

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)  
(Central Board of Excise and Customs)

**Notification No. 55/2011-Customs (N.T.)**

New Delhi, 1<sup>st</sup> August, 2011  
10 Sravana, 1933 (SAKA)

G.S.R. ... (E) – In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely:-

**1. Short title and commencement.** - (1) These rules may be called the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between the Republic of India and Japan) Rules, 2011.

(2) They shall come into force on the 1<sup>st</sup> day of August, 2011.

**2. Definitions.** - In these rules, unless the context otherwise requires,-

- (a) **“agreement on customs valuation”** means provisions of Part I of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, 1994 in Annex 1A to the World Trade Organisation Agreement;
- (b) **“exporter”** means a natural or juridical person located in an exporting Party who exports a good from the exporting Party;
- (c) **“factory ships of the Party”** or **“vessels of the Party”** respectively means factory ships or vessels,-
  - (i) which are registered in the Party;
  - (ii) which sail under the flag of the Party;
  - (iii) which are owned to an extent of at least fifty percent by nationals of the Parties, or by a juridical person with its head office in either Party, of which the representatives, chairman of the board of directors, and the majority of the members of such board are nationals of the Parties, and of which at least fifty percent of the equity interest is owned by nationals or juridical persons of the Parties;
  - (iv) of which at least fifty percent of the total of the master and officers are nationals of the Parties; and
  - (v) of which at least twenty-five percent of the crew are nationals of the Parties;
- (d) **“fungible originating goods of a Party”** or **“fungible originating materials of a Party”** respectively means originating goods or materials of a Party that are interchangeable for commercial purposes, whose properties are essentially identical;
- (e) **“Generally Accepted Accounting Principles”** means the recognised consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared;
- (f) **“good”** means any merchandise, product, article or material;

- (g) **“Harmonized System”** or **“HS”** means the Harmonized Commodity Description and Coding System defined in paragraph (a) of Article 1 of the International Convention on the Harmonized Commodity Description and Coding System, and adopted and implemented by the Parties in their respective laws;
- (h) **“importer”** means a natural or juridical person who imports a good into the importing Party;
- (i) **“imported non-originating material”** means any materials whose country of origin is other than the Parties;
- (j) **“indirect materials”** means goods used in the production, testing or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of another good, including,-
  - (i) fuel and energy;
  - (ii) tools, dies and moulds;
  - (iii) spare parts and goods used in the maintenance of equipment and buildings;
  - (iv) lubricants, greases, compounding materials and other goods used in production or used to operate equipment and buildings;
  - (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
  - (vi) equipment, devices and supplies used for testing or inspection;
  - (vii) catalysts and solvents; and
  - (viii) any other goods that are not incorporated into another good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (k) **“materials”** means any matter or substance consumed in the production of a good, physically incorporated into a good, or used in the production of another good;
- (l) **“non-originating material”** means imported non-originating material and undetermined origin material;
- (m) **“originating material”** means any material that qualifies as originating under these rules;
- (n) **“Parties”** means the Republic of India and Japan;
- (o) **“Party”** means either the Republic of India or Japan;
- (p) **“production”** means a method of obtaining goods including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing; and
- (q) **“undetermined origin material”** means any material whose origin cannot be determined.

**3. Originating goods.** - For the purposes of these rules, goods imported by a Party which are consigned directly as referred to in rule 10, shall be deemed to be originating and eligible for preferential tariff treatment if,-

- (a) the goods are wholly obtained or produced entirely in the Party, as provided for in rule 4; or
- (b) the goods are not wholly obtained or produced in the Party, subject to the condition that the goods satisfy the requirements of rule 5 or rule 6.

**4. Wholly obtained or produced goods.**- For the purposes of clause (a) of rule 3, the following goods shall be considered as being wholly obtained or produced in a Party, namely:-

- (a) live animals born and raised in the Party;
- (b) animals obtained by hunting, trapping, fishing, gathering or capturing in the Party;
- (c) goods obtained from live animals in the Party;
- (d) plants and plant products harvested, picked or gathered in the Party;
- (e) minerals and other naturally occurring substances, not included in clauses (a), (b), (c) or (d), extracted or taken in the Party;
- (f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial seas of the Parties;
- (g) goods produced on board factory ships of the Party, outside the territorial seas of the Parties, from the goods referred to in clause (f);
- (h) goods taken from the sea-bed or sub-soil beneath the sea-bed outside the territorial sea of the Party:  
provided that the Party has rights to exploit such sea-bed or subsoil in accordance with the provisions of the United Nations Convention on the Law of the Sea, done at Montego Bay, December 10, 1982;
- (i) articles collected in the Party which can no longer perform their original purpose in the Party nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
- (j) scrap and waste derived from manufacturing or processing operations or from consumption in the Party and fit only for disposal or for the recovery of raw materials;
- (k) parts or raw materials recovered in the Party from articles which can no longer perform their original purpose nor are capable of being restored or repaired; and
- (l) goods obtained or produced in the Party exclusively from the goods referred to in clauses (a) to (k).

**Explanation.**- For the purposes of clause (d), the term “plant” shall mean all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants.

**5. Goods produced using non-originating materials.** - (1) For the purposes of clause (b) of rule 3, goods shall qualify as an originating goods of a Party if,-

- (a) the goods have a qualifying value content, calculated using the formula set out in rule 6, of not less than thirty-five percent; and
- (b) all non-originating materials used in the production of the goods have undergone in the Party a change in tariff classification at the six-digit level (i.e. a change in tariff sub-heading) of the Harmonized System.

(2) Notwithstanding anything contained in sub-rule (1), goods subject to product specific rules shall qualify as an originating goods of a Party if it satisfies the applicable product specific rules set out in **Annexure-1**.

(3) For the purposes of clause (b) of sub-rule (1) and the relevant product specific rules set out in Annexure-1, the rule requiring that the materials used have undergone a change in tariff classification or a specific manufacturing or processing operation, shall apply only to non-originating materials.

**6. Calculation of qualifying value content.** - For the purposes of calculating the qualifying value content of goods, one or the other of the following formulas shall be applied,-

(a)

$$Q.V.C = \frac{F.O.B - V.N.M}{F.O.B} \times 100$$

(b)

$$Q.V.C = \frac{(V.O.M + Direct Labour Cost + Direct Overhead Cost + Profit)}{F.O.B} \times 100$$

**Explanation 1.-** For the purpose of calculating the qualifying value content of a good, the Generally Accepted Accounting Principles in the exporting Party shall be applied.

**Explanation 2.-** For the purposes of this rule,-

- (a) F.O.B. shall be the value,-
  - (i) of a good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal excise taxes reduced, exempted, or repaid when the good is exported; or
  - (ii) adjusted to the first ascertainable price paid for a good from the buyer to the producer of the good, if there is free-on-board value of the good, but it is unknown and cannot be ascertained; or
  - (iii) determined in accordance with Articles 1 to 8 of the Agreement on Customs Valuation, if there is no free-on-board value of a good:

Provided that in applying the agreement on customs valuation to determine the value of a good or non-originating material, the agreement on customs valuation shall apply mutatis mutandis to domestic transactions or to the cases where there is no domestic transaction of the good or non-originating material.
- (b) Q.V.C. is the qualifying value content of a good, expressed as a percentage;
- (c) V.N.M. is the value of non-originating materials used in the production of a good;
- (d) V.O.M. is the value of originating material used in the production of the good.

**Explanation 3.-** For the purposes of this rule, the value of a material used in a production of a good in a Party,-

- (a) shall be customs value (CIF value) of the imported good in accordance with the agreement on customs valuation including freight and insurance where appropriate, packing and all other costs incurred in transporting the material to the port of importation in the Party where the producer of the good is located:

Provided that in applying the agreement on customs valuation to determine the value of a good or non-originating material, the agreement on customs valuation shall apply mutatis mutandis to domestic transactions or to the cases where there is no domestic transaction of the good or non-originating material; or
- (b) shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.

**7. Accumulation.** - For the purposes of determining whether a good qualifies as an originating good of a Party, an originating good of the other Party which is used as a material in the production of the good in the former Party may be considered as an originating material of the former Party, provided that such good has undergone its last production process in the former Party which goes beyond the operations provided for in rule 9.

