ANNEX 1: RULES OF ORIGIN

Article 1

Definitions

For the purposes of this Annex :

(a) **aquaculture** means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, protection from predators, etc.;

(b) **Costs, Insurance and Freight (CIF)** means the value of the good imported, and includes the costs of freight and insurance up to the port or place of entry into the country of importation. The valuation shall be determined in accordance with the Customs Valuation Agreement;

(c) **Free-on-board (FOB)** means the free-on-board value of the good, inclusive of the costs of transport to the port or site of final shipment abroad. The valuation shall be determined in accordance with the Customs Valuation Agreement;

(d) **generally accepted accounting principles (GAAP)** means the accounting standards, recognised consensus or substantial authoritative support of a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and

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procedures;

(e) **good** means any merchandise, product, article, or material;

(f) **identical and interchangeable materials** means materials being of the same kind which are fungible for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination;

(g) **material** means any matter or substance used in the production of goods, physically incorporated into a good or subjected to a process in the production of another good;

(h) **originating material** or **originating good** means a material or good which qualifies as originating in accordance with the provisions of this ANNEX;

(i) **packing materials and containers for transportation** means the materials and containers used to protect a good during its transportation, different from those materials and containers used for its retail sale;

(j) **production** means methods of obtaining goods, including growing, raising, mining, harvesting, fishing, aquaculture, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, producing, processing, assembling a good, etc.;

(k) **Product Specific Rules** means rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a Regional Value Content criterion or a combination of any of these

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criteria;

(l) **Harmonised System** means the Harmonised Commodity Description and Coding System of the World Customs Organisation;

(m) **neutral element** means a good used in the production, testing or inspection of another good but not physically incorporated into the good by itself;

(n) **Customs Valuation Agreement** means the *Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, which is a part of the *Marrakesh Agreement Establishing the World Trade Organization*;

(o) **non-originating good** or **non-originating material** means a good or material that does not qualify as originating under this ANNEX or a good or material of undetermined origin;

Article 2

Originating Goods

For the purposes of this ANNEX, a good shall be treated as an originating good and eligible for preferential tariff treatment if it is either:

(a) wholly produced or obtained in a Party as provided in Article 3 of this ANNEX;

(b) produced in a Party exclusively from originating materials from one or more of the Parties;

(c) produced from non-originating materials in a Party, provided that the good has satisfied the requirements of Article 4 of this ANNEX

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and meets all other applicable requirements of this ANNEX.

Article 3

Goods Wholly Produced or Obtained

For the purposes of Article 2 (a), the following goods shall be considered as wholly produced or obtained:

(a) plants and plant products (including fruits, flowers, vegetables, trees, seaweed, fungi and live plants) grown, harvested, picked, or gathered in a Party[1];

(b) live animals born and raised in a Party;

(c) goods obtained from live animals in a Party without further processing, including milk, eggs, natural honey, hair, wool, semen and dung;

(d) goods obtained from hunting, trapping, fishing, aquaculture, gathering, or capturing in a Party;

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[1] For the purposes of this Article, *"in a Party"* means:

(i) For ASEAN Member States, the land, territorial air space, territorial sea, Exclusive Economic Zone, Continental Shelf, and areas beyond the territorial sea over which a Member State exercises sovereign rights or jurisdiction, as the case may be, under respective domestic laws in accordance with international law, including the United Nations Convention on the Law of the Sea.

(ii) For China, the entire customs territory of the People's Republic of China, including land territory, territorial airspace, internal waters, territorial sea, and areas beyond the territorial sea within which China exercises sovereign rights or jurisdiction under its domestic laws, in accordance with international law.

(iii) The above definitions are purely for the purpose of the implementation of Article 3 of the Annex of the Rules of Origin. For the avoidance of doubt, nothing contained in the above definitions shall be construed as conferring recognition or acceptance by one Party of the outstanding maritime and territorial positions or claims made by any other Party, nor shall be taken as pre-judging the determination of such positions or claims.

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(e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed or beneath the seabed in a Party;

(f) goods taken from the waters, seabed or beneath the seabed outside the territorial waters of that Party, provided that that Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law[2]

(g) goods of sea fishing and other marine products taken from the high seas by vessels registered with a Party or entitled to fly the flag of that Party;

(h) goods processed and/or made on board factory ships registered with a Party or entitled to fly the flag of that Party, exclusively from products referred to in paragraph (g) above;

(i) waste and scrap derived from production process or from consumption in a Party provided that such goods are fit only for the recovery of raw materials; or

(j) used goods consumed and collected in a Party provided that such goods are fit only for the recovery of raw materials; and

(k) goods produced or obtained in a Party exclusively from products referred to in Subparagraphs (a) to (j) or from derivatives of the goods produced or obtained in the Party exclusively from products referred to in Subparagraphs (a) to (j).

[2] *"International law"* refers to universally recognised international law, including the *1982 United Nations Convention on the Law of the Sea.*

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Article 4

Goods Not Wholly Produced or Obtained

1. For the purposes of Article 2(c) of this ANNEX, except for those goods covered under Paragraph 2, a good shall be treated as an originating good:

(a) if the good has a regional value content of not less than 40 per cent of FOB calculated using the formula as described in Article 5 of this ANNEX, and the final process of production is performed within a Party; or

(b) for the purpose of goods classified in Chapters 25, 26, 28, 29[3], 31[4], 39[5], 42-49, 57-59, 61, 62, 64, 66-71, 73-83, 86, 88, 91-97 of the Harmonised System if all non-originating materials used in the production of the goods have undergone a change in tariff classification (hereinafter referred to as "CTC") at the four-digit level, which is a change in tariff heading, of the Harmonised System.

2. In accordance with Paragraph 1, and unless otherwise provided for in the Product Specific Rules as specified in Attachment B, a good shall be treated as an originating good if it meets a regional value content of not less than 40 per cent or those criteria in the Product Specific Rules.

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[3] For Headings 29.01 and 29.02, the applied criterion is RVC 40%, unless otherwise mutually agreed by the Parties.

[4] For Headings 31.05, the applied criterion is RVC 40%, unless otherwise mutually agreed by the Parties.

[5] For Headings 39.01, 39.02, 39.03, 39.07 and 39.08, the applied criterion is RVC 40%, unless otherwise mutually agreed by the Parties.

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Article 5

Calculation of Regional Value Content

1. The Regional Value Content (RVC) shall be calculated as follows:

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

where:

RVC is the regional value content, expressed as a percentage;

VNM is the value of the non-originating materials.

2. VNM shall be determined according to the following circumstances:

   (a) in case of the imported non-originating materials, VNM shall be the CIF value of the materials at the time of importation;

   (b) in case of the non-originating materials obtained in a Party, VNM shall be the earliest ascertainable price paid or payable for the non-originating materials in that Party. The value of such non-originating materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.

3. If a product which has acquired originating status in accordance with paragraph 1 in a Party is further processed in that Party and used as material in the manufacture of another product, no account shall be taken of the non-originating

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components of that material in the determination of the originating status of the product.

4. The valuation shall be determined in accordance with the Customs Valuation Agreement.

Article 6

Accumulation

Unless otherwise provided in this ANNEX, goods originating in a Party, which are used in another Party as materials for finished goods eligible for preferential tariff treatment, shall be treated as originating in the latter Party where working or processing of the finished goods has taken place

Article 7

Minimal Operations and Processes

Operations or processes undertaken, by themselves or in combination with each other for the purposes listed below, are considered to be minimal and shall not be taken into account in determining whether a good has been wholly obtained in a Party:

(a) ensuring preservation of goods in good condition for the purposes of transport or storage;

(b) facilitating shipment or transportation;

(c) packaging[6] or presenting goods for sale.

[6] This excludes encapsulation which is termed "packaging" by the electronics industry

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Article 8

Direct Consignment

1. Preferential tariff treatment shall be applied to goods satisfying the requirements of this ANNEX and which are consigned directly between the exporting Party and the importing Party.

2. The following shall be considered as consigned directly from the exporting Party to the importing Party:

(a) goods transported directly from an exporting Party to the importing Party; or

(b) goods transported through one or more Parties, other than the exporting Party and the importing Party, or through a non-Party, provided that:

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

(ii) the goods have not entered into trade or consumption there; and

(iii) the goods have not undergone any operation there other than unloading and reloading or any other operation to preserve them in good condition.

Article 9

De Minimis

A good that does not satisfy a change in tariff classification requirement pursuant to Article 4 of this ANNEX will

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nonetheless be an originating good if:

(a) for a good, other than that provided for in Chapters 50 to 63 of the Harmonised System, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;

(b) for a good provided for in Chapters 50 to 63 of the Harmonised System, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good, or the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;

and the good meets all other applicable criteria of this ANNEX.

Article 10

Treatment of Packing Materials, Packages and Containers

1. Packing materials, packages and containers for transportation shall not be taken into account in determining the origin of the goods.

2. Packing materials, packages and containers for use in packaging goods for retail sale:

(a) Where the goods are subject to a regional value content criterion, the value of the packing materials, packages and containers used for packaging goods

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for retail sale shall be taken into account in origin determination, provided that the packing materials, packages and containers are classified with the goods.

(b) Where the goods are subject to a change in tariff classification criterion, the origin of the packing materials, packages and containers in which goods are packaged for retail sale shall not be taken into account in origin determination, provided that the packing materials, packages and containers are classified with the goods.

Article 11

Accessories, Spare Parts and Tools

1. Accessories, spare parts, or tools presented and classified with the good shall be considered as part of the good, provided:

(a) they are invoiced together with the good; and

(b) their quantity and value are commercially customary for the good.

2. Where a good is subject to change in tariff classification criterion set out in Attachment B, accessories, spare parts, or tools described in paragraph 1 shall be disregarded when determining the origin of the good.

3. Where a good is subject to a regional value content criterion, the value of the accessories, spare parts or tools described in paragraph 1 shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the regional value content of the good.

