Authority of the importing Member State must indicate (√) in the relevant boxes in column 4 whether or not preferential treatment is accorded. For multiple items declared in the same Form D, if preferential treatment is not granted to any of the items, this is also to be indicated accordingly in box 4 and the item number circled or marked appropriately in box 5

ภาคผนวก ค

North American Free Trade Agreement

CHAPTER FOUR: Rules of Origin

Article 401: Originating Goods

Except as otherwise provided in this Chapter, a good shall originate in the territory of a Party where:

a) the good is wholly obtained or produced entirely in the territory of one or more of the Parties, as defined in Article 415;
b) each of the non-originating materials used in the production of the good undergoes an applicable change in tariff classification set out in Annex 401 as a result of production occurring entirely in the territory of one or more of the Parties, or the good otherwise satisfies the applicable requirements of that Annex where no change in tariff classification is required, and the good satisfies all other applicable requirements of this Chapter;
c) the good is produced entirely in the territory of one or more of the Parties exclusively from originating materials; or
d) except for a good provided for in Chapters 61 through 63 of the Harmonized System, the good is produced entirely in the territory of one or more of the Parties but one or more of the non-originating materials provided for as parts under the Harmonized System that are used in the production of the good does not undergo a change in tariff classification because

(i) the good was imported into the territory of a Party in an unassembled or a disassembled form but was classified as an assembled good pursuant to General Rule of Interpretation 2(a) of the Harmonized System, or
(ii) the heading for the good provides for and specifically describes both the good itself and its parts and is not further subdivided into subheadings, or the subheading for the good provides for and specifically describes both the good itself and its parts,

provided that the regional value content of the good, determined in accordance with Article 402, is not less than 60 percent where the transaction value method is used, or is not less than 50 percent where the net cost method is used, and that the good satisfies all other applicable requirements of this Chapter.

Article 402: Regional Value Content

1. Except as provided in paragraph 5, each Party shall provide that the regional value content of a good shall be calculated, at the choice of the exporter or producer of the good, on the basis of either the transaction value method set out in paragraph 2 or the net cost method set out in paragraph 3.

2. Each Party shall provide that an exporter or producer may calculate the regional value content of a good on the basis of the following transaction value method:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

where

RVC is the regional value content, expressed as a percentage;
TV is the transaction value of the good adjusted to a F.O.B. basis; and
VNM is the value of non-originating materials used by the producer in the production of the good.

3. Each Party shall provide that an exporter or producer may calculate the regional value content of a good on the basis of the following net cost method:

$$RVC = \frac{NC - VNM}{NC} \times 100$$

where

RVC is the regional value content, expressed as a percentage;
NC is the net cost of the good; and
VNM is the value of non-originating materials used by the producer in the production of the good.

4. Except as provided in Article 403(1) and for a motor vehicle identified in Article 403(2) or a component identified in Annex 403.2, the value of non-originating materials used by the producer in the production of a good shall not, for purposes of calculating the regional value content of the good under paragraph 2 or 3, include the value of nonoriginating materials used to produce originating materials that are subsequently used in the production of the good.

5. Each Party shall provide that an exporter or producer shall calculate the regional value content of a good solely on the basis of the net cost method set out in paragraph 3 where:

a) there is no transaction value for the good;
b) the transaction value of the good is unacceptable under Article 1 of the Customs Valuation Code;
c) the good is sold by the producer to a related person and the volume, by units of quantity, of sales of identical or similar goods to related persons during the six-month period immediately preceding the month in which the good is sold exceeds 85 percent of the producer's total sales of such goods during that period;
d) the good is

(i) a motor vehicle provided for in heading 87.01 or 87.02, subheading 8703.21 through 8703.90, or heading 87.04, 87.05 or 87.06,
(ii) identified in Annex 403.1 or 403.2 and is for use in a motor vehicle provided for in heading 87.01 or 87.02, subheading 8703.21 through 8703.90, or heading 87.04, 87.05 or 87.06,
(iii) provided for in subheading 6401.10 through 6406.10, or
(iv) provided for in tariff item 8469.10.aa (word processing machines);

e) the exporter or producer chooses to accumulate the regional value content of the good in accordance with Article 404; or
f) the good is designated as an intermediate material under paragraph 10 and is subject to a regional value-content requirement.

6. If an exporter or producer of a good calculates the regional value-content of the good on the basis of the transaction value method set out in paragraph 2 and a Party subsequently notifies the exporter or producer, during the course of a verification pursuant to Chapter Five (Customs Procedures), that the transaction value of the good, or the value of any material used in the production of the good, is required to be adjusted or is unacceptable under Article 1 of the Customs Valuation Code, the exporter or producer may then also calculate the regional value content of the good on the basis of the net cost method set out in paragraph 3.

7. Nothing in paragraph 6 shall be construed to prevent any review or appeal available under Article 510 (Review and Appeal) of an adjustment to or a rejection of:

a) the transaction value of a good; or
b) the value of any material used in the production of a good.

8. For purposes of calculating the net cost of a good under paragraph 3, the producer of the good may:

a) calculate the total cost incurred with respect to all goods produced by that producer, subtract any sales promotion, marketing and aftersales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost of all such goods, and then reasonably allocate the resulting net cost of those goods to the good,
b) calculate the total cost incurred with respect to all goods produced by that producer, reasonably allocate the total cost to the good, and then subtract any sales promotion, marketing and aftersales service costs, royalties, shipping and packing costs and non allowable interest costs that are included in the portion of the total cost allocated to the good, or
c) reasonably allocate each cost that forms part of the total cost incurred with respect to the good so that the aggregate of these costs does not include any sales promotion, marketing and aftersales service costs, royalties, shipping and packing costs, and non-allowable interest costs,

provided that the allocation of all such costs is consistent with the provisions regarding the reasonable allocation of costs set out in the Uniform Regulations, established under Article 511 (Customs Procedures Uniform Regulations).

9. Except as provided in paragraph 11, the value of a material used in the production of a good shall:

a) be the transaction value of the material determined in accordance with Article 1 of the Customs Valuation Code; or
b) in the event that there is no transaction value or the transaction value of the material is unacceptable under Article 1 of the Customs Valuation Code, be determined in accordance with Articles 2 through 7 of the Customs Valuation Code; and
c) where not included under subparagraph (a) or (b), include

(i) freight, insurance, packing and all other costs incurred in transporting the material 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 Parties, 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 byproduct.

10. Except as provided in Article 403(1), any self-produced material, other than a componenet identified in Annex 403.2, that is used in the production of a good may be designated by the producer of the good as an intermediate material for the purpose of calculating the regional value content of the good under paragraph 2 or 3, provided that where the intermediate material is subject to a regional value-content requirement used in the production of that intermediate material may itself be designated by the producer as an intermediate material.

11. The value of an intermediate material shall be:

a) the total cost incurred with respect to all goods produced by the producer of the good that can be reasonably allocated to that intermediate material; or
b) the aggregate of each cost that forms part of the total cost incurred with respect to

that intermediate material that can be reasonably allocated to that intermediate material.

12. The value of an indirect material shall be based on the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

Article 403: Automotive Goods

1. For purposes of calculating the regional value content under the net cost method set out in Article 402(3) for:

> a) a good that is a motor vehicle provided for in tariff item 8702.10.bb or 8702.90.bb (vehicles for the transport of 15 or fewer persons), or subheading 8703.21 through 8703.90, 8704.21 or 8704.31, or
> b) a good provided for in the tariff provisions listed in Annex 403.1 where the good is subject to a regional value-content requirement and is for use as original equipment in the production of a good provided for in tariff item 8702.10.bb or 8702.90.bb (vehicles for the transport of 15 or fewer persons), or subheading 8702.xx, 8703.21 through 8703.90, 8704.21 or 8704.31,

the value of non-originating materials used by the producer in the production of the good shall be the sum of the values of non-originating materials, determined in accordance with Article 402(9) at the time the non-originating materials are received by the first person in the territory of a Party who takes title to them, that are imported from outside the territories of the Parties under the tariff provisions listed in Annex 403.1 and that are used in the production of the good or that are used in the production of any material used in the production of the good.

2. For purposes of calculating the regional value content under the net cost method set out in Article 402(3) for a good that is a motor vehicle provided for in heading 87.01, tariff item 8702.10.aa or 8702.90.aa (vehicles for the transport of 16 or more persons), subheading 8704.10, 8704.22, 8704.23, 8704.32 or 8704.90, or heading 87.05 or 87.06, or for a component identified in Annex 403.2 for use as original equipment in the production of the motor vehicle, the value of non-originating materials used by the producer in the production of the good shall be the sum of:

> a) for each material used by the producer listed in Annex 403.2, whether or not produced by the producer, at the choice of the producer and determined in accordance with Article 402, either
>
> > (i) the value of such material that is non originating, or
> > (ii) the value of non-originating materials used in the production of such material; and
>
> b) the value of any other non-originating material used by the producer that is not listed in Annex 403.2, determined in accordance with Article 402.

3. For purposes of calculating the regional value content of a motor vehicle identified in paragraph 1 or 2, the producer may average its calculation over its fiscal year, using any one of the following categories, on the basis of either all motor vehicles in the category or only those motor vehicles in the category that are exported to the territory of one or more of the other Parties:

> a) the same model line of motor vehicles in the same class of vehicles produced in the same plant in the territory of a Party;
> b) the same class of motor vehicles produced in the same plant in the territory of a Party;
> c) the same model line of motor vehicles produced in the territory of a Party; or
> d) if applicable, the basis set out in Annex 403.3.

4. For purposes of calculating the regional value content for any or all goods provided for in a tariff provision listed in Annex 403.1, or a component or material identified in Annex 403.2, produced in the same plant, the producer of the good may:

a) average its calculation

(i) over the fiscal year of the motor vehicle producer to whom the good is sold,
(ii) over any quarter or month, or
(iii) over its fiscal year, if the good is sold as an aftermarket part;

b) calculate the average referred to in subparagraph (a) separately for any or all goods sold to one or more motor vehicle producers; or
c) with respect to any calculation under this paragraph, calculate separately those goods that are exported to the territory of one or more of the Parties.

5. Notwithstanding Annex 401, and except as provided in paragraph 6, the regional value-content requirement shall be:

a) for a producer's fiscal year beginning on the day closest to January 1, 1998 and thereafter, 56 percent under the net cost method, and for a producer's fiscal year beginning on the day closest to January 1, 2002 and thereafter, 62.5 percent under the net cost method, for

(i) a good that is a motor vehicle provided for in tariff item 8702.10.bb or 8702.90.bb (vehicles for the transport of 15 or fewer persons), or subheading 8703.21 through 8703.90, 8704.21 or 8704.31, and
(ii) a good provided for in heading 84.07 or 84.08, or subheading 8708.40, that is for use in a motor vehicle identified in subparagraph (a)(i); and

b) for a producer's fiscal year beginning on the day closest to January 1, 1998 and thereafter, 55 percent under the net cost method, and for a producer's fiscal year beginning on the day closest to January 1, 2002 and thereafter, 60 percent under the net cost method, for

(i) a good that is a motor vehicle provided for in a tariff item 8702.10.aa or 8702.90.aa (vehicles for the transport of 15 or fewer persons), or subheading 8703.21 through 8703.21 through 8703.90, 8704.21 or 8704.31, and
(ii) a good provided for in heading 84.07 or 84.08 or subheading 8708.40 that is for use in a motor vehicle identified in subparagraph (b)(i), and
(iii) except for a good identified in subparagraph (a)(ii) or provided for in subheading 8482.10 through 8482.80, 8483.20 or 8483.30, a good identified in Annex 403.1 that is subject to a regional value content requirement and that is for use in a motor vehicle identified in subparagraphs (a)(i) or (b)(i).

6. The regional value-content requirement for a motor vehicle identified in Article 403(1) or 403(2) shall be:

a) 50 percent for five years after the date on which the first motor vehicle prototype is produced in a plant by a motor vehicle assembler, if

(i) it is a motor vehicle of a class, or marque, or, except for a motor vehicle identified in Article 403(2), size category and underbody, not previously produced by the motor vehicle assembler in the territory of any of the Parties,
(ii) the plant consists of a new building in which the motor vehicle is assembled, and
(iii) the plant contains substantially all new machinery that is used in the assembly of the motor vehicle; or

b) 50 percent for two years after the date on which the first motor vehicle prototype is produced at a plant following a refit, if it is a different motor vehicle of a class, or marque, or, except for a motor vehicle identified in Article 403(2), size category and underbody, than was assembled by the motor vehicle assembler in the plant before the refit.

Article 404: Accumulation

1. For purposes of determining whether a good is an originating good, the production of the good in the territory of one or more of the Parties by one or more producers shall, at the choice of the exporter or producer of the good for which preferential tariff treatment is claimed, be considered to have been performed in the territory of any of the Parties by that exporter or producer, provided that:

a) all non-originating materials used in the production of the good undergo an applicable tariff classification change set out in Annex 401, and the good satisfies any applicable regional value-content requirement, entirely in the territory of one or more of the Parties; and
b) the good satisfies all other applicable requirements of this Chapter.

2. For purposes of Article 402(10), the production of a producer that chooses to accumulate its production with that of other producers under paragraph 1 shall be considered to be the production of a single producer.

Article 405: De Minimis

1. Except as provided in paragraphs 3 through 6, a good shall be considered to be an originating good if the value of all non-originating materials used in the production of the good that do not undergo an applicable change in tariff classification set out in Annex 401 is not more than seven percent of the transaction value of the good, adjusted to a F.O.B. basis, or, if the transaction value of the good is unacceptable under Article 1 of the Customs Valuation Code, the value of all such non-originating materials is not more than seven percent of the total cost of the good, provided that:

a) if the good is subject to a regional value-content requirement, the value of such non-originating materials shall be taken into account in calculating the regional value content of the good; and
b) the good satisfies all other applicable requirements of this Chapter.

2. A good that is otherwise subject to a regional value-content requirement shall not be required to satisfy such requirement if the value of all non-originating materials used in the production of the good is not more than seven percent of the transaction value of the good, adjusted to a F.O.B. basis, or, if the transaction value of the good is unacceptable under Article 1 of the Customs Valuation Code, the value of all non-originating materials is not more than seven percent of the total cost of the good, provided that the good satisfies all other applicable requirements of this Chapter.

3. Paragraph 1 does not apply to:

a) a non-originating material provided for in Chapter 4 of the Harmonized System or tariff item 1901.90.aa (dairy preparations containing over 10 percent by weight of milk solids) that is used in the production of a good provided for in Chapter 4 of the Harmonized System;
b) a non-originating material provided for in Chapter 4 of the Harmonized System or tariff item 1901.90.aa (dairy preparations containing over 10 percent by weight of milk solids) that is used in the production of a good provided for in tariff item 1901.10.aa (infant preparations containing over 10 percent by weight of milk solids), 1901.20.aa (mixes and doughs, containing over 25 percent by weight of butterfat, not put up for

retail sale), 1901.90.aa (dairy preparations containing over 10 percent by weight of milk solids), heading 21.05, or tariff item 2106.90.dd (preparations containing over 10 percent by weight of milk solids), 2202.90.cc (beverages containing milk) or 2309.90.aa (animal feeds containing over 10 percent by weight of milk solids);
c) a non-originating material provided for in heading 08.05 or subheading 2009.11 through 2009.30 that is used in the production of a good provided for in subheading 2009.11 through 2009.30 or tariff item 2106.90.bb (concentrated fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins) or 2202.90.aa (fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins);
d) a non-originating material provided for in Chapter 9 of the Harmonized System that is used in the production of a good provided for in tariff item 2101.10.aa (instant coffee, not flavored);
e) a non-originating material provided for in Chapter 15 of the Harmonized System that is used in the production of a good provided for in heading 15.01 through 15.08, 15.12, 15.14 or 15.15;
f) a non-originating material provided for in heading 17.01 that is used in the production of a good provided for in heading 17.01 through 17.03;
g) a non-originating material provided for in Chapter 17 of the Harmonized System or heading 18.05 that is used in the production of a good provided for in subheading 1806.10;
h) a non-originating material provided for in heading 22.03 through 22.08 that is used in the production of a good provided for in heading 22.07 through 22.08;
(i) a non-originating material used in the production of a good provided for in tariff item 7321.11.aa (gas stove or range), subheading 8415.10, 8415.81 through 8415.83, 8418.10 through 8418.21, 8418.29 through 8418.40, 8421.12, 8422.11, 8450.11 through 8450.20 or 8451.21 through 8451.29, Mexican tariff item 8479.82.aa (trash compactors) or Canadian or U.S. tariff item 8479.89.aa (trash compactors), or tariff item 8516.60.aa (electric stove or range); and
(j) a printed circuit assembly that is a non-originating material used in the production of a good where the applicable change in tariff classification for the good, as set out in Annex 401, places restrictions on the use of such non-originating material.

4. Paragraph 1 does not apply to a non-originating single juice ingredient provided for in heading 20.09 that is used in the production of a good provided for in subheading 2009.90, or tariff item 2106.90.cc (concentrated mixtures of fruit or vegetable juice, fortified with minerals or vitamins) or 2202.90.bb (mixtures of fruit or vegetable juices, fortified with minerals or vitamins).

5. Paragraph 1 does not apply to a non-originating material used in the production of a good provided for in Chapter 1 through 27 of the Harmonized System unless the non-originating material is provided for in a different subheading than the good for which origin is being determined under this Article.

6. A good provided for in Chapter 50 through 63 of the Harmonized System that does not originate because certain fibers or yarns used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification set out in Annex 401, shall nonetheless be considered to originate if the total weight of all such fibers or yarns in that component is not more than seven percent of the total weight of that component.

Article 406: Fungible Goods and Materials

For purposes of determining whether a good is an originating good:

a) where originating and non-originating fungible materials are used in the production of a good, the determination of whether the materials are originating need not be made through the identification of any specific fungible material, but may be determined on the basis of any of the inventory management methods set out in the

Uniform Regulations; and
b) where originating and non-originating fungible goods are commingled and exported in the same form, the determination may be made on the basis of any of the inventory management methods set out in the Uniform Regulations.

Article 407: Accessories, Spare Parts and Tools

Accessories, spare parts or tools delivered with the good that form part of the good's standard accessories, spare parts, or tools, shall be considered as originating if the good originates and shall be disregarded in determining whether all the nonoriginating materials used in the production of the good undergo the applicable change in tariff classification set out in Annex 401, provided that:

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

Article 408: Indirect Materials

An indirect material shall be considered to be an originating material without regard to where it is produced.

Article 409: Packaging Materials and Containers for Retail Sale

Packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, be disregarded in determining whether all the nonoriginating materials used in the production of the good undergo the applicable change in tariff classification set out in Annex 401, and, if the good is subject to a regional valuecontent requirement, the value of such packaging materials and containers shall be taken into account as originating or non originating materials, as the case may be, in calculating the regional value content of the good.

Article 410: Packing Materials and Containers for Shipment

Packing materials and containers in which the good is packed for shipment shall be disregarded in determining whether:

a) the nonoriginating materials used in the production of the good undergo an applicable change in tariff classification set out in Annex 401; and
b) the good satisfies a regional valuecontent requirement.

Article 411: Trans-shipment

A good shall not be considered to be an originating good by reason of having undergone production that satisfies the requirements of Article 401 if, subsequent to that production, the good undergoes further production or any other operation outside the territories of the Parties, other than unloading, reloading or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party.

Article 412: NonQualifying Operations

A good shall not be considered to be an originating good merely by reason of:

a) mere dilution with water or another substance that does not materially alter the characteristics of the good; or
(b) any production or pricing practice in respect of which it may be demonstrated, on the basis of a preponderance of evidence, that the object was to circumvent this Chapter.

Article 413: Interpretation and Application

For purposes of this Chapter:

a) the basis for tariff classification in this Chapter is the Harmonized System;
b) where a good referred to by a tariff item number is described in parentheses following the tariff item number, the description is provided for purposes of reference only;
c) where applying Article 401(d), the determination of whether a heading or subheading under the Harmonized System provides for and specifically describes both a good and its parts shall be made on the basis of the nomenclature of the heading or subheading, or the General Rules of Interpretation, the Chapter Notes or the Section Notes of the Harmonized System;
d) in applying the Customs Valuation Code under this Chapter,

(i) the principles of the Customs Valuation Code shall apply to domestic transactions, with such modifications as may be required by the circumstances, as would apply to international transactions,
(ii) the provisions of this Chapter shall take precedence over the Customs Valuation Code to the extent of any difference, and (iii) the definitions in Article 415 shall take precedence over the definitions in the Customs Valuation Code to the extent of any difference; and

e) all costs referred to in this Chapter shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

Article 414: Consultation and Modifications

1. The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly and consistently with the spirit and objectives of this Agreement, and shall cooperate in the administration of this Chapter in accordance with Chapter Five.

2. Any Party that considers that this Chapter requires modification to take into account developments in production processes or other matters may submit a proposed modification along with supporting rationale and any studies to the other Parties for consideration and any appropriate action under Chapter Five.