**8. De minimis. – (1)** Non-originating materials used in the production of a good which do not satisfy an applicable rule for the good shall be disregarded, subject to the condition that totality of such materials does not exceed the percentages in value or weight of the good as specified below:

(a) in the case of a good classified under Chapters 15 through 24 (except 1604.20, 1605.20, 1605.90, 2101.11, 2101.20, 2106.10, 2106.90, 2207.10 and 2207.20), 2501.00, 2906.11, 2918.14, 2918.15, 2940.00, 3505.10, 3505.20, 3809.10 and 3824.60 of the Harmonized System, seven percent in value of the good;

(b) in the case of a good classified under Chapters 28 through 49 (except 2905.44, 2906.11, 2918.14, 2918.15, 2940.00, 3502.11, 3502.19, 3505.10, 3505.20, 3809.10, 3824.60, 4601.29, 4601.94 and 4602.19) and 64 through 97 of the Harmonized System, ten percent in value of the good; and

(c) in the case of a good classified under Chapters 50 through 63 (except 5001.00, 5003.00, heading 51.02, 51.03, 52.01 through 52.03, 53.01 and 53.02) of the Harmonized System, seven percent in weight of the good.

**Explanation.-** For the purposes of this rule, the term “value of the good” means the free-on-board value of the good referred to in rule 6 or the value set out in clause (a) of Explanation 2 to rule 6.

(2) This rule shall not be applied in calculating the qualifying value content set out in rule 6.

**9. Non-qualifying operations. -** A good shall not be considered to be an originating good of the exporting Party merely by reason of having undergone the following,-

(a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, removal of damaged parts) and other similar operations;

(b) changes of packaging and breaking up and assembly of packages;

(c) disassembly;

(d) placing in bottles, cases, boxes and other simple packaging operations;

(e) collection of parts and components classified as a good pursuant to clause (a) of rule 2 of the General Rules for the Interpretation of the Harmonized System;

(f) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting;

(g) simple cutting, slicing and repacking or placing in bottles, flasks, bags or boxes, fixing on cards or boards, and all other simple packing operations;

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

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

(j) simple assembly of parts of goods to constitute a complete product;

(k) slaughter of animals;

(l) mere dilution with water or another substance that does not materially alter the characteristics of the goods; or

(m) any combination of operations referred to in clauses (a) to (l).

**Explanation.-** For the purposes of this rule, an operation is described as “simple” if neither special skills nor machines, apparatus or equipment especially produced or installed for carrying it out are needed.

**10. Consignment criteria.** – (1) An originating good of the other Party shall be deemed to meet the consignment criteria when it is,-

- (a) transported directly from the other Party; or
- (b) transported through one or more non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, subject to the condition that it does not undergo operations other than unloading, reloading and any other operation to preserve it in good condition.

(2) If an originating good of the other Party does not meet the consignment criteria referred to in sub-rule (1), the good shall not be considered as an originating good of the other Party.

**11. Unassembled or disassembled goods.** - Where a good satisfies the requirements of the relevant provisions of rule 3 to rule 9 and is imported into a Party from the other Party in an unassembled or disassembled form but is classified as an assembled good pursuant to clause (a) of rule 2 of the General Rules for the Interpretation of the Harmonized System, such a good shall be considered as an originating good of the other Party.

**12. Fungible goods and materials.** – (1) For the purposes of determining whether a good qualifies as an originating good of a Party, where fungible originating materials of the Party and fungible non-originating materials that are mixed in an inventory are used in the production of the good, the origin of the materials may be determined pursuant to an inventory management method under the Generally Accepted Accounting Principles in the Party.

(2) Where fungible originating goods of a Party and fungible non-originating goods are mixed in an inventory and, prior to exportation do not undergo any production process or any operation in the Party where they were mixed other than unloading, reloading or any other operation to preserve them in good condition, the origin of the good may be determined pursuant to an inventory management method under the Generally Accepted Accounting Principles in the Party.

**13. Indirect materials.** - Indirect materials shall be, without regard to where they are produced, considered to be originating materials of a Party where the good is produced.

**14. Accessories, spare parts, tools and instructional or other information materials.** – (1) In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation, accessories, spare parts, tools and instructional or other information materials delivered with the good that form part of the good's standard accessories, spare parts, tools and instructional or other information materials, shall be disregarded:

Provided that,-

- (a) the accessories, spare parts, tools and instructional or other information materials are not invoiced separately from the good, without regard to whether they are separately described in the invoice or not; and
- (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for the good.

(2) If a good is subject to a qualifying value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as the value of originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

**15. Packing and packaging materials and containers.** - (1) Packing materials and containers for shipment used to protect a good during transportation shall not be taken into account in determining whether the good qualifies as an originating good of a Party.

(2) The packaging materials and containers that are used for retail sale of a good shall be disregarded in determining whether the good qualifies as an originating good of a Party, if such packaging materials and containers are classified with the good pursuant to rule 5 of the general rules for the Interpretation of the Harmonized System; and

(3) where the good is subject to a qualifying value content requirement, the value of packaging materials and containers referred to in sub-rule(2) shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

**16. Operational certification procedures.** - The procedure regarding the Certificate of Origin and operational certification shall be as set out in **Annexure-2**.

**[F. No. 467/99/2006-CUS.V/ICD]**

**(M. SATISH KUMAR REDDY)**  
**Director to the Government of India**

**Annexure-1  
(see sub-rule (2) of rule 5)**

**Part 1**

1. For the purposes of the product specific rules set out in this Annexure,-
  - (a) the product specific rule, or specific set of rules, that applies to a particular heading or sub-heading is set out immediately adjacent to the heading or sub-heading;
  - (b) where the specific set of rules provides for more than one rule to be selectively applied, the order of the description of the rules shall not indicate priority of application.
2. **Definitions.-** For the purposes of the product specific rules set out in part 2 of this Annexure,-
  - (a) **“section”** means a section of the Harmonized System;
  - (b) **“chapter”** means a chapter of the Harmonized System;
  - (c) **“heading”** means the first four digits in the tariff classification number under the Harmonized System; and
  - (d) **“sub-heading”** means the first six digits in the tariff classification number under the Harmonized System.
3. This Annexure is based on the Harmonized System as amended on January 1, 2007.

**Part 2**

**Product Specific Rules**

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| <b>Section I Live animals; animal products (Chapter 1-5)</b>   |
| <b>Chapter 1</b><br><b>Live animals</b><br>01.01-01.06<br>All the animals of Chapter 1 shall be wholly obtained.   |
| <b>Chapter 2</b><br><b>Meat and edible meat offal</b><br>02.01-02.10<br>Manufacture in which all the materials used are wholly obtained.   |
| <b>Chapter 3</b><br><b>Fish and crustaceans, molluscs and other aquatic invertebrates</b><br>03.01-03.07<br>Manufacture in which all the materials used are wholly obtained.   |
| <b>Chapter 4</b><br><b>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</b><br>04.01-04.10<br>Manufacture in which all the materials used are wholly obtained. |
| <b>Chapter 5</b><br><b>Products of animal origin, not elsewhere specified or included</b><br>05.01-05.11<br>Manufacture in which all the materials used are wholly obtained.   |
| <b>Section II Vegetable products (Chapter 6-14)</b>  |
| <b>Chapter 6</b><br><b>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</b><br>06.01-06.04<br>Manufacture in which all the materials used are wholly obtained.                       |
| <b>Chapter 7</b><br><b>Edible vegetables and certain roots and tubers</b><br>07.01-07.14<br>Manufacture in which all the materials used are wholly obtained.   |
| <b>Chapter 8</b><br><b>Edible fruit and nuts; peel of citrus fruit or melons</b>   |