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Article 12

Neutral Elements

In determining whether a good is an originating good, the origin of the following neutral elements shall be disregarded:

(a) fuel, energy, catalysts and solvents;

(b) equipment, devices and supplies used for testing or inspecting the goods;

(c) gloves, glasses, footwear, clothing, safety equipment and supplies;

(d) tools, dies and moulds;

(e) spare parts and materials used in the maintenance of equipment and buildings;

(f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and

(g) 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.

Article 13

Identical and Interchangeable Materials

Where originating and non-originating identical and interchangeable materials are used in the production of a good, the following methods shall be adopted in determining whether the materials used are originating:

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a) physical separation of the materials; or

b) an inventory management method recognised in the generally accepted accounting principles of the exporting Party. Once a decision has been taken on the inventory management method, that method shall be used throughout the fiscal year.

Article 14

Certificate of Origin

Unless otherwise provided, a claim that goods are eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by an Issuing Authority notified to the other Parties as set out in Appendix 1 of Attachment A of this ANNEX.

Article 15

Consultations, Review and Modification

1. The Parties shall consult regularly to ensure that this ANNEX is administered effectively, uniformly and consistently in order to achieve the spirit and objectives of the Agreement.

2. This ANNEX may be reviewed and modified as and when necessary, upon request of a Party, and subject to the agreement of the Parties, and may be open to such reviews and modifications as may be agreed upon by the ACFTA Joint Committee.

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ATTACHMENT A

REVISED OPERATIONAL CERTIFICATION PROCEDURES (OCP) FOR THE RULES OF ORIGIN FOR THE ASEAN-CHINA FREE TRADE AREA

For the purpose of implementing the Rules of Origin for the ASEAN-China Free Trade Area (ACFTA), the following operational procedures on the issuance and verification of the Certificate of Origin (Form E) and other related administrative matters shall be followed:

DEFINITIONS

Rule 1

For the purposes of this Attachment:

„**Movement Certificate**" means a Certificate of Origin (Form E) issued by an intermediate exporting Party, based on the original Certificate of Origin (Form E) issued by the first exporting Party proving the origin status of the products in question;

„**Customs Authority**" means the competent authority that is responsible under the law of a Party for the Authority of customs laws and regulations[1];

„**Exporter**" means a natural or juridical person located in the territory of a Party from where a product is exported by such a person;

„**Importer**" means a natural or juridical person located in the territory of a Party into where a product is imported by such a person;

[1] Such laws and regulations administered and enforced by the Customs Authority of each Party concerning importation, exportation and transit of products as they relate to customs duties, charges or other taxes or prohibitions, restrictions and controls with respect to the movement of controlled items across the boundaryof the Customs Authority of each Party.

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„**Issuing Authority**" means any government authority or other entity authorised under the domestic laws, regulations and administrative rules of a Party to issue a Certificate of Origin (Form E).

ISSUING AUTHORITIES

Rule 2

The Certificate of Origin (Form E) shall be issued by the Issuing Authorities of the exporting Party.

Rule 3

a) Each Party shall inform all the other Parties of the names and addresses of its respective Issuing Authorities and shall provide specimen signatures and specimen of official seals, and correction stamps, if any, used by its Issuing Authorities.

b) The above information shall be provided by the contact points electronically to all the other Parties to the Agreement through the ASEAN Secretariat, to the extent possible, at least one month before they take effect. A Party shall promptly inform all the other Parties of any changes in names, addresses, or official seals in the same manner.

c) All Parties shall promptly provide confirmation that they have received the information to the ASEAN Secretariat, who will forward the compiled confirmation to the submitting Party.

Rule 4

For the purpose of verifying the conditions for preferential treatment, the Issuing Authorities shall have the right to call for any supporting documentary evidence or to carry out any checks considered appropriate.

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If such right cannot be obtained through the existing domestic laws, regulations and administrative rules, it shall be inserted as a clause in the application form referred to in Rules 5 and 6 of this Attachment.

APPLICATIONS

Rule 5

a) The exporter and/or the manufacturer of the products which qualify for preferential treatment shall apply in writing to the Issuing Authorities requesting 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-verification may not apply to the products which, by their nature, origin can be easily verified.

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

Rule 6

At the time of carrying out the formalities for exporting the products under preferential treatment, the exporter or his authorised representative shall submit a written application for the Certificate of Origin (Form E) together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin (Form E)[2].

[2] For China, a Chinese manufacturer can apply for a Certificate of Origin (Form E) in the case where the manufacturer needs to authorise other agencies to export on its behalf.

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PRE-EXPORTATION EXAMINATION

Rule 7

The Issuing Authorities of each Party shall, to the best of their competence and ability, carry out proper examination of each application for the Certificate of Origin (Form E) to ensure that:

a) the application and the Certificate of Origin (Form E) are duly completed in accordance with the requirements as defined in the overleaf notes of the Certificate of Origin (Form E), and signed by the authorised signatory;

b) the origin of the product is in conformity with the Rules of Origin for the ACFTA;

c) the other statements made in the Certificate of Origin (Form E) correspond to the supporting documentary evidence submitted;

d) the description, quantity and weight of products, 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 Certificate of Origin (Form E) shall be allowed subject to the domestic laws, regulations and administrative rules of the importing Party provided each item must qualify separately in its own right.

ISSUANCE OF CERTIFICATE OF ORIGIN (FORM E)

Rule 8

a) The Certificate of Origin (Form E) must be on ISO A4 size white paper in conformity to the specimen shown in Appendix 1 of this OCP. It shall be filled out in English. The Certificate of Origin (Form E) shall comprise one (1) original and two (2) copies, namely, the

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duplicate and triplicate copies.

b) For a Certificate of Origin (Form E) with multiple pages, the Parties shall use the attached Form shown in Appendix 1. The continuing page(s) shall bear the same signature, seal and reference number as those on the first page.

c) Each Certificate of Origin (Form E) shall contain a unique reference number and cover one or more goods under one consignment.

d) The original copy of the Certificate of Origin (Form E) shall be forwarded by the exporter to the importer for submission to the Customs Authority at the port or place of importation. The duplicate copy shall be retained by the Issuing Authority in the exporting Party. The triplicate copy shall be retained by the exporter.

e) In the case where a Certificate of Origin (Form E) is rejected by the Customs Authority of the importing Party, the said rejected Certificate of Origin (Form E) shall be marked accordingly in Box 4.

f) In the case where a Certificate of Origin (Form E) is not accepted, as stated in paragraph (e), the Customs Authority of the importing Party shall consider the clarifications made by the Issuing Authorities of the exporting Party and assess whether or not the Certificate of Origin (Form E) can be accepted for the granting of the preferential treatment. The clarification shall be detailed and exhaustive in addressing the grounds for denial of preferential treatment raised by the importing Party.

Rule 9

To implement the provisions of Article 2 of the Rules of Origin for the ACFTA, the Certificate of Origin (Form E) issued by the final exporting Party shall indicate the origin criteria or applicable percentage of ACFTA value content in Box 8.

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Rule 10

Neither erasures nor superimposition shall be allowed on the Certificate of Origin (Form E). Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign the Certificate of Origin (Form E) and certified with official seals or correction stamps of the Issuing Authority. Unused spaces shall be crossed out to prevent any subsequent addition.

Rule 11

In principle, a Certificate of Origin (Form E) shall be issued prior to or at the time of shipment. In exceptional cases where the Certificate of Origin (Form E) has not been issued by the time of shipment or no later than three (3) days from the date of shipment, at the request of the exporter, the Certificate of Origin (Form E) shall be issued retroactively in accordance with the domestic laws, regulations and administrative rules of the exporting Party within twelve (12) months from the date of shipment, in which case it is necessary to indicate "ISSUED RETROACTIVELY" in Box 13. In such cases, the importer claiming preferential treatment for the product may, subject to the domestic laws, regulations administrative rules of the importing Party, provide the Customs Authority of the importing Party with the Certificate of Origin (Form E) issued retroactively.

Rule 12

a) The Issuing Authorities of the intermediate Party within the ACFTA may issue a Movement Certificate (MC), if an application is made by the exporter while the product is passing through the territory, provided that:

(i) the importer of the intermediate Party and the exporter who applies for the MC in the intermediate Party are the same;

(ii) a valid original Certificate of Origin (Form E) issued by the first

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exporting Party is presented;

(iii) information on the MC includes the name of the Issuing Authority of the Party which issued the original Certificate of Origin (Form E), date of issuance and reference number. The indicated invoice value shall be the invoice value of the products exported from the intermediate Party; and

(iv) the total quantity of each product covered in the MC does not exceed the total quantity of each product covered in the original Certificate of Origin (Form E).

b) In the case of China, the MC shall be issued by Customs Authority. In the case of ASEAN Member States, the MC shall be issued by the Issuing Authorities.

c) The validity of the MC shall have the same end-date as the original Certificate of Origin (Form E).

d) The product which is to be re-exported using the MC shall be under the control of the Customs Authority of the intermediate Party. The products shall not undergo any further processing in the intermediate Party, except for repacking and logistics activities consistent with Article 8 of the Rules of Origin for the ACFTA[3].

e) The verification procedure in Rule 18 of this Attachment shall also apply to the MC. In particular, the Customs Authority of the importing Party may simultaneously request the original exporting Party and the intermediate Party to provide information regarding the original Certificate of Origin (Form E) and the MC respectively, such as, the first exporter, last exporter, reference number, description of the products, country of origin and the port of discharge, within thirty (30) days from the date of receipt of the request, as the case maybe.

[3] The products under control of the Customs Authority of the intermediate Party shall include products that remain in free trade zones or locations approved by the said Customs Authority.

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Rule 13

In the event of theft, loss or destruction of a Certificate of Origin (Form E), the exporter may apply in writing to the Issuing Authority which issued it for a certified true copy of the original and the triplicate to be made on the basis of the export documents in its possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in Box 12. The certified true copy of the original Certificate of Origin (Form E) shall bear the date of the original Certificate of Origin (Form E). The certified true copy of the original Certificate of Origin (Form E) shall be issued no later than one (1) year from the date of issuance of the original Certificate of Origin (Form E) and on condition that the exporter provides to the relevant Issuing Authority the triplicate copy of the Certificate of Origin (Form E) or any proof of the issuance of the original Certificate of Origin (Form E).