Article 415: Definitions

For purposes of this Chapter:

class of motor vehicles means any one of the following categories of motor vehicles:

a) motor vehicles provided for in subheading 8701.20, tariff item 8702.10.aa or 8702.90.aa (vehicles for the transport of 16 or more persons), subheading 8704.10, 8704.22, 8704.23, 8704.32 or 8704.90, or heading 87.05 and 87.06;
b) motor vehicles provided for in subheading 8701.10 or 8701.30 through 8701.90;
c) motor vehicles provided for in tariff item 8702.10.bb or 8702.90.bb (vehicles for the transport of 15 or fewer persons), or subheading 8704.21 and 8704.31; or
d) motor vehicles provided for in subheading 8703.21 through 8703.90;

F.O.B. means free on board, regardless of the mode of transportation, at the point of direct shipment by the seller to the buyer;

fungible goods or fungible materials means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

goods wholly obtained or produced entirely in the territory of one or more of the Parties means:

a) mineral goods extracted in the territory of one or more of the Parties;
b) vegetable goods, as such goods are defined in the Harmonized System, harvested in the territory of one or more of the Parties;
c) live animals born and raised in the territory of one or more of the Parties;
d) goods obtained from hunting, trapping or fishing in the territory of one or more of the Parties;
e) goods (fish, shellfish and other marine life) taken from the sea by vessels registered or recorded with a Party and flying its flag;
f) goods produced on board factory ships from the goods referred to in subparagraph (e) provided such factory ships are registered or recorded with that Party and fly its flag;
g) goods taken by a Party or a person of a Party from the seabed or beneath the seabed outside territorial waters, provided that a Party has rights to exploit such seabed;
h) goods taken from outer space, provided they are obtained by a Party or a person of a Party and not processed in a nonParty;

(i) waste and scrap derived from

(i) production in the territory of one or more of the Parties, or
(ii) used goods collected in the territory of one or more of the Parties, provided such goods are fit only for the recovery of raw materials; and

(j) goods produced in the territory of one or more of the Parties exclusively from goods referred to in subparagraphs (a) through (i), or from their derivatives, at any stage of production;

identical or similar goods means "identical goods" and "similar goods", respectively, as defined in the Customs Valuation Code;

indirect material means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

a) fuel and energy;
b) tools, dies and molds;
c) spare parts and materials used in the maintenance of equipment and buildings;
d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
e) gloves, glasses, footwear, clothing, safety equipment and supplies;
f) equipment, devices, and supplies used for testing or inspecting the goods;
g) catalysts and solvents; and
h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

intermediate material means a material that is self-produced and used in the production of a good, and designated pursuant to Article 402(10);
marque means the trade name used by a separate marketing division of a motor vehicle

assembler;
material means a good that is used in the production of another good, and includes a part or an ingredient;
model line means a group of motor vehicles having the same platform or model name;
motor vehicle assembler means a producer of motor vehicles and any related persons or joint ventures in which the producer participates;
new building means a new construction, including at least the pouring or construction of new foundation and floor, the erection of a new structure and roof, and installation of new plumbing, electrical and other utilities to house a complete vehicle assembly process;
net cost means total cost minus sales promotion, marketing and aftersales service costs, royalties, shipping and packing costs, and nonallowable interest costs that are included in the total cost;
net cost of a good means the net cost that can be reasonably allocated to a good using one of the methods set out in Article 402(8);
non-allowable interest costs means interest costs incurred by a producer that exceed 700 basis points above the applicable federal government interest rate identified in the Uniform Regulations for comparable maturities;
non-originating good or non-originating material means a good or material that does not qualify as originating under this Chapter;
producer means a person who grows, mines, harvests, fishes, traps, hunts, manufactures, processes or assembles a good;
production means growing, mining, harvesting, fishing, trapping, hunting, manufacturing, processing or assembling a good;
reasonably allocate means to apportion in a manner appropriate to the circumstances;
refit means a plant closure, for purposes of plant conversion or retooling, that lasts at least three months;
related person means a person related to another person on the basis that:

a) they are officers or directors of one another's businesses;
b) they are legally recognized partners in business;
c) they are employer and employee;
d) any person directly or indirectly owns, controls or holds 25 percent or more of the outstanding voting stock or shares of each of them;
e) one of them directly or indirectly controls the other;
f) both of them are directly or indirectly controlled by a third person; or
g) they are members of the same family (members of the same family are natural or adoptive children, brothers, sisters, parents, grandparents, or spouses);

royalties means payments of any kind, including payments under technical assistance or similar agreements, made as consideration for the use or right to use any copyright, literary, artistic, or scientific work, patent, trademark, design, model, plan, secret formula or process, excluding those payments under technical assistance or similar agreements that can be related to specific services such as:

a) personnel training, without regard to where performed; and
b) if performed in the territory of one or more of the Parties, engineering, tooling, diesetting, software design and similar computer services, or other services;

sales promotion, marketing and after-sales service costs means the following costs related to sales promotion, marketing and aftersales service:

a) sales and marketing promotion; media advertising; advertising and market research; promotional and demonstration materials, exhibits; sales conferences, trade shows and conventions; banners; marketing displays; free samples; sales, marketing and after sales service literature (product brochures, catalogs, technical literature, price lists, service manuals, sales aid information); establishment and protection of logos and trademarks; sponsorships; wholesale and retail restocking charges; entertainment;
b) sales and marketing incentives; consumer, retailer or wholesaler rebates;

merchandise incentives;
c) salaries and wages, sales commissions, bonuses, benefits (for example, medical, insurance, pension), travelling and living expenses, membership and professional fees, for sales promotion, marketing and aftersales service personnel;
d) recruiting and training of sales promotion, marketing and aftersales service personnel, and aftersales training of customers' employees, where such costs are identified separately for sales promotion, marketing and aftersales service of goods on the financial statements or cost accounts of the producer;
e) product liability insurance;
f) office supplies for sales promotion, marketing and aftersales service of goods, where such costs are identified separately for sales promotion, marketing and aftersales service of goods on the financial statements or cost accounts of the producer;
g) telephone, mail and other communications, where such costs are identified separately for sales promotion, marketing and aftersales service of goods on the financial statements or cost accounts of the producer;
h) rent and depreciation of sales promotion, marketing and aftersales service offices and distribution centers;
(i) property insurance premiums, taxes, cost of utilities, and repair and maintenance of sales promotion, marketing and after-sales service offices and distribution centers, where such costs are identified separately for sales promotion, marketing and aftersales service of goods on the financial statements or cost accounts of the producer; and
(j) payments by the producer to other persons for warranty repairs;

self-produced material means a material that is produced by the producer of a good and used in the production of that good;

shipping and packing costs means the costs incurred in packing a good for shipment and shipping the good from the point of direct shipment to the buyer, excluding costs of preparing and packaging the good for retail sale;

size category means for a motor vehicle identified in Article 403(1)(a):

a) 85 or less cubic feet of passenger and luggage interior volume,
b) between 85 and 100 cubic feet of passenger and luggage interior volume,
c) 100 to 110 cubic feet of passenger and luggage interior volume,
d) between 110 and 120 cubic feet of passenger and luggage interior volume, and
e) 120 and more cubic feet of passenger and luggage interior volume;

total cost means all product costs, period costs and other costs incurred in the territory of one or more of the Parties;

transaction value means the price actually paid or payable for a good or material with respect to a transaction of, except for the application of Article 403(1) or 403(2)(a), the producer of the good, adjusted in accordance with the principles of paragraphs 1, 3 and 4 of Article 8 of the Customs Valuation Code, regardless of whether the good or material is sold for export;

used means used or consumed in the production of goods; and

underbody means the floor pan of a motor vehicle.

June 17, 1999

Annex 401

Specific Rules of Origin

Section A - General Interpretative Note

For purposes of interpreting the rules of origin set out in this Annex:

(a) the new tariff items created for purposes of Chapter Four, shown generically in the specific rules of origin by eight-digit numbers comprised of six numeric and two alpha characters, refer to the Party-specific tariff items shown in the table following Section B of this Annex;

(b) the specific rule, or specific set of rules, that applies to a particular heading, subheading or tariff item is set out immediately adjacent to the heading, subheading or tariff item;

(c) a rule applicable to a tariff item shall take precedence over a rule applicable to the heading or subheading which is parent to that tariff item;

(d) a requirement of a change in tariff classification applies only to non-originating materials;

(e) reference to weight in the rules for goods provided for in Chapter 1 through 24 of the Harmonized System means dry weight unless otherwise specified in the Harmonized System;

(f) paragraph 1 of Article 405 (De Minimis) does not apply to:

(i) certain non-originating materials used in the production of goods provided for in the following tariff provisions: Chapter 4 of the Harmonized System, heading 15.01 through 15.08, 15.12, 15.14, 15.15 or 17.01 through 17.03, subheading 1806.10, tariff item 1901.10.aa (infant preparations containing over 10 percent by weight of milk solids), 1901.20.aa (mixes and doughs, containing over 25 percent by weight of butterfat, not put up for retail sale) or 1901.90.aa (dairy preparations containing over 10 percent by weight of milk solids), subheading 2009.11 through 2009.30 or 2009.90, heading 21.05, tariff item 2101.11.aa (instant coffee, not flavored), 2106.90.bb (concentrated fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins), 2106.90.cc (concentrated mixtures of fruit or

vegetable juice, fortified with minerals or vitamins), 2106.90.dd (preparations containing over 10 percent by weight of milk solids), 2202.90.aa (fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins), 2202.90.bb (mixtures of fruit or vegetable juices, fortified with minerals or vitamins) or 2202.90.cc (beverages containing milk), heading 22.07 through 22.08, tariff item 2309.90.aa (animal feeds containing over 10 percent by weight of milk solids) or 7321.11.aa (gas stove or range), subheading 8415.10, 8415.20 through 8415.83, 8418.10 through 8418.21, 8418.29 through 8418.40, 8421.12, 8422.11, 8450.11 through 8450.20 or 8451.21 through 8451.29, tariff item 8479.89.aa (trash compactors) or 8516.60.aa (electric stove or range),

(ii) a printed circuit assembly that is a non-originating material used in the production of a good where the applicable change in tariff classification for the good places restrictions on the use of such non-originating material, and

(iii) a non-originating material used in the production of a good provided for in Chapter 1 through 27 of the Harmonized System unless the non-originating material is provided for in a different subheading than the good for which origin is being determined;

(g) paragraph 6 of Article 405 (De Minimis) applies to a good provided for in Chapter 50 through 63; and

(h) the following definitions apply:

chapter means a chapter of the Harmonized System;

heading means the first four digits in the tariff classification number under the Harmonized System;

section means a section of the Harmonized System;

subheading means the first six digits in the tariff classification number under the Harmonized System; and

tariff item means the first eight digits in the tariff classification number under the Harmonized System as implemented by each Party.

68.13	A change to heading 68.13 from any other heading.
68.14-68.15	A change to heading 68.14 through 68.15 from any other chapter.
Chapter 69	**Ceramic Products**
69.01-69.14	A change to heading 69.01 through 69.14 from any other chapter.
Chapter 70	**Glass and Glassware**
70.01-70.02	A change to heading 70.01 through 70.02 from any other chapter.
70.03-70.09[14]	A change to heading 70.03 through 70.09 from any heading outside that group.
70.10-70.20	A change to heading 70.10 through 70.20 from any other heading, except from heading 70.07 through 70.20.

Section XIV - Natural or Cultured Pearls, Precious or Semi-precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin (Chapter 71)

Chapter 71	**Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin (Chapter 71)**
71.01-71.12	A change to heading 71.01 through 71.12 from any other chapter.
71.13-71.18	**Note:** *Pearls, permanently strung but without the addition of clasps or other ornamental features of precious metals or stones, shall be treated as an originating good only if the pearls were obtained in the territory of one or more of the Parties.* A change to heading 71.13 through 71.18 from any heading outside that group, except from tariff item 7101.10.aa or 7101.22.aa.

Section XV - Base Metals and Articles of Base Metal (Chapter 72-83)

---

[14] If the good provided for in subheading 7007.11, 7007.21 or 7009.10 is for use in a motor vehicle of Chapter 87, the provisions of Article 403 may apply.

Chapter 72	**Iron and Steel**
72.01	A change to heading 72.01 from any other chapter.
7202.11-7202.60	A change to subheading 7202.11 through 7202.60 from any other chapter.
7202.70	A change to subheading 7202.70 from any other chapter, except from subheading 2613.10.
7202.80-7202.99	A change to subheading 7202.80 through 7202.99 from any other chapter.
72.03-72.05	A change to heading 72.03 through 72.05 from any other chapter.
72.06-72.07	A change to heading 72.06 through 72.07 from any heading outside that group.
72.08-72.16	A change to heading 72.08 through 72.16 from any heading outside that group.
72.17	A change to heading 72.17 from any other heading, except from heading 72.13 through 72.15.
72.18-72.22	A change to heading 72.18 through 72.22 from any heading outside that group.
72.23	A change to heading 72.23 from any other heading, except from heading 72.21 through 72.22.
72.24-72.28	A change to heading 72.24 through 72.28 from any heading outside that group.
72.29	A change to heading 72.29 from any other heading, except from heading 72.27 through 72.28.
Chapter 73	**Articles of Iron or Steel**
73.01-73.03	A change to heading 73.01 through 73.03 from any other chapter.
7304.10-7304.39	A change to subheading 7304.10 through 7304.39 from any other chapter.
7304.41	
7304.41.aa	A change to tariff item 7304.41.aa from subheading 7304.49 or any other chapter.
7304.41	A change to subheading 7304.41 from any other chapter.

7304.49-7304.90	A change to subheading 7304.49 through 7304.90 from any other chapter.
73.05-73.07	A change to heading 73.05 through 73.07 from any other chapter.
73.08	A change to heading 73.08 from any other heading, except for changes resulting from the following processes performed on angles, shapes, or sections of heading 72.16: (a) drilling, punching, notching, cutting, cambering, or sweeping, whether performed individually or in combination; (b) adding attachments or weldments for composite construction; (c) adding attachments for handling purposes; (d) adding weldments, connectors or attachments to H-sections or I-sections, provided that the maximum dimension of the weldments, connectors, or attachments is not greater than the dimension between the inner surfaces of the flanges of the H-sections or I-sections; (e) painting, galvanizing, or otherwise coating; or (f) adding a simple base plate without stiffening elements, individually or in combination with drilling, punching, notching, or cutting, to create an article suitable as a column.
73.09-73.11	A change to heading 73.09 through 73.11 from any heading outside that group.
73.12-73.14	A change to heading 73.12 through 73.14 from any other heading, including another heading within that group.
7315.11-7315.12	A change to subheading 7315.11 through 7315.12 from any other heading; or A change to subheading 7315.11 through 7315.12 from subheading 7315.19, whether or not there is also a change from any other heading, provided there is a regional value content of not less than: (a) 60 percent where the transaction value method is used, or (b) 50 percent where the net cost method is used.
7315.19	A change to subheading 7315.19 from any other heading.
7315.20-7315.89	A change to subheading 7315.20 through 7315.89 from any other heading; or A change to subheading 7315.20 through 7315.89 from subheading 7315.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than: (a) 60 percent where the transaction value method is used, or (b) 50 percent where the net cost method is used.
7315.90	A change to subheading 7315.90 from any other heading.

73.16	A change to heading 73.16 from any other heading, except from heading 73.12 or 73.15.
73.17-73.18	A change to heading 73.17 through 73.18 from any heading outside that group.
73.19-73.20	A change to heading 73.19 through 73.20 from any heading outside that group.
7321.11	
7321.11.aa	A change to tariff item 7321.11.aa from any other subheading, except from tariff item 7321.90.aa, 7321.90.bb or 7321.90.cc.
7321.11	A change to subheading 7321.11 from any other heading; or A change to subheading 7321.11 from subheading 7321.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than: (a) 60 percent where the transaction value method is used, or (b) 50 percent where the net cost method is used.
7321.12-7321.83	A change to subheading 7321.12 through 7321.83 from any other heading; or A change to subheading 7321.12 through 7321.83 from subheading 7321.90, whether or not there is also a change from any other heading, provided there is a regional value content of not less than: (a) 60 percent where the transaction value method is used, or (b) 50 percent where the net cost method is used.
7321.90	
7321.90.aa	A change to tariff item 7321.90.aa from any other tariff item.
7321.90.bb	A change to tariff item 7321.90.bb from any other tariff item.
7321.90.cc	A change to tariff item 7321.90.cc from any other tariff item.
7321.90	A change to subheading 7321.90 from any other heading.
73.22-73.23	A change to heading 73.22 through 73.23 from any heading outside that group.
7324.10-7324.29	A change to subheading 7324.10 through 7324.29 from any other heading; or A change to subheading 7324.10 through 7324.29 from subheading 7324.90, whether or not there is also a change from any other heading,

	provided there is a regional value content of not less than: (a) 60 percent where the transaction value method is used, or (b) 50 percent where the net cost method is used.
7324.90	A change to subheading 7324.90 from any other heading.
73.25-73.26	A change to heading 73.25 through 73.26 from any heading outside that group.
Chapter 74	**Copper and Articles Thereof**
74.01-74.02	A change to heading 74.01 through 74.02 from any other chapter.
74.03	A change to heading 74.03 from any other chapter; or A change to heading 74.03 from heading 74.01 through 74.02 or tariff item 7404.00.aa, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than: (a) 60 percent where the transaction value method is used, or (b) 50 percent where the net cost method is used.
74.04	No required change in tariff classification to heading 74.04, provided the waste and scrap are wholly obtained or produced entirely in the territory of one or more of the Parties as defined in Article 415 of this Chapter.
74.05-74.07	A change to heading 74.05 through 74.07 from any other chapter; or A change to heading 74.05 through 74.07 from heading 74.01 through 74.02 or tariff item 7404.00.aa, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than: (a) 60 percent where the transaction value method is used, or (b) 50 percent where the net cost method is used.
7408.11	
7408.11.aa	A change to tariff item 7408.11.aa from any other chapter; or A change to tariff item 7408.11.aa from heading 74.01 through 74.02 or tariff item 7404.00.aa, whether or not there is also a change from any other chapter, provided there is a regional value content of not less than: (a) 60 percent where the transaction value method is used, or (b) 50 percent where the net cost method is used.

North American Free Trade Agreement

Chapter Five: Customs Procedures

Section A - Certification of Origin

Article 501: Certificate of Origin

1. The Parties shall establish by January 1, 1994 a Certificate of Origin for the purpose of certifying that a good being exported from the territory of a Party into the territory of another Party qualifies as an originating good, and may thereafter revise the Certificate by agreement.

2. Each Party may require that a Certificate of Origin for a good imported into its territory be completed in a language required under its law.

3. Each Party shall:

a) require an exporter in its territory to complete and sign a Certificate of Origin for any exportation of a good for which an importer may claim preferential tariff treatment on importation of the good into the territory of another Party; and
b) provide that where an exporter in its territory is not the producer of the good, the exporter may complete and sign a Certificate on the basis of

(i) its knowledge of whether the good qualifies as an originating good,
(ii) its reasonable reliance on the producer's written representation that the good qualifies as an originating good, or
(iii) a completed and signed Certificate for the good voluntarily provided to the exporter by the producer.

4. Nothing in paragraph 3 shall be construed to require a producer to provide a Certificate of Origin to an exporter.

5. Each Party shall provide that a Certificate of Origin that has been completed and signed by an exporter or a producer in the territory of another Party that is applicable to:

a) a single importation of a good into the Party's territory, or
b) multiple importations of identical goods into the Party's territory that occur within a specified period, not exceeding 12 months, set out therein by the exporter or producer,

shall be accepted by its customs administration for four years after the date on which the Certificate was signed.

Article 502: Obligations Regarding Importations

1. Except as otherwise provided in this Chapter, each Party shall require an importer in its territory that claims preferential tariff treatment for a good imported into its territory from the territory of another Party to:

a) make a written declaration, based on a valid Certificate of Origin, that the good qualifies as an originating good;
b) have the Certificate in its possession at the time the declaration is made;
c) provide, on the request of that Party's customs administration, a copy of the Certificate; and
d) promptly make a corrected declaration and pay any duties owing where the importer has reason to believe that a Certificate on which a declaration was based contains information that is not correct.

หอสมุดกลาง สถาบันวิทยบริการ จุฬาลงกรณ์มหาวิทยาลัย

2. Each Party shall provide that, where an importer in its territory claims preferential tariff treatment for a good imported into its territory from the territory of another Party:

a) the Party may deny preferential tariff treatment to the good if the importer fails to comply with any requirement under this Chapter; and
b) the importer shall not be subject to penalties for the making of an incorrect declaration, if it voluntarily makes a corrected declaration pursuant to paragraph 1(d).

3. Each Party shall provide that, where a good would have qualified as an originating good when it was imported into the territory of that Party but no claim for preferential tariff treatment was made at that time, the importer of the good may, no later than one year after the date on which the good was imported, apply for a refund of any excess duties paid as the result of the good not having been accorded preferential tariff treatment, on presentation of:

a) a written declaration that the good qualified as an originating good at the time of importation;
b) a copy of the Certificate of Origin; and
c) such other documentation relating to the importation of the good as that Party may require.

Article 503: Exceptions

Each Party shall provide that a Certificate of Origin shall not be required for:

a) a commercial importation of a good whose value does not exceed US$1,000 or its equivalent amount in the Party's currency, or such higher amount as it may establish, except that it may require that the invoice accompanying the importation include a statement certifying that the good qualifies as an originating good,
b) a non-commercial importation of a good whose value does not exceed US$1,000 or its equivalent amount in the Party's currency, or such higher amount as it may establish, or
c) an importation of a good for which the Party into whose territory the good is imported has waived the requirement for a Certificate of Origin,

provided that the importation does not form part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the certification requirements of Articles 501 and 502.

Article 504: Obligations Regarding Exportations

1. Each Party shall provide that:

a) an exporter in its territory, or a producer in its territory that has provided a copy of a Certificate of Origin to that exporter pursuant to Article 501(3)(b)(iii), shall provide a copy of the Certificate to its customs administration on request; and
b) an exporter or a producer in its territory that has completed and signed a Certificate of Origin, and that has reason to believe that the Certificate contains information that is not correct, shall promptly notify in writing all persons to whom the Certificate was given by the exporter or producer of any change that could affect the accuracy or validity of the Certificate.

2. Each Party:

a) shall provide that a false certification by an exporter or a producer in its territory that a good to be exported to the territory of another Party qualifies as an originating good shall have the same legal consequences, with appropriate modifications, as would apply to an importer in its territory for a contravention of its customs laws and regulations regarding the making of a false statement or representation; and

b) may apply such measures as the circumstances may warrant where an exporter or a producer in its territory fails to comply with any requirement of this Chapter.

3. No Party may impose penalties on an exporter or a producer in its territory that voluntarily provides written notification pursuant to paragraph (1)(b) with respect to the making of an incorrect certification.

Section B - Administration and Enforcement

Article 505: Records

Each Party shall provide that:

a) an exporter or a producer in its territory that completes and signs a Certificate of Origin shall maintain in its territory, for five years after the date on which the Certificate was signed or for such longer period as the Party may specify, all records relating to the origin of a good for which preferential tariff treatment was claimed in the territory of another Party, including records associated with

(i) the purchase of, cost of, value of, and payment for, the good that is exported from its territory,
(ii) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the good that is exported from its territory, and
(iii) the production of the good in the form in which the good is exported from its territory; and

b) an importer claiming preferential tariff treatment for a good imported into the Party's territory shall maintain in that territory, for five years after the date of importation of the good or for such longer period as the Party may specify, such documentation, including a copy of the Certificate, as the Party may require relating to the importation of the good.

Article 506: Origin Verifications

1. For purposes of determining whether a good imported into its territory from the territory of another Party qualifies as an originating good, a Party may, through its customs administration, conduct a verification solely by means of:

a) written questionnaires to an exporter or a producer in the territory of another Party;
b) visits to the premises of an exporter or a producer in the territory of another Party to review the records referred to in Article 505(a) and observe the facilities used in the production of the good; or
c) such other procedure as the Parties may agree.

2. Prior to conducting a verification visit pursuant to paragraph (1)(b), a Party shall, through its customs administration:

a) deliver a written notification of its intention to conduct the visit to

(i) the exporter or producer whose premises are to be visited,
(ii) the customs administration of the Party in whose territory the visit is to occur, and
(iii) if requested by the Party in whose territory the visit is to occur, the embassy of that Party in the territory of the Party proposing to conduct the visit; and

(b) obtain the written consent of the exporter or producer whose premises are to be visited.

3. The notification referred to in paragraph 2 shall include:

a) the identity of the customs administration issuing the notification;
(b) the name of the exporter or producer whose premises are to be visited;
c) the date and place of the proposed verification visit;
d) the object and scope of the proposed verification visit, including specific reference to the good that is the subject of the verification;
e) the names and titles of the officials performing the verification visit; and
f) the legal authority for the verification visit.