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| 08.01-08.14<br>Manufacture in which all the materials used are wholly obtained.   |
| <b>Chapter 9</b><br><b>Coffee, tea, maté and spices</b><br>0901.11-0902.20<br>Manufacture in which all the materials used are wholly obtained.<br>0902.30-0902.40<br>A change to sub-heading 0902.30 through 0902.40 from any other heading; or<br>No required change in tariff classification to sub-heading 0902.30 through 0902.40, provided that there is a qualifying value content of not less than fifty percent.<br>09.03-09.10<br>Manufacture in which all the materials used are wholly obtained.                           |
| <b>Chapter 10</b><br><b>Cereals</b><br>10.01-10.08<br>Manufacture in which all the materials used are wholly obtained.  |
| <b>Chapter 11</b><br><b>Products of the milling industry; malt; starches; inulin; wheat gluten</b><br>1101.00-1102.20<br>Manufacture in which all the materials used are wholly obtained.<br>1102.90<br>A change to sub-heading 1102.90 from any other chapter, provided that there is a qualifying value content of not less than forty percent.<br>11.03-11.09<br>Manufacture in which all the materials used are wholly obtained.  |
| <b>Chapter 12</b><br><b>Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder</b><br>12.01-12.14<br>Manufacture in which all the materials used are wholly obtained.   |
| <b>Chapter 13</b><br><b>Lac; gums, resins and other vegetable saps and extracts</b><br>13.01-13.02<br>Manufacture in which all the materials used are wholly obtained.  |
| <b>Chapter 14</b><br><b>Vegetable plaiting materials; vegetable products not elsewhere specified or included</b><br>14.01-14.04<br>Manufacture in which all the materials used are wholly obtained.   |
| <b>Section III Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (Chapter 15)</b>  |
| <b>Chapter 15</b><br><b>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</b><br>15.01-15.22<br>Manufacture in which all the materials used are wholly obtained.   |
| <b>Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes (Chapter 16-24)</b>   |
| <b>Chapter 16</b><br><b>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</b><br>1601.00-1604.19<br>Manufacture in which all the materials used are wholly obtained.<br>1604.20<br>A change to sub-heading 1604.20 from any other chapter.<br>1604.30-1605.10<br>Manufacture in which all the materials used are wholly obtained.<br>1605.20<br>A change to sub-heading 1605.20 from any other chapter.<br>1605.30-1605.40<br>Manufacture in which all the materials used are wholly obtained. |

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| <p>1605.90<br/>Of cuttle fish and squid<br/>Manufacture in which all the materials used are wholly obtained.<br/>Others<br/>A change to sub-heading 1605.90 from any other chapter.</p>   |
| <p><b>Chapter 17</b><br/><b>Sugars and sugar confectionery</b><br/>17.01-17.04<br/>Manufacture in which all the materials used are wholly obtained.</p>   |
| <p><b>Chapter 18</b><br/><b>Cocoa and cocoa preparations</b><br/>18.01-18.06<br/>Manufacture in which all the materials used are wholly obtained.</p>   |
| <p><b>Chapter 19</b><br/><b>Preparations of cereals, flour, starch or milk; pastrycooks' products</b><br/>19.01-19.05<br/>Manufacture in which all the materials used are wholly obtained.</p>  |
| <p><b>Chapter 20</b><br/><b>Preparations of vegetables, fruit, nuts or other parts of plants</b><br/>20.01-20.09<br/>Manufacture in which all the materials used are wholly obtained.</p>   |
| <p><b>Chapter 21</b><br/><b>Miscellaneous edible preparations</b><br/>2101.11<br/>A change to sub-heading 2101.11 from any other chapter.<br/>2101.12<br/>Manufacture in which all the materials used are wholly obtained.<br/>2101.20<br/>A change to sub-heading 2101.20 from any other chapter.<br/>2101.30-2105.00<br/>Manufacture in which all the materials used are wholly obtained.<br/>2106.10<br/>A change to sub-heading 2106.10 from any other chapter.<br/>2106.90<br/>A change to sub-heading 2106.90 from any other chapter, provided that there is a qualifying value content of not less than forty percent.</p> |
| <p><b>Chapter 22</b><br/><b>Beverages, spirits and vinegar</b><br/>22.01-22.06<br/>Manufacture in which all the materials used are wholly obtained.<br/>22.07<br/>A change to heading 22.07 from any other chapter.<br/>22.08-22.09<br/>Manufacture in which all the materials used are wholly obtained.</p>  |
| <p><b>Chapter 23</b><br/><b>Residues and waste from the food industries; prepared animal fodder</b><br/>23.01-23.09<br/>Manufacture in which all the materials used are wholly obtained.</p>  |
| <p><b>Chapter 24</b><br/><b>Tobacco and manufactured tobacco substitutes</b><br/>24.01-24.03<br/>Manufacture in which all the materials used are wholly obtained.</p>   |
| <p><b>Section V Mineral products (Chapter 25-27)</b></p>  |
| <p><b>Chapter 25</b><br/><b>Salt; sulphur; earths and stone; plastering materials; lime and cement</b><br/>2501.00<br/>Manufacture in which all the materials used are wholly obtained.</p>   |
| <p><b>Section VI Products of the Chemical or allied industries (Chapter 28-38)</b></p>  |
| <p><b>Chapter 28</b><br/><b>Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals,</b></p>   |

**of radioactive elements or of isotopes**

2801.20

A change to sub-heading 2801.20 from any other heading.

28.02-28.03

A change to heading 28.02 through 28.03 from any other heading.

2804.30

A change to sub-heading 2804.30 from any other heading.

2804.50

A change to sub-heading 2804.50 from any other heading.

2804.90

A change to sub-heading 2804.90 from any other heading.

28.06

A change to heading 28.06 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

2807.00

A change to sub-heading 2807.00 from any other heading.

2811.19

A change to sub-heading 2811.19 from any other heading.

2811.22

A change to sub-heading 2811.22 from any other heading.

2815.11

A change to sub-heading 2815.11 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

2815.20

A change to sub-heading 2815.20 from any other heading.

2816.10

A change to sub-heading 2816.10 from any other heading.

2817.00-2818.20

A change to sub-heading 2817.00 through 2818.20 from any other heading.

2819.90

A change to sub-heading 2819.90 from any other heading.

2820.10

A change to sub-heading 2820.10 from any other chapter.

28.21-28.23

A change to heading 28.21 through 28.23 from any other heading.

28.24

A change to heading 28.24 from any other chapter.

2825.10

A change to sub-heading 2825.10 from any other heading.

2825.40

A change to sub-heading 2825.40 from any other heading.

2825.50

A change to sub-heading 2825.50 from any other chapter.

2825.60

A change to sub-heading 2825.60 from any other heading.

2825.80-2825.90

A change to sub-heading 2825.80 through 2825.90 from any other heading.

2826.30

A change to sub-heading 2826.30 from any other heading.

2827.32

A change to sub-heading 2827.32 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

2827.35

A change to sub-heading 2827.35 from any other chapter.

2827.39

A change to sub-heading 2827.39 from any other heading.

2828.90

A change to sub-heading 2828.90 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

2830.90

A change to sub-heading 2830.90 from any other heading.  
2833.11  
A change to sub-heading 2833.11 from any other heading.  
2833.24-2833.25  
A change to sub-heading 2833.24 through 2833.25 from any other chapter.  
2833.27-2833.29  
A change to sub-heading 2833.27 through 2833.29 from any other heading.  
2833.40  
A change to sub-heading 2833.40 from any other heading.  
2834.29  
A change to sub-heading 2834.29 from any other heading.  
2835.25-2835.26  
A change to sub-heading 2835.25 through 2835.26 from any other heading.  
2835.39  
A change to sub-heading 2835.39 from any other heading.  
2836.50  
A change to sub-heading 2836.50 from any other heading.  
2836.99-2837.19  
A change to sub-heading 2836.99 through 2837.19 from any other heading.  
2839.90  
A change to sub-heading 2839.90 from any other heading.  
2840.20  
A change to sub-heading 2840.20 from any other heading.  
2841.30  
A change to sub-heading 2841.30 from any other heading.  
2841.90  
A change to sub-heading 2841.90 from any other heading.  
2842.90  
A change to sub-heading 2842.90 from any other heading.  
2843.90  
A change to sub-heading 2843.90 from any other heading.  
2846.90  
A change to sub-heading 2846.90 from any other heading.  
2849.90-2850.00  
A change to sub-heading 2849.90 through 2850.00 from any other heading.  
2853.00  
A change to sub-heading 2853.00 from any other heading.