PRESENTATION

Rule 14

The original Certificate of Origin (Form E) shall be submitted to the Customs Authority at the time of import declaration for the products concerned claiming for preferential treatment in accordance with the domestic laws, regulations and administrative rules of the importing Party.

Rule 15

The Certificate of Origin (Form E) shall remain valid and must be submitted to the Customs Authority of the importing Party within one (1) year from the date of its issuance by the Issuing Authority of the exporting Party.



Rule 16

(a) In the case of the consignment of products originating in the exporting Party and not exceeding US$ 200.00 FOB, the production of a Certificate of Origin (Form E) shall be waived and the use of a simplified declaration by the exporter that the products in question originated in the exporting Party shall be accepted. Products sent through the post not exceeding US$200.00 FOB shall also be similarly treated.

(b) Waivers provided for in paragraph (a) shall not be applicable when it is established by the customs authorities of the importing Party that the importation forms part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin or Certificates of Origin.

Rule 17

(a) Where the ACFTA origin of the product is not in doubt, unsubstantial discrepancies such as tariff classification differences between the statements made in the Certificate of Origin (Form E) and those made in the documents submitted to the Customs Authority of the importing Party for the purpose of carrying out the formalities for importing the products, shall not, ipso-facto, invalidate the Certificate of Origin (Form E), if it does in fact correspond to the products submitted.

(b) In cases where there are only unsubstantial discrepancies as indicated in paragraph (a) between the exporting Party and importing Party, the products shall be released without any delay subject to administrative measures, such as imposition of customs duties at the higher applied rate or its equivalent amount of deposit. Once the discrepancies have been resolved, the correct ACFTA rate is to be applied and any overpaid duty shall be refunded, in accordance with the domestic laws, regulations and administrative rules of the importing Party.

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(c) For multiple items declared under the same Certificate of Origin (Form E), 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 (Form E). Rule 18(a)(ii) of this Attachment may be applied to the problematic items.

Rule 18

(a) The Customs Authority of the importing Party 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.

(i) The request shall be made in writing, accompanied by a copy of the Certificate of Origin (Form E) and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin (Form E) may be inaccurate, unless the retroactive check is requested on a random basis.

(ii) The Customs Authority of the importing Party may suspend the granting of preferential treatment while awaiting the result of the verification. However, it may release the products to the importer subject to any administrative measures deemed necessary, including imposition of customs duties at the higher applied rate or equivalent amount of deposit, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

(iii) The Customs Authority or the Issuing Authority of the exporting Party receiving a request for retroactive check shall respond to the request promptly and reply not later than ninety (90) days after the receipt of the request. The Customs Authority or the

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Issuing Authority of the exporting Party may request, in writing, an extension of time of up to ninety (90) days as long as the extension request is made within the initial ninety (90) day - period.

(b) If the Customs Authority of the importing Party is not satisfied with the outcome of the retroactive check, it may, in exceptional cases, request verification visits to the exporting Party.

(i) Prior to the conduct of a verification visit pursuant to the provisions herein, the Customs Authority of the importing Party shall notify the competent authority of the exporting Party with the aim of mutually agreeing on the conditions and means of the verification visit.

(ii) The verification visit shall be conducted not later than sixty (60) days after receipt of the notification pursuant to sub-paragraph (b)(i).

(c) The verification process, including the retroactive check and verification visit, shall be carried out and its results communicated to the Customs Authority and/or the Issuing Authority of the exporting Party within a maximum of one hundred and eighty (180) days after the receipt of the request. In the event that an extension request has been made pursuant to sub-paragraph a(iii), the verification process, including the retroactive check and verification visit, shall be carried out and its results communicated to the Customs Authority and/or the Issuing Authority of the exporting Party shall be extended from one hundred and eighty (180) days to a maximum of two hundred and seventy (270) days after the receipt of the request. While awaiting the results of the verification visit, sub-paragraph (a)(ii) on the suspension of preferential treatment shall be applied.

(d) All exchanges of information regarding the verification request should be done only through the respective contact points of the Parties.

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(e) The preferential treatment may be denied when the exporting Party fails to respond to the request to the satisfaction of the Customs Authority of the importing Party in the course of a retroactive check or verification process, as the case may be, within the time frame for verification specified in paragraphs (a), (b) and (c).

(f) Each Party shall maintain the confidentiality of the information and documents provided by the other Party in the course of the verification process. Such information and documents shall not be used for other purposes, including being used as evidence in administrative and judicial proceedings, without the explicit written permission of the Party providing such information.

RECORD KEEPING REQUIREMENT

Rule 19

(a) The application for the Certificate of Origin (Form E) and all documents related to such application shall be retained by the Issuing Authority for not less than three (3) years from the date of issuance.

(b) Information relating to the validity of the Certificate of Origin (Form E) shall be furnished upon request by the importing Party.

(c) Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of the Certificate of Origin (Form E) purposes only.

(d) For the purposes of the verification process/retroactive check pursuant to Rule 18 of this Attachment, the producer and/or exporter applying for the issuance of a Certificate of Origin (Form E) shall, subject to the domestic laws, regulations and administrative rules of the exporting Party, keep the supporting records for the said application for not less than three (3) years from the date of issuance of the Certificate of Origin (Form E).

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SPECIAL CASES

Rule 20

When the destination of the products exported to a specified Party is changed, before or after their arrival in the Party, the following rules shall be observed:

a) If the products have already been submitted to the Customs Authority in the specified importing Party, the Certificate of Origin (Form E) shall, by a written application of the importer, be endorsed to address the situation. The original shall be kept by the Customs Authority and the photocopy of the Certificate of Origin (Form E) shall be provided to the importer.

b) If the changing of destination occurs during transportation to the importing Party as specified in the Certificate of Origin (Form E), the exporter shall apply in writing, accompanied by the issued Certificate of Origin (Form E), for the issuance of a new Certificate of Origin (Form E).

Rule 21

For the purpose of implementing Article 8 of the Rules of Origin for the ACFTA, where transportation is effected through the territory of one or more non-ACFTA Parties, the following shall be submitted to the Customs Authority of the importing Party:

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

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b) A Certificate of Origin (Form E) issued by the relevant Issuing Authorities of the exporting Party;

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

d) Supporting documents evidencing that the requirements of Article 8.2(b) sub-paragraphs (i), (ii) and (iii) of the Rules of Origin for the ACFTA are being complied with.

Rule 22

(a) Products sent from an exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party shall benefit from the ASEAN-China preferential treatment on the condition that the products meet the requirements of the Rules of Origin for the ACFTA provided it is shown to the satisfaction of the Customs Authority of the importing Party that:

(i) an exporter has dispatched those products from the territory of the exporting Party to another Party where the exhibition is held and has exhibited them there;

(ii) the exporter has sold the products or transferred them to a consignee in the importing Party; and

(iii) the products have been consigned during the exhibition or immediately thereafter to the importing Party in the state in which they were sent for exhibition.

(b) For purposes of implementing the above provisions, the Certificate of Origin (Form E) must be submitted to the Customs Authority of the importing Party. The name and address of the exhibition must be indicated, a certificate issued by the Issuing Authority of the Party where the exhibition took place together with supporting documents prescribed

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in Rule 21(d) of this Attachment may be required.

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

Rule 23

The Customs Authority of the importing Party shall accept a Certificate of Origin (Form E) in cases where the sales invoice is issued either by a company located in a third country or by an ACFTA exporter for the account of the said company, provided that the product meets the requirements of the Rules of Origin for the ACFTA. The invoice-issuing third party can be an ACFTA Party or non-ACFTA Party. The original invoice number or the third party invoice number shall be indicated in Box 10 of the Certificate of Origin (Form E), the exporter and consignee must be located in the Parties and the third party invoice shall be attached to the Certificate of Origin (Form E) when presenting the said Certificate of Origin (Form E) to the Customs Authority of the importing Party.

ACTION AGAINST FRAUDULENT ACTS

Rule 24

(a) When it is suspected that fraudulent acts in connection with the Certificate of Origin (Form E) have been committed, the Government authorities of the Parties concerned shall co-operate in the action to be taken in the territory of the respective Parties against the persons involved.

(b) Each Party shall be responsible for providing legal sanctions for

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fraudulent acts committed in relation to the Certificate of Origin (Form E) in accordance with its domestic laws, regulations and administrative rules.

Rule 25

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

CONTACT POINTS

Rule 26

Each Party shall designate contact points to ensure the effective and efficient implementation of this Attachment.

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ATTACHMENT B

PRODUCT SPECIFIC RULES

Preamble

For the purpose of Article 4: Product Specific Criteria of the Rules of Origin for the ASEAN-China Free Trade Area (ASEAN-China FTA) as set out in ANNEX 3 of the Agreement on Trade in Goods of the Framework Agreement on Comprehensive Economic Co-operation between ASEAN and China, products which satisfy the Product Specific Rules set out herein shall be considered as goods which have undergone sufficient transformation, and hence shall be treated as the originating products of a Party in whose territory such transformation took place.

A country of origin of a product shall be a Party in whose territory the last sufficient transformation of that product was performed. As for a product whose production took place in the territories of two or more Parties, originating status shall be conferred on a Party in whose territory the last sufficient transformation took place.