4. Where an exporter or a producer has not given its written consent to a proposed verification visit within 30 days of receipt of notification pursuant to paragraph 2, the notifying Party may deny preferential tariff treatment to the good that would have been the subject of the visit.

5. Each Party shall provide that, where its customs administration receives notification pursuant to paragraph 2, the customs administration may, within 15 days of receipt of the notification, postpone the proposed verification visit for a period not exceeding 60 days from the date of such receipt, or for such longer period as the Parties may agree.

6. A Party shall not deny preferential tariff treatment to a good based solely on the postponement of a verification visit pursuant to paragraph 5.

7. Each Party shall permit an exporter or a producer whose good is the subject of a verification visit by another Party to designate two observers to be present during the visit, provided that:

a) the observers do not participate in a manner other than as observers; and
b) the failure of the exporter or producer to designate observers shall not result in the postponement of the visit.

8. Each Party shall, through its customs administration, conduct a verification of a regional value-content requirement in accordance with the Generally Accepted Accounting Principles applied in the territory of the Party from which the good was exported.

9. The Party conducting a verification shall provide the exporter or producer whose good is the subject of the verification with a written determination of whether the good qualifies as an originating good, including findings of fact and the legal basis for the determination.

10. Where verifications by a Party indicate a pattern of conduct by an exporter or a producer of false or unsupported representations that a good imported into its territory qualifies as an originating good, the Party may withhold preferential tariff treatment to identical goods exported or produced by such person until that person establishes compliance with Chapter Four (Rules of Origin).

11. Each Party shall provide that where it determines that a certain good imported into its territory does not qualify as an originating good based on a tariff classification or a value applied by the Party to one or more materials used in the production of the good, which differs from the tariff classification or value applied to the materials by the Party from whose territory the good was exported, the Party's determination shall not become effective until it notifies in writing both the importer of the good and the person that completed and signed the Certificate of Origin for the good of its determination.

12. A Party shall not apply a determination made under paragraph 11 to an importation made before the effective date of the determination where:

a) the customs administration of the Party from whose territory the good was exported has issued an advance ruling under Article 509 or any other ruling on the tariff classification or on the value of such materials, or has given consistent treatment to the entry of the materials under the tariff classification or value at issue, on which a person is entitled to rely; and
b) the advance ruling or consistent treatment was given prior to notification of the determination.

13. If a Party denies preferential tariff treatment to a good pursuant to a determination made under paragraph 11, it shall postpone the effective date of the denial for a period not exceeding 90 days where the importer of the good, or the person who completed and signed the Certificate of Origin for the good, demonstrates that it has relied in good faith to its detriment on the tariff classification or value applied to such materials by the customs administration of the Party from whose territory the good was exported.

Article 507: Confidentiality

1. Each Party shall maintain, in accordance with its law, the confidentiality of confidential business information collected pursuant to this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

2. The confidential business information collected pursuant to this Chapter may only be disclosed to those authorities responsible for the administration and enforcement of determinations of origin, and of customs and revenue matters.

Article 508: Penalties

1. Each Party shall maintain measures imposing criminal, civil or administrative penalties for violations of its laws and regulations relating to this Chapter.

2. Nothing in Articles 502(2), 504(3) or 506(6) shall be construed to prevent a Party from applying such measures as the circumstances may warrant.

Section C - Advance Rulings

Article 509: Advance Rulings

1. Each Party shall, through its customs administration, provide for the expeditious issuance of written advance rulings, prior to the importation of a good into its territory, to an importer in its territory or an exporter or a producer in the territory of another Party, on the basis of the facts and circumstances presented by such importer, exporter or producer of the good, concerning:

a) whether materials imported from a non-Party used in the production of a good undergo an applicable change in tariff classification set out in Annex 401 as a result of production occurring entirely in the territory of one or more of the Parties;
b) whether a good satisfies a regional value-content requirement under either the transaction value method or the net cost method set out in Chapter Four;
c) for the purpose of determining whether a good satisfies a regional value-content requirement under Chapter Four, the appropriate basis or method for value to be applied by an exporter or a producer in the territory of another Party, in accordance with the principles of the Customs Valuation Code, for calculating the transaction value of the good or of the materials used in the production of the good;
d) for the purpose of determining whether a good satisfies a regional value-content requirement under Chapter Four, the appropriate basis or method for reasonably allocating costs, in accordance with the allocation methods set out in the Uniform Regulations, for calculating the net cost of the good or the value of an intermediate

material;
e) whether a good qualifies as an originating good under Chapter Four;
f) whether a good that re-enters its territory after the good has been exported from its territory to the territory of another Party for repair or alteration qualifies for dutyfree treatment in accordance with Article 307 (Goods Re-Entered after Repair or Alteration);
g) whether the proposed or actual marking of a good satisfies country of origin marking requirements under Article 311 (Country of Origin Marking);
h) whether an originating good qualifies as a good of a Party under Annex 300B (Textile and Apparel Goods), Annex 302.2 (Tariff Elimination) or Chapter Seven (Agriculture and Sanitary and Phytosanitary Measures);

(i) whether a good is a qualifying good under Chapter Seven; or
(j) such other matters as the Parties may agree.

2. Each Party shall adopt or maintain procedures for the issuance of advance rulings, including a detailed description of the information reasonably required to process an application for a ruling.

3. Each Party shall provide that its customs administration:

a) may, at any time during the course of an evaluation of an application for an advance ruling, request supplemental information from the person requesting the ruling;
b) shall, after it has obtained all necessary information from the person requesting an advance ruling, issue the ruling within the periods specified in the Uniform Regulations; and
c) shall, where the advance ruling is unfavorable to the person requesting it, provide to that person a full explanation of the reasons for the ruling.

4. Subject to paragraph 6, each Party shall apply an advance ruling to importations into its territory of the good for which the ruling was requested, beginning on the date of its issuance or such later date as may be specified in the ruling.

5. Each Party shall provide to any person requesting an advance ruling the same treatment, including the same interpretation and application of provisions of Chapter Four regarding a determination of origin, as it provided to any other person to whom it issued an advance ruling, provided that the facts and circumstances are identical in all material respects.

6. The issuing Party may modify or revoke an advance ruling:

a) if the ruling is based on an error

(i) of fact,
(ii) in the tariff classification of a good or a material that is the subject of the ruling,
(iii) in the application of a regional value content requirement under Chapter Four,
(iv) in the application of the rules for determining whether a good qualifies as a good of a Party under Annex 300B, 302.2 or Chapter Seven,
(v) in the application of the rules for determining whether a good is a qualifying good under Chapter Seven, or
(vi) in the application of the rules for determining whether a good that re-enters its territory after the good has been exported from its territory to the territory of another Party for repair or alteration qualifies for dutyfree treatment under Article 307;

b) if the ruling is not in accordance with an interpretation agreed by the Parties regarding Chapter Three (National Treatment and Market Access for Goods) or Chapter Four;
c) if there is a change in the material facts or circumstances on which the ruling is based;
d) to conform with a modification of Chapter Three, Chapter Four, this Chapter, Chapter Seven, the Marking Rules or the Uniform Regulations; or
e) to conform with a judicial decision or a change in its domestic law.

7. Each Party shall provide that any modification or revocation of an advance ruling shall be effective on the date on which the modification or revocation is issued, or on such later date as may be specified therein, and shall not be applied to importations of a good that have occurred prior to that date, unless the person to whom the advance ruling was issued has not acted in accordance with its terms and conditions.

8. Notwithstanding paragraph 7, the issuing Party shall postpone the effective date of such modification or revocation for a period not exceeding 90 days where the person to whom the advance ruling was issued demostrates that it has relied in good faith to its detriment on that ruling.

9. Each Party shall provide that where its customs administration examines the regional value content of a good for which it has issued an advance ruling pursuant to subparagraph 1(c), (d) or f), it shall evaluate whether:

a) the exporter or producer has complied with the terms and conditions of the advance ruling;
b) the exporter's or producer's operations are consistent with the material facts and circumstances on which the advance ruling is based; and
c) the supporting data and computations used in applying the basis or method for calculating value or allocating cost were correct in all material respects.

10. Each Party shall provide that where its customs administration determines that any requirement in paragraph 9 has not been satisfied, it may modify or revoke the advance ruling as the circumstances may warrant.

11. Each Party shall provide that, where the person to whom an advance ruling was issued demonstrates that it used reasonable care and acted in good faith in presenting the facts and circumstances on which the ruling was based, and where the customs administration of a Party determines that the ruling was based on incorrect information, the person to whom the ruling was issued shall not be subject to penalties.

12. Each Party shall provide that where it issues an advance ruling to a person that has misrepresented or omitted material facts or circumstances on which the ruling is based or has failed to act in accordance with the terms and conditions of the ruling, the Party may apply such measures as the circumstances may warrant.

Section D - Review and Appeal of Origin Determinations and Advance Rulings

Article 510: Review and Appeal

1. Each Party shall grant substantially the same rights of review and appeal of marking determinations of origin, country of origin determinations and advance rulings by its customs administration as it provides to importers in its territory to any person:

a) who completes and signs a Certificate of Origin for a good that has been the subject of a determination of origin;
b) whose good has been the subject of a country of origin marking determination

pursuant to Article 311 (Country of Origin Marking); or
(c) who has received an advance ruling pursuant to Article 509(1).

2. Further to Articles 1804 (Administrative Proceedings) and 1805 (Review and Appeal), each Party shall provide that the rights of review and appeal referred to in paragraph 1 shall include access to:

a) at least one level of administrative review independent of the official or office responsible for the determination under review; and
b) in accordance with its domestic law, judicial or quasijudicial review of the determination or decision taken at the final level of administrative review.

Section E - Uniform Regulations

Article 511: Uniform Regulations

1. The Parties shall establish, and implement through their respective laws or regulations by January 1, 1994, Uniform Regulations regarding the interpretation, application and administration of Chapter Four, this Chapter and other matters as may be agreed by the Parties.

2. Each Party shall implement any modification of or addition to the Uniform Regulations no later than 180 days after the Parties agree on such modification or addition, or such other period as the Parties may agree.

Section F - Cooperation

Article 512: Cooperation

1. Each Party shall notify the other Parties of the following determinations, measures and rulings, including to the greatest extent practicable those that are prospective in application:

a) a determination of origin issued as the result of a verification conducted pursuant to Article 506(1);
b) a determination of origin that the Party is aware is contrary to

(i) a ruling issued by the customs administration of another Party with respect to the tariff classification or value of a good, or of materials used in the production of a good, or the reasonable allocation of costs where calculating the net cost of a good, that is the subject of a determination of origin, or
(ii) consistent treatment given by the customs administration of another Party with respect to the tariff classification or value of a good, or of materials used in the production of a good, or the reasonable allocation of costs where calculating the net cost of a good, that is the subject of a determination of origin;

c) a measure establishing or significantly modifying an administrative policy that is likely to affect future determinations of origin, country of origin marking requirements or determinations as to whether a good qualifies as a good of a Party under the Marking Rules; and
d) an advance ruling, or a ruling modifying or revoking an advance ruling, pursuant to Article 509.

2. The Parties shall cooperate:

a) in the enforcement of their respective customs-related laws or regulations implementing this Agreement, and under any customs mutual assistance agreements or other customsrelated agreement to which they are party;

b) for purposes of the detection and prevention of unlawful transshipments of textile and apparel goods of a non-Party, in the enforcement of prohibitions or quantitative restrictions, including the verification by a Party, in accordance with the procedures set out in this Chapter, of the capacity for production of goods by an exporter or a producer in the territory of another Party, provided that the customs administration of the Party proposing to conduct the verification, prior to conducting the verification

(i) obtains the consent of the Party in whose territory the verification is to occur, and
(ii) provides notification to the exporter or producer whose premises are to be visited, except that procedures for notifying the exporter or producer whose premises are to be visited shall be in accordance with such other procedures as the Parties may agree;

c) to the extent practicable and for purposes of facilitating the flow of trade between them, in such customsrelated matters as the collection and exchange of statistics regarding the importation and exportation of goods, the harmonization of documentation used in trade, the standardization of data elements, the acceptance of an international data syntax and the exchange of information; and
d) to the extent practicable, in the storage and transmission of customs-related documentation.

Article 513: Working Group and Customs Subgroup

1. The Parties hereby establish a Working Group on Rules of Origin, comprising representatives of each Party, to ensure:

a) the effective implementation and administration of Articles 303 (Restriction on Drawback and Duty Deferral Programs), 308 (Most-Favored-Nation Rates of Duty on Certain Goods) and 311, Chapter Four, this Chapter, the Marking Rules and the Uniform Regulations; and
b) the effective administration of the customsrelated aspects of Chapter Three.

2. The Working Group shall meet at least four times each year and on the request of any Party.

3. The Working Group shall:

a) monitor the implementation and administration by the customs administrations of the Parties of Articles 303, 308 and 311, Chapter Four, this Chapter, the Marking Rules and the Uniform Regulations to ensure their uniform interpretation;

b) endeavor to agree, on the request of any Party, on any proposed modification of or addition to Article 303, 308 or 311, Chapter Four, this Chapter, the Marking Rules or the Uniform Regulations;
c) notify the Commission of any agreed modification of or addition to the Uniform Regulations;
d) propose to the Commission any modification of or addition to Article 303, 308 or 311, Chapter Four, this Chapter, the Marking Rules, the Uniform Regulations or any other provision of this Agreement as may be required to conform with any change to the Harmonized System; and
e) consider any other matter referred to it by a Party or by the Customs Subgroup established under paragraph 6.

4. Each Party shall, to the greatest extent practicable, take all necessary measures to implement any modification of or addition to this Agreement within 180 days of the date on which the Commission agrees on the modification or addition.

5. If the Working Group fails to resolve a matter referred to it pursuant to paragraph 3(e) within 30 days of such referral, any Party may request a meeting of the Commission under Article 2007 (Commission Good Offices, Conciliation and Mediation).

6. The Working Group shall establish, and monitor the work of, a Customs Subgroup, comprising representatives of each Party. The Subgroup shall meet at least four times each year and on the request of any Party and shall:

a) endeavor to agree on

(i) the uniform interpretation, application and administration of Articles 303, 308 and 311, Chapter Four, this Chapter, the Marking Rules and the Uniform Regulations,
(ii) tariff classification and valuation matters relating to determinations of origin,
(iii) equivalent procedures and criteria for the request, approval, modification, revocation and implementation of advance rulings,
(iv) revisions to the Certificate of Origin,
(v) any other matter referred to it by a Party, the Working Group or the Committee on Trade in Goods established under Article 316, and
(vi) any other customs-related matter arising under this Agreement;

b) consider

(i) the harmonization of customs-related automation requirements and documentation, and
(ii) proposed customs-related administrative and operational changes that may affect the flow of trade between the Parties' territories;
c) report periodically to the Working Group and notify it of any agreement reached under this paragraph; and
d) refer to the Working Group any matter on which it has been unable to reach agreement within 60 days of referral of the matter to it pursuant to subparagraph (a)(v).

7. Nothing in this Chapter shall be construed to prevent a Party from issuing a determination of origin or an advance ruling relating to a matter under consideration by the Working Group or the Customs Subgroup or from taking such other action as it considers necessary, pending a resolution of the matter under this Agreement.

Article 514: Definitions

For purposes of this Chapter:

commercial importation means the importation of a good into the territory of any Party for the purpose of sale, or any commercial, industrial or other like use;
customs administration means the competent authority that is responsible under the law of a Party for the administration of customs laws and regulations;
determination of origin means a determination as to whether a good qualifies as an originating good in accordance with Chapter Four;
exporter in the territory of a Party means an exporter located in the territory of a Party and an exporter required under this Chapter to maintain records in the territory of that Party regarding exportations of a good;
identical goods means goods that are the same in all respects, including physical characteristics, quality and reputation, irrespective of minor differences in appearance that are

not relevant to a determination of origin of those goods under Chapter Four;
importer in the territory of a Party means an importer located in the territory of a Party and an importer required under this Chapter to maintain records in the territory of that Party regarding importations of a good;
intermediate material means "intermediate material" as defined in Article 415; Marking Rules means "Marking Rules" established under Annex 311;
material means "material" as defined in Article 415;
net cost of a good means "net cost of a good" as defined in Article 415;
preferential tariff treatment means the duty rate applicable to an originating good;
producer means "producer" as defined in Article 415;
production means "production" as defined in Article 415;
transaction value means "transaction value" as defined in Article 415;
Uniform Regulations means "Uniform Regulations" established under Article 511;
used means "used" as defined in Article 415; and
value means value of a good or material for purposes of calculating customs duties or for purposes of applying Chapter Four

U.S. DEPARTMENT OF HOMELAND SECURITY
Bureau of Customs and Border Protection

OMB No. 1651-0098
See back of form for Paperwork Reduction Act Notice.

NORTH AMERICAN FREE TRADE AGREEMENT
CERTIFICATE OF ORIGIN

Please print or type

19 CFR 181.11, 181.22

1. EXPORTER NAME AND ADDRESS	2. BLANKET PERIOD
	FROM
TAX IDENTIFICATION NUMBER:	TO
3. PRODUCER NAME AND ADDRESS	4. IMPORTER NAME AND ADDRESS
TAX IDENTIFICATION NUMBER:	TAX IDENTIFICATION NUMBER:

5. DESCRIPTION OF GOOD(S)	6. HS TARIFF CLASSIFICATION NUMBER	7. PREFERENCE CRITERION	8. PRODUCER	9. NET COST	10. COUNTRY OF ORIGIN

I CERTIFY THAT:

- THE INFORMATION ON THIS DOCUMENT IS TRUE AND ACCURATE AND I ASSUME THE RESPONSIBILITY FOR PROVING SUCH REPRESENTATIONS. I UNDERSTAND THAT I AM LIABLE FOR ANY FALSE STATEMENTS OR MATERIAL OMISSIONS MADE ON OR IN CONNECTION WITH THIS DOCUMENT;
- I AGREE TO MAINTAIN AND PRESENT UPON REQUEST, DOCUMENTATION NECESSARY TO SUPPORT THIS CERTIFICATE, AND TO INFORM, IN WRITING, ALL PERSONS TO WHOM THE CERTIFICATE WAS GIVEN OF ANY CHANGES THAT COULD AFFECT THE ACCURACY OR VALIDITY OF THIS CERTIFICATE;
- THE GOODS ORIGINATED IN THE TERRITORY OF ONE OR MORE OF THE PARTIES, AND COMPLY WITH THE ORIGIN REQUIREMENTS SPECIFIED FOR THOSE GOODS IN THE NORTH AMERICAN FREE TRADE AGREEMENT AND UNLESS SPECIFICALLY EXEMPTED IN ARTICLE 411 OR ANNEX 401, THERE HAS BEEN NO FURTHER PRODUCTION OR ANY OTHER OPERATION OUTSIDE THE TERRITORIES OF THE PARTIES; AND
- THIS CERTIFICATE CONSISTS OF [ ] PAGES, INCLUDING ALL ATTACHMENTS.

11.	11a. AUTHORIZED SIGNATURE		11b. COMPANY	
	11c. NAME *(Print or Type)*		11d. TITLE	
	11e. DATE *(MM/DD/YYYY)*	11f. TELEPHONE NUMBER	*(Voice)*	*(Facsimile)*

PERWORK REDUCTION ACT NOTICE: This information is needed to carry the terms of the North American Free Trade Agreement (NAFTA). NAFTA requires that, upon request, an importer must provide CBP with proof of the exporters written certification of the origin of the goods. The certification is essential to substantiate compliance with the rules of origin under the Agreement. You are required to give us this information to obtain a benefit.

The estimated average burden associated with this collection of information is 15 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to Bureau of Customs and Border Protection, Information Services Branch, Washington, DC 20229, and to the Office of Management and Budget, Paperwork Reduction Project (1651-0098), Washington DC 20503.

NORTH AMERICAN FREE TRADE AGREEMENT CERTIFICATE OF ORIGIN INSTRUCTIONS

r purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter id be in the possession of the importer at the time the declaration is made. This document may also be completed luntarily by the producer for use by the exporter. Please print or type:

ELD 1: State the full legal name, address (including country) and legal tax identification number of the exporter. Legal taxation number is: in Canada, employer number or importer/exporter number assigned by Revenue Canada; in Mexico, federal taxpayer's registry number (RFC); and in the United States, employer's identification number or Social Security Number.

ELD 2: Complete field if the Certificate covers multiple shipments of identical goods as described in Field # 5 that are imported into a NAFTA country for a specified period of up to one year (the blanket period). "FROM" is the date upon which Certificate becomes applicable to the good covered by the blanket Certificate (it may be prior to the date of signing this Certificate). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential treatment is claimed based on this Certificate must occur between these dates.

ELD 3: State the full legal name, address (including country) and legal tax identification number, as defined in Field #1, of the producer. If more than one producer's good is included on the Certificate, attach a list of additional producers, including the legal name, address (including country) and legal tax identification number, cross-referenced to the good described in Field #5. If you wish this information to be confidential, it is acceptable to state "Available to CBP upon request". If the producer and the exporter are the same, complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".

ELD 4: State the full legal name, address (including country) and legal tax identification number, as defined in Field #1, of the importer. If the importer is not known, state "UNKNOWN"; if multiple importers, state "VARIOUS".

ELD 5: Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (H.S.) description of the good. If the Certificate covers a single shipment of a good, include the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number.

ELD 6: For each good described in Field #5, identify the H.S. tariff classification to six digits. If the good is subject to a specific rule of origin in Annex 401 that requires eight digits, identify to eight digits, using the H.S. tariff classification of the country into whose territory the good is imported.

ELD 7: For each good described in Field #5, state which criterion (A through F) is applicable. The rules of origin are contained in Chapter Four and Annex 401. Additional rules are described in Annex 703.2 (certain agricultural goods), Annex 300-B, Appendix 6 (certain textile goods) and Annex 308.1 (certain automatic data processing goods and their parts). **NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.**

<u>eference Criteria</u>

A The good is "wholly obtained or produced entirely" in the territory of one or more of the NAFTA countries as referenced in Article 415. **Note: The purchase of a good in the territory does not necessarily render it "wholly obtained or produced".** If the good is an agricultural good, see also criterion F and Annex 703.2. *(Reference: Article 401(a) and 415)*

B The good is produced entirely in the territory of one or more of the NAFTA countries and satisfies the specific rule of origin, set out in Annex 401, that applies to its tariff classification. The rule may include a tariff classification change, regional value-content requirement, or a combination thereof. The good must also satisfy all other applicable requirements of Chapter Four. If the good is an agricultural good, see also criterion F and Annex 703.2. *(Reference: Article 401(b))*

C The good is produced entirely in the territory of one or more of the NAFTA countries exclusively from originating materials. Under this criterion, one or more of the materials may not fall within the definition of "wholly produced or obtained", as set out in article 415. All materials used in the production of the good must qualify as "originating" by meeting the rules of Article 401(a) through (d). If the good is an agricultural good, see also criterion F and Annex 703.2. *Reference: Article 401(c).*

D Goods are produced in the territory of one or more of the NAFTA countries but do not meet the applicable rule of origin, set out in Annex 401, because certain non-originating materials do not undergo the required change in tariff classification. The goods do nonetheless meet the regional value-content requirement specified in Article 401(d). This criterion is limited to the following two circumstances:

1. The good was imported into the territory of a NAFTA country in an unassembled or disassembled form but was classified as an assembled good, pursuant to H.S. General Rule of Interpretation 2(a), or
2. The good incorporated one or more non-originating materials, provided for as parts under the H.S., which could not undergo a change in tariff classification because the heading provided for both the good and its parts and was not further subdivided into subheadings, or the subheading provided for both the good and its parts and was not further subdivided.