**Chapter 29**  
**Organic chemicals**

2901.10  
A change to sub-heading 2901.10 from any other heading.  
2902.19  
A change to sub-heading 2902.19 from any other heading.  
2902.30  
A change to sub-heading 2902.30 from any other heading.  
2902.90  
A change to sub-heading 2902.90 from any other heading.  
2903.12-2903.13  
A change to sub-heading 2903.12 through 2903.13 from any other heading.  
2903.22  
A change to sub-heading 2903.22 from any other heading.  
2903.29  
A change to sub-heading 2903.29 from any other heading.  
2903.39  
A change to sub-heading 2903.39 from any other heading.  
2903.49  
A change to sub-heading 2903.49 from any other heading.  
2903.61  
A change to sub-heading 2903.61 from any other heading.  
2903.69-2904.10

A change to sub-heading 2903.69 through 2904.10 from any other heading.  
2904.90

A change to sub-heading 2904.90 from any other heading.  
2905.14-2905.16

A change to sub-heading 2905.14 through 2905.16 from any other heading.  
2905.19-2905.29

A change to sub-heading 2905.19 through 2905.29 from any other heading.  
2905.39-2905.41

A change to sub-heading 2905.39 through 2905.41 from any other heading.  
2905.44

A change to sub-heading 2905.44 from any other heading, except from heading 17.02.  
2905.59

A change to sub-heading 2905.59 from any other heading.  
2906.11

Manufacture in which all the materials used are wholly obtained.  
2906.12

A change to sub-heading 2906.12 from any other heading.  
2906.19

A change to sub-heading 2906.19 from any other heading.  
2906.29-2907.13

A change to sub-heading 2906.29 through 2907.13 from any other heading.  
2907.19

A change to sub-heading 2907.19 from any other heading.  
2907.29

A change to sub-heading 2907.29 from any other heading.  
2909.19

A change to sub-heading 2909.19 from any other heading.  
2909.30

A change to sub-heading 2909.30 from any other heading.  
2909.43-2909.49

A change to sub-heading 2909.43 through 2909.49 from any other heading.  
2910.30

A change to sub-heading 2910.30 from any other heading.  
2910.90

A change to sub-heading 2910.90 from any other heading.  
2912.19

A change to sub-heading 2912.19 from any other heading.  
2912.29-2912.30

A change to sub-heading 2912.29 through 2912.30 from any other heading.  
2912.60-2913.00

A change to sub-heading 2912.60 through 2913.00 from any other heading.  
2914.13-2914.19

A change to sub-heading 2914.13 through 2914.19 from any other heading.  
2914.29

A change to sub-heading 2914.29 from any other heading.  
2914.40-2914.50

A change to sub-heading 2914.40 through 2914.50 from any other heading.  
2914.70-2915.11

A change to sub-heading 2914.70 through 2915.11 from any other heading.  
2915.29

A change to sub-heading 2915.29 from any other heading.  
2915.39

A change to sub-heading 2915.39 from any other heading.  
2915.60

A change to sub-heading 2915.60 from any other heading.  
2916.12-2916.14

A change to sub-heading 2916.12 through 2916.14 from any other heading.  
2916.19-2916.20

A change to sub-heading 2916.19 through 2916.20 from any other heading.  
2916.39

A change to sub-heading 2916.39 from any other heading.  
2917.12-2917.20  
A change to sub-heading 2917.12 through 2917.20 from any other heading.  
2917.35  
A change to sub-heading 2917.35 from any other heading.  
2917.39  
A change to sub-heading 2917.39 from any other heading.  
2918.14-2918.15  
Manufacture in which all the materials used are wholly obtained.  
2918.19  
A change to sub-heading 2918.19 from any other heading.  
2920.90  
A change to sub-heading 2920.90 from any other heading.  
2921.19-2921.21  
A change to sub-heading 2921.19 through 2921.21 from any other heading.  
2921.29  
A change to sub-heading 2921.29 from any other heading.  
2921.42-2921.44  
A change to sub-heading 2921.42 through 2921.44 from any other heading.  
2921.51-2922.11  
A change to sub-heading 2921.51 through 2922.11 from any other heading.  
2922.19  
A change to sub-heading 2922.19 from any other heading.  
2922.29  
A change to sub-heading 2922.29 from any other heading.  
2922.41  
A change to sub-heading 2922.41 from any other heading.  
2923.90  
A change to sub-heading 2923.90 from any other heading.  
2924.19  
A change to sub-heading 2924.19 from any other heading.  
2925.11  
A change to sub-heading 2925.11 from any other heading.  
2925.19  
A change to sub-heading 2925.19 from any other heading.  
29.27-29.29  
A change to heading 29.27 through 29.29 from any other heading.  
2931.00-2932.11  
A change to sub-heading 2931.00 through 2932.11 from any other heading.  
2933.61  
A change to sub-heading 2933.61 from any other heading.  
2934.20  
A change to sub-heading 2934.20 from any other heading.  
2940.00  
Manufacture in which all the materials used are wholly obtained.  
2942.00  
A change to sub-heading 2942.00 from any other heading.

### **Chapter 32**

#### **Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks**

3201.90

A change to sub-heading 3201.90 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

3202.90-3204.19

A change to sub-heading 3202.90 through 3204.19 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

3204.20

A change to sub-heading 3204.20 from any other heading.

3205.00-3206.42

A change to sub-heading 3205.00 through 3206.42 from any other heading, provided that there is a

qualifying value content of not less than thirty-five percent.  
3206.49  
A change to sub-heading 3206.49 from any other heading.  
3206.50-3208.90  
A change to sub-heading 3206.50 through 3208.90 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.  
3209.10  
A change to sub-heading 3209.10 from any other heading.  
3209.90  
A change to sub-heading 3209.90 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.  
3210.00  
A change to sub-heading 3210.00 from any other heading.  
32.11-32.12  
A change to heading 32.11 through 32.12 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.  
3213.90-3215.90  
A change to sub-heading 3213.90 through 3215.90 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

**Chapter 33**

**Essential oils and resinoids; perfumery, cosmetic or toilet preparations**

3304.10-3305.10  
A change to sub-heading 3304.10 through 3305.10 from any other heading.  
3305.30-3305.90  
A change to sub-heading 3305.30 through 3305.90 from any other heading.

**Chapter 35**

**Albuminoidal substances; modified starches; glues; enzymes**

3502.11-3502.19  
Manufacture in which all the materials used are wholly obtained.  
35.05  
Manufacture in which all the materials used are wholly obtained.

**Chapter 37**

**Photographic or cinematographic goods**

3707.90  
A change to sub-heading 3707.90 from any other chapter.

**Chapter 38**

**Miscellaneous chemical products**

38.01  
A change to heading 38.01 from any other heading.  
3804.00-3805.10  
A change to sub-heading 3804.00 through 3805.10 from any other heading.  
3806.90  
A change to sub-heading 3806.90 from any other heading.  
3808.91-3808.99  
A change to sub-heading 3808.91 through 3808.99 from any other heading.  
3809.10  
Manufacture in which all the materials used are wholly obtained.  
3809.91-3809.92  
A change to sub-heading 3809.91 through 3809.92 from any other heading.  
38.10  
A change to heading 38.10 from any other heading.  
3811.21  
A change to sub-heading 3811.21 from any other heading.  
3811.90-3819.00  
A change to sub-heading 3811.90 through 3819.00 from any other heading.  
38.21-38.22  
A change to heading 38.21 through 38.22 from any other heading.  
3824.10  
A change to sub-heading 3824.10 from any other heading.  
3824.40

A change to sub-heading 3824.40 from any other heading.  
3824.60

Manufacture in which all the materials used are wholly obtained.  
3824.90

A change to sub-heading 3824.90 from any other heading.

**Section VII Plastics and articles thereof; rubber and articles thereof (Chapter 39-40)**

**Chapter 39**

**Plastics and articles thereof**

3901.10-3901.20

A change to sub-heading 3901.10 through 3901.20 from any other heading.