A. Exclusive Rule/Criterion

The following product specific criteria shall be the sole criteria for determining the originating status of the following products. When applying for a Certificate of Origin Form E for these products, the exporter concerned can only use the product specific criteria as set out below:

Serial No	HS Code (HS2012)	Product Description	Origin Criteria
1	1517.90	Margarine, edible mixtures or preparations of animal or vegetable fat or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16: - Other	Manufactured from fats or oil wholly obtained in either Party
2	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	Change to subheading 2105.00 from any other chapter
3	5103.20	Waste of wool or of fine animal hair, not garneted stock	Obtained from sheep, lambs or

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Serial No.	HS Code (HS2012)	Product Description	Origin Criteria
			other animals raised in either Party
4	5103.30	Waste of coarse animal hair, not garneted stock	Obtained from sheep, lambs or other animals raised in either Party
5	5104.00	Garneted stock of wool or of fine or coarse animal hair	Obtained from sheep, lambs or other animals raised in either Party
6	5105.31	Fine animal hair of Kashmir (cashmere) goats, carded or combed	Obtained from sheep, lambs or other animals raised in either Party
7	5105.39	Other fine animal hair, carded or combed	Obtained from sheep, lambs or other animals raised in either Party
8	5105.40	Coarse animal hair, carded or combed	Obtained from sheep, lambs or other animals raised in either Party
9	7101.21	- Cultured pearls: -- Unworked	Wholly Obtained in the territory of exporting Party
10	2901.10	Saturated acyclic hydrocarbons	RVC40%
11	2901.21	Ethylene	RVC40%
12	2901.22	Propene (propylene)	RVC40%
13	2901.23	Butene (butylenes) and isomers thereof	RVC40%
14	2901.24	Buta-1,3-diene and isoprene	RVC40%
15	2901.29	Other acyclic hydrocarbons	RVC40%
16	2902.11	Cyclanes, cyclenes and cycloterpenes	RVC40%
17	2902.19	other	RVC40%
18	2902.20	- Benzene	RVC40%
19	2902.30	- Toluene	RVC40%
20	2902.41	-- o-Xylene	RVC40%
21	2902.42	-- m-Xylene	RVC40%
22	2902.43	-- p-Xylene	RVC40%
23	2902.44	-- Mixed xylene isomers	RVC40%
24	2902.50	- Styrene	RVC40%
25	2902.60	- Ethylbenzene	RVC40%
26	2902.70	- Cumene	RVC40%

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Serial No.	HS Code (HS2012)	Product Description	Origin Criteria
27	2902.90	- Other	RVC40%
28	3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	RVC40%
29	3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	RVC40%
30	3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	RVC40%
31	3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	RVC40%
32	3105.51	-- Containing nitrates and phosphates	RVC40%
33	3105.59	-- Other	RVC40%
34	3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	RVC40%
35	3105.90	- Other	RVC40%
36	3901.10	- Polyethylene having a specific gravity of less than 0.94	RVC40%
37	3901.20	- Polyethylene having a specific gravity of 0.94 or more	RVC40%
38	3901.30	- Ethylene-vinyl acetate copolymers	RVC40%
39	3901.90	- Other	RVC40%
40	3902.10	- Polypropylene	RVC40%
41	3902.20	- Polyisobutylene	RVC40%
42	3902.30	- Propylene copolymers	RVC40%
43	3902.90	- Other	RVC40%
44	3903.11	-- Expansible	RVC40%
45	3903.19	-- Other	RVC40%
46	3903.20	- Styrene-acrylonitrile (SAN) copolymers	RVC40%
47	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers	RVC40%
48	3903.90	- Other	RVC40%
49	3907.10	- Polyacetals	RVC40%
50	3907.20	- Other polyethers	RVC40%

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Serial No.	HS Code (HS2012)	Product Description	Origin Criteria
51	3907.30	- Epoxide resins	RVC40%
52	3907.40	- Polycarbonates	RVC40%
53	3907.50	- Alkyd resins	RVC40%
54	3907.60	- Poly(ethylene terephthalate)	RVC40%
55	3907.70	- Poly (lactic acid)	RVC40%
56	3907.91	- Other polyesters : -- Unsaturated	RVC40%
57	3907.99	-- Other	RVC40%
58	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	RVC40%
59	3908.90	- Other	RVC40%

B. Alternative Rules

The following criteria shall be applied as alternative rule to the general rule prescribed in Rule 4 of the ASEAN-China FTA Rules of Origin. When applying for a Certificate of Origin Form E, the exporter can use either the general rule prescribed in Rule 4 of the ASEAN-China FTA Rules of Origin or the Rules set out in this Attachment.

1. Change in Tariff Classification

Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
60	1604.11	- Fish, whole or in pieces, but not minced: -- Salmon	Change to subheading 1604.11 from any other chapter
61	1604.12	- Fish, whole or in pieces, but not minced: -- Herrings	Change to subheading 1604.12 from any other chapter
62	1604.13	- Fish, whole or in pieces, but not minced: -- Sardines, sardinella and brisling or sprats	Change to subheading 1604.13 from any other chapter
63	1604.15	- Fish, whole or in pieces, but not minced: -- Mackerel	Change to subheading 1604.15 from any other chapter
64	1604.16	- Fish, whole or in pieces, but not minced: -- Anchovies	Change to subheading 1604.16 from any other chapter

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Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
65	1604.17	- Fish, whole or in pieces, but not minced: -- Eels	Change to subheading 1604.17 from any other chapter
66	1604.19	- Fish, whole or in pieces, but not minced: -- Other	Change to subheading 1604.19 from any other chapter
67	1604.20	- Other prepared or preserved fish	Change to subheading 1604.20 from any other chapter
68	3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	Change to subheading 3006.10 from any other heading
69	4103.90	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter: - Other	Change to subheading 4103.90 from any other heading
70	7218.10	- Ingots and other primary forms	Change to subheading 7218.10 from any other heading
71	7218.91	- Other: -- Of rectangular (other than square) cross-section	Change to subheading 7218.91 from any other heading
72	7218.99	- Other: -- Other	Change to subheading 7218.99 from any other heading
73	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	Change to subheading 7221.00 from any other

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Serial No.	HS Code (HS 2012)	Product Description	Origin Criteria
			heading
74	7222.11	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: -- Of circular cross-section	Change to subheading 7222.11 from any other heading
75	7222.19	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: -- Other	Change to subheading 7222.19 from any other heading
76	7222.20	- Bars and rods, not further worked than cold-formed or cold-finished	Change to subheading 7222.20 from any other heading
77	7222.30	- Other bars and rods	Change to subheading 7222.30 from any other heading
78	7222.40	- Angles, shapes and sections	Change to subheading 7222.40 from any other heading

2. Process Criterion for Textile and Textile Products - Working or Processing Carried Out on Non-Originating Materials that Confers Originating Status[1]

(a) Fibres and Yarns

1. Manufacture through process of fibre-making (polymerisation, polycondensation and extrusion) spinning, twisting, texturizing or braiding from a blend or any of following:

- Silk
- Wool, fine/coarse animal hair
- Cotton fibres
- Vegetable textile fibres
- Synthetic or artificial filaments/man-made filaments
- Synthetic or artificial staple fibres/man-made staple fibres; or

Serial No.	HS Code (HS 2012)	Product Description
79	5204.11	Cotton sewing thread >/= 85% by weight of cotton, not put up for retail sale

[1] Products shall be considered as originating if they result exclusively from the processes and/or operations set out in this Attachment

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Serial No.	HS Code (HS 2012)	Product Description
80	5204.19	Cotton sewing thread, <85% by weight of cotton, not put up for retail sale
81	5204.20	Cotton sewing thread, put up for retail sale
82	5205.11	Cotton yarn, >/=85%, single, uncombed, >/=714.29 dtex, not put up for retail sale
83	5205.12	Cotton yarn, >/=85%, single, uncombed, 714.29 > dtex >/= 232.56, not put up for retail sale
84	5205.13	Cotton yarn, >/=85%, single, uncombed, 232.56 > dtex >/= 192.31, not put up for retail sale
85	5205.14	Cotton yarn, >/=85%, single, uncombed, 192.31 > dtex >/=125, not put up for retail sale
86	5205.15	Cotton yarn, >/=85%, single, uncombed, < 125 dtex, not put up for retail sale
87	5205.21	Cotton yarn, >/=85%, single, combed, >/= 714.29, not put up for retail sale
88	5205.22	Cotton yarn, >/=85%, single, combed, 714.29 > dtex. >/= 232.56, not put up for retail sale
89	5205.23	Cotton yarn, >/=85%, single, combed. 232.56 > dtex >/= 192.31, not put up for retail sale
90	5205.24	Cotton yarn, >/=85%, single, combed, 192.31 > dtex >/= 125, not put up for retail sale
91	5205.26	Cotton yarn, >/=85%, single, combed, 106.38 </= dtex < 125, not put up for retail sale
92	5205.27	Cotton yarn, >/=85%, single, combed, 83.33 </= dtex < 106.38, not put up for retail sale
93	5205.28	Cotton yarn, >/=85%, single, combed, < 83.33 dtex (>120 metric number), not put up for retail sale
94	5205.31	Cotton yarn, >/=85%, multi, uncombed, >/= 714.29 dtex, not put up for retail sale
95	5205.32	Cotton yarn, >/=85%, multi, uncombed, 714.29 >dtex >/= 232.56, not put up for retail sale
96	5205.33	Cotton yarn, >/=85%, multi, uncombed, 232.56 > dtex >/= 192.31, not put up for retail sale
97	5205.34	Cotton yarn, >/=85%, multi, uncombed, 192.31 > dtex >/= 125, not put up for retail sale
98	5205.35	Cotton yarn, >/=85%, multi, uncombed, < 125 dtex, not put up for retail sale
99	5205.41	Cotton yarn, >/=85%, multiple, combed, >/= 714.29 dtex, not put up for retail sale
100	5205.42	Cotton yarn, >/=85%, multi, combed, 714.29 > dtex >/= 232.56, not put up for retail sale
101	5205.43	Cotton yarn; >/=85%, multi, combed, 232.56 > dtex >/= 192.31, not put up for retail sale