NOTE: This criterion does not apply to Chapters 61 through 63 of H.S. *(Reference: Article 401(d))*

E Certain automatic data processing goods and their parts, specified in Annex 308.1, that do not originate in the territory are considered originating upon importation into the territory of a NAFTA country from the territory of another NAFTA country when the most-favored-nation tariff rate of the good conforms to the rate established in Annex 308.1 and is common to all NAFTA countries. *(Reference: Annex 308.1)*

F The good is an originating agricultural good under preference criterion A, B, or C above and is not subject to a quantitative restriction in the importing NAFTA country because it is a "qualifying good" as defined in Annex 703.2, Section A or B (please specify). A good listed in Appendix 703.2B.7 is also exempt from quantitative restrictions and is eligible for NAFTA preferential tariff treatment if it meets the definition of "qualifying good" in Section A of Annex 703.2. **NOTE 1: This criterion does not apply to goods that wholly originate in Canada or the United States and are imported into either country. NOTE 2: A tariff rate quota is not a quantitative restriction.**

LD 8: For each good described in Field #5, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1), (2), or (3), depending on whether this certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good; (2) your reliance on the producer's written representation (other than a Certificate of Origin) that the good qualifies as an originating good; or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.

LD 9: For each good described in field #5, where the good is subject to a regional value content (RVC) requirement, indicate "NC" if the RVC is calculated according to the net cost method; otherwise, indicate "NO". If the RVC is calculated over a period of time, further identify the beginning and ending dates (MM/DD/YYYY) of that period. *(Reference: Article 402.1, 402.5).*

LD 10: Identify the name of the country ("MX" or "US" for agricultural and textile goods exported to Canada; "US" or "CA" for all goods exported to Mexico; or "CA" or "MX" for all goods exported to the United States) to which the preferential rate of CBP duty applies, as set out in Annex 302.2, in accordance with the Marking Rules or in each party's schedule of tariff elimination.

For all other originating goods exported to Canada, indicate appropriately "MX" or "US" if the goods originate in that NAFTA country, within the meaning of the NAFTA Rules of Origin Regulations, and any subsequent processing in the other NAFTA country does not increase the transaction value of the goods by more than seven percent; otherwise indicate "JNT" for joint production. *(Reference: Annex 302.2)*

LD 11: This field must be completed, signed, and dated by the exporter. When the Certificate is completed by the producer for use by the exporter, it must be completed, signed, and dated by the producer. The date must be the date the Certificate was completed and signed.

U.S. DEPARTMENT OF HOMELAND SECURITY
Bureau of Customs and Border Protection

OMB No. 1651-0098. See CBP Form 434 for Paperwork Reduction Act Notice.

NORTH AMERICAN FREE TRADE AGREEMENT CERTIFICATE OF ORIGIN CONTINUATION SHEET

1 9 CFR 181.11, 181.22

5. DESCRIPTION OF GOOD(S)	6. HS TARIFF CLASSIFICATION NUMBER	7. PREFERENCE CRITERION	8. PRODUCER	9. NET COST	10. COUNTRY OF ORGIN

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

(a) "manufacture" means any kind of working or processing including assembly or specific operations;

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

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

(d) "goods" means both materials and products;

(e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);

(f) "ex-works price" means the price paid for the product ex works to the manufacturer in the EEA 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 which are, or may be, repaid when the product obtained is exported;

(g) "value of materials" means the customs value at the time of importation 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 EEA;

(h) "value of originating materials" means the value of such materials as defined in (g) applied mutatis mutandis;

(i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the countries referred to in Article 3 or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EEA;

(j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as "the Harmonised System" or "HS";

(k) "classified" refers to the classification of a product or material under a particular heading;

(l) "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;

(m) "territories" includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the EEA:

(a) products wholly obtained in the EEA within the meaning of Article 4;

(b) products obtained in the EEA incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the EEA within the meaning of Article 5.

For this purpose, the territories of the Contracting Parties to which this Agreement applies, shall be considered as a single territory.

2. Notwithstanding paragraph 1, the territory of the Principality of Liechtenstein shall, until 1 January 2005, be excluded from that of the EEA, for the purpose of determining the origin of the products referred to in Tables I and II of Protocol 3 and such products shall be considered to be originating in the EEA only if they have been either wholly obtained or sufficiently worked or processed in the territories of the other Contracting Parties.

Article 3

Diagonal cumulation of origin

1. Without prejudice to the provisions of Article 2, products shall be considered as originating in the EEA if such products are obtained there, incorporating materials originating in Bulgaria, Switzerland (including Liechtenstein) [1], the Czech Republic, Estonia, Hungary, Iceland, Lithuania, Latvia, Norway, Poland, Romania, Slovenia, the Slovak Republic, Turkey [2] or in the Community in accordance with the provisions of the Protocol on rules of origin annexed to the Agreements between the Contracting Parties and each of these countries, provided that the working or processing carried out in the EEA goes beyond the operations referred to in Article 6. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Where the working or processing carried out in the EEA does not go beyond the operations referred to in Article 6, the product obtained shall be considered as originating in the EEA only where the value added there is greater than the value of the materials used originating in any one of the countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in the EEA.

3. Products, originating in one of the countries referred to in paragraph 1, which do not undergo any working or processing in the EEA, retain their origin if exported into one of these countries.

4. The cumulation provided for in this Article may only be applied to materials and products which have acquired originating status by the application of rules of origin identical to those given in this Protocol.

The Contracting Parties shall provide each other, through the Commission of the European Communities, with details of the Agreements and their corresponding rules of origin, which are applied with the other countries referred to in paragraph 1. The Commission of the European Communities shall publish in the *Official Journal of the European Union* (C series) the date on which the cumulation provided for in this Article may be applied by those countries listed in paragraph 1 which have fulfilled the necessary requirements.

Article 4

Wholly obtained products

1. The following shall be considered as wholly obtained in the EEA:

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

---

[1] The Principality of Liechtenstein has a customs union with Switzerland, and is a Contracting Party to the Agreement on the European Economic Area.

[2] Cumulation as provided for in this Article does not apply to materials originating in Turkey which are mentioned in the list at Annex VII.

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea outside the territorial waters of the Contracting Parties by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

(i) waste and scrap resulting from manufacturing operations conducted there;

(j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

(k) goods produced there exclusively from the products specified in (a) to (j).

2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

(a) which are registered or recorded in a Member State of the Community or in an EFTA State;

(b) which sail under the flag of a Member State of the Community or of an EFTA State;

(c) which are owned to an extent of at least 50 % by nationals of a Member State of the Community or of an EFTA State, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Member State of the Community or of an EFTA State and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

(d) of which the master and officers are nationals of a Member State of the Community or of an EFTA State;

(e) of which at least 75 % of the crew are nationals of a Member State of the Community or of an EFTA State.

Article 5

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II are fulfilled.

The conditions referred to above indicate, for all products covered by the Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list 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.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:

(a) their total value does not exceed 10 % of the ex-works price of the product;

(b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

Article 6

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

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

(b) breaking-up and assembly of packages;

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

(d) ironing or pressing of textiles;

(e) simple painting and polishing operations;

(f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(g) operations to colour sugar or form sugar lumps;

(h) peeling, stoning and shelling, of fruits, nuts and vegetables;

(i) sharpening, simple grinding or simple cutting;

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

(k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

(l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(m) simple mixing of products, whether or not of different kinds;

(n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(o) a combination of two or more operations specified in (a) to (n);

(p) slaughter of animals.

2. All operations carried out in the EEA 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 7

Unit of qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

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;

(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 Protocol.

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 8

Accessories, spare parts and tools

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.

Article 9

Sets

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 15 % of the ex-works price of the set.

Article 10

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;

(d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 11

Principle of territoriality

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the EEA.

2. Except as provided for in Article 3, where originating goods exported from the EEA to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the returning goods are the same as those exported;

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the EEA on materials exported from the EEA and subsequently reimported there, provided:

(a) the said materials are wholly obtained in the EEA or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported;

(b) it can be demonstrated to the satisfaction of the customs authorities that:

(i) the reimported goods have been obtained by working or processing the exported materials;

(ii) the total added value acquired outside the EEA by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the EEA. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the EEA, taken together with the total added value acquired outside the EEA by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, "total added value" shall be taken to mean all costs arising outside the EEA, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5(2) is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside the EEA shall be done under the outward processing arrangements, or similar arrangements.

Article 12

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly within the EEA or through the territories of the countries referred to in Article 3. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the EEA.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

(a) a single transport document covering the passage from the exporting country through the country of transit; or

(b) a certificate issued by the customs authorities of the country of transit:

(i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;

(iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

Article 13

Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Article 3 and sold after the exhibition for importation in the EEA shall benefit on importation 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 one of the Contracting Parties to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in another Contracting Party;

(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. 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.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised 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.

TITLE IV

DRAWBACK OR EXEMPTION

Article 14

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in the EEA or in one of the countries referred to in Article 3 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in any of the Contracting Parties to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in any of the Contracting Parties to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 7(2), accessories, spare parts and tools within the meaning of Article 8 and products in a set within the meaning of Article 9 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

TITLE V

PROOF OF ORIGIN

Article 15

General requirements

1. Originating products shall, on importation into one of the Contracting Parties, benefit from the Agreement upon submission of either:

(a) a movement certificate EUR.1, a specimen of which appears in Annex III; or

(b) in the cases specified in Article 20(1), 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 Annex IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 25, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

Article 16

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are hand-written, 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.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the Community or of an EFTA State if the products concerned can be considered as products originating in the EEA or in one of the countries referred to in Article 3 and fulfil the other requirements of this Protocol.

5. The customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. 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. They 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 movement certificate EUR.1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 17

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 16(7), a movement certificate EUR.1 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;

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 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 movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

ES "EXPEDIDO A POSTERIORI"

DA "UDSTEDT EFTERFØLGENDE"

DE "NACHTRÄGLICH AUSGESTELLT"

EL "ΕΚΔΟΘΕΝΕΚΤΩΝΥΣΤΕΡΩΝ"

EN "ISSUED RETROSPECTIVELY"

FR "DÉLIVRÉ A POSTERIORI"

IT "RILASCIATO A POSTERIORI"

NL "AFGEGEVEN A POSTERIORI"

PT "EMITIDO A POSTERIORI"

FI "ANNETTU JÄLKIKÄTEEN"

SV "UTFÄRDAT I EFTERHAND"

IS "ÚTGEFIÐ EFTIR Á"

NO "UTSTEDT SENERE".

5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

Article 18

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, 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 one of the following words:

ES "DUPLICADO"

DA "DUPLIKAT"

DE "DUPLIKAT"

EL "ΑΝΤΙΓΡΑΦΟ"

EN "DUPLICATE"

FR "DUPLICATA"

IT "DUPLICATO"

NL "DUPLICAAT"

PT "SEGUNDA VIA"

FI "KAKSOISKAPPALE"

SV "DUPLIKAT"

IS "EFTIRRIT"

NO "DUPLIKAT".

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 19

Issue of movement certificates EUR.1 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 the Community or in an EFTA State, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the EEA. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

Article 19a

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method to be used for managing such stocks.

2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as "originating" is the same as that which would have been obtained if there had been physical segregation of the stocks.

3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.

4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.

5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

6. The customs authorities shall monitor the use made of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

Article 20

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 15(1)(b) may be made out:

(a) by an approved exporter within the meaning of Article 21,

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the EEA or in one of the countries referred to in Article 3 and fulfil the other requirements of this Protocol.

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 Protocol.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is hand-written, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

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 21

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation 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 Protocol.

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 authorisation number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 22

Validity of proof of origin

1. A proof of origin shall be valid for four 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. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 23

Submission of proof of origin

Proofs 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 24

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 Rule 2(a) of the Harmonised System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonised 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 25

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

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. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 26

Supplier's declaration

1. When a movement certificate EUR.1 is issued, or an invoice declaration is made out, in one of the Contracting Parties for originating products, in the manufacture of which goods coming from other Contracting Parties which have undergone working or processing in the EEA without having obtained preferential originating status have been used, account shall be taken of supplier's declaration given for these goods in accordance with this Article.

2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in the EEA by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, can be considered as products originating in the EEA and fulfil the other requirements of this Protocol.

3. A separate supplier's declaration shall, except in cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex V on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in the EEA is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods, hereinafter referred to as a "long term supplier's declaration".

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long term supplier's declaration shall be made out by the supplier in the form prescribed in Annex VI, and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before supplying him with the first consignment of goods covered by this declaration or together with his first consignment.

The supplier shall inform his customer immediately in the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declaration referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the domestic law of the country where it is made out, and shall bear the original signature of the supplier in manuscript. The declaration my also be hand-written; in such a case, it shall be written in ink in printed characters.

6. 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 27

Supporting documents

The documents referred to in Articles 16(3). 20(3) and 26(6) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the EEA or in one of the countries referred to in Article 3 and fulfil the other requirements of this Protocol 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 the Contracting Party where these documents are used in accordance with domestic law;

(c) documents proving the working or processing of materials in the EEA, issued or made out in the Contracting Party, where these documents are used in accordance with domestic law;

(d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in other Contracting Parties in accordance with this Protocol, or in one of the countries referred to in Article 3, in accordance with rules of origin which are identical to the rules in this Protocol;

(e) suppliers' declaration proving the working or processing undergone in the EEA by materials used, made out in other Contracting Parties in accordance with this Protocol;

(f) appropriate evidence concerning working or processing undergone outside the EEA by application of Article 11, proving that the requirements of that Article have been satisfied.

Article 28

Preservation of proof of origin, supplier's declaration and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 16(3).

2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 20(3).

3. The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 26(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 26(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 16(2).

5. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

Article 29

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.

Article 30

Amounts expressed in euro

1. For the application of the provisions of Article 20(1)(b) and Article 25(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the Community and of the countries referred to in Article 3 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 20(1)(b) or Article 25(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the Commission of the European Communities by 15 October and shall apply from 1 January the following year. The Commission of the European Communities shall notify all countries concerned of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the EEA Joint Committee at the request of the Contracting Parties. When carrying out this review, the EEA Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Mutual assistance

1. The customs authorities of the Contracting Parties shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

2. In order to ensure the proper application of this Protocol, the Contracting Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the invoice declarations or the suppliers' declaration and the correctness of the information given in these documents.

Article 32

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random 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 Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 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 enquiry. 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. 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 the EEA or in one of the countries referred to in Article 3 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten 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.

Article 33

Verification of supplier's declaration

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of the country where such declaration have been taken into account to issue a movement certificate EUR.1 or to make out an invoice declaration have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the abovementioned country shall return the supplier's declaration and invoice(s), delivery note(s) or other commercial documents concerning goods covered by this declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of an enquiry.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration is incorrect.

3. 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 and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.

4. 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 information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an invoice declaration.

Article 34

Dispute settlement

1. Where disputes arise in relation to the verification procedures of Articles 32 and 33 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the EEA Joint Committee.

2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Article 35

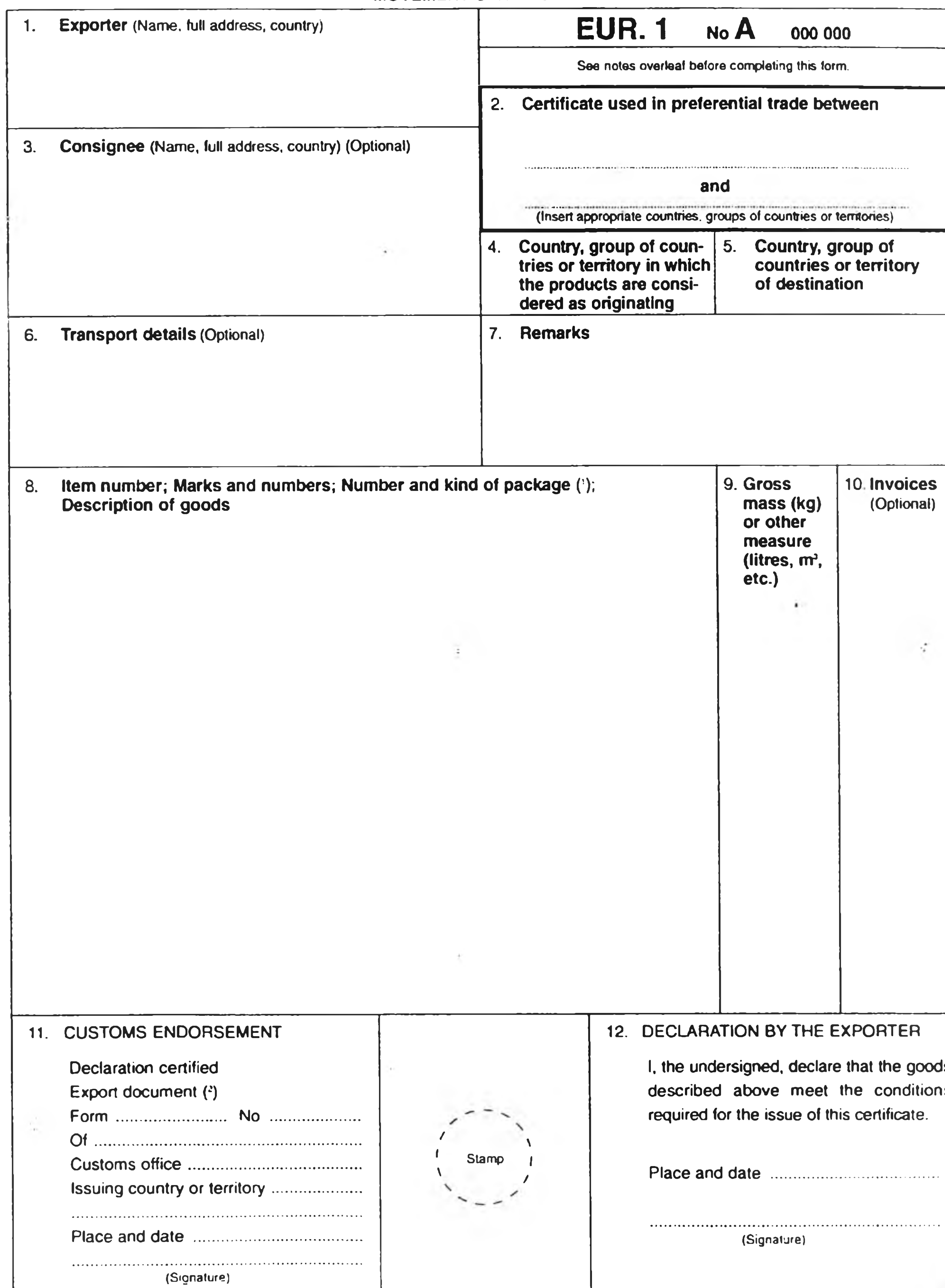
Penalties

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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
1	2	3 or	4
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	– Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
1	2	3 or	4
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bed-plates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
1	2	3 or	4
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	– Refined copper	Manufacture from materials of any heading, except that of the product	
	– Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	



MOVEMENT CERTIFICATE

1. **Exporter** (Name, full address, country)

EUR. 1 No **A** 000 000

See notes overleaf before completing this form.

2. **Certificate used in preferential trade between**

....

and

....

(Insert appropriate countries, groups of countries or territories)

3. **Consignee** (Name, full address, country) (Optional)

4. **Country, group of countries or territory in which the products are considered as originating**

5. **Country, group of countries or territory of destination**

6. **Transport details** (Optional)

7. **Remarks**

8. **Item number; Marks and numbers; Number and kind of package** (1); **Description of goods**

9. **Gross mass (kg) or other measure (litres, m³, etc.)**

10. **Invoices** (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (2)

Form .... No ....

Of ....

Customs office ....

Issuing country or territory ....

....

Place and date ....

....

(Signature)

Stamp

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date ....

....

(Signature)

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
Verification of the authenticity and accurancy of this certificate is requested .... (Place and date) Stamp .... (Signature)	Verification carried out shows that this certificate (*) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended). .... (Place and date) Stamp .... (Signature) (*) Insert X in the appropriate box

(¹) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.
(²) Complete only where the regulations of the exporting country or territory require.

Notes

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities or the issuing country or territory.

2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. **Exporter** (Name, full address, country)

EUR. 1 No **A** 000 000

See notes overleaf before completing this form

2. **Application for a certificate to be used in preferential trade between**

....

and

....

(Insert appropriate countries or groups of countries or territories)

3. **Consignee** (Name, full address, country) (Optional)

4. **Country, group of countries or territory in which the products are considered as originating**

5. **Country, group of countries or territory of destination**

6. **Transport details** (Optional)

7. **Remarks**

8. **Item number; Marks and numbers; Number and kind of packages** (1) **Description of goods**	9. **Gross mass (kg) or other measure (litres, m³, etc.)**	10. **Invoices** (Optional)

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

DECLARATION BY THE EXPORTER

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 (¹):

....

....

....

....

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 inspection 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)

(¹) For example: import documents, movement certificates, invoices, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.

Annex V

SPECIMEN OF SUPPLIER'S DECLARATION

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

SUPPLIER'S DECLARATION

For goods which have undergone processing or transformation in the EEA without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in the EEA have been used in the EEA to produce these goods:

Description of the goods supplied (¹)	Description of non-originating materials used	HS heading of non-originating materials used (²)	Value of non-originating materials used (²) (³)
....	....	....	....
....	....	....	....
....	....	....	....
		Total value	....
....	....	....	....
....	....	....	....
....	....	....	....
		Total value	....

2. All the other materials used in the EEA to produce these goods originate in the EEA.

3. The following goods have undergone processing or transformation outside the EEA in accordance with Article 11 of Protocol 4 to the EEA Agreement and have acquired the following total added value there :

Description of the goods supplied (¹)	Total added value acquired outside the EEA (⁴)
....	....
....	....
....	....

....

(Place and date)

....

....

(Address and signature of the supplier.
The name of the person signing
the declaration must also be printed legibly)

(¹) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

Example:

The document relates to different models of electric motor within heading 8501 to be used in the manufacture of washing machines within heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models, to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products, depending on which model of electrical motor he uses.