3902.10-3904.22

A change to sub-heading 3902.10 through 3904.22 from any other heading.

3904.50-3904.90

A change to sub-heading 3904.50 through 3904.90 from any other heading.

3905.21

A change to sub-heading 3905.21 from any other heading.

3905.30

A change to sub-heading 3905.30 from any other heading.

3906.90-3907.30

A change to sub-heading 3906.90 through 3907.30 from any other heading.

3907.50-3907.60

A change to sub-heading 3907.50 through 3907.60 from any other heading.

3907.91

A change to sub-heading 3907.91 from any other heading.

39.10-39.11

A change to heading 39.10 through 39.11 from any other heading.

3917.22-3918.10

A change to sub-heading 3917.22 through 3918.10 from any other heading.

3919.10-3920.62

A change to sub-heading 3919.10 through 3920.62 from any other heading.

3920.69-3920.71

A change to sub-heading 3920.69 through 3920.71 from any other heading.

3920.79

A change to sub-heading 3920.79 from any other heading.

3920.92

A change to sub-heading 3920.92 from any other heading.

3920.99

A change to sub-heading 3920.99 from any other heading.

3921.12-3921.13

A change to sub-heading 3921.12 through 3921.13 from any other heading.

3921.19-3921.90

A change to sub-heading 3921.19 through 3921.90 from any other heading.

3923.10-3924.10

A change to sub-heading 3923.10 through 3924.10 from any other heading.

3925.10

A change to sub-heading 3925.10 from any other heading.

3925.30-3925.90

A change to sub-heading 3925.30 through 3925.90 from any other heading.

3926.30

A change to sub-heading 3926.30 from any other heading.

3926.90

A change to sub-heading 3926.90 from any other heading.

**Chapter 40**

**Rubber and articles thereof**

4008.19

A change to sub-heading 4008.19 from any other heading, provided that there is a qualifying value content of not less than forty percent.

4008.29

A change to sub-heading 4008.29 from any other heading, provided that there is a qualifying value



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| <p>content of not less than forty percent.<br/>4009.31<br/>A change to sub-heading 4009.31 from any other heading, provided that there is a qualifying value content of not less than forty percent.<br/>4009.41-4009.42<br/>A change to sub-heading 4009.41 through 4009.42 from any other heading, provided that there is a qualifying value content of not less than forty percent.<br/>4010.32<br/>A change to sub-heading 4010.32 from any other heading, provided that there is a qualifying value content of not less than forty percent.<br/>4016.93<br/>A change to sub-heading 4016.93 from any other heading, provided that there is a qualifying value content of not less than forty percent.<br/>4016.99<br/>A change to sub-heading 4016.99 from any other heading, provided that there is a qualifying value content of not less than forty percent.</p> |
| <p><b>Section VIII Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) (Chapter 41-43)</b></p>   |
| <p><b>Chapter 41</b><br/><b>Raw hides and skins (other than furskins) and leather</b><br/>41.01-41.15<br/>A change to heading 41.01 through 41.15 from any other chapter.</p>  |
| <p><b>Chapter 42</b><br/><b>Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)</b><br/>42.01-42.06<br/>A change to heading 42.01 through 42.06 from any other chapter.</p>  |
| <p><b>Chapter 43</b><br/><b>Furskins and artificial fur; manufactures thereof</b><br/>43.01-43.04<br/>A change to heading 43.01 through 43.04 from any other chapter.</p>  |
| <p><b>Section IX Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plating materials; basketware and wickerwork (Chapter 44-46)</b></p>   |
| <p><b>Chapter 46</b><br/><b>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</b><br/>4601.29<br/>Only for goods made of Igusa (<i>Juncus effusus</i>):<br/>Igusa (<i>Juncus effusus</i>) used in the manufacturing are wholly obtained.<br/>4601.94<br/>Only for goods made of Igusa (<i>Juncus effusus</i>):<br/>Igusa (<i>Juncus effusus</i>) used in the manufacturing are wholly obtained.<br/>4602.19<br/>Only for goods made of Igusa (<i>Juncus effusus</i>):<br/>Igusa (<i>Juncus effusus</i>) used in the manufacturing are wholly obtained.</p>   |
| <p><b>Section XI Textiles and textile articles (Chapter 50-63)</b></p>   |
| <p><b>Chapter 50</b><br/><b>Silk</b><br/>50.01-50.03<br/>Manufacture in which all the materials used are wholly obtained.<br/>5004.00<br/>A change to sub-heading 5004.00 from any other heading.<br/>50.05-50.06<br/>Manufacture from fibers, provided that necessary process stipulated in the <b>Appendix-A</b> to Annexure – 1 is undertaken.<br/>50.07<br/>Manufacture from yarns, provided that necessary process stipulated in the <b>Appendix-A</b> to Annexure – 1 is undertaken.</p>   |
| <p><b>Chapter 51</b><br/><b>Wool, fine or coarse animal hair; horsehair yarn and woven fabric</b></p>  |

51.01-51.03

Manufacture in which all the materials used are wholly obtained.

51.04-51.05

A change to heading 51.04 through 51.05 from any other chapter.

51.06-51.10

Manufacture from fibers, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

51.11-51.13

Manufacture from yarns, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

#### **Chapter 52**

##### **Cotton**

52.01-52.03

Manufacture in which all the materials used are wholly obtained.

52.04-52.07

Manufacture from fibers, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

52.08-52.12

Manufacture from yarns, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

#### **Chapter 53**

##### **Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn**

53.01-53.02

Manufacture in which all the materials used are wholly obtained.

53.03-53.05

A change to heading 53.03 through 53.05 from any other chapter.

53.06-53.08

Manufacture from fibers, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

53.09-53.11

Manufacture from yarns, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

#### **Chapter 54**

##### **Man-made filaments; strip and the like of man-made textile materials**

54.01-54.06

Manufacture from chemical materials or textile pulps, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

54.07-54.08

Manufacture from yarns, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

#### **Chapter 55**

##### **Man-made staple fibres**

55.01-55.07

Manufacture from chemical materials or textile pulps.

55.08-55.11

Manufacture from fibers, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

55.12-55.16

Manufacture from yarns, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

#### **Chapter 56**

##### **Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof**

56.01-56.03

Manufacture from fibers, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

56.04-56.09

Manufacture from yarns, provided that necessary process stipulated in the **Appendix-A** to Annexure – 1 is undertaken.

#### **Chapter 57**

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| <p><b>Carpets and other textile floor coverings</b><br/>57.01-57.05<br/>Manufacture from yarns, provided that necessary process stipulated in the <b>Appendix-A</b> to Annexure – 1 is undertaken.</p>   |
| <p><b>Chapter 58</b><br/><b>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</b><br/>58.01-58.11<br/>Manufacture from yarns, provided that necessary process stipulated in the <b>Appendix-A</b> to Annexure – 1 is undertaken.</p>  |
| <p><b>Chapter 59</b><br/><b>Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use</b><br/>59.01-59.11<br/>Manufacture from yarns, provided that necessary process stipulated in the <b>Appendix-A</b> to Annexure – 1 is undertaken.</p>   |
| <p><b>Chapter 60</b><br/><b>Knitted or crocheted fabrics</b><br/>60.01-60.06<br/>Manufacture from yarns, provided that necessary process stipulated in the <b>Appendix-A</b> to Annexure – 1 is undertaken.</p>  |
| <p><b>Chapter 61</b><br/><b>Articles of apparel and clothing accessories, knitted or crocheted</b><br/>61.01-61.17<br/>Manufacture from fabrics, provided that necessary process stipulated in the <b>Appendix-A</b> to Annexure – 1 is undertaken.</p>  |
| <p><b>Chapter 62</b><br/><b>Articles of apparel and clothing accessories, not knitted or crocheted</b><br/>62.01-62.17<br/>Manufacture from fabrics, provided that necessary process stipulated in the <b>Appendix-A</b> to Annexure – 1 is undertaken.</p>  |
| <p><b>Chapter 63</b><br/><b>Other made up textile articles; sets; worn clothing and worn textile articles; rags</b><br/>63.01-63.10<br/>Manufacture from fabrics, provided that necessary process stipulated in the <b>Appendix-A</b> to Annexure – 1 is undertaken.</p>   |
| <p><b>Section XII Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair (Chapter 64-67)</b></p>  |
| <p><b>Chapter 64</b><br/><b>Footwear, gaiters and the like; parts of such articles</b><br/>64.01-64.06<br/>A change to heading 64.01 through 64.06 from any other chapter.</p>   |
| <p><b>Chapter 65</b><br/><b>Headgear and parts thereof</b><br/>6504.00<br/>A change to sub-heading 6504.00 from any other heading except from heading 65.05.<br/>65.05<br/>A change to heading 65.05 from any other heading except from heading 65.04.<br/>65.06-65.07<br/>A change to heading 65.06 through 65.07 from any other heading.</p> |
| <p><b>Section XIII Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware (Chapter 68-70)</b></p>  |
| <p><b>Chapter 68</b><br/><b>Articles of stone, plaster, cement, asbestos, mica or similar materials</b><br/>6812.99<br/>A change to sub-heading 6812.99 from any other heading, provided that there is a qualifying value content of not less than forty percent.</p>  |
| <p><b>Chapter 70</b><br/><b>Glass and glassware</b><br/>70.07</p>  |