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Serial No.	HS Code (HS 2012)	Product Description
102	5205.44	Cotton yarn, >/=85%, multiple, combed, 192.31 > dtex >/= 125, not put up for retail sale
103	5205.46	Cotton yarn, >/=85%, multiple, combed, 106.38 </= dtex < 125, not put up for retail sale
104	5205.47	Cotton yarn, >/=85%, multiple, combed, 83.33 </= dtex < 106.38, not put up for retail sale
105	5205.48	Cotton yarn, >/=85%, multiple, combed, < 83.33 dtex, not put up for retail sale
106	5206.11	Cotton yarn, <85%, single, uncombed, >/= 714.29, not put up for retail sale
107	5206.12	Cotton yarn, <85%, single, uncombed, 714.29 > dtex >/= 232.56, not put up for retail sale
108	5206.13	Cotton yarn, <85%, single, uncombed, 232.56 > dtex >/= 192.31, not put up for retail sale
109	5206.14	Cotton yarn, <85%, single, uncombed, 192.31 > dtex >/= 125, not put up for retail sale
110	5206.15	Cotton yarn, <85%, single, uncombed, < 125 dtex, not put up for retail sale
111	5206.21	Cotton yarn, <85%, single, combed, >/= 714.29 dtex, not put up for retail sale
112	5206.22	Cotton yarn, <85%, single, combed, 714.29 > dtex >/= 232.56, not put up for retail sale
113	5206.23	Cotton yarn, <85%, single, combed. 232.56 > dtex >/= 192.31, not put up for retail sale
114	5206.24	Cotton yarn, <85%, single, combed, 192.31 > dtex >/=125, not put up for retail sale
115	5206.25	Cotton yarn, <85%, single, combed, < 125 dtex, not put up for retail sale
116	5206.31	Cotton yarn, <85%, multiple, uncombed, >/= 714.29, not put up for retail sale
117	5206.32	Cotton yarn, <85%, multiple, uncombed, 714.29 > dtex >/= 232.56, not put up for retail sale
118	5206.33	Cotton yarn, <85%, multiple, uncombed, 232.56 > dex >/= 192.31, not put up for retail sale
119	5206.34	Cotton yarn, <85%, multiple, uncombed, 192.31 > dtex >/= 125, not put up for retail sale
120	5206.35	Cotton yarn, <85%, multiple, uncombed, < 125 dtex, not put up for retail sale
121	5206.41	Cotton yarn, <85%, multiple, combed, >/= 714.29, not put up for retail sale
122	5206.42	Cotton yarn, <85%, multiple, combed, 714.29 > dtex >/= 232.56, not put up for retail sale

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Serial No.	HS Code (HS 2012)	Product Description
123	5206.43	Cotton yarn, <85%, multiple, combed, 232.56 >dtex >/= 192.31, not put up for retail sale
124	5206.44	Cotton yarn, <85%, multiple, combed, 192.31>dtex >/= 125, not put up for retail sale
125	5206.45	Cotton yarn, <85%. multiple, combed. < 125 dtex, not put up for retail sale
126	5207.10	Cotton yarn (other than sewing thread) >/= 85% by weight of cotton put up for retail sale
127	5207.90	Cotton yarn (other than sewing thread) < 85% by weight of cotton. put up for retail sale

(b) Fabric/Carpets And Other Textile Floor Coverings; Special Yarns, twine, cordage and ropes and cables and articles thereof.

1. Manufacture from:
- Polymer (non-woven)
- Fibres (non-woven)
- Yarns (fabrics)
- Raw or Unbleached Fabrics (finished fabrics)

through substantial transformation process of either:
- needle punching / spin bonding / chemical bonding
- weaving or knitting;
- crochetting or wadding or tufting; or
- dyeing or printing and finishing; or impregnation, coating, covering or lamination.

Serial No.	HS Code (HS 2012)	Product Description
128	5208.11	Plain weave cotton fabric, >/= 85%, not more than 100 g/m2, unbleached
129	5208.12	Plain weave cotton fabric, >/= 85%, > 100 g/m2 to 200 g/m2, unbleached
130	5208.13	Twill weave cotton fabric, >/= 85%, not more than 200 g/m2, unbleached
131	5208.19	Woven fabrics of cotton, >/= 85%, not more than 200 g/m2, unbleached, nes
132	5208.21	Plain weave cotton fabrics, >/= 85%, not more than 100g/m2, bleached

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Serial No.	HS Code (HS 2012)	Product Description
133	5208.22	Plain weave cotton fabric, >/ = 85%, > 100 g/m2 to 200 g/m2, bleached
134	5208.23	Twill weave cotton fabric, >/= 85%, not more than 200g/m2, bleached
135	5208.29	Woven fabrics of cotton, >/= 85%, not more than 200 g/m2, bleached, nes
136	5208.41	Plain weave cotton fabric, >/= 85%, not more than 100 g/m2, yarns of different colours
137	5208.42	Plain weave cotton fabrics, >/= 85%, > 100 g/m2 to 200 g/m2, yarns of different colours
138	5208.43	Twill weave cotton fabric, >/= 85%, not more than 200 g/m2, yarns of different colours
139	5208.49	Woven fabrics of cotton, >/= 85%, not more than 200 g/m2, yarns of different colours, nes
140	5209.11	Plain weave cotton fabric, >/= 85%, more than 200 g/m2, unbleached
141	5209.12	Twill weave cotton fabric, >/= 85%, more than 200 g/m2, unbleached
142	5209.19	Woven fabrics of cotton, >/= 85%, more than 200 g/m2, unbleached, nes
143	5209.21	Plain weave cotton fabric, >/= 85%, more than 200 g/m2, bleached
144	5209.22	Twill weave cotton fabrics, >/= 85%, more than 200 g/m2, bleached
145	5209.29	Woven fabrics of cotton, >/= 85%, more than 200 g/m2, bleached, nes
146	5209.41	Plain weave cotton fabrics, >/= 85%, more than 200 g/m2, yarns of different colours
147	5209.42	Denim fabrics of cotton, >/= 85%, more than 200 g/m2
148	5209.43	Twill weave cotton fab, other than denim, >/= 85%, more than 200 g/m2, yarns of different colours
149	5209.49	Woven fabrics of cotton, >/= 85%, more than 200 g/m2, yarns of different colours, nes
150	5210.11	Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200 g/m2, unbleached
151	5210.19	Woven fab of cotton, < 85% mixd with m-m fib, </= 200 g/m2, unbleached, nes

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Serial No.	HS Code (HS 2012)	Product Description
152	5210.21	Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200 g/m2, bleached
153	5210.29	Woven fabrics of cotton, < 85% mixd with m-m fib, </= 200 g/m2, bleached, nes
154	5210.41	Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200g/m2 yarns of different colours
155	5210.49	Woven fabrics of cotton. <85% mixd with m-m fib, </= 200 g/m2, yarns of different colours, nes
156	5211.11	Plain weave cotton fab, <85% mixd w m-m fib, more than 200 g/m2, unbleached
157	5211.12	Twill weave cotton fab. <85% mixed w m-m fib. more than 200 g/m2. unbleached
158	5211.19	Woven fabrics of cotton, <85% mixd with m-m fib, more than 200 g/m2, unbleached, nes
159	5211.20	Woven fabrics of cotton, <85% mixd with m-m fib, more than 200 g/m2. bleached
160	5211.41	Plain weave cotton fab, <85% mixd w m-m fib, more than 200 g/m2, yarns of different colours
161	5211.42	Denim fabrics of cotton, < 85% mixed with m-m fib, more than 200 g/m2
162	5211.43	Twill weave cotton fab, <85% mixd w m-m fib, > 200 g/m2, yarn of different colours
163	5211.49	Woven fabrics of cotton, <85% mixd with m-m fib, > 200 g/m2. yarns of other colors. nes
164	5212.11	Woven fabrics of cotton, weighing not more than 200 g/m2, unbleached, nes
165	5212.12	Woven fabrics of cotton, weighing not more than 200 g/m2, bleached, nes
166	5212.14	Woven fabrics of cotton, </=200 g/m2. of yarns of different colours, nes
167	5212.21	Woven fabrics of cotton, weighing more than 200 g/m2, unbleached, nes
168	5212.22	Woven fabrics of cotton, weighing more than 200 g/m2. bleached, nes
169	5212.24	Woven fabrics of cotton, >200 g/m2, of yarns of different colours, nes
170	6001.10	Long pile knitted or crocheted fabrics

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Serial No.	HS Code (HS 2012)	Product Description
171	6001.21	Looped pile knitted or crocheted fabrics, of cotton
172	6001.22	Looped pile knitted or crocheted fabrics, of man-made fibres
173	6001.29	Looped pile knitted or crocheted fabrics, of other textile materials
174	6002.40	Knitted or crocheted fab, w </= 30 cm, >/= 5% of elastomeric, not containing rubber thread
175	6002.90	Knitted or crocheted textile fab, w </= 30 cm, >/= 5% of elastomeric, containing rubber thread
176	6003.10	Knitted or crocheted fabrics, w </=30 cm, of wool or fine animal hair
177	6003.20	Knitted or crocheted fabrics, w </=30 cm, of cotton
178	6003.30	Knitted or crocheted fabrics, w </=30 cm, of synthetic fibres
179	6003.40	Knitted or crocheted fabrics, w </=30 cm, of artificial fibres
180	6003.90	Knitted or crocheted fabrics, w </=30 cm, of nes
181	6004.10	Knitted or crocheted textile fab, w > 30 cm, >/= 5% of elastomeric, not containing rubber thread
182	6004.90	Knitted or crocheted textile fab, w > 30 cm, >/= 5% of elastomeric, containing rubber thread
183	6005.21	Warp knitted fabrics, of unbleached or bleached cotton, nes
184	6005.22	Warp knitted fabrics, of dyed cotton, nes
185	6005.23	Warp knitted fabrics, of yarn of different colours cotton, nes
186	6005.24	Warp knitted fabrics, of printed cotton, nes
187	6005.31	Warp knitted fabrics, of unbleached or bleached synthetic fibres, nes
188	6005.32	Warp knitted fabrics, of dyed synthetic fibres, nes
189	6005.33	Warp knitted fabrics, of yarn of different colours synthetic fibres, nes
190	6005.41	Warp knitted fabrics, of unbleached or bleached artificial fibres, nes
191	6005.42	Warp knitted fabrics, of dyed artificial fibres, nes
192	6005.43	Warp knitted fabrics, of yarn of different colours artificial fibres, nes
193	6005.44	Warp knitted fabrics, of printed artificial fibres, nes
194	6005.90	Warp knitted fabrics, of other materials, nes