(²) The indications requested in these columns should only be given if they are necessary.

Examples:

The rule for garments within ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in France uses fabric imported from Norway which has been obtained there by weaving non-originating yarn, it is sufficient for the Norwegian supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron wire within heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(³) 'Value of materials' means the customs value at the time of importation 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 EEA.

The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

(⁴) 'Total added value' shall mean all costs accumulated outside the EEA, including the value of all materials added there.
The exact total added value acquired outside the EEA must be given per unit of the goods specified in the first column.

Annex VI

SPECIMEN OF LONG-TERM SUPPLIER'S DECLARATION

The long-term supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

LONG-TERM SUPPLIER'S DECLARATION

For goods which have undergone processing or transformation in the EEA without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to .... (1)

declare that:

1. The following materials which do not originate in the EEA have been used in the EEA to produce these goods:

Description of the goods supplied (2)	Description of non-originating materials used	HS heading of non-originating materials used (3)	Value of non-originating materials used (3) (4)
....	....	....	....
....	....	....	....
....	....	....	....
		Total value	....
....	....	....	....
....	....	....	....
....	....	....	....
		Total value	....

2. All the other materials used in EEA to produce these goods originate in the EEA.

3. The following goods have undergone working or processing outside the EEA in accordance with Article 11 of Protocol 4 to the EEA Agreement and have acquired the following total added value there:

Description of the goods supplied (5)	Total added value acquired outside the EEA (6)
....	....
....	....
....	....
....	....

This declaration is valid for all subsequent consignments of these goods dispatched from...

To...(6).

I undertake to inform...(1) immediately if this declaration is no longer valid.

....

(Place and date)

....

....

....

(Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script)

---

(1) Name and address of customer.

(2) When the declaration covers different kinds of goods, or goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

Example:

The document relates to different models of electric motor within heading 8501 to be used in the manufacture of washing machines within heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models, to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products, depending on which model of electrical motor he uses.

(3) The indications requested in these columns should only be given if they are necessary.
Examples:
The rule for garments within ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in France uses fabric imported from Norway which has been obtained there by weaving non-originating yarn, it is sufficient for the Norwegian supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.
A producer of iron wire within heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(4) 'Value of materials' means the customs value at the time of importation 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 EEA.

The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

(5) 'Total added value' shall mean all costs accumulated outside the EEA, including the value of all materials added there.
The exact total added value acquired outside the EEA must be given per unit of the goods specified in the first column.

(6) Insert dates. The period of validity of the long term supplier's declaration should not normally exceed 12 months, subject to the conditions laid down by the customs authorities of the country where the long term supplier's declaration is made out.

AGREEMENT ON RULES OF ORIGIN

Members,

Noting that Ministers on 20 September 1986 agreed that the Uruguay Round of Multilateral Trade Negotiations shall aim to "bring about further liberalization and expansion of world trade", "strengthen the role of GATT" and "increase the responsiveness of the GATT system to the evolving international economic environment";

Desiring to further the objectives of GATT 1994;

Recognizing that clear and predictable rules of origin and their application facilitate the flow of international trade;

Desiring to ensure that rules of origin themselves do not create unnecessary obstacles to trade;

Desiring to ensure that rules of origin do not nullify or impair the rights of Members under GATT 1994;

Recognizing that it is desirable to provide transparency of laws, regulations, and practices regarding rules of origin;

Desiring to ensure that rules of origin are prepared and applied in an impartial, transparent, predictable, consistent and neutral manner;

Recognizing the availability of a consultation mechanism and procedures for the speedy, effective and equitable resolution of disputes arising under this Agreement;

Desiring to harmonize and clarify rules of origin;

Hereby *agree* as follows:

PART I

DEFINITIONS AND COVERAGE

Article 1

Rules of Origin

1. For the purposes of Parts I to IV of this Agreement, rules of origin shall be defined as those laws, regulations and administrative determinations of general application applied by any Member to determine the country of origin of goods provided such rules of origin are not related to contractual or autonomous trade regimes leading to the granting of tariff preferences going beyond the application of paragraph 1 of Article I of GATT 1994.

2. Rules of origin referred to in paragraph 1 shall include all rules of origin used in non-preferential commercial policy instruments, such as in the application of: most-favoured-nation treatment under Articles I, II, III, XI and XIII of GATT 1994; anti-dumping and countervailing duties

under Article VI of GATT 1994; safeguard measures under Article XIX of GATT 1994; origin marking requirements under Article IX of GATT 1994; and any discriminatory quantitative restrictions or tariff quotas. They shall also include rules of origin used for government procurement and trade statistics.[1]

PART II

DISCIPLINES TO GOVERN THE APPLICATION OF RULES OF ORIGIN

Article 2

Disciplines During the Transition Period

Until the work programme for the harmonization of rules of origin set out in Part IV is completed, Members shall ensure that:

(a) when they issue administrative determinations of general application, the requirements to be fulfilled are clearly defined. In particular:

 (i) in cases where the criterion of change of tariff classification is applied, such a rule of origin, and any exceptions to the rule, must clearly specify the subheadings or headings within the tariff nomenclature that are addressed by the rule;

 (ii) in cases where the ad valorem percentage criterion is applied, the method for calculating this percentage shall also be indicated in the rules of origin;

 (iii) in cases where the criterion of manufacturing or processing operation is prescribed, the operation that confers origin on the good concerned shall be precisely specified;

(b) notwithstanding the measure or instrument of commercial policy to which they are linked, their rules of origin are not used as instruments to pursue trade objectives directly or indirectly;

(c) rules of origin shall not themselves create restrictive, distorting, or disruptive effects on international trade. They shall not pose unduly strict requirements or require the fulfilment of a certain condition not related to manufacturing or processing, as a prerequisite for the determination of the country of origin. However, costs not directly related to manufacturing or processing may be included for the purposes of the application of an ad valorem percentage criterion consistent with subparagraph (a);

(d) the rules of origin that they apply to imports and exports are not more stringent than the rules of origin they apply to determine whether or not a good is domestic and shall not discriminate between other Members, irrespective of the affiliation of the manufacturers of the good concerned[2];

---

[1] It is understood that this provision is without prejudice to those determinations made for purposes of defining "domestic industry" or "like products of domestic industry" or similar terms wherever they apply.

[2] With respect to rules of origin applied for the purposes of government procurement, this provision shall not create obligations additional to those already assumed by Members under GATT 1994.

(e) their rules of origin are administered in a consistent, uniform, impartial and reasonable manner;

(f) their rules of origin are based on a positive standard. Rules of origin that state what does not confer origin (negative standard) are permissible as part of a clarification of a positive standard or in individual cases where a positive determination of origin is not necessary;

(g) their laws, regulations, judicial decisions and administrative rulings of general application relating to rules of origin are published as if they were subject to, and in accordance with, the provisions of paragraph 1 of Article X of GATT 1994;

(h) upon the request of an exporter, importer or any person with a justifiable cause, assessments of the origin they would accord to a good are issued as soon as possible but no later than 150 days[3] after a request for such an assessment provided that all necessary elements have been submitted. Requests for such assessments shall be accepted before trade in the good concerned begins and may be accepted at any later point in time. Such assessments shall remain valid for three years provided that the facts and conditions, including the rules of origin, under which they have been made remain comparable. Provided that the parties concerned are informed in advance, such assessments will no longer be valid when a decision contrary to the assessment is made in a review as referred to in subparagraph (j). Such assessments shall be made publicly available subject to the provisions of subparagraph (k);

(i) when introducing changes to their rules of origin or new rules of origin, they shall not apply such changes retroactively as defined in, and without prejudice to, their laws or regulations;

(j) any administrative action which they take in relation to the determination of origin is reviewable promptly by judicial, arbitral or administrative tribunals or procedures, independent of the authority issuing the determination, which can effect the modification or reversal of the determination;

(k) all information that is by nature confidential or that is provided on a confidential basis for the purpose of the application of rules of origin is treated as strictly confidential by the authorities concerned, which shall not disclose it without the specific permission of the person or government providing such information, except to the extent that it may be required to be disclosed in the context of judicial proceedings.

Article 3

Disciplines after the Transition Period

Taking into account the aim of all Members to achieve, as a result of the harmonization work programme set out in Part IV, the establishment of harmonized rules of origin, Members shall ensure, upon the implementation of the results of the harmonization work programme, that:

(a) they apply rules of origin equally for all purposes as set out in Article 1;

---

[3] In respect of requests made during the first year from the date of entry into force of the WTO Agreement, Members shall only be required to issue these assessments as soon as possible.

(b) under their rules of origin, the country to be determined as the origin of a particular good is either the country where the good has been wholly obtained or, when more than one country is concerned in the production of the good, the country where the last substantial transformation has been carried out;

(c) the rules of origin that they apply to imports and exports are not more stringent than the rules of origin they apply to determine whether or not a good is domestic and shall not discriminate between other Members, irrespective of the affiliation of the manufacturers of the good concerned;

(d) the rules of origin are administered in a consistent, uniform, impartial and reasonable manner;

(e) their laws, regulations, judicial decisions and administrative rulings of general application relating to rules of origin are published as if they were subject to, and in accordance with, the provisions of paragraph 1 of Article X of GATT 1994;

(f) upon the request of an exporter, importer or any person with a justifiable cause, assessments of the origin they would accord to a good are issued as soon as possible but no later than 150 days after a request for such an assessment provided that all necessary elements have been submitted. Requests for such assessments shall be accepted before trade in the good concerned begins and may be accepted at any later point in time. Such assessments shall remain valid for three years provided that the facts and conditions, including the rules of origin, under which they have been made remain comparable. Provided that the parties concerned are informed in advance, such assessments will no longer be valid when a decision contrary to the assessment is made in a review as referred to in subparagraph (h). Such assessments shall be made publicly available subject to the provisions of subparagraph (i);

(g) when introducing changes to their rules of origin or new rules of origin, they shall not apply such changes retroactively as defined in, and without prejudice to, their laws or regulations;

(h) any administrative action which they take in relation to the determination of origin is reviewable promptly by judicial, arbitral or administrative tribunals or procedures, independent of the authority issuing the determination, which can effect the modification or reversal of the determination;

(i) all information which is by nature confidential or which is provided on a confidential basis for the purpose of the application of rules of origin is treated as strictly confidential by the authorities concerned, which shall not disclose it without the specific permission of the person or government providing such information, except to the extent that it may be required to be disclosed in the context of judicial proceedings.

PART III

PROCEDURAL ARRANGEMENTS ON NOTIFICATION, REVIEW, CONSULTATION AND DISPUTE SETTLEMENT

Article 4

Institutions

1. There is hereby established a Committee on Rules of Origin (referred to in this Agreement as "the Committee") composed of the representatives from each of the Members. The Committee shall elect its own Chairman and shall meet as necessary, but not less than once a year, for the purpose of affording Members the opportunity to consult on matters relating to the operation of Parts I, II, III and IV or the furtherance of the objectives set out in these Parts and to carry out such other responsibilities assigned to it under this Agreement or by the Council for Trade in Goods. Where appropriate, the Committee shall request information and advice from the Technical Committee referred to in paragraph 2 on matters related to this Agreement. The Committee may also request such other work from the Technical Committee as it considers appropriate for the furtherance of the above-mentioned objectives of this Agreement. The WTO Secretariat shall act as the secretariat to the Committee.

2. There shall be established a Technical Committee on Rules of Origin (referred to in this Agreement as "the Technical Committee") under the auspices of the Customs Co-operation Council (CCC) as set out in Annex I. The Technical Committee shall carry out the technical work called for in Part IV and prescribed in Annex I. Where appropriate, the Technical Committee shall request information and advice from the Committee on matters related to this Agreement. The Technical Committee may also request such other work from the Committee as it considers appropriate for the furtherance of the above-mentioned objectives of the Agreement. The CCC Secretariat shall act as the secretariat to the Technical Committee.

Article 5

Information and Procedures for Modification and Introduction of New Rules of Origin

1. Each Member shall provide to the Secretariat, within 90 days after the date of entry into force of the WTO Agreement for it, its rules of origin, judicial decisions, and administrative rulings of general application relating to rules of origin in effect on that date. If by inadvertence a rule of origin has not been provided, the Member concerned shall provide it immediately after this fact becomes known. Lists of information received and available with the Secretariat shall be circulated to the Members by the Secretariat.

2. During the period referred to in Article 2, Members introducing modifications, other than *de minimis* modifications, to their rules of origin or introducing new rules of origin, which, for the purpose of this Article, shall include any rule of origin referred to in paragraph 1 and not provided to the Secretariat, shall publish a notice to that effect at least 60 days before the entry into force of the modified or new rule in such a manner as to enable interested parties to become acquainted with the intention to modify a rule of origin or to introduce a new rule of origin, unless exceptional circumstances arise or threaten to arise for a Member. In these exceptional cases, the Member shall publish the modified or new rule as soon as possible.

Article 6

Review

1. The Committee shall review annually the implementation and operation of Parts II and III of this Agreement having regard to its objectives. The Committee shall annually inform the Council for Trade in Goods of developments during the period covered by such reviews.

2. The Committee shall review the provisions of Parts I, II and III and propose amendments as necessary to reflect the results of the harmonization work programme.

3. The Committee, in cooperation with the Technical Committee, shall set up a mechanism to consider and propose amendments to the results of the harmonization work programme, taking into account the objectives and principles set out in Article 9. This may include instances where the rules need to be made more operational or need to be updated to take into account new production processes as affected by any technological change.

Article 7

Consultation

The provisions of Article XXII of GATT 1994, as elaborated and applied by the Dispute Settlement Understanding, are applicable to this Agreement.

Article 8

Dispute Settlement

The provisions of Article XXIII of GATT 1994, as elaborated and applied by the Dispute Settlement Understanding, are applicable to this Agreement.

PART IV

HARMONIZATION OF RULES OF ORIGIN

Article 9

Objectives and Principles

1. With the objectives of harmonizing rules of origin and, *inter alia*, providing more certainty in the conduct of world trade, the Ministerial Conference shall undertake the work programme set out below in conjunction with the CCC, on the basis of the following principles:

(a) rules of origin should be applied equally for all purposes as set out in Article 1;

(b) rules of origin should provide for the country to be determined as the origin of a particular good to be either the country where the good has been wholly obtained or, when more than one country is concerned in the production of the good, the country where the last substantial transformation has been carried out;

(c) rules of origin should be objective, understandable and predictable;

(d) notwithstanding the measure or instrument to which they may be linked, rules of origin should not be used as instruments to pursue trade objectives directly or indirectly. They should not themselves create restrictive, distorting or disruptive effects on international trade. They should not pose unduly strict requirements or require the fulfilment of a certain condition not relating to manufacturing or processing as a prerequisite for the determination of the country of origin. However,

costs not directly related to manufacturing or processing may be included for purposes of the application of an ad valorem percentage criterion;

(e) rules of origin should be administrable in a consistent, uniform, impartial and reasonable manner;

(f) rules of origin should be coherent;

(g) rules of origin should be based on a positive standard. Negative standards may be used to clarify a positive standard.

Work Programme

2. (a) The work programme shall be initiated as soon after the entry into force of the WTO Agreement as possible and will be completed within three years of initiation.

(b) The Committee and the Technical Committee provided for in Article 4 shall be the appropriate bodies to conduct this work.

(c) To provide for detailed input by the CCC, the Committee shall request the Technical Committee to provide its interpretations and opinions resulting from the work described below on the basis of the principles listed in paragraph 1. To ensure timely completion of the work programme for harmonization, such work shall be conducted on a product sector basis, as represented by various chapters or sections of the Harmonized System (HS) nomenclature.

(i) *Wholly Obtained and Minimal Operations or Processes*

The Technical Committee shall develop harmonized definitions of:

- the goods that are to be considered as being wholly obtained in one country. This work shall be as detailed as possible;

- minimal operations or processes that do not by themselves confer origin to a good.

The results of this work shall be submitted to the Committee within three months of receipt of the request from the Committee.

(ii) *Substantial Transformation - Change in Tariff Classification*

- The Technical Committee shall consider and elaborate upon, on the basis of the criterion of substantial transformation, the use of change in tariff subheading or heading when developing rules of origin for particular products or a product sector and, if appropriate, the minimum change within the nomenclature that meets this criterion.

- The Technical Committee shall divide the above work on a product basis taking into account the chapters or sections of the HS nomenclature, so as to submit results of its work to the Committee at least on a quarterly basis. The Technical Committee shall complete the above work within one year and three months from receipt of the request of the Committee.

(iii) *Substantial Transformation - Supplementary Criteria*

Upon completion of the work under subparagraph (ii) for each product sector or individual product category where the exclusive use of the HS nomenclature does not allow for the expression of substantial transformation, the Technical Committee:

- shall consider and elaborate upon, on the basis of the criterion of substantial transformation, the use, in a supplementary or exclusive manner, of other requirements, including ad valorem percentages[4] and/or manufacturing or processing operations[5], when developing rules of origin for particular products or a product sector;

- may provide explanations for its proposals;

- shall divide the above work on a product basis taking into account the chapters or sections of the HS nomenclature, so as to submit results of its work to the Committee at least on a quarterly basis. The Technical Committee shall complete the above work within two years and three months of receipt of the request from the Committee.

Role of the Committee

3. On the basis of the principles listed in paragraph 1:

(a) the Committee shall consider the interpretations and opinions of the Technical Committee periodically in accordance with the time-frames provided in subparagraphs (i), (ii) and (iii) of paragraph 2(c) with a view to endorsing such interpretations and opinions. The Committee may request the Technical Committee to refine or elaborate its work and/or to develop new approaches. To assist the Technical Committee, the Committee should provide its reasons for requests for additional work and, as appropriate, suggest alternative approaches;

(b) upon completion of all the work identified in subparagraphs (i), (ii) and (iii) of paragraph 2(c), the Committee shall consider the results in terms of their overall coherence.

Results of the Harmonization Work Programme and Subsequent Work

4. The Ministerial Conference shall establish the results of the harmonization work programme in an annex as an integral part of this Agreement. [6] The Ministerial Conference shall establish a time-frame for the entry into force of this annex.

ANNEX I

TECHNICAL COMMITTEE ON RULES OF ORIGIN

---

[4] If the ad valorem criterion is prescribed, the method for calculating this percentage shall also be indicated in the rules of origin.

[5] If the criterion of manufacturing or processing operation is prescribed, the operation that confers origin on the product concerned shall be precisely specified.

[6] At the same time, consideration shall be given to arrangements concerning the settlement of disputes relating to customs classification.

Responsibilities

1. The ongoing responsibilities of the Technical Committee shall include the following:

   (a) at the request of any member of the Technical Committee, to examine specific technical problems arising in the day-to-day administration of the rules of origin of Members and to give advisory opinions on appropriate solutions based upon the facts presented;

   (b) to furnish information and advice on any matters concerning the origin determination of goods as may be requested by any Member or the Committee;

   (c) to prepare and circulate periodic reports on the technical aspects of the operation and status of this Agreement; and

   (d) to review annually the technical aspects of the implementation and operation of Parts II and III.

2. The Technical Committee shall exercise such other responsibilities as the Committee may request of it.

3. The Technical Committee shall attempt to conclude its work on specific matters, especially those referred to it by Members or the Committee, in a reasonably short period of time.

Representation

4. Each Member shall have the right to be represented on the Technical Committee. Each Member may nominate one delegate and one or more alternates to be its representatives on the Technical Committee. Such a Member so represented on the Technical Committee is hereinafter referred to as a "member" of the Technical Committee. Representatives of members of the Technical Committee may be assisted by advisers at meetings of the Technical Committee. The WTO Secretariat may also attend such meetings with observer status.

5. Members of the CCC which are not Members of the WTO may be represented at meetings of the Technical Committee by one delegate and one or more alternates. Such representatives shall attend meetings of the Technical Committee as observers.

6. Subject to the approval of the Chairman of the Technical Committee, the Secretary-General of the CCC (referred to in this Annex as "the Secretary-General") may invite representatives of governments which are neither Members of the WTO nor members of the CCC and representatives of international governmental and trade organizations to attend meetings of the Technical Committee as observers.

7. Nominations of delegates, alternates and advisers to meetings of the Technical Committee shall be made to the Secretary-General.

Meetings

8. The Technical Committee shall meet as necessary, but not less than once a year.

Procedures

9. The Technical Committee shall elect its own Chairman and shall establish its own procedures.

ANNEX II

COMMON DECLARATION WITH REGARD TO PREFERENTIAL RULES OF ORIGIN

1. Recognizing that some Members apply preferential rules of origin, distinct from non-preferential rules of origin, the Members hereby *agree* as follows.

2. For the purposes of this Common Declaration, preferential rules of origin shall be defined as those laws, regulations and administrative determinations of general application applied by any Member to determine whether goods qualify for preferential treatment under contractual or autonomous trade regimes leading to the granting of tariff preferences going beyond the application of paragraph 1 of Article I of GATT 1994.

3. The Members *agree* to ensure that:

(a) when they issue administrative determinations of general application, the requirements to be fulfilled are clearly defined. In particular:

(i) in cases where the criterion of change of tariff classification is applied, such a preferential rule of origin, and any exceptions to the rule, must clearly specify the subheadings or headings within the tariff nomenclature that are addressed by the rule;

(ii) in cases where the ad valorem percentage criterion is applied, the method for calculating this percentage shall also be indicated in the preferential rules of origin;

(iii) in cases where the criterion of manufacturing or processing operation is prescribed, the operation that confers preferential origin shall be precisely specified;

(b) their preferential rules of origin are based on a positive standard. Preferential rules of origin that state what does not confer preferential origin (negative standard) are permissible as part of a clarification of a positive standard or in individual cases where a positive determination of preferential origin is not necessary;

(c) their laws, regulations, judicial decisions and administrative rulings of general application relating to preferential rules of origin are published as if they were subject to, and in accordance with, the provisions of paragraph 1 of Article X of GATT 1994;

(d) upon request of an exporter, importer or any person with a justifiable cause, assessments of the preferential origin they would accord to a good are issued as soon as possible but no later than 150 days[7] after a request for such an assessment provided that all necessary elements have been submitted. Requests for such assessments shall be accepted before trade in the good concerned begins and may be accepted at any later point in time. Such assessments shall remain valid for three years provided that the facts and conditions, including the preferential rules of origin, under which they

[7] In respect of requests made during the first year from entry into force of the WTO Agreement, Members shall only be required to issue these assessments as soon as possible.

have been made remain comparable. Provided that the parties concerned are informed in advance, such assessments will no longer be valid when a decision contrary to the assessment is made in a review as referred to in subparagraph (f). Such assessments shall be made publicly available subject to the provisions of subparagraph (g);

(e) when introducing changes to their preferential rules of origin or new preferential rules of origin, they shall not apply such changes retroactively as defined in, and without prejudice to, their laws or regulations;

(f) any administrative action which they take in relation to the determination of preferential origin is reviewable promptly by judicial, arbitral or administrative tribunals or procedures, independent of the authority issuing the determination, which can effect the modification or reversal of the determination;

(g) all information that is by nature confidential or that is provided on a confidential basis for the purpose of the application of preferential rules of origin is treated as strictly confidential by the authorities concerned, which shall not disclose it without the specific permission of the person or government providing such information, except to the extent that it may be required to be disclosed in the context of judicial proceedings.