A change to heading 70.07 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

7009.10

A change to sub-heading 7009.10 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

7018.10

A change to sub-heading 7018.10 from any other chapter.

7018.90

A change to sub-heading 7018.90 from any other chapter.

**Section XV Base metals and articles of base metal (Chapter 72-83)**

**Chapter 72**

**Iron and steel**

7202.49

A change to sub-heading 7202.49 from any other heading.

7202.60

A change to sub-heading 7202.60 from any other chapter.

7202.99-7203.90

A change to sub-heading 7202.99 through 7203.90 from any other heading.

7204.21-7204.29

A change to sub-heading 7204.21 through 7204.29 from any other heading.

7204.49-7229.90

A change to sub-heading 7204.49 through 7229.90 from any other heading.

**Chapter 73**

**Articles of iron or steel**

73.01-73.07

A change to heading 73.01 through 73.07 from any other heading.

7308.30-7310.10

A change to sub-heading 7308.30 through 7310.10 from any other heading.

7310.29-7312.90

A change to sub-heading 7310.29 through 7312.90 from any other heading.

7314.12-7314.19

A change to sub-heading 7314.12 through 7314.19 from any other heading.

7314.49

A change to sub-heading 7314.49 from any other heading.

7315.11-7315.19

A change to sub-heading 7315.11 through 7315.19 from any other heading.

7315.82-7315.89

A change to sub-heading 7315.82 through 7315.89 from any other heading.

7316.00

A change to sub-heading 7316.00 from any other heading.

7318.11

A change to sub-heading 7318.11 from any other heading.

7318.14

A change to sub-heading 7318.14 from any other heading.

7318.15

A change to sub-heading 7318.15 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

7318.16-7318.22

A change to sub-heading 7318.16 through 7318.22 from any other heading.

7318.23-7318.24

A change to sub-heading 7318.23 through 7318.24 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

7318.29-7319.90

A change to sub-heading 7318.29 through 7319.90 from any other heading.

73.20

A change to heading 73.20 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

7321.11

A change to sub-heading 7321.11 from any other heading.

7321.19

A change to sub-heading 7321.19 from any other heading.  
7321.82  
A change to sub-heading 7321.82 from any other heading.  
7322.11  
A change to sub-heading 7322.11 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.  
7323.10  
A change to sub-heading 7323.10 from any other heading.  
7323.93  
A change to sub-heading 7323.93 from any other heading.  
7323.99  
A change to sub-heading 7323.99 from any other heading.  
7324.21  
A change to sub-heading 7324.21 from any other heading.  
7324.90  
A change to sub-heading 7324.90 from any other heading.  
7325.99  
A change to sub-heading 7325.99 from any other heading.  
7326.19-7326.90  
A change to sub-heading 7326.19 through 7326.90 from any other heading.

**Chapter 74**

**Copper and articles thereof**

7402.00-7403.11  
A change to sub-heading 7402.00 through 7403.11 from any other heading.  
7403.13-7403.19  
A change to sub-heading 7403.13 through 7403.19 from any other heading.  
7403.29-7415.21  
A change to sub-heading 7403.29 through 7415.21 from any other heading.  
7415.33-7415.39  
A change to sub-heading 7415.33 through 7415.39 from any other heading.  
7418.20  
A change to sub-heading 7418.20 from any other heading.  
7419.91-7419.99  
A change to sub-heading 7419.91 through 7419.99 from any other heading.

**Chapter 75**

**Nickel and articles thereof**

7502.10-7505.12  
A change to sub-heading 7502.10 through 7505.12 from any other heading.  
7505.22-7506.20  
A change to sub-heading 7505.22 through 7506.20 from any other heading.  
7507.12  
A change to sub-heading 7507.12 from any other heading.  
75.08  
A change to heading 75.08 from any other heading.

**Chapter 76**

**Aluminum and articles thereof**

7601.20  
A change to sub-heading 7601.20 from any other heading.  
76.03-76.04  
A change to heading 76.03 through 76.04 from any other heading.  
7605.19  
A change to sub-heading 7605.19 from any other heading.  
7605.29-7610.90  
A change to sub-heading 7605.29 through 7610.90 from any other heading.  
7614.10  
A change to sub-heading 7614.10 from any other heading.  
7615.19  
A change to sub-heading 7615.19 from any other heading.  
7616.10  
A change to sub-heading 7616.10 from any other heading.

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| <p>7616.99<br/>A change to sub-heading 7616.99 from any other heading.</p>   |
| <p><b>Chapter 78</b><br/><b>Lead and articles thereof</b><br/>78.01<br/>A change to heading 78.01 from any other heading.<br/>7806.00<br/>A change to sub-heading 7806.00 from any other heading.</p>  |
| <p><b>Chapter 79</b><br/><b>Zinc and articles thereof</b><br/>79.01-79.02<br/>A change to heading 79.01 through 79.02 from any other heading.<br/>7903.90<br/>A change to sub-heading 7903.90 from any other heading.<br/>7907.00<br/>A change to sub-heading 7907.00 from any other heading.</p>  |
| <p><b>Chapter 80</b><br/><b>Tin and articles thereof</b><br/>8001.20<br/>A change to sub-heading 8001.20 from any other heading.<br/>80.03-80.07<br/>A change to heading 80.03 through 80.07 from any other heading.</p>   |
| <p><b>Chapter 81</b><br/><b>Other base metals; cermets; articles thereof</b><br/>8101.10-8101.96<br/>A change to sub-heading 8101.10 through 8101.96 from any other heading.<br/>8101.99-8102.10<br/>A change to sub-heading 8101.99 through 8102.10 from any other heading.<br/>8102.95-8102.96<br/>A change to sub-heading 8102.95 through 8102.96 from any other heading.<br/>8102.99<br/>A change to sub-heading 8102.99 from any other heading.<br/>8106.00-8107.20<br/>A change to sub-heading 8106.00 through 8107.20 from any other chapter.</p>   |
| <p><b>Chapter 82</b><br/><b>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal</b><br/>8201.50<br/>A change to sub-heading 8201.50 from any other heading.<br/>8202.10-8202.39<br/>A change to sub-heading 8202.10 through 8202.39 from any other heading.<br/>8202.99-8205.10<br/>A change to sub-heading 8202.99 through 8205.10 from any other heading.<br/>8205.40-8205.59<br/>A change to sub-heading 8205.40 through 8205.59 from any other heading.<br/>8205.70<br/>A change to sub-heading 8205.70 from any other heading.<br/>8205.90-8208.30<br/>A change to sub-heading 8205.90 through 8208.30 from any other heading.<br/>8208.90-8210.00<br/>A change to sub-heading 8208.90 through 8210.00 from any other heading.<br/>8211.92-8211.94<br/>A change to sub-heading 8211.92 through 8211.94 from any other heading.<br/>8212.20<br/>A change to sub-heading 8212.20 from any other heading.<br/>8215.91<br/>A change to sub-heading 8215.91 from any other heading.</p> |
| <p><b>Chapter 83</b><br/><b>Miscellaneous articles of base metal</b><br/>8301.20<br/>A change to sub-heading 8301.20 from any other heading, provided that there is a qualifying value</p>   |

content of not less than thirty-five percent.