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Serial No.	HS Code (HS 2012)	Product Description
195	6006.10	Knitted or crocheted fabrics, of wool or of fine animal hair, nes
196	6006.31	Knitted or crocheted fabrics, of unbleached or bleached synthetic fibres, nes
197	6006.32	Knitted or crocheted fabrics, of dyed synthetic fibres, nes
198	6006.33	Knitted or crocheted fabrics, of yarn of different colours of synthetic fibres, nes
199	6006.34	Knitted or crocheted fabrics, of printed synthetic fibres, nes
200	6006.41	Knitted or crocheted fabrics, of unbleached or bleached artificial fibres, nes
201	6006.42	Knitted or crocheted fabrics, of dyed artificial fibres, nes
202	6006.43	Knitted or crocheted fabrics, of yarn of different colours of artificial fibres, nes
203	6006.44	Knitted or crocheted fabrics, of printed artificial fibres, nes
204	6006.90	Knitted or crocheted fabrics, of other materials, nes

(c) Article of Apparel and Clothing Accessories and Other Made Up Textile Articles

1.
a. Manufacture through the processes of cutting and assembly of parts into a complete article (for apparel and tents) and incorporating embroidery or embellishment or printing (for made-up articles) from:
- raw or unbleached fabric
- finished fabric;

OR

b. Undergo a change in tariff classification (hereinafter referred to as "CTC") at four-digit level, which is a change in tariff heading, of the Harmonized System

Serial No.	HS Code (HS 2012)	Product Description
205	6101.20	Men's/boys' overcoats, anoraks, etc of cotton, knitted or crocheted

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Serial No.	HS Code (HS 2012)	Product Description
206	6101.30	Men's/boys' overcoats, anoraks etc, of man-made fibres, knitted or crocheted
207	6101.90	Men's/boys' overcoats, anoraks etc, of other textile materials, knitted or crocheted
208	6102.10	Women's/girls' overcoats, anoraks etc, of wool or fine animal hair, knitted or crocheted
209	6102.20	Women's/girls' overcoats, anoraks etc, of cotton, knitted or crocheted
210	6102.30	Women's/girls' overcoats, anoraks etc, of man-made fibres, knitted or crocheted
211	6102.90	Women's/girls' overcoats, anoraks etc, of other textile materials, knitted or crocheted
212	6103.10	Men's/boys' suits, knitted or crocheted
213	6103.22	Men's/boys' ensembles, of cotton, knitted or crocheted
214	6103.23	Men's/boyss ensembles, of synthetic fibres, knitted or crocheted
215	6103.29	Men's/boys' ensembles, of other textile materials, knitted or crocheted
216	6103.31	Men's/boys' jackets and blazers, of wool or fine animal hair, knitted or crocheted
217	6103.32	Men's/boys' jackets and blazers, of cotton, knitted or crocheted
218	6103.33	Men's/boys' jackets and blazers, of synthetic fibres, knitted or crocheted
219	6103.39	Men's/boys' jackets and blazers, of other textile materials, knitted or crocheted
220	6103.41	Men's/boys' trousers and shorts, of wool or fine animal hair, knitted or crocheted
221	6103.42	Men's/boys' trousers and shorts, of cotton, knitted or crocheted
222	6103.43	Men's/boys' trousers and shorts, of synthetic fibres, knitted or crocheted
223	6103.49	Men's/boys' trousers and shorts, of other textile materials, knitted or crocheted
224	6104.13	Women's/girls' suits, of synthetic fibres, knitted or crocheted
225	6104.19	Women's/girls suits', of other textile materials,

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Serial No.	HS Code (HS 2012)	Product Description
		knitted or crocheted
226	6104.22	Women's/girls' ensembles, of cotton, knitted or crocheted
227	6104.23	Women's/girls' ensembles, of synthetic fibres, knitted or crocheted
228	6104.29	Women's/girls' ensembles, of other textile materials, knitted or crocheted
229	6104.31	Women's/girls' jackets, of wool or fine animal hair, knitted or crocheted
230	6104.32	Women's/girls' jackets, of cotton, knitted or crocheted
231	6104.33	Women's/girls' jackets, of synthetic fibres, knitted or crocheted
232	6104.39	Women's/girls' jackets, of other textile materials, knitted or crocheted
233	6104.41	Women's/girls' dresses, of wool or fine animal hair, knitted or crocheted
234	6104.42	Women's/girls' dresses, of cotton, knitted or crocheted
235	6104.43	Women's/girls' dresses, of synthetic fibres, knitted or crocheted
236	6104.44	Women's/girls' dresses, of artificial fibres, knitted or crocheted
237	6104.49	Women's/girls' dresses, of other textile materials, knitted or crocheted
238	6104.51	Women's/girls' skirts, of wool or fine animal hair, knitted or crocheted
239	6104.52	Women's/girls' skirts, of cotton, knitted or crocheted
240	6104.53	Women's/girls' skirts, of synthetic fibres, knitted or crocheted
241	6104.59	Women's/girls' skirts, of other textile materials, knitted or crocheted
242	6104.61	Women's/girls' trousers and shorts, of wool or fine animal hair, knitted or crocheted
243	6104.62	Women's/girls' trousers and shorts, of cotton, knitted or crocheted
244	6104.63	Women's/girls' trousers and shorts, of

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Serial No.	HS Code (HS 2012)	Product Description
		synthetic fibres, knitted or crocheted
245	6104.69	Women's/girls' trousers and shorts, of other textile materials, knitted or crocheted
246	6105.10	Men's/boys' shirts, of cotton, knitted or crocheted
247	6105.20	Men's/boys' shirts, of man-made fibres, knitted or crocheted
248	6105.90	Men's/boys' shirts, of other textile materials, knitted or crocheted
249	6106.10	Women's/girls' blouses and shirts, of cotton, knitted or crocheted
250	6106.20	Women's/girls' blouses and shirts, of man-made fibres, knitted or crocheted
251	6106.90	Women's/girls' blouses and shirts, of other textile materials, knitted or crocheted
252	6107.11	Men's/boy's underpants and briefs, of cotton, knitted or crocheted
253	6107.12	Men's/boys' underpants and briefs, of man-made fibres, knitted or crocheted
254	6107.19	Men's/boys' underpants and briefs, of other textile materials, knitted or crocheted
255	6107.21	Men's/boys' nightshirts and pyjamas, of cotton, knitted or crocheted
256	6107.22	Men's/boys' nightshirts and pyjamas, of man-made fibres, knitted or crocheted
257	6107.29	Men's/boys' nightshirts and pyjamas, of other textile materials, knitted or crocheted
258	6107.91	Men's/boys' bathrobes, dressing gowns etc of cotton, knitted or crocheted
259	6107.99	Men's/boys' bathrobes, dressing gowns etc of other textile materials, knitted or crocheted
260	6108.11	Women's/girls' slips and petticoats, of man-made fibres, knitted or crocheted
261	6108.19	Women's/girls' slips and petticoats, of other textile materials, knitted or crocheted
262	6108.21	Women's/girls' briefs and panties, of cotton, knitted or crocheted

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Serial No.	HS Code (HS 2012)	Product Description
263	6108.22	Women's/girls' briefs and panties, of man-made fibres, knitted or crocheted
264	6108.29	Women's/girls' briefs and panties, of other textile materials, knitted or crocheted
265	6108.31	Women's/girls' nightdresses and pyjamas, of cotton, knitted or crocheted
266	6108.32	Women's/girls' nightdresses and pyjamas, of man-made fibres, knitted or crocheted
267	6108.39	Women's/girls' nightdresses and pyjamas, of other textile materials, knitted or crocheted
268	6108.91	Women's/girls' bathrobes, dressing gowns, etc, of cotton, knitted or crocheted
269	6108.92	Women's/girls' bathrobes, dressing gowns, etc, of man-made fibres, knitted or crocheted
270	6108.99	Women's/girls' bathrobes, dressing gowns etc, of other textile materials, knitted or crocheted
271	6109.10	T-shirts, singlets and other vests, of cotton, knitted or crocheted
272	6109.90	T-shirts, singlets and other vests, of other textile materials, knitted or crocheted
273	6110.11	Pullovers, cardigans & similar article of wool or fine animal hair, knitted or crocheted: of wool
274	6110.12	Pullovers, cardigans & similar article of wool or fine animal hair, knitted or crocheted: of kashmir (cashmere) goats
275	6110.19	Pullovers, cardigans & similar article of wool or fine animal hair, knitted or crocheted: of other animal hair.
276	6110.20	Pullovers, cardigans & similar articles of cotton, knitted or crocheted
277	6110.30	Pullovers, cardigans & similar articles of man-made fibres, knitted or crocheted
278	6110.90	Pullovers, cardigans & similar articles of other textile materials, knitted or crocheted
279	6111.20	Babies' garments & clothing accessories of cotton, knitted or crocheted
280	6111.30	Babies' garments & clothing accessories of synthetic fibres, knitted or crocheted

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Serial No.	HS Code (HS 2012)	Product Description
281	6111.90	Babies garments & clothing accessories of other textile materials, knitted or crocheted
282	6112.11	Track suits, of cotton, knitted or crocheted
283	6112.12	Track suits, of synthetic fibres, knitted or crocheted
284	6112.19	Track suits, of other textile materials, knitted or crocheted
285	6112.20	Ski suits, of textile materials, knitted or crocheted
286	6112.31	Men's/boy's swimwear, of synthetic fibres, knitted or crocheted
287	6112.39	Men's/boys' swimwear, of other textile materials, knitted or crocheted
288	6112.41	Women's/girls' swimwear, of synthetic fibres, knited or crocheted
289	6112.49	Women's/girls' swimwear, of other textile materials, knitted or crocheted
290	6113.00	Garments made up of impregnated, coated, covered or laminated textile fabrics or textile fabrics otherwise impregnated, coated or covered, knitted or crocheted
291	6114.20	Garments nes, of cotton, knitted or crocheted
292	6114.30	Garments nes, of man-made fibres, knitted or crocheted
293	6114.90	Garments nes, of other textile materials knitted or crocheted
294	6115.10	Graduated compression hosiery (for example, stockings for varicose veins)
295	6115.21	Panty hose & tights, of synthetic fibre yarns <67 dtex/single yarn knitted or crocheted
296	6115.22	Panty hose & tights, of synthetic fibre yarns >/=67 dtex/single yarn knitted or crocheted
297	6115.29	Panty hose & tights, of other textile materials, knitted or crocheted
298	6115.30	Women full/knee-length hosiery, of textile yarn < 67 dtex/single yarn knitted or crocheted
299	6115.94	Hosiery nes, of wool or fine animal hair, knitted or crocheted