4. Members *agree* to provide to the Secretariat promptly their preferential rules of origin, including a listing of the preferential arrangements to which they apply, judicial decisions, and administrative rulings of general application relating to their preferential rules of origin in effect on the date of entry into force of the WTO Agreement for the Member concerned. Furthermore, Members agree to provide any modifications to their preferential rules of origin or new preferential rules of origin as soon as possible to the Secretariat. Lists of information received and available with the Secretariat shall be circulated to the Members by the Secretariat.

ภาคผนวก ฉ

ตารางอัตราภาษีนำเข้าสินค้าเหล็กของประเทศไทยในปัจจุบัน

ประเภทพิกัด	ผลิตภัณฑ์	อัตราอากรนำเข้า (ร้อยละของราคา CIF)
	วัตถุดิบขั้นปฐม	
26.01,26.02	- สินแร่เหล็ก	1
72.01	- เหล็กถลุง	1
72.03	- เหล็กพรุน	1
7204.10/21/29/30/41/49	- เศษเหล็ก	1
	เหล็กขั้นต้น	
72.06, 7204.50	- อินกอต (Ingot)	5
7207.11/19	- เหล็กแท่งยาว (Billet) เหล็กแท่งใหญ่ (Bloom)	5
7207.12/20	- เหล็กแท่งแบน (Slab)	1
	เหล็กขั้นกลาง	
72.08	- เหล็กแผ่นรีดร้อน เป็นม้วน	15
	ไม่เป็นม้วน	15
72.09	- เหล็กแผ่นรีดเย็น	17
72.10	- เหล็กแผ่นเคลือบ	20
72.11	- เหล็กแผ่นรีดร้อน รีดเย็นหน้าแคบ	15
72.14	- เหล็กแผ่นรีดร้อนไม่เป็นสนิม	
7219.11,12,13	- เป็นม้วน	15
7219.14	- ไม่เป็นม้วน	15
7219.24	- เหล็กแผ่นรีดเย็นไม่เป็นสนิม	15
72.20	- เหล็กแผ่นรีดร้อนไม่เป็นสนิมหน้าแคบ	15
7220.20	- เหล็กแผ่นรีดเย็นไม่เป็นสนิมหน้าแคบ	17
72.13,72.15	- เหล็กท่อน เหล็กเส้น	15 ,17
72.21,72.22,		15 , 15
72.27,72.80		15 , 15
73.03,73.06	- หลอดหรือท่อเหล็ก	20, 20
72.16	- เหล็กโครงสร้างรูปพรรณหน้าตัดต่างๆ	16
	เหล็กขั้นกลาง	
72.08	- เหล็กแผ่นรีดร้อน เป็นม้วน	15
	ไม่เป็นม้วน	15

72.09	- เหล็กแผ่นรีดเย็น	17
72.10	- เหล็กแผ่นเคลือบ	20
72.11	- เหล็กแผ่นรีดร้อน รีดเย็นหน้าแคบ	15
72.14	- เหล็กแผ่นรีดร้อนไม่เป็นสนิม	
7219.11,12,13	- เป็นม้วน	15
7219.14	- ไม่เป็นม้วน	15
7219.24	- เหล็กแผ่นรีดเย็นไม่เป็นสนิม	15
72.20	- เหล็กแผ่นรีดร้อนไม่เป็นสนิมหน้าแคบ	15
7220.20	- เหล็กแผ่นรีดเย็นไม่เป็นสนิมหน้าแคบ	17
72.13,72.15	- เหล็กท่อน เหล็กเส้น	15 ,17
72.21,72.22,		15 , 15
72.27,72.80		15 , 15
73.03,73.06	- หลอดหรือท่อเหล็ก	20, 20
72.16	- เหล็กโครงสร้างรูปพรรณหน้าตัดต่างๆ	16
	ผลิตภัณฑ์สำเร็จรูป	
73.02	- วัสดุก่อสร้างรางรถไฟ	10
73.07	- อุปกรณ์ติดตั้ง เช่น ข้อต่อข้องอ	35
73.12	- ลวดเกลียว เคเบิล	20
73.13,73.14	- ลวดเกลียว ตาแกรง ตาข่าย	20
73.15	- โซ่	12
73.17	- ตะปู	35
73.08	- สิ่งก่อสร้างและส่วนประกอบสิ่งก่อสร้าง	30
73.09	- เรเซอร์วัว์ แท้งค์ แว็ต	25
73.10	- ดรัม กระป๋อง	35
73.17	- ลวดผูกเหล็ก	35
73.18	- สลักเกลียว แป้นเกลียว	35

ที่มา : กรมศุลกากร

ตารางอัตราภาษีนำเข้าสินค้าเหล็กภายใต้กรอบเขตการค้าเสรีอาเซียน (AFTA)

หน่วย:ร้อยละของราคา CIF

ประเภทพิกัด	ผลิตภัณฑ์	ไทย		มาเลเซีย		อินโดนีเซีย	
		2543	2546	2543	2546	2543	2546
	วัตถุขั้นปฐม						
26.01	สินค้าแร่เหล็ก	1	1	0	0	0	0
26.02	สินค้าแร่เหล็ก	1	1	0	0	0	0
72.01	เหล็กถลุง (Pig Iron)	1	1	0	0	0	0
72.03	เหล็กพรุน (DRI)	1	1	0	0	0	0
72.04	เศษเหล็ก	0	0	0	0	0	0
7204.50	อินกอตที่ได้จากเศษเหล็ก	5	5	5	5	0	0
	ผลิตภัณฑ์ขั้นต้น						
72.06	อินกอต (Ingot)	4.5,5	4.5,5	4.5,5	0	0	0
7207.11	เหล็กแท่งยาว (Billet)	5	5	5	0	0	0
	เหล็กแท่งใหญ่ (Bloom)						
7207.12	เหล็กแท่งแบน (Slab)	3.75,5	3.75,5	3.75,5	0	0	0
	ผลิตภัณฑ์ขั้นกลาง						
72.08	เหล็กแผ่นรีดร้อน	2,3,4,5,15	2,3,4,5	14,15	5	2.5,5	0,5
72.25	เหล็กแผ่นรีดร้อนและรีดเย็น	1.5,2.5,4,5,5 15	1.5,2.5,4, 5,5	0	0	2.5,5	2.5,5
72.09	เหล็กแผ่นรีดเย็น	0.75,1,5,10	5	14,15	5	2.5,5	2.5,5
72.10	เหล็กแผ่นเคลือบ	0.5,0.6,	0.75,1,5	0,14	0,5	5,10	0,5
7212.00	เหล็กแผ่นเคลือบ	0.75,0.9, 5,10	0.5,0.6, 0.7,5,0.9, 5,10	0,14	0,5	5,10	0,5

ประเภทพิกัด	ผลิตภัณฑ์	ไทย		มาเลเซีย		อินโดนีเซีย	
		2543	2546	2543	2546	2543	2546
72.11	เหล็กแผ่นรีดร้อนและรีดเย็นหน้าแคบ	15	5	0,14,15	0,5	5,10	5
72.26	เหล็กแผ่นรีดร้อนและรีดเย็นหน้าแคบ	15	5	0	0	0,5	0
72.19	เหล็กแผ่นรีดร้อนและรีดเย็นไม่เป็นสนิม	0.75,5,1 5	0.75,5	0	0	0	0
72.20	เหล็กแผ่นรีดร้อนและรีดเย็นไม่เป็นสนิมหน้าแคบ	15	5	0	0	0,2.5,5	0

ประเภทพิกัด	ผลิตภัณฑ์	ไทย		มาเลเซีย		อินโดนีเซีย	
		2543	2546	2543	2546	2543	2546
72.13	เหล็กท่อน เหล็กเส้น	5,10	5	n.a.	5	2.5,5,10,15	0,5
72.14	เหล็กท่อน เหล็กเส้น	5,10	5	n.a.	5	2.5,5,10,15	0.5
72.15	เหล็กท่อน เหล็กเส้น	5,10	5	n.a.	5	2.5,5,15	0.5
72.21	เหล็กท่อน เหล็กเส้น	4.5,5	4.5,5	n.a.	5	2.5	0
72.23	เหล็กท่อน เหล็กเส้น	4.5,5,10	4.5,5	14	5	2.5	0
72.27	เหล็กท่อน เหล็กเส้น	5	5			5	0
72.28	เหล็กท่อน เหล็กเส้น	4.5,5,15	4.5,5	0,5	0,5	0,5	0
73.03	หลอดหรือท่อ	10	5			5	0
73.06	หลอดหรือท่อ	10	5	14	5	5,15	0,15
72.16	เหล็กโครงสร้างรูปพรรณหน้าตัด รูปต่าง ๆ	15	5	5,14,26	5	15	5
	ผลิตภัณฑ์ขั้นปลาย						
7301.10	ชีตไพลิง	15	5	5	5	5,15	0,5
73.02	วัสดุก่อสร้างรางรถไฟ	2.25,3.7 5,10	5.25,3.7 5,5	0,2,5	0,2,5	0,2,5	0
73.07	อุปกรณ์ติดตั้ง เช่น ข้อต่อ ข้องอ	5,15	5	5,12	5	2.5,5	0,5
73.11	ภาชนะบรรจุก๊าซอัด หรือก๊าซเหลว	5	5	0,5	0,5	2.5	0
73.12	ลวดเกลียว เคเบิล	5,15	5	14	5	5,15	0,5
73.13	ลวดหนาม	15	5	5	5	5,15	0,5
73.14	ตะแกรง ตาข่าย	5,15	5	5,14	5	0,2.5,5	0,5
73.15	โซ่	5,15	6	5,14	5	0,2.5,5	0.5
73.17	ตะปู	2.5,15	2.5,5	14	5	2.5,5	0,5
73.08	สิ่งก่อสร้างและส่วนประกอบ	3.75,5,10	2.75,5	5,15	5	5,10,15	0,5
73.09	เรเซอวัวร์ แท็งก์ แว็ต	5,15	5	5	5	15	5
73.10	ครัม ประป๋อง	5,15	5	5	5	2.5,5,15	0,5
72.17	ลวดผูกเหล็ก	5,10	5	14	5	5,10,15	0,5
73.18	สลักเกลียว แป้นเกลียว	2.5,5,15	2.5,5	2.5,20	2,5	5,15	0,5

ที่มา : สำนักนโยบายเศรษฐกิจระหว่างประเทศ กรมเจรจาการค้าระหว่างประเทศ

ตารางอัตราภาษีนำเข้าที่เก็บจริงของสินค้าอัญมณีและเครื่องประดับของไทย ปี พ.ศ 2547

สินค้า	พิกัดอัตราภาษีศุลกากร	อัตราภาษีนำเข้า (ร้อยละ)
1. เพชร	7102	ยกเว้นอากร
2. พลอย รัตนชาติ	7103	ยกเว้นอากร
3. อัญมณีสังเคราะห์	7104	ยกเว้นอากร
4. เครื่องประดับแท้	7113	20%
- ทำด้วยเงิน จะชุบหรือหุ้มด้วยโลหะมีค่าอื่นๆ หรือไม่ก็ตาม	7113.11.002	ยกเว้นอากร
- เฉพาะส่วนประกอบ		ยกเว้นอากร
- อื่นๆ		20%
- ทำด้วยทอง จะชุบหรือหุ้มด้วยโลหะมีค่าอื่นๆ หรือไม่ก็ตาม	7113.19.100	20%
- เฉพาะส่วนประกอบ		ยกเว้นอากร
- อื่นๆ		20%
5. เครื่องประดับเทียม	7117	20%

ที่มา : กรมศุลกากร

ตารางอัตราภาษีนำเข้าที่ปรับลดตามข้อผูกพัน CEPT ของสินค้าเพชร (AHTN : 7102)

หน่วย : ร้อยละ

ประเทศ	เงื่อนไข	MFN Rate	พ.ศ. 2543	พ.ศ. 2544	พ.ศ. 2545	พ.ศ. 2546
บรูไน	Fast Track	5	5	5	5	5
อินโดนิเซีย	Fast Track	0-5	0-5	0-5	0-5	0-5
ลาว	Temporary Exclusion	5	NA	NA	NA	NA
มาเลเซีย	Fast Track	0	0	0	0	0
พม่า	Temporary Exclusion	1-30	NA	NA	NA	NA
ฟิลิปปินส์	Fast Track	3	3	3	3	3
สิงคโปร์	Fast Track	0	0	0	0	0
ไทย	Fast Track	0	0	0	0	0
เวียดนาม	Normal Track	1	1	NA	NA	NA

หมายเหตุ : ประเทศเวียดนามจะลดอัตราภาษีให้เหลือร้อยละ 0-5 ภายในวันที่ 1 มกราคม พ.ศ. 2549

: ประเทศลาวและพม่าจะลดอัตราภาษีให้เหลือร้อยละ 0-5 ภายในวันที่ 1 มกราคม พ.ศ. 2551

ที่มา : กรมเจรจาการค้าระหว่างประเทศ

ตาราง อัตราภาษีนำเข้าที่ปรับลดตามข้อผูกพัน CEPT ของสินค้าพลอย (AHTN : 7103)

หน่วย : ร้อยละ

ประเทศ	เงื่อนไข	MFN Rate	พ.ศ. 2543	พ.ศ. 2544	พ.ศ. 2545	พ.ศ. 2546
บรูไน	Fast Track	5	5	5	5	5
อินโดนิเซีย	Fast Track	0-5	0-5	0-5	0-5	0-5
ลาว	Temporary Exclusion	5	NA	NA	NA	NA
มาเลเซีย	Fast Track	0	0	0	0	0
พม่า	Normal Track	1-30	25	25	20	20
ฟิลิปปินส์	Fast Track	3	3	3	3	3
สิงคโปร์	Fast Track	0	0	0	0	0
ไทย	Fast Track	0	0	0	0	0
เวียดนาม	Normal Track	1	1	NA	NA	NA

หมายเหตุ : ประเทศเวียดนามจะลดอัตราภาษีให้เหลือร้อยละ 0-5 ภายในวันที่ 1 มกราคม พ.ศ. 2549

: ประเทศลาวและพม่าจะลดอัตราภาษีให้เหลือร้อยละ 0-5 ภายในวันที่ 1 มกราคม พ.ศ. 2551

ที่มา : กรมเจรจาการค้าระหว่างประเทศ

ตารางอัตราภาษีนำเข้าที่ปรับลดตามข้อผูกพัน CEPT ของสินค้าอัญมณีสังเคราะห์ (AHTN : 7104)

หน่วย : ร้อยละ

ประเทศ	เงื่อนไข	MFN Rate	พ.ศ. 2543	พ.ศ. 2544	พ.ศ. 2545	พ.ศ. 2546
บรูไน	Fast Track	5	5	5	5	5
อินโดนิเซีย	Fast Track	5	5	5	5	5
ลาว	Temporary Exclusion	5	NA	NA	NA	NA
มาเลเซีย	Fast Track	0	0	0	0	0
พม่า	Fast Track	1 – 10	1 – 5	1 - 5	1 – 5	1 – 5
ฟิลิปปินส์	Fast Track	3	3	3	3	3
สิงคโปร์	Fast Track	0	0	0	0	0
ไทย	Fast Track	0	0	0	0	0
เวียดนาม	Normal Track	1	1	NA	NA	NA

หมายเหตุ : ประเทศเวียดนามจะลดอัตราภาษีให้เหลือร้อยละ 0-5 ภายในวันที่ 1 มกราคม พ.ศ. 2549

: ประเทศลาวและพม่าจะลดอัตราภาษีให้เหลือร้อยละ 0-5 ภายในวันที่ 1 มกราคม พ.ศ. 2551

ที่มา : กรมเจรจาการค้าระหว่างประเทศ

ตารางอัตราภาษีนำเข้าที่ปรับลดตามข้อผูกพัน CEPT ของสินค้าเครื่องประดับแท้ (AHTN : 7113)

หน่วย : ร้อยละ

ประเทศ	เงื่อนไข	MFN Rate	พ.ศ. 2543	พ.ศ. 2544	พ.ศ. 2545	พ.ศ. 2546
บรูไน	Fast Track	5	5	5	5	5
อินโดนีเซีย	Fast Track	20	5	5	5	5
ลาว	Temporary Exclusion	5	NA	NA	NA	NA
มาเลเซีย	Fast Track	10	5	5	5	5
พม่า	Normal Track	30	25	25	20	20
ฟิลิปปินส์	Normal Track	3 – 15	3 – 20	3 - 10	3 – 10	3 – 5
สิงคโปร์	Fast Track	0	0	0	0	0
ไทย	Fast Track	20	5	5	5	5
เวียดนาม	Temporary Exclusion	30	NA	NA	NA	NA

หมายเหตุ : ประเทศเวียดนามจะลดอัตราภาษีให้เหลือร้อยละ 0-5 ภายในวันที่ 1 มกราคม พ.ศ. 2549

: ประเทศลาวและพม่าจะลดอัตราภาษีให้เหลือร้อยละ 0-5 ภายในวันที่ 1 มกราคม พ.ศ. 2551

ที่มา : กรมเจรจาการค้าระหว่างประเทศ

ตารางอัตราภาษีนำเข้าที่ปรับลดตามข้อผูกพัน CEPT ของสินค้าเครื่องประดับเทียม (AHTN : 7117)

หน่วย : ร้อยละ

ประเทศ	เงื่อนไข	MFN Rate	พ.ศ. 2543	พ.ศ. 2544	พ.ศ. 2545	พ.ศ. 2546
บรูไน	Fast Track	5	5	5	5	5
อินโดนีเซีย	Fast Track and Normal Track	15 – 20	5	5	5	5
ลาว	Temporary Exclusion	5	NA	NA	NA	NA
มาเลเซีย	Fast Track	0 – 20	0 – 5	0 - 5	0 – 5	0 – 5
พม่า	Fast Track	3 – 7.5	3 – 5	3 - 5	3 - 5	3 – 5
ฟิลิปปินส์	Fast Track and Normal Track	3 – 10	3 – 10	3 - 10	3 - 10	3 -10
สิงคโปร์	Fast Track	0	0	0	0	0
ไทย	Fast Track	20	5	5	5	5
เวียดนาม	Temporary Exclusion	35	NA	NA	NA	NA

หมายเหตุ : ประเทศเวียดนามจะลดอัตราภาษีให้เหลือร้อยละ 0-5 ภายในวันที่ 1 มกราคม พ.ศ. 2549

: ประเทศลาวและพม่าจะลดอัตราภาษีให้เหลือร้อยละ 0-5 ภายในวันที่ 1 มกราคม พ.ศ. 2551

ที่มา : กรมเจรจาการค้าระหว่างประเทศ

ภาคผนวก ช

Proposal of Iron and Steel Industry Reps (Indonesia, Malaysia and Thailand)
(11th ROO-TF Meeting-2 February 2005)

SUBSTANTIAL TRANSFORMATION BASED ON 1 or 2-STEP MANUFACTURING PROCESS FOR IRON AND STEEL PRODUCTS

From the 9th task force on the CEPT-AFTA rules of origin, the task force committee has agreed to work on substantial transformation of iron and steel products as an alternative rule of origin. The Meeting finally decided to construct a template consisting of selected choices of iron and steel products in Chapters 72 & 73.

Please make all three selections indicating the most preferable choice 1 to the least preferable choice 3, whereas choice 4 means unacceptable choice.

Member countries will be asked to make preferable selections that would be appropriate for origin determination based on substantial transformation principle as follows:

- <u>2 steps 1 country</u> means two consecutive substantial transformation processes done in one country which are required in order to confer the origin and claim the ASEAN preferential tariff rate.
- <u>2 steps 2 countries</u> means two consecutive substantial transformation processes done in two countries which are required in order to confer the origin and claim the ASEAN preferential tariff rate.
- <u>1 step 1 country</u> means one substantial transformation process done in one country which is required in order to confer the origin and claim the ASEAN preferential tariff rate.

Later, the steps and countries have been reduced to just "step" based on substantial transformation of iron and steel production which appear in the matrix.

Basically, iron and steel production can be classified stepwise corresponding to substantial changes from INPUT to OUTPUT and finally to the finished products.

The steps and descriptions involved in iron and steel manufacturing processes are as follows:

1. <u>Ironmaking</u> **[Iron ore → molten iron, pig iron, DRI]**

The process, where molten iron is produced from iron ore and coke, is carried out in a blast furnace or direct reduction plant. The molten iron can be directly fed in the molten stage or in solidified form such as pig iron or direct reduced iron (DRI), to the next process of steelmaking.

2. Steelmaking **[molten iron, pig iron, DRI → slab, bloom, billet]**

The process, where molten iron or DRI or scrap or combinations of these materials, are converted to steel products through the addition of chemicals and other additives in a basic oxygen converter or electric arc furnace and the liquid steel is cast into semi-finished products such as slab, bloom, billet.

3. Hot Rolling

The process by which semi-finished steel i.e. slab, bloom, billet, is reheated and reduced to a required thickness or diameter to form different products:

- **From slab into hot rolled coil (HRC), plate**
- **From bloom into I-beam, wide-flange beam, section**
- **From billet into steel bar, wire rod, angle bar, section etc**

4. Cold Rolling/Cold Reduction **[HR → CR]**

The process where a flat product such as hot rolled coil (HRC) is further rolled or pressed to reduce thickness and to obtain certain quality.

5. Cold Drawing/Cold Forming **[wire rod → thinner gauge wire rod]**
[HR plate → flat steel products]

Cold drawing is the process where a long product such as wire rod is drawn down or reduced to thinner gauge or diameter.

Cold Forming is forming or shaping of a flat product into the required shape, for example roofing material, with or without coating.