8301.40-8302.20

A change to sub-heading 8301.40 through 8302.20 from any other heading.

8302.30

A change to sub-heading 8302.30 from any other heading, provided that there is a qualifying value content of not less than thirty-five percent.

8302.41-8302.60

A change to sub-heading 8302.41 through 8302.60 from any other heading.

8305.20

A change to sub-heading 8305.20 from any other heading.

8306.29

A change to sub-heading 8306.29 from any other heading.

8307.10-8308.10

A change to sub-heading 8307.10 through 8308.10 from any other heading.

8308.90

A change to sub-heading 8308.90 from any other heading.

83.10-83.11

A change to heading 83.10 through 83.11 from any other heading.

**Section XVI Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles (Chapter 84-85)**

**Chapter 84**

**Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**

8407.31

A change to sub-heading 8407.31 from any other heading, provided that there is a qualifying value content of not less than fifty percent.

8407.32-8407.34

A change to sub-heading 8407.32 through 8407.34 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8408.20-8408.90

A change to sub-heading 8408.20 through 8408.90 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8409.99

A change to sub-heading 8409.99 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8413.30

A change to sub-heading 8413.30 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8415.10

A change to sub-heading 8415.10 from any other sub-heading, provided that there is a qualifying value content of not less than fifty percent.

84.82

A change to heading 84.82 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8483.60

A change to sub-heading 8483.60 from any other heading, provided that there is a qualifying value content of not less than forty percent.

84.84

A change to heading 84.84 from any other heading, provided that there is a qualifying value content of not less than forty percent.

**Chapter 85**

**Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles**

8501.10

A change to sub-heading 8501.10 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8501.31-8501.32

A change to sub-heading 8501.31 through 8501.32 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8511.90

A change to sub-heading 8511.90 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8512.30-8512.90

A change to sub-heading 8512.30 through 8512.90 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8516.50

A change to sub-heading 8516.50 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8518.40

A change to sub-heading 8518.40 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8521.90

A change to sub-heading 8521.90 from any other heading, provided that there is a qualifying value content of not less than forty percent.

85.41

A change to heading 85.41 from any other chapter, provided that components not classified in 8541.10, 8541.21, 8541.29, 8541.30, 8541.40, 8541.50, 8542.31, 8542.32, 8542.33 and 8542.39 are disregarded.

8542.31-8542.39

For Hybrid integrated circuits, a change to sub-heading 8542.31 through 8542.39 from any other sub-heading, provided that there is a qualifying value content of not less than thirty-five percent; or

For Integrated Circuits except Hybrid integrated circuits, a change to sub-heading 8542.31 through 8542.39 from any other chapter, provided that components not classified in 8541.10, 8541.21, 8541.29, 8541.30, 8541.40, 8541.50, 8542.31, 8542.32, 8542.33 and 8542.39 are disregarded.

8544.30

A change to sub-heading 8544.30 from any other heading, provided that there is a qualifying value content of not less than forty percent.

**Section XVII Vehicles, aircraft, vessels and associated transport equipment (Chapter 86-89)**

**Chapter 87**

**Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof**

8701.20-8701.90

A change to sub-heading 8701.20 through 8701.90 from any other heading, provided that there is a qualifying value content of not less than fifty percent.

8703.10

A change to sub-heading 8703.10 from any other heading, provided that there is a qualifying value content of not less than fifty percent.

8704.10

A change to sub-heading 8704.10 from any other heading, provided that there is a qualifying value content of not less than fifty percent.

8704.32-8707.90

A change to sub-heading 8704.32 through 8707.90 from any other heading, provided that there is a qualifying value content of not less than fifty percent.

8708.10-8708.29

A change to sub-heading 8708.10 through 8708.29 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8708.40-8708.80

A change to sub-heading 8708.40 through 8708.80 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8708.92-8708.94

A change to sub-heading 8708.92 through 8708.94 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8708.99

A change to sub-heading 8708.99 from any other heading, provided that there is a qualifying value content of not less than forty percent.

87.09

A change to heading 87.09 from any other heading, provided that there is a qualifying value content of not less than fifty percent.

8711.10

A change to sub-heading 8711.10 from any other heading, provided that there is a qualifying value



content of not less than fifty percent.

8711.30

A change to sub-heading 8711.30 from any other heading, provided that there is a qualifying value content of not less than fifty percent.

8711.50-8711.90

A change to sub-heading 8711.50 through 8711.90 from any other heading, provided that there is a qualifying value content of not less than fifty percent.

8714.11-8714.19

A change to sub-heading 8714.11 through 8714.19 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8714.91-8714.96

A change to sub-heading 8714.91 through 8714.96 from any other heading, provided that there is a qualifying value content of not less than forty percent.

8716.90

A change to sub-heading 8716.90 from any other heading, provided that there is a qualifying value content of not less than fifty percent.

**Section XVIII Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof (Chapter 90-92)**

**Chapter 90**

**Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof**

9015.80

A change to sub-heading 9015.80 from any other heading, provided that there is a qualifying value content of not less than forty percent.

9029.10-9029.20

A change to sub-heading 9029.10 through 9029.20 from any other heading, provided that there is a qualifying value content of not less than forty percent.

9031.90

A change to sub-heading 9031.90 from any other heading, provided that there is a qualifying value content of not less than forty percent.

**Chapter 91**

**Clocks and watches and parts thereof**

9113.90

A change to sub-heading 9113.90 from any other chapter.

**Section XX Miscellaneous manufactured articles (Chapter 94-96)**

**Chapter 94**

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

9401.20

A change to sub-heading 9401.20 from any other heading, provided that there is a qualifying value content of not less than forty percent.

9401.90

A change to sub-heading 9401.90 from any other chapter.

9404.21-9404.29

A change to sub-heading 9404.21 through 9404.29 from any other chapter.

9404.90

Manufacture from yarns.

**Chapter 96**

**Miscellaneous manufactured articles**

9605.00

A change to sub-heading 9605.00 from any other chapter.

9612.10

A change to sub-heading 9612.10 from any other heading

**Appendix-A to Annexure-1**

Product Specific Rules for

Textile and Textile Goods

(Chapter 50-63)

**A. Yarn**

| HS Code                    | Necessary processes to obtain originating status in a Party |                  |
|----------------------------|---|------------------|
|                            | Carding/Combing process                                     | Spinning process |
| 50.05-50.06<br>51.06-51.10 | (Not Applicable)  | Required         |
| 52.04-52.07                | Required  | Required         |
| 53.06-53.08<br>54.01-54.06 | (Not Applicable)  | Required         |
| 55.08-55.11                | Required  | Required         |

**B. Woven fabrics**

| HS Code  | Necessary processes to obtain originating status in a Party |                                  |                 |                                     |
|--|---|----------------------------------|-----------------|-------------------------------------|
|  | Spinning process  | Dyeing/Printing process to yarn* | Weaving process | Dyeing/Printing process to fabrics* |
| 50.07  | Required  |                                  | Required        |                                     |
| 51.11-51.13<br>52.08-52.12<br>53.09-53.11<br>54.07-54.08 |   | Required                         | Required        |                                     |
| 55.12-55.16  |   |                                  | Required        | Required                            |

\* "Dyeing/Printing" process should be accompanied by two or more of the operations, such as bleaching, waterproofing, decatizing, shrinking, mercerising, or similar operations.