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Serial No.	HS Code (HS 2012)	Product Description
300	6115.95	Hosiery nes, of cotton, knitted or crocheted
301	6115.96	Hosiery nes, of synthetic fibres, knitted or crocheted
302	6115.99	Hosiery nes, of other textile materials, knitted or crocheted
303	6116.10	Gloves impregnated, coated or covered with plastics or rubber, knitted or crocheted
304	6116.91	Gloves, mittens and mitts, nes, of wool or fine animal hair, knitted or crocheted
305	6116.92	Gloves, mittens and mitts, nes, of cotton, knitted or crocheted
306	6116.93	Gloves, mittens and mitts, nes, of synthetic fibres, knitted or crocheted
307	6116.99	Gloves, mittens and mitts, nes, of other textile materials, knitted or crocheted
308	6117.10	Shawls, scarves, veils and the like, of textile materials, knitted or crocheted
309	6117.80	Clothing accessories nes, of textile materials, knitted or crocheted
310	6117.90	Parts of garments/of clothing accessories, of textile materials, knitted or crocheted
311	6201.11	Men's/boys' overcoats & similar articles of wool/fine animal hair, not knitted or crocheted
312	6201.12	Men's/boys' overcoats & similar articles of cotton, not knitted or crocheted
313	6201.13	Men's/boys' overcoats & similar articles of man-made fibres, not knitted or crocheted
314	6201.19	Men's/boys' overcoats & similar articles of other textile materials, not knitted or crocheted
315	6201.91	Men's/boys' anoraks & similar articles of wool/fine animal hair, not knitted or crocheted
316	6201.92	Men's/boys' anoraks & similar articles of cotton, not knitted or crocheted
317	6201.93	Men's/boys' anoraks & similar articles of man-made fibres, not knitted or crocheted
318	6201.99	Men's/boys' anoraks & similar articles of other textile materials, not knitted or crocheted
319	6202.11	Women's/girls' over coats & similar articles of

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Serial No.	HS Code (HS 2012)	Product Description
		wool/fine animal hair, not knitted or crocheted
320	6202.12	Women's/girls' overcoats & similar articles of cotton, not knitted or crocheted
321	6202.13	Women's/girls' over coats & similar articles of man-made fibres, not knitted or crocheted
322	6202.19	Women's/girls' over coats & similar articles of other textile materials, not knitted or crocheted
323	6202.91	Women's/girls' anoraks & similar articles of wool/fine animal hair, not knitted or crocheted
324	6202.92	Women's/girls' anoraks & similar articles of cotton, not knitted or crocheted
325	6202.93	Women's/girls' anoraks & similar articles of man-made fibres, not knitted or crocheted
326	6202.99	Women's/girls' anoraks & similar articles of other textile materials, not knitted or crocheted
327	6203.11	Men's/boys' suits, of wool or fine animal hair, not knitted or crocheted
328	6203.12	Men's/boys' suits, of synthetic fibres, not knitted or crocheted
329	6203.19	Men's/boys' suits, of other textile materials, not knitted or crocheted
330	6203.22	Men's/boys' ensembles, of cotton, not knitted or crocheted
331	6203.23	Men's/boys' ensembles, of synthetic fibres, not knitted or crocheted
332	6203.29	Men's/boys' ensembles, of other textile materials, not knitted or crocheted
333	6203.31	Men's/boys' jackets and blazers, of wool or fine animal hair, not knitted or crocheted
334	6203.32	Men's/boys' jackets and blazers, of cotton, not knitted or crocheted
335	6203.33	Men's/boys' jackets and blazers, of synthetic fibres, not knitted or crocheted
336	6203.39	Men's/boys' jackets and blazers, of other textile materials, not knitted or crocheted
337	6203.41	Men's/boys' trousers and shorts, of wool or fine animal hair, not knitted or crocheted
338	6203.42	Men's/boys' trousers and shorts, of cotton, not

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Serial No.	HS Code (HS 2012)	Product Description
		knitted or crocheted
339	6203.43	Men's/boys' trousers and shorts, of synthetic fibres, not knitted or crocheted
340	6203.49	Men's/boys' trousers and shorts, of other textile materials, not knitted or crocheted
341	6204.11	Women's/girls' suits, of wool or fine animal hair, not knitted or crocheted
342	6204.12	Women's/girls' suits, of cotton, not knitted or crocheted
343	6204.13	Women's/girls' suits, of synthetic fibres, not knitted or crocheted
344	6204.19	Women's/girls' suits, of other textile materials, not knitted or crocheted
345	6204.21	Women's/girls' ensembles, of wool or fine animal hair, not knitted or crocheted
346	6204.22	Women's/girls' ensembles, of cotton, not knitted or crocheted
347	6204.23	Women's/girls' ensembles, of synthetic fibres, not knitted or crocheted
348	6204.29	Women's/girls' ensembles, of other textile materials, not knitted or crocheted
349	6204.31	Women's/girls' jackets, of wool or fine animal hair, not knitted or crocheted
350	6204.32	Women's/girls' jackets, of cotton, not knitted or crocheted
351	6204.33	Women's/girls' jackets, of synthetic fibres, not knitted or crocheted
352	6204.39	Women's/girls' jackets, of other textile materials, not knitted or crocheted
353	6204.41	Women's/girls' dresses, of wool or fine animal hair, not knitted or crocheted
354	6204.42	Women's/girls' dresses, of cotton, not knitted or crocheted
355	6204.43	Women's/girls' dresses, of synthetic fibres, not knitted or crocheted
356	6204.44	Women's/girls' dresses, of artificial fibres, not knitted or crocheted
357	6204.49	Women's/girls' dresses, of other textile

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Serial No.	HS Code (HS 2012)	Product Description
		materials, not knitted or crocheted
358	6204.51	Women's/girls' skirts, of wool or fine animal hair, not knitted or crocheted
359	6204.52	Women's/girls' skirts, of cotton, not knitted or crocheted
360	6204.53	Women's/girls' skirts, of synthetic fibres, not knitted or crocheted
361	6204.59	Women's/girls skirts', of other textile materials, not knitted or crocheted
362	6204.61	Women's/girls' trousers & shorts, of wool or fine animal hair, not knitted or crocheted
363	6204.62	Women's/girls' trousers and shorts, of cotton, not knitted or crocheted
364	6204.63	Women's/girls' trousers and shorts, of synthetic fibres, not knitted or crocheted
365	6204.69	Women's/girls' trousers & shorts, of other textile materials, not knitted or crocheted
366	6205.20	Men's/boys' shirts, of cotton, not knitted or crocheted
367	6205.30	Men's/boys' shirts, of man-made fibres, not knitted or crocheted
368	6205.90	Men's/boys' shirts, of other textile materials, not knitted or crocheted
369	6206.10	Women's/girls' blouses and shirts, of silk or silk waste,-not knitted or crocheted
370	6206.20	Women's/girls' blouses & shirts, of wool or fine animal hair, not knitted or crocheted
371	6206.30	Women's/girls' blouses and shirts, of cotton, not knitted or crocheted
372	6206.40	Women's/girls' blouses and shirts, of man-made fibres, not knitted or crocheted
373	6206.90	Women's/girls' blouses and shirts, of other textile materials, not knitted or crocheted
374	6207.11	Men's/boys' underpants and briefs, of cotton, not knitted or crocheted
375	6207.19	Men's/boys' underpants and briefs, of other textile materials, not knitted or crocheted
376	6207.21	Men's/boys' nightshirts and pyjamas, of cotton,

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Serial No.	HS Code (HS 2012)	Product Description
		not knitted or crocheted
377	6207.22	Men's/boys' nightshirts and pyjamas, of man-made fibres, not knitted or crocheted
378	6207.29	Men's/boys' nightshirts & pyjamas, of other textile materials, not knitted or crocheted
379	6207.91	Men's/boys' bathrobes, dressing gowns, etc, of cotton, not knitted or crocheted
380	6207.99	Men's/boys' bathrobes, dressing gowns etc, of other textile materials, not knitted or crocheted
381	6208.11	Women's/girls' slips and petticoats, of man-made fibres, not knitted or crocheted
382	6208.19	Women's/girls' slips & petticoats, of other textile materials, not knitted or crocheted
383	6208.21	Women's/girls' nightdresses and pyjamas, of cotton, not knitted or crocheted
384	6208.22	Women's/girls' nightdresses and pyjamas, of man-made fibres, not knitted or crocheted
385	6208.29	Women's/girls' nightdresses & pyjamas, of other textile materials, not knitted or crocheted
386	6208.91	Women's/girls' panties, bathrobes, etc, of cotton, not knitted or crocheted
387	6208.92	Women's/girls' panties, bathrobes, etc, of man-made fibres, not knitted or crocheted
388	6208.99	Women's/girls' panties, bathrobes, etc of other textile materials, not knitted or crocheted
389	6209.20	Babies' garments & clothing accessories, of cotton, not knitted or crocheted
390	6209.30	Babies' garments & clothing accessories, of synthetic fibres, not knitted or crocheted
391	6209.90	Babies' garments &clothing accessories, of other textile materials, not knitted or crocheted
392	6210.10	Garments made up of felt or of nonwoven textile fabrics
393	6210.20	Men's/boys' overcoats & similar articles of impreg.ctd.cov etc.textile woven fab
394	6210.30	Women's/girls' overcoats & similar articles of impreg, ctd, cov etc, textile woven fab
395	6210.40	Men's/boys' garments nes, made up of impreg,