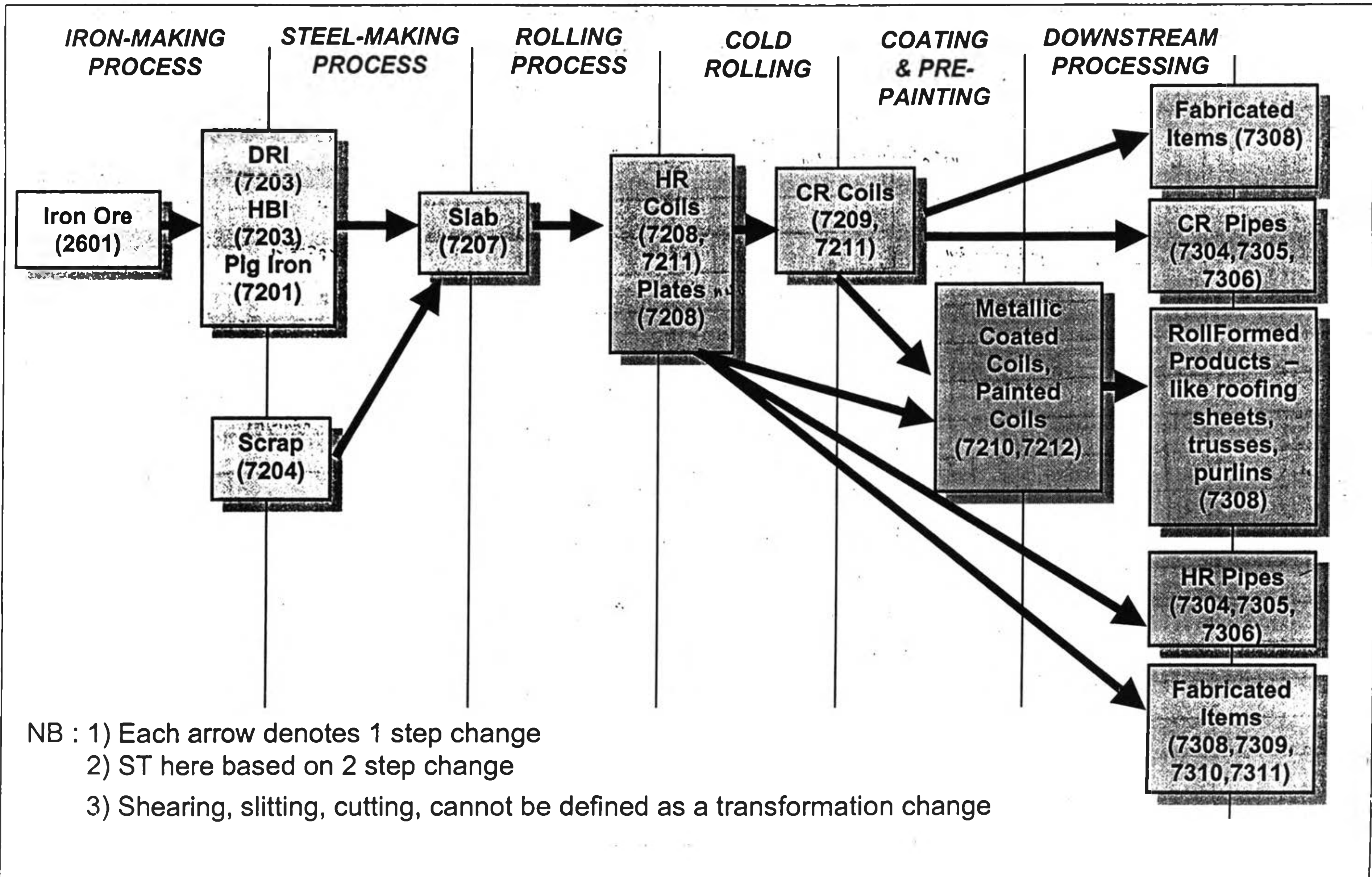
6. Coating **[steel products → coated steel products]**

The process, where a steel product is coated with a metallic or organic coating, is for the purpose of protection the steel from heat or corrosion.

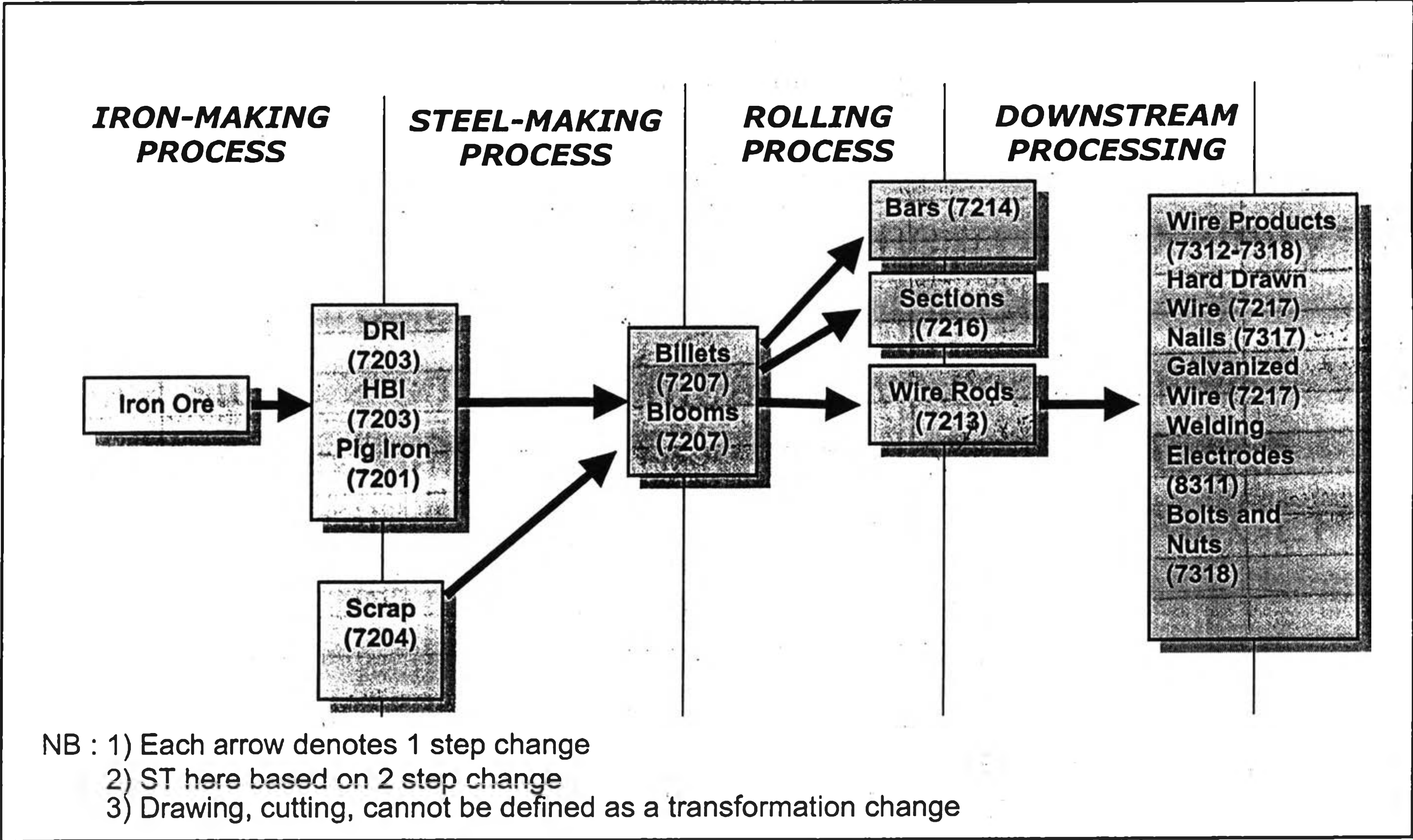
7. Downstream Processing
[CR, coated steel products → wire mesh, bolts, nuts]

Downstream processing involves further work such as welding or fabrication to form products such as pipes and wire products, for example, wire mesh, bolts and nuts. The outcomes of this step are finished products or become the INPUT (parts) of other industries.

Process Chart- Flat Products



Process Chart- Long Products



หลักเกณฑ์ของ Rules of Origin : ROO	AFTA	NAFTA	EEA	การวิเคราะห์
1.หลักเกณฑ์ในการกำหนดแหล่งกำเนิดสินค้า 1.1 หลักเกณฑ์ทั่วไปในการกำหนดแหล่งกำเนิดสินค้า				
(1) เกณฑ์สินค้าที่ได้มาจากหรือผลิตในประเทศหนึ่งประเทศเดียวทั้งหมด (Wholly Obtain Criteria :WO)	ใช้เกณฑ์ WO (กฎข้อ 2)	ใช้เกณฑ์ WO (มาตรา 415)	ใช้เกณฑ์ WO (มาตรา 4)	เหมาะสมแล้วเพราะเป็นไปตามหลักความชัดเจน หลักความแน่นอนและหลักการคาดการณ์ล่วงหน้าได้
(2) เกณฑ์การเปลี่ยนแปลงในสาระสำคัญ (Substantial Transformation :ST)	ใช้เกณฑ์ ST	ใช้เกณฑ์ ST (มาตรา 401)	ใช้เกณฑ์ ST (มาตรา 5 และในภาคผนวก 2)	
(2.1) เกณฑ์การเปลี่ยนแปลงการจำแนกพิกัดศุลกากร (Chang in Tariff Classification Criteria :CTC)	ใช้เกณฑ์ CTC เฉพาะกับสิ่งทอและแป้งข้าวสาลี (อนาคตจะใช้กับสินค้าสำคัญอีก 9 กลุ่ม และกลุ่มอื่นตามคำร้องขอจากภาคเอกชนก่อน)	ใช้เกณฑ์ CTC เป็นเกณฑ์หลัก (มาตรา 401 และในภาคผนวก 401)	ไม่มีบัญญัติไว้	เหมาะสมแล้วเพราะเป็นไปตามหลักความเป็นกลาง ความแน่นอน ความโปร่งใส และคาดการณ์ล่วงหน้าได้

(2.2) เกณฑ์มูลค่าเพิ่ม (Value Added Criteria :VA)	ใช้เกณฑ์สัดส่วนการใช้วัตถุดิบภายในประเทศภาคีคู่สัญญา / อาเซียน (Local/ASEAN Content :LC) 40% ของราคา FOB เป็นเกณฑ์หลัก	ใช้เกณฑ์สัดส่วนการใช้วัตถุดิบภายในภูมิภาค (Regional Value Content :RVC) 60% โดยใช้วิธีราคาซื้อขายที่แท้จริง หรือ 50% โดยวิธีต้นทุนสุทธิเป็นเกณฑ์เสริม (มาตรา 402)	ใช้เกณฑ์มูลค่าเพิ่มเป็นเกณฑ์เสริม (มาตรา 5 และในภาคผนวก 2)	ไม่เหมาะสมเพราะไม่เป็นไปตามหลักความเป็นกลางหลักความแน่นอน ความโปร่งใส และหลักการคาดการณ์ล่วงหน้าได้
(2.3) เกณฑ์การกำหนดกระบวนการผลิต (Manufacturing or Processing Operation : MP)	อนาคตจะใช้บังคับกับสินค้าเหล็กและเหล็กกล้า (2 steps 2 countries /2 steps 1 country / 1 step 1country อยู่ระหว่างปรึกษาหารือของประเทศสมาชิก)	ไม่ได้ใช้เกณฑ์ MP บังคับ	ใช้เกณฑ์การกำหนดกระบวนการผลิตที่เพียงพอเป็นเกณฑ์หลัก (มาตรา 5 และในภาคผนวก 2)	เหมาะสมแล้วเพราะเป็นไปตามหลักความเป็นกลาง หลักความแน่นอนและหลักการคาดการณ์ล่วงหน้าได้
(2.4) กฎว่าด้วยแหล่งกำเนิดสินค้าเฉพาะรายสินค้า (Product Specific Rules : PSR)	ไม่มีบัญญัติไว้	มีบัญญัติไว้ (มาตรา 401 และในภาคผนวก 401)	มีบัญญัติไว้ (มาตรา 5 และในภาคผนวก 2)	ควรนำมาใช้ให้เหมาะสมกับชนิดสินค้าเท่าที่จำเป็น (กฎ PSR หากกำหนดให้ใช้เกณฑ์ CTC และเกณฑ์ MP ก็จะสอดคล้องกับหลักความเป็นกลาง ความแน่นอน ความโปร่งใสและคาดการณ์ล่วงหน้าได้ แต่ถ้ากำหนดให้ใช้เกณฑ์ CTC

				และเกณฑ์ VA หรือเกณฑ์ MP และเกณฑ์ VA ก็จะไม่เป็นไปตามความเป็นกลาง ความแน่นอน ความโปร่งใสและคาดการณ์ล่วงหน้าได้)
1.2 หลักเกณฑ์เสริมในการกำหนดแหล่งกำเนิดสินค้า คือหลักเกณฑ์ประกอบการพิจารณากำหนดแหล่งกำเนิดสินค้าได้ชัดเจนขึ้น ได้แก่ (1) เกณฑ์ขั้นต่ำ (De Minimis) คือกฎที่อนุญาตให้ใช้วัตถุดิบนอกประเทศหรือนำเข้าในเปอร์เซ็นต์ขั้นต่ำ โดยไม่มีผลกระทบต่อแหล่งกำเนิด	ไม่มีบัญญัติไว้	อนุญาตให้ใช้วัตถุดิบนำเข้าไม่เกิน 7% ของราคาสินค้าโดยใช้ราคา FOB (มาตรา 405)	อนุญาตให้ใช้วัตถุดิบนำเข้าไม่เกิน 10% ของราคาสินค้าโดยใช้ราคา Ex-works (มาตรา 5 ข้อ 2)	ควรนำเกณฑ์ขั้นต่ำมาใช้ หากใช้เกณฑ์การเปลี่ยนพิกัดหรือเกณฑ์การกำหนดกระบวนการผลิต โดยอนุญาตให้ใช้วัตถุดิบนำเข้าไม่เกิน 10%ของราคาสินค้าโดยใช้ราคาFOB
(2) กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสม คือกฎที่อนุญาตให้ผู้ผลิตในประเทศสมาชิกตามความตกลงให้สิทธิพิเศษทางภาษีศุลกากร นำ	ปัจจุบันใช้กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสมทั้งหมด 40% แต่ในอนาคตจะใช้กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสมทั้งหมด 40% และ	ใช้กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสมแบบทวิภาคี (มาตรา 404)	ใช้กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสมแบบทั้งหมด ในระหว่างประเทศภาคี EEA ด้วยกัน และใช้กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสม	กฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสมบางส่วน 20% เป็นการเปิดโอกาสให้มีการ Circumvention ได้ง่ายขึ้น จึงควรนำ ST มาใช้ เพื่อทำให้

วัตถุดิบนำเข้าจากอีกประเทศสมาชิกตามความตกลงให้สิทธิพิเศษฯหรือจากประเทศอื่นที่มิใช่ประเทศสมาชิก มารวมกับวัตถุดิบที่มีอยู่แล้วในประเทศของตนจนมีมูลค่าเป็นเปอร์เซ็นต์ครบตามที่ความตกลงกำหนด โดยยังถือว่าได้แหล่งกำเนิดเป็นของประเทศตนหรือโดยไม่สูญเสียสิทธิพิเศษในสินค้าสำเร็จรูปนั้น	แบบสะสมบางส่วน 20%		แบบ Diagonal ระหว่างประเทศสมาชิก EEA กับ ประเทศนอกภาคีตามระบบ pan-European System (มาตรา 3)	สามารถตรวจสอบเอกสารย้อนกลับไปหาผู้ผลิตวัตถุดิบซึ่งเป็นประเทศที่สามที่มิใช่ประเทศสมาชิกได้
(3) สินค้าหรือวัตถุดิบขั้นกลาง คือ วัตถุดิบที่ถูกผลิตขึ้นโดยผู้ผลิตสินค้าและสินค้านั้นได้ถูกใช้เป็นวัตถุดิบในการผลิตสินค้าสำเร็จรูปขั้นต่อไป	ไม่มีบัญญัติไว้แต่ในการประชุมคณะทำงานกฎว่าด้วยแหล่งกำเนิดสินค้า ครั้งที่ 10 ได้รับรองการใช้วัตถุดิบขั้นกลางโดยอยู่บนพื้นฐานของสมมติฐานว่าสินค้านั้นจะใช้สำหรับกฎว่าด้วยแหล่งกำเนิดสินค้าแบบสะสมบางส่วน	อนุญาตให้ผู้ผลิตใช้วัตถุดิบขั้นกลางไม่ว่ากระบวนการผลิตขั้นใด โดยจะต้องนำมูลค่าของวัตถุดิบขั้นกลางที่ใช้ในการผลิตมาพิจารณากำหนดสัดส่วนการใช้วัตถุดิบภายในภูมิภาคของสินค้าสำเร็จรูป (มาตรา 402 (1) และมาตรา 415)	ไม่มีบัญญัติไว้	ควรกำหนดหลักเกณฑ์ และคำนิยามของวัตถุดิบขั้นกลาง เพื่อใช้ประกอบการพิจารณากำหนดแหล่งกำเนิดสินค้าให้ชัดเจนขึ้น ทั้งนี้เพื่อเป็นไปตามหลักความชัดเจน ความแน่นอนและสามารถคาดการณ์ล่วงหน้าได้

(4) วัตถุดิบทางอ้อม คือ วัตถุดิบที่ใช้ในกระบวนการผลิต การทดสอบหรือตรวจสอบสินค้าแต่ไม่ได้เป็นส่วนประกอบของสินค้า หรือใช้ในการบำรุงรักษาหรือเพียงแต่เป็นส่วนประกอบในขั้นตอนการประกอบสินค้าหรืออุปกรณ์ในการผลิต	ไม่มีบัญญัติไว้	กำหนดว่า วัตถุดิบทางอ้อมดังกล่าวจะต้องได้รับการพิจารณาว่าเป็นวัตถุดิบที่มีแหล่งกำเนิดในประเทศสมาชิกโดยไม่ต้องพิจารณาว่าวัตถุดิบดังกล่าวได้ผลิตขึ้นที่ใดโดยมูลค่าของวัตถุดิบทางอ้อมจะต้องอยู่บนพื้นฐานของหลักการทางบัญชีที่ยอมรับกันโดยทั่วไปซึ่งปรับใช้ในประเทศที่ผลิตสินค้านั้นทั้งนี้เพื่อวัตถุประสงค์ในการคำนวณตามเกณฑ์สัดส่วนการใช้วัตถุดิบภายในภูมิภาค (มาตรา 408)	กำหนดว่า ไม่นำมาพิจารณาแหล่งกำเนิดสินค้า (มาตรา 10)	ควรกำหนดหลักเกณฑ์และคำนิยามของวัตถุดิบทางอ้อม เพื่อใช้ประกอบการพิจารณากำหนดแหล่งกำเนิดสินค้าที่อยู่ภายใต้เกณฑ์มูลค่าเพิ่ม ให้ชัดเจนขึ้นเพื่อให้เกิดความชัดเจนและความแน่นอน รวมทั้งเพื่อไม่เป็นการขัดขวางการลงทุนทางตรงหรือการถ่ายทอดเทคโนโลยีโดยผู้ผลิตต่างชาติที่เข้ามาลงทุนในประเทศสมาชิก
(5) สินค้าหรือวัตถุดิบทดแทน คือ วัตถุดิบที่สามารถใช้แลกเปลี่ยนเพื่อวัตถุประสงค์ในทางการค้าและมีลักษณะสำคัญที่เหมือนกัน ซึ่งเป็นวัตถุดิบชนิดเดียวกัน มีคุณภาพทัดเทียมกันและใช้ทดแทนกันได้	ไม่มีบัญญัติไว้	กำหนดว่า การพิจารณาว่าสินค้าและวัตถุดิบทดแทนหรือใช้แทนกันได้มีแหล่งกำเนิดในประเทศภาคีหรือไม่ ให้พิจารณาตามวิธีการบริหารสินค้าคงคลังโดยอยู่บนพื้นฐานมาตรฐานของหลักการหรือวิธี	ไม่มีบัญญัติไว้โดยตรง แต่กำหนดไว้ในเรื่องหลักการแบ่งแยกทางบัญชี ว่าวัตถุดิบที่มีลักษณะเหมือนกันและสามารถจะใช้แลกเปลี่ยนกันได้และได้รวมไว้ในสินค้าสำเร็จรูป ซึ่งมีความยากลำบากที่จะแยกว่าเป็นวัตถุดิบ	ควรกำหนดหลักเกณฑ์และคำนิยามของสินค้าหรือวัตถุดิบทดแทน เพื่อใช้ประกอบการพิจารณากำหนดแหล่งกำเนิดสินค้าให้ชัดเจนขึ้นและกำหนดให้นำหลักการบัญชีที่เป็นยอมรับกันทั่วไปมาใช้

		ทางบัญชีสากล เช่น วิธีเฉลี่ย / LIFO / FIFO(มาตรา 406)	ในหรือนอกประเทศผู้ผลิตอาจจะร้องขอต่อเจ้าหน้าที่ศุลกากรให้อนุญาตให้ใช้หลักการแบ่งแยกทางบัญชีซึ่งต้องอยู่บนพื้นฐานหลักการบัญชีทั่วไปของประเทศผู้ผลิตสินค้านั้น (มาตรา 19a)	บังคับเพื่อพิจารณาว่าวัตถุดิบทดแทนหรือใช้แทนกันได้นั้นมีแหล่งกำเนิดในประเทศหรือไม่ เพื่อให้เกิดความชัดเจนและความแน่นอน
(6) อุปกรณ์ประกอบ ชิ้นส่วนสำรองและเครื่องมือ คือ อุปกรณ์ประกอบ ชิ้นส่วนสำรองและเครื่องมือที่จัดส่งมาพร้อมกับสินค้าที่ได้แหล่งกำเนิดและเป็นส่วนประกอบที่เป็นมาตรฐานของสินค้านั้น	ไม่มีบัญญัติไว้	ให้ถือว่าอุปกรณ์ประกอบฯ นั้นมีแหล่งกำเนิดเช่นเดียวกับสินค้าที่ได้แหล่งกำเนิด และไม่ให้นำมาประกอบการพิจารณาว่าวัตถุดิบทั้งหมดที่ไม่ได้แหล่งกำเนิดในประเทศภาคีซึ่งใช้ในการผลิตสินค้าที่ได้แหล่งกำเนิดว่ามีการเปลี่ยนพิกัดศุลกากรตามข้อกำหนดหรือไม่ แต่ถ้าสินค้านั้นอยู่ภายใต้เกณฑ์การใช้วัตถุดิบภายในภูมิภาค (RVC) จะต้องนำมูลค่าของอุปกรณ์ประกอบฯ	กำหนดว่าอุปกรณ์ประกอบ ชิ้นส่วนสำรองและเครื่องมือที่จัดส่งมากับในส่วนของเครื่องมือ เครื่องจักร เครื่องยนต์ อุปกรณ์หรือพาหนะ ซึ่งเป็นชิ้นส่วนของเครื่องมือปกติ และได้รวมเข้าไว้ในราคานั้นหรือซึ่งไม่ได้แยกไว้ในใบกำกับสินค้า ให้ถือว่าเป็นส่วนหนึ่งของเครื่องมือเครื่องจักรเครื่องยนต์ อุปกรณ์หรือพาหนะ (มาตรา 8)	ควรบัญญัติหลักเกณฑ์ในการพิจารณาว่าอย่างไรถือเป็นอุปกรณ์ประกอบ ชิ้นส่วนสำรองและเครื่องมือ เพื่อใช้ประกอบการพิจารณากำหนดแหล่งกำเนิดสินค้าให้ชัดเจนขึ้น ทั้งนี้เพื่อเป็นไปตามหลักความชัดเจน ความแน่นอน และหลักการคาดการณ์ล่วงหน้าได้

		นั้นมาพิจารณาว่าเป็นวัตถุดิบที่ได้แหล่งกำเนิดหรือไม่ด้วย (มาตรา 407)		
(7) การปฏิบัติต่อหีบห่อ (Treatment of Packing)	มีบัญญัติไว้ในกฎข้อ6ว่าในกรณีที่มีข้อกำหนดให้พิจารณาแยกตัวสินค้าออกต่างหากจากหีบห่อ ประเทศสมาชิกอาจจะพิจารณาแหล่งกำเนิดของหีบห่อแยกต่างหากจากตัวสินค้า แต่ถ้าไม่มีข้อกำหนดดังกล่าว ให้ถือว่าหีบห่อเป็นส่วนรวมเดียวกันกับสินค้าทั้งหมด และในกรณีเช่นนี้ จะไม่มีการพิจารณาถือว่าส่วนใดส่วนหนึ่งของหีบห่อที่จำเป็นสำหรับการขนส่งหรือเก็บรักษาสินค้านั้น เป็นการนำเข้าจากประเทศนอกภาคีอาเซียน	-การบรรจุภัณฑ์เพื่อการขายปลีกว่าหากวัสดุสำหรับการบรรจุภัณฑ์จำแนกประเภทพิกัดเช่นเดียวกับสินค้าแล้วก็ไม่ต้องนำมาพิจารณาว่าวัตถุดิบนำเข้าผ่านเกณฑ์การเปลี่ยนพิกัดหรือไม่ แต่ถ้าสินค้านั้นอยู่ภายใต้เกณฑ์RVC ราคาของวัสดุที่ใช้บรรจุต้องนำมาพิจารณาว่าเป็นวัตถุดิบใน/นอกประเทศ(มาตรา409) -การบรรจุหีบห่อเพื่อการขนส่ง ว่าวัสดุที่ทำหีบห่อ ไม่ต้องนำมาพิจารณาแหล่งกำเนิดสินค้า ไม่อยู่ภายใต้เกณฑ์ใด (มาตรา 401)	มีบัญญัติไว้ในมาตรา 7(2) ว่าให้อยู่ภายใต้กฎทั่วไปในการตีความของระบบฮาร์โมไนซ์ ข้อ 5 ว่า วัสดุหรือภาชนะสำหรับใช้ในการบรรจุสินค้าเข้ามา ให้จำแนกประเภทเดียวกันกับสินค้านั้น ถ้าวัสดุหรือภาชนะนั้นเป็นชนิดที่ตามปกติใช้สำหรับบรรจุสินค้าดังกล่าว อย่างไรก็ตามไม่ให้ใช้ข้อกำหนดนี้ เมื่อเห็นได้ชัดว่าวัสดุหรือภาชนะสำหรับใช้ในการบรรจุนั้นเหมาะสำหรับใช้ซ้ำได้อีก	ถือว่าเป็นไปตามกฎทั่วไปในการตีความของระบบฮาร์โมไนซ์ ข้อ 5 ซึ่งถือเป็นมาตรฐานสากล จึงเป็นไปตามหลักความชัดเจนและหลักความแน่นอนแล้ว
(8) เกณฑ์การเปลี่ยนแปลงเพียงเล็กน้อย (Minimal Operations :MO) ซึ่งไม่มีผล	ไม่มีบัญญัติไว้	กำหนดว่า สินค้าจะไม่ได้รับการพิจารณาแหล่งกำเนิด ด้วยเหตุผลว่า หากเป็นการทำให้ เจือจาง	มีบัญญัติไว้ในมาตรา 6 ซึ่งกำหนดกระบวนการผลิตที่ไม่เพียงพอได้แหล่งกำเนิดสินค้า	ควรบัญญัติเกณฑ์ MO เพิ่มเติม เพื่อป้องกันและทำให้เกิดการหลบเลี่ยงแหล่งกำเนิดสินค้าที่

ทำให้ได้แหล่งกำเนิดสินค้าอันถือเป็นข้อยกเว้นของเกณฑ์การแปรสภาพอย่างเพียงพอหรือการเปลี่ยนแปลงในสาระสำคัญ		ด้วยน้ำเท่านั้นหรือในสาระสำคัญที่ว่าไม่ทำให้เกิดการเปลี่ยนแปลงอย่างมากในลักษณะของสินค้า (มาตรา 412)		แท้จริง (Circumvention) ได้ยากขึ้น และเป็นไปตามหลักความชัดเจน ความแน่นอนและคาดการณ์ล่วงหน้าได้
2. กฎการขนส่งหรือตราส่งโดยตรง (หลักดินแดน)	กำหนดว่า สินค้าต้องผลิตในดินแดนประเทศสมาชิกและขนส่งโดยตรงจากประเทศสมาชิกหนึ่งไปยังอีกประเทศสมาชิกหนึ่ง (คือการซื้อตรงส่งตรงหรือซื้อตรงส่งผ่าน) เว้นแต่เป็นการซื้อผ่านที่กฎหมายอนุญาต : กรณี Back to Back Form D และกรณี Sale Invoice และกรณีการแสดงสินค้าในงานแสดงสินค้า	กำหนดว่า สินค้าต้องผลิตในดินแดนประเทศสมาชิกและขนส่งโดยตรงจากประเทศสมาชิกหนึ่งไปยังอีกประเทศสมาชิกหนึ่ง เว้นแต่เป็นการถ่ายลำหรือการเก็บรักษาสินค้าให้อยู่ในสภาพดี	กำหนดว่า สินค้าต้องผลิตในดินแดนประเทศสมาชิกและขนส่งโดยตรงจากประเทศสมาชิกหนึ่งไปยังอีกประเทศสมาชิกหนึ่ง เว้นแต่ - การถ่ายลำหรือการเก็บรักษาสินค้าให้อยู่ในสภาพดี - มูลค่าเพิ่มที่ได้รับนอกเขต EEA ไม่เกิน 10% ของราคาสินค้าโดยใช้ราคา Ex-works - การแสดงสินค้าในงานแสดงสินค้า (มาตรา 11 ,12 และ 13)	เหมาะสมแล้วเพราะเป็นไปตามหลักดินแดน

3. หลักฐานทางเอกสาร	ใบรับรองแหล่งกำเนิดสินค้า Form D	ใบรับรองแหล่งกำเนิดสินค้า Customs Form 434	ใบรับรองแหล่งกำเนิดสินค้า EUR.1 หรือใช้การสำแดงใบกำกับสินค้าอย่างใดอย่างหนึ่ง และในกรณีที่ใช้วัตถุดิบนำเข้าในการผลิตสินค้าจะต้องสำแดงเอกสารอีกประเภทหนึ่ง คือ การสำแดงของผู้จัดหาวัตถุดิบ (Supplier's declaration)	เหมาะสมแล้วเพราะเป็นไปตามหลักการประสานและทำให้เกิดความเรียบง่ายและหลักอำนวยความสะดวกทางการค้า
4. มาตรการศุลกากรในการพิสูจน์และการออกใบรับรองแหล่งกำเนิดสินค้า 4.1 มาตรการอำนวยความสะดวกทางการค้า	ไม่ได้กำหนดชัดเจน แต่ได้กำหนดการออกใบรับรองแหล่งกำเนิดสินค้าเป็นไปตามระเบียบปฏิบัติในการออกใบรับรองแหล่งกำเนิดสินค้าสำหรับ CEPT-AFTA	กำหนดชัดเจนในมาตรา512 ข้อ2 ว่า เท่าที่ปฏิบัติได้และเพื่อวัตถุประสงค์ของการอำนวยความสะดวกทางการค้าระหว่างกัน ในเรื่องต่างๆ ที่เกี่ยวข้องกับศุลกากรให้เก็บรวบรวมและแลกเปลี่ยนสถิติการนำเข้าและการส่งออกสินค้า การประสานถึงเอกสารที่	ได้กำหนดในเรื่องการออกใบรับรองแหล่งกำเนิดสินค้าใน EEA เป็นการรับรองในระบบ 2 ขั้นตอน (The two-step system) ซึ่งได้กำหนดความเชื่อมโยงระหว่างรัฐบาลประเทศผู้ส่งออกเป็นผู้ออกใบรับรองการเคลื่อนย้ายสินค้า	ควรกำหนดมาตรการอำนวยความสะดวกทางการค้าให้ชัดเจนขึ้น ทั้งนี้เพื่อให้เป็นไปตามหลักการอำนวยความสะดวกทางการค้า

		ใช้ในทางการค้าร่วมกัน การทำให้ข้อมูลได้มาตรฐาน การยอมรับข้อมูลระหว่างประเทศที่ถูกต้องและการแลกเปลี่ยนข้อมูลสารสนเทศ และรวมถึงในการเก็บรักษาและการส่งต่อเอกสารที่เกี่ยวข้องกับศุลกากร	EUR.1 กับเพิ่มขั้นตอนให้ผู้ส่งออกสามารถดำเนินการในการรับรองเองด้วย คือ ระบบการสำแดงใบกำกับสินค้า ทั้งนี้เพื่ออำนวยความสะดวกทางการค้า	
4.2 มาตรการประสานและทำให้เกิดความเรียบง่าย 4.2.1 มาตรการที่ทำให้เกิดความเรียบง่าย	ได้กำหนดหน่วยงานที่มีอำนาจในการออกใบรับรองแหล่งกำเนิดสินค้า รวมทั้งหลักเกณฑ์และข้อยกเว้นในการออกใบรับรองแหล่งกำเนิดสินค้าที่เรียบง่ายไม่ซับซ้อน	ได้กำหนดหน่วยงานที่มีอำนาจในการออกใบรับรองแหล่งกำเนิดสินค้า รวมทั้งหลักเกณฑ์และข้อยกเว้นในการออกใบรับรองแหล่งกำเนิดสินค้าที่เรียบง่ายไม่ซับซ้อน	ปรากฏชัดเจนในมาตรา 21 (2) ของ EEA ว่า ประเทศภาคีจะต้องช่วยเหลือซึ่งกันและกันในทางศุลกากรเพื่อทำให้มั่นใจว่าการปรับใช้กฎหมายศุลกากรได้อย่างถูกต้อง และในมาตรา 21 (3) ของ EEA ที่ว่าประเทศภาคีจะต้องทำให้เกิดความมั่นคงและขยายความร่วมมือด้วยเป้าหมายของการทำให้เกิดความเรียบง่ายในพิธีการสำหรับการค้าสินค้าโดยเฉพาะในขอบเขตของโครงการ	ควรกำหนดให้นำระบบเทคโนโลยีหรืออิเลคทรอนิกส์มาช่วยในขั้นตอนการออกใบรับรองแหล่งกำเนิดสินค้า ซึ่งเป็นระบบการทำงานแบบไร้กระดาษ มีการเชื่อมโยงการจัดส่งข้อมูลทางอิเลคทรอนิกส์เพื่อการประเมินความเสี่ยงหรือในการตรวจสอบแหล่งกำเนิดสินค้า และควรส่งเสริมและเผยแพร่ความรู้ในเรื่องกฎว่า

2.1 มาตรการประสาน	ได้กำหนดหลักฐานทางเอกสารศุลกากรร่วมกัน รวมทั้งกระบวนการตรวจสอบร่วมกัน โดยวิธีการเดินทางเยี่ยมชมการตรวจสอบและกระบวนควบคุมร่วมกัน	ได้กำหนดหลักฐานทางเอกสารศุลกากรร่วมกัน รวมทั้งกระบวนการตรวจสอบร่วมกัน โดยวิธีการเดินทางเยี่ยมชมการตรวจสอบและกระบวนควบคุมร่วมกัน	ของประชาคมยุโรป และการปฏิบัติที่มีเป้าหมายเพื่ออำนวยความสะดวกทางการค้าโดยได้กำหนดหน่วยงานที่มีอำนาจ หลักเกณฑ์และข้อยกเว้นในการออกใบรับรองแหล่งกำเนิดสินค้าที่เรียบง่ายไม่ซับซ้อน ได้กำหนดหลักฐานทางเอกสารศุลกากรร่วมกัน รวมทั้งกระบวนการตรวจสอบร่วมกันและกระบวนควบคุมร่วมกัน	ด้วยแหล่งกำเนิดสินค้าให้แก่ผู้ผลิต หรือผู้ส่งออกได้มีความรู้ความเข้าใจอย่างถูกต้อง เหมาะสมแล้วเพราะเป็นไปตามหลักการประสานกลมกลืนเพียงแต่ควรจะกำหนดให้มีกระบวนการแจ้งผลคำวินิจฉัยแหล่งกำเนิดสินค้าล่วงหน้า (advance ruling on origin) มาใช้บังคับด้วยเพื่ออำนวยความสะดวกทางการค้าให้แก่ผู้ประกอบการ
5. มาตรการที่เกี่ยวกับการคืนอากร	ไม่มีบทบัญญัติห้ามคืนอากร	มีบทบัญญัติห้ามคืนอากร (มาตรา 501)	มีบทบัญญัติห้ามคืนอากรชัดเจน (มาตรา 14)	ควรกำหนดบทบัญญัติห้ามคืนอากร ทั้งนี้เพื่อเกิดการแข่งขันที่เป็นธรรมในตลาดภายในของประเทศสมาชิกและในการกำหนดแหล่งกำเนิดที่แน่นอน

6. องค์กรกำกับดูแล	- AFTA Council - SEOM - CCCA - Task Force ROO	คณะทำงานกฎว่าด้วยแหล่งกำเนิดสินค้า (Working Group Rules of Origin)	คณะกรรมาธิการร่วมเขตเศรษฐกิจยุโรป (Joint Committee EEA)	ควรกำหนดองค์กรที่มีหน้าที่โดยตรงในการกำกับดูแลเกี่ยวกับการบังคับใช้กฎว่าด้วยแหล่งกำเนิดสินค้าของ AFTA ที่แน่นอนและชัดเจน
7. มาตรการให้ความร่วมมือและช่วยเหลือซึ่งกันและกัน	ปรากฏในกฎข้อ 2 ของระเบียบปฏิบัติในการออกใบรับรองแหล่งกำเนิดสินค้าสำหรับ CEPT-AFTA ว่า ประเทศสมาชิกมีหน้าที่ให้ความร่วมมือในส่วนที่เกี่ยวกับการตรวจสอบแหล่งกำเนิดสินค้าด้วย คือ ประเทศสมาชิกจะต้องแจ้งให้ประเทศสมาชิกอื่นทุกประเทศทราบถึงชื่อและที่อยู่ของหน่วยราชการที่มีอำนาจในการออกใบรับรองแหล่งกำเนิดสินค้า และตัวอย่างลายมือชื่อรวมทั้ง	ปรากฏในมาตรา 512 โดยประเทศภาคีแต่ละประเทศจะต้องแจ้งประเทศภาคีอื่นทราบถึงการตัดสิน มาตรการ และกฎเกณฑ์ที่เกี่ยวกับกฎว่าด้วยแหล่งกำเนิดสินค้าและรวมถึงการตัดสินแหล่งกำเนิดสินค้าจากการตรวจสอบที่ปฏิบัติตามมาตรา 506 (1) ด้วย	ปรากฏอยู่ในมาตรา 31 โดยให้เจ้าหน้าที่ศุลกากรของประเทศภาคีในแต่ละประเทศ ตลอดจนคณะกรรมาธิการประชาคมยุโรปจะต้องกำหนดหรือจัดตัวอย่างตราประทับของสำนักงานศุลกากรในการออกใบรับรอง EUR.1 และที่อยู่ของเจ้าหน้าที่ที่มีหน้าที่รับผิดชอบในการตรวจสอบความถูกต้องของใบรับรอง EUR.1 และการสำแดงใบกำกับสินค้าให้แก่กัน และประเทศภาคีจะต้องให้ความช่วยเหลือซึ่งกันและกันตลอดจนการบริหารด้านศุลกากร	ควรกำหนดเพิ่มเติมให้มีมาตรการให้ความร่วมมือและช่วยเหลือทางศุลกากรในการบริหารด้านศุลกากรทั้งหมด ทั้งนี้เพื่อทำให้มั่นใจว่าการปรับใช้ความตกลงเขตการค้าเสรีอาเซียนเป็นไปอย่างมีประสิทธิภาพและถูกต้อง

	ตราประทับที่ใช้โดยหน่วยราชการดังกล่าว		ในการตรวจสอบความถูกต้องแท้จริงของใบรับรอง EUR.1 และการสำแดงใบกำกับสินค้า หรือการสำแดงของผู้จัดหาวัตถุดิบ และความถูกต้องของข้อมูลที่ให้ด้วย	
8. มาตรการระงับข้อพิพาท	- ปรึกษาหารือ - ให้ SEOM เป็นผู้วินิจฉัย หรือ - ใช้พิธีสารอาเซียนว่าด้วยกลไกระงับข้อพิพาท (กฎข้อ 23) : - ปรึกษาหารือ - ขอตั้งคณะผู้พิจารณา (panel) - ขออุทธรณ์คำตัดสิน - ผลคำตัดสินให้จำเลยแก้ไขหรือชดเชยความเสียหาย หรือโจทก์อาจตอบโต้ทางการค้าได้	- ปรึกษาหารือ - ให้คณะกรรมาธิการเขตการค้าเสรือเมริกาเหนือวินิจฉัย - จัดตั้งคณะลูกขุน(panel) เป็นอนุญาโตตุลาการ 5 คนให้ทำคำวินิจฉัย (Chapter 20)	1. กรณีพิพาทระหว่างเจ้าหน้าที่ศุลกากร เสนอให้คณะกรรมาธิการร่วมเขตเศรษฐกิจยุโรปเป็นผู้วินิจฉัย 2. กรณีพิพาทระหว่างเจ้าหน้าที่ศุลกากรกับผู้นำเข้า ให้เป็นไปตามกฎหมายภายในของประเทศภาคีผู้นำเข้า (มาตรา 34)	ควรกำหนดให้มีการนำพิธีสารอาเซียนว่าด้วยกลระงับข้อพิพาทมาบังคับใช้อย่างจริงจังให้มากขึ้นเพื่อทำให้การระงับข้อพิพาทที่เกี่ยวกับแหล่งกำเนิดสินค้าภายใต้ เขตการค้าเสรีอาเซียนมีประสิทธิภาพ เป็นระบบ รวดเร็ว เสมอภาค และโปร่งใสมากยิ่งขึ้น

9. มาตรการทบทวนกฎว่าด้วยแหล่งกำเนิดสินค้า	ปรากฏในกฎข้อ 8 ของกฎว่าด้วยแหล่งกำเนิดสินค้าสำหรับ CEPT-AFTA คือ มาตรการทบทวนแก้ไขเพิ่มเติมกฎแหล่งกำเนิดสินค้า ในกรณีมีความจำเป็นก็สามารถแก้ไขเพิ่มเติมได้เมื่อได้รับการร้องขอจากประเทศสมาชิกอาเซียน และการแก้ไขปรับปรุงนั้นได้รับความเห็นชอบจากคณะมนตรีของเขตการค้าเสรีอาเซียน	ปรากฏในมาตรา 414 ของNAFTA ซึ่งมีหลักเกณฑ์ว่าประเทศภาคีจะต้องพิจารณาว่ากรณีที่ร้องขอให้มีการแก้ไขปรับปรุงChapter 4 ว่าด้วยกฎแหล่งกำเนิดสินค้า จะได้รับการพิจาณาหากเป็นเรื่องการพัฒนาของกระบวนการผลิตหรือในเรื่องอื่นๆ ที่อาจจะยื่นข้อเสนอขอแก้ไขปรับปรุงกฎว่าด้วยแหล่งกำเนิดสินค้าซึ่งต้องมีเหตุผลสนับสนุนและการศึกษาวิจัยใดๆ ที่จะทำให้ประเทศภาคีอื่นพิจารณาและปฏิบัติการใดๆ ที่เห็นสมควรภายใต้Chapter 5 ว่าด้วยพิธีการศุลกากร	ปรากฏในมาตรา 9 (3) ของ EEA ว่า การทบทวนครั้งแรกจะเกิดขึ้นก่อนสิ้นปีค.ศ. 1993 ผลของการทบทวนจะต้องมีขึ้นทุกๆ 2 ปี ซึ่งการทบทวนจะต้องอยู่บนพื้นฐานที่ประเทศภาคีดำเนินการตัดสินใจด้วยมาตรการที่เหมาะสม โดยได้กำหนดให้คณะกรรมการร่วมเขตเศรษฐกิจยุโรป เป็นองค์กรที่มีอำนาจหน้าที่รับผิดชอบในเรื่องการทบทวนแก้ไขเพิ่มเติมกฎว่าด้วยแหล่งกำเนิดสินค้า	ควรกำหนดให้ชัดเจนว่ากฎแหล่งกำเนิดสินค้าที่แก้ไขเปลี่ยนแปลงไม่ให้มีผลย้อนหลังและประกาศใช้บังคับเพื่อให้เกิดความโปร่งใส รวมถึงจะต้องแจ้งให้สำนักเลขาธิการ WTO ทราบโดยพลันด้วย และควรกำหนดระยะเวลาทบทวนกฎว่าด้วยแหล่งกำเนิดสินค้าที่แน่นอนไว้ด้วยเพื่อทำให้มั่นใจถึงการปรับใช้กฎว่าด้วยแหล่งกำเนิดสินค้าอย่างถูกต้อง

ประวัติผู้เขียนวิทยานิพนธ์

นางสาวเติมสิริ ปัญญาวัฒนชัย เกิดเมื่อวันที่ 26 กุมภาพันธ์ 2521 ที่จังหวัดปทุมธานี จบการศึกษาในระดับมัธยมศึกษาตอนต้นจากโรงเรียนไตรราชวิทยา เมื่อปี พ.ศ. 2534 และมัธยมศึกษาตอนปลายจากโรงเรียนสวนกุหลาบวิทยาลัย นนทบุรี เมื่อปี พ.ศ. 2537 จากนั้นได้เข้าศึกษาต่อในระดับปริญญาตรี เมื่อปี พ.ศ.2538 ในคณะนิติศาสตร์ มหาวิทยาลัยธรรมศาสตร์ จนกระทั่งสำเร็จการศึกษาเป็นนิติศาสตร์บัณฑิต (เกียรตินิยมอันดับสอง) เมื่อปีการศึกษา 2541 สำเร็จการศึกษาประกาศณียบัตรของสภาทนายความเมื่อปี พ.ศ.2541 สอบได้เป็นเนติบัณฑิตไทย สมัย 53 เมื่อปีการศึกษา 2543 และเข้าศึกษาต่อในหลักสูตรนิติศาสตรมหาบัณฑิต สาขานิติศาสตร์ จุฬาลงกรณ์มหาวิทยาลัย เมื่อ พ.ศ. 2544 ปัจจุบัน รับราชการในตำแหน่งนิติกร ระดับ 5 กรมศุลกากร กระทรวงการคลัง