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Serial No.	HS Code (HS 2012)	Product Description
		ctd, cov, etc. tex woven fab
396	6210.50	Women's/girls' garments nes, of impreg, ctd, cov etc, textile woven fab
397	6211.11	Men's/boys' swimwear, of textile materials, not knitted or crocheted
398	6211.12	Women's/girls' swimwear, of textile materials, not knitted or crocheted
399	6211.20	Ski suits, of textile materials, not knitted or crocheted
400	6211.32	Mens/boys garments nes, of cotton, not knitted or crocheted
401	6211.33	Men's/boys' garments nes, of man-made fibres, not knitted or crocheted
402	6211.39	Men's/boys' garments nes, of other textile materials, not knitted or crocheted
403	6211.42	Women's/girls' garments nes, of cotton, not knitted or crocheted
404	6211.43	Women's/girls' garments nes, of man-made fibres, not knitted or crocheted
405	6211.49	Women's/girls' garments nes, of other textile materials, not knitted or crocheted
406	6212.10	Brassieres and part thereof, of textile materials
407	6212.20	Girdles, panty girdles and parts thereof, of textile materials
408	6212.30	Corselettes and parts thereof, of textile materials
409	6212.90	Corsets, braces & similar articles & parts thereof, of textile materials
410	6213.20	Handkerchiefs, of cotton, not knitted or crocheted
411	6213.90	Handkerchiefs, of other textile materials, not knitted or crocheted
412	6214.10	Shawls, scarves, veils and the like, of silk or silk waste, not knitted or crocheted
413	6214.20	Shawls, scarves, veils & the like, of wool or fine animal hair, not knitted or crocheted
414	6214.30	Shawls, scarves, veils and the like, of synthetic fibres, not knitted or crocheted

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SECRETARY GENERAL THE ASEAN SECRETARIAT

Serial No.	HS Code (HS 2012)	Product Description
415	6214.40	Shawls, scarves, veils and the like, of artificial fibres, not knitted or crocheted
416	6214.90	Shawls, scarves, veils & the like, of other textile materials fibres, not knitted or crocheted
417	6215.10	Ties, bow ties and cravats, of silk or silk waste, not knitted or crocheted
418	6215.20	Ties, bow ties and cravats, of man-made fibres, not knitted or crocheted
419	6215.90	Ties, bow ties and cravats, of other textile materials, not knitted or crocheted
420	6216.00	Gloves, mittens and mitts, of textile materials, not knitted or crocheted
421	6217.10	Clothing accessories nes, of textile materials, not knitted or crocheted
422	6217.90	Parts of garments or of clothing accessories nes, of textile materials, not knitted or crocheted
423	9619.00*	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.

**The rule of origin for HS 9619.00 is a result of the transposition from HS 2007 to HS 2012.*

2. Manufactured through the processes of cutting and assembly of parts into a complete article (for apparel and tents) and incorporating embroidery or embellishment or printing (for made-up articles) from:

- raw or unbleached fabric
- finished fabric

Serial No.	HS Code (HS 2012)	Product Description
424	6301.10	Electric blankets, of textile materials
425	6301.20	Blankets (other than electric) & travelling rugs, of wool or fine animal hair
426	6301.30	Blankets (other than electric) and travelling rugs, of cotton
427	6301.40	Blankets (other than electric) and travelling rugs.

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Serial No.	HS Code (HS 2012)	Product Description
		of synthetic fibres
428	6301.90	Blankets (other than electric) and travelling rugs. of other textile materials
429	6302.10	Bed linen, of textile knitted or crocheted materials
430	6302.21	Bed linen, of cotton, printed, not knitted or crocheted
431	6302.22	Bed linen, of man-made fibres, printed, not knitted or crocheted
432	6302.29	Bed linen, of other textile materials, printed, not knitted or crocheted
433	6302.31	Bed linen, of cotton, nes
434	6302.32	Bed linen, of man-made fibres, nes
435	6302.39	Bed linen, of other textile materials, nes
436	6302.40	Table linen, of textile knitted or crocheted materials
437	6302.51	Table linen, of cotton, not knitted or crocheted
438	6302.53	Table linen, of man-made fibres, not knitted or crocheted
439	6302.59	Table linen, of other textile materials, not knitted or crocheted
440	6302.60	Toilet & kitchen linen, of terry towelling or similar terry fab, of cotton
441	6302.91	Toilet and kitchen linen, of cotton, nes
442	6302.93	Toilet and kitchen linen, of man-made fibres
443	6302.99	Toilet and kitchen linen, of other textile materials
444	6303.12	Curtains, drapes, interior blinds & curtain or bed valances, of synthetic fib, knitted or crocheted
445	6303.19	Curtains, drapes, interior blinds & curtain or bed valances, of other textile, material, knitted or crocheted
446	6303.91	Curtains, drapes, interior blinds & curtain or bed valances, of cotton, not knitted or crocheted
447	6303.92	Curtains, drapes, interior blinds & curtain or bed valances, of synthetic fib, not knitted or crocheted
448	6303.99	Curtains, drapes, interior blinds & curtain or bed valance, of other textile material, not knitted or crocheted

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Serial No.	HS Code (HS 2012)	Product Description
449	6304.11	Bedspreads of textile materials, nes, knitted or crocheted
450	6304.19	Bedspreads of textile materials, nes, not knitted or crocheted
451	6304.91	Furnishing articles nes, of textile materials, knitted or crocheted
452	6304.92	Furnishing articles nes, of cotton, not knitted or crocheted
453	6304.93	Furnishing articles nes, of synthetic fibres, not knitted or crocheted
454	6304.99	Furnishing articles nes, of other textile materials, not knitted or crocheted
455	6305.10	Sacks & bags, for packing of goods, of jute or of other textile bast fibres
456	6305.20	Sacks and bags, for packing of goods, of cotton
457	6305.32	Sacks & bags, for packing of goods, flexible intermediate bulk containers of man-made textile materials
458	6305.33	Sacks & bags, for packing of goods, of polyethylene or polypropylene strips
459	6305.39	Sacks & bags, for packing of goods, of other man-made textile materials
460	6305.90	Sacks and bags, for packing of goods, of other textile materials
461	6306.12	Tarpaulins, awnings and sunblinds, of synthetic fibres
462	6306.19	Tarpaulins, awnings and sunblinds, of other textile materials
463	6306.22	Tents, of synthetic fibres
464	6306.29	Tents, of other textile materials
465	6306.30	Sails
466	6306.40	Pneumatic mattresses
467	6306.90	Camping goods nes, of textile materials
468	6307.10	Floor-cloths, dish-cloths, dusters & similar cleaning cloths, of textile material
469	6307.20	Life jackets and life belts, of textile materials

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Serial No.	HS Code (HS 2012)	Product Description
470	6307.90	Made up articles, of textile materials, nes, including dress patterns
471	6308.00	Sets consisting of woven fab & yarn, for making up into rugs, tapestries etc
472	6309.00	Worn clothing and other worn articles

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Original (Duplicate/Triplicate)

1. Products consigned from (Exporter's business name, address, country)	Reference No. ASEAN-CHINA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM E Issued in _____ (Country) See Overleaf Notes
2. Products 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 ☐ Preferential Treatment Not Given (Please state reason/s) ..... Signature of Authorised Signatory of the Importing Party

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

11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct, that all the products were produced in ..... (Country) and that they comply with the origin requirements specified for these products in the Rules of Origin for the ACFTA for the products exported to ..... (Importing Country) ..... Place and date, signature of authorised signatory	12. Certification 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
13 ☐ Issued Retroactively ☐ Exhibition ☐ Movement Certificate ☐ Third Party Invoicing	

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OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential treatment under the ASEAN-CHINA Free Trade Area Preferential Tariff:

BRUNEI DARUSSALAM	CAMBODIA	CHINA
INDONESIA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ACFTA Preferential Tariff are that products sent to any Parties 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 products must be consigned directly from any ACFTA Party to the importing Party but transport that involves passing through one or more intermediate non-ACFTA Parties, is also accepted provided that any intermediate transit, transshipment 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 obtained in the exporting Party as defined in Rule 3 of the Rules of Origin for the ACFTA;

   (ii) Subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 2 (b) of the Rules of Origin for the ACFTA, products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-ACFTA Parties 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 Party;

   (iii) Products which comply with origin requirements provided for in Rule 2 of the Rules of Origin for the ACFTA and which are used in a Party as inputs for a finished product eligible for preferential treatment in another Party/Parties shall be considered as a product originating in the Party where working or processing of the finished product has taken place provided that the aggregate ACFTA content of the final product is not less than 40%; or

   (iv) Products which satisfy the Product Specific Rules provided for in Attachment B of the Rules of Origin for the ACETA shall be considered as products to which sufficient transformation has been carried out in a Party.

   If the products 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 products 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)	"WO"
(b) Products worked upon but not wholly produced in the exporting Party 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 Party which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of ACFTA cumulative content, example 40%
(d) Products satisfied the Product Specific Rules (PSR)	"PSR"

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 Party.

7. The term "Exporter" in Box 11 may include the manufacturer or the producer. In the case of MC the term "Exporter" also includes the exporter in the intermediate Party.

8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded

9. Movement Certificate: In cases of Movement Certificate, in accordance with Rule 12 of the Operational Certification Procedures, "Movement Certificate" in Box 13 should be ticked (√). The name of original Issuing Authorities of the Party, date of the issuance and the reference number of the original Certificate of Origin (Form E) to be indicated in Box 13.

10. THIRD PARTY INVOICING: In cases where invoices are issued by a third country, "the Third Party Invoicing" in Box 13 shall be ticked (√). The invoice number shall be indicated in Box 10. Information such as name and country of the company issuing the invoice shall be indicated in Box 7.

11. EXHIBITIONS: In cases where products are sent from the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party, in accordance with Rule 22 of Attachment A of the Rules of Origin for the ACFTA, the "Exhibitions" in Box 13 should be ticked (√) and the name and address of the exhibition indicated in Box 2.

12. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form E) may be issued retroactively in accordance with Rule 11 of Attachment A of the Rules of Origin for the ACFTA. The "Issued Retroactively" in Box 13 shall be ticked (√).