**C. Textile articles for industrial use, etc. (HS56 - 59)**

| HS Code     | Necessary processes to obtain originating status in a Party |   |
|-------------|---|---|
|             | Spinning process  | Knitting/Crocheting/Weaving/Making up process |
| 56.01-56.03 | (Not Applicable)  | Required                                      |
| 56.04-56.09 | Required  | Required                                      |
| 57.01-57.02 | Required  | Required                                      |
| 57.03-57.05 | (Not Applicable)  | Required                                      |
| 58.01-58.11 | Required  | Required                                      |
| 59.01       | (Not Applicable)  | Required                                      |
| 59.02-59.11 | Required  | Required                                      |

**D. Knitted or crocheted fabrics (HS60)**

| HS Code     | Necessary processes to obtain originating status in a Party |                                   |                             |                                      |
|-------------|---|-----------------------------------|-----------------------------|--------------------------------------|
|             | Spinning process  | Dyeing/Printing process to yarn * | Knitting/Crocheting process | Dyeing/Printing process to fabrics * |
| 60.01-60.06 | Required  |                                   | Required                    |                                      |
|             |   | Required                          | Required                    |                                      |
|             |   |                                   | Required                    | Required                             |

\* "Dyeing/Printing" process should be accompanied by two or more of the operations, such as bleaching, waterproofing, decatizing, shrinking, mercerising, or similar operations

**E. Apparels, clothing accessories and other textile articles (HS61, 62, 63.01 – 63.10)**

| HS Code                                   | Necessary processes to obtain originating status in a Party |                   |
|---|---|-------------------|
|   | Knitting/Crocheting/Weaving process                         | Making up process |
| 61.01-61.17<br>62.01-62.17<br>63.01-63.10 | Required  | Required          |

**Annexure-2**

**(see rule 16)**

**Operational Certification Procedures**

1. **Definitions.-** For the purposes of this Annex,-

(a) **“competent governmental authority”** means the authority that, according to the

legislation of each Party, is responsible for the issuing of a certificate of origin, for the designation of certification entities or bodies, or, for taking appropriate measures when necessary in relation to the issuance of a certificate of origin which in case of Japan, is the Ministry of Economy, Trade and Industry, and in case of the Republic of India, is Department of Commerce, Ministry of Commerce and Industry; and

(b) “**preferential tariff treatment**” means the rate of customs duties applicable to an originating good of the exporting Party in accordance with paragraph 1 of Article 19 of the Comprehensive Economic Partnership Agreement between the Republic of India and Japan signed on the 16<sup>th</sup> day of February, 2011.

**2. Claim for preferential tariff treatment.-** (1) For the purposes of claiming the preferential tariff treatment for an originating good of the exporting Party, a certificate of origin shall be submitted to the customs authority of the importing Party by the importer, together with the documents required for the importation of the good in accordance with the laws and regulations of the importing Party.

(2) Notwithstanding anything contained in sub-paragraph (1), the importing Party may waive the requirement for a certificate of origin in accordance with its laws and regulations.

(3) Where an originating good of the exporting Party is imported through one or more non-Parties as provided for in rule 10, the customs authority of the importing Party may require the importer, who claims the preferential tariff treatment for the good, to submit,-

(a) a copy of through bill of lading indicating the port of exportation and importation; or

(b) a certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, which evidences that the good has not undergone operations other than unloading, re-loading and any other operation to preserve it in good condition in those non-Parties.

Provided that the customs authority of the importing Party may require the importer to submit documents provided for in clause (b) of sub-paragraph (3) in addition to a copy of through bill of lading provided for in clause (a) of sub-paragraph (3) in accordance with the provisions of paragraph 13 of **Appendix-A** to this Annexure.

**3. Issuance of certificate of origin. –** (1) A certificate of origin referred to in sub-paragraph (1) of paragraph 2 shall be issued by the competent governmental authority of the exporting Party on request having been made in writing by the exporter or its authorized agent.

(2) For the purposes of this paragraph, the competent governmental authority of the exporting Party may designate other entities or bodies for the issuance of certificate of origin, under the authorisation given in accordance with the applicable laws and regulations of the exporting Party.

(3) Where the competent governmental authority of the exporting Party designates other entities or bodies to carry out the issuance of certificate of origin, the exporting Party shall notify in writing the other Party of its designees.

(4) For the purposes of this Annexure, the certificate of origin shall be issued in the format provided in **Appendix-B** to this Annexure in the English language.

(5) A certificate of origin shall be completed in the English language.

(6) Where the exporter of a good is not the producer of the good in the exporting Party, the exporter may request a certificate of origin on the basis of,-

(a) a declaration provided by the exporter to the competent governmental authority of the exporting Party or its designees based on the information provided by the producer of the good to that exporter; or

(b) a declaration voluntarily provided by the producer of the good directly to the competent

governmental authority of the exporting Party or its designees by the request of the exporter.

(7) A certificate of origin shall be issued only after the exporter who requests the certificate of origin, or the producer of a good in the exporting Party referred to in clause (b) of sub-paragraph (6), proves to the competent governmental authority of the exporting Party or its designees that the good to be exported qualifies as an originating good of the exporting Party.

(8) The competent governmental authority of the exporting Party shall provide the importing Party with specimen signatures and impressions of stamps used in the offices of the competent governmental authority or its designees, upon entry into force of this Agreement and their modification thereafter.

(9) Each Party shall, in accordance with its laws and regulations, ensure that the exporter to whom a certificate of origin has been issued, or the producer of a good in the exporting Party referred to in clause (b) of sub-paragraph (6), shall notify in writing the competent governmental authority of the exporting Party or its designees without delay when such exporter or producer knows that such good does not qualify as an originating good of the exporting Party.

(10) The competent governmental authority of the exporting Party shall, when it cancels the decision to issue the certificate of origin, promptly notify the cancellation to the exporter to whom the certificate of origin has been issued, and to the customs authority of the importing Party, except where the original certificate has been returned to the competent governmental authority.

**4. Validity of certificate of origin.-** A certificate of origin issued under paragraph 3 shall be applicable to a single importation of originating goods of the exporting Party into the importing Party and shall be valid for twelve months from the date of issuance:

Provided that a certificate of origin submitted to the customs authority of the importing Party after the expiration of its validity as a result of *force majeure* shall be accepted.

**5. Record keeping.** – (1) Each Party shall ensure that the competent governmental authority of the Party or its designees shall keep a record of the certificates of origin issued under paragraph 3 for a period of five years after the date on which the certificate was issued including all antecedents, which were presented to prove the qualification as an originating good of the exporting Party.

(2) Each Party shall, in accordance with its laws and regulations, ensure that the exporter to whom a certificate of origin has been issued, or the producer of a good in the exporting Party referred to in clause (b) of sub-paragraph (6) of paragraph 3 shall keep the records relating to the origin of the good for five years after the date on which the certificate of origin was issued.

**6. Request for checking of certificate of origin.-** (1) For the purposes of determining whether a good imported from the exporting Party under preferential tariff treatment qualifies as an originating good of the exporting Party, the customs authority of the importing Party may request information relating to the origin of the good from the competent governmental authority of the exporting Party on the basis of the certificate of origin.

(2) For the purposes of sub-paragraph (1), the competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the Party, provide the requested information in a period not exceeding three months after the date of receipt of the request:

Provided that if the customs authority of the importing Party considers necessary, it may require additional information relating to the origin of the good:

Provided further that if additional information is requested by the customs authority of the importing Party, the competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the exporting Party, provide the requested information in a period not exceeding two months after the date of receipt of the request.

(3) For the purposes of sub-paragraph (2), the competent governmental authority of the exporting

Party may request the exporter to whom the certificate of origin has been issued, or the producer of the good in the exporting Party referred to in clause (b) of sub-paragraph (6) of paragraph 3, to provide the former with the requested information.

(4) The request of information under sub-paragraph (1), shall not be treated as exemption from verification provided for in paragraph 7.

(5) During the procedures provided for in this paragraph and paragraph 7, the customs authority of the importing Party may suspend the preferential tariff treatment while awaiting the result of verification:

Provided that customs authority of the importing Party may release the good to the importer before the completion of procedure in accordance with its laws and regulations.

**7. Verification visit.-** (1) If the customs authority of the importing Party is not satisfied with the outcome of the request for checking made pursuant to paragraph 6, it may request the exporting Party,-

(a) to collect and provide information relating to the origin of a good and check, for that purpose, the facilities used in the production of the good, through a visit by the competent governmental authority of the exporting Party along with the customs authority of the importing Party to the premises of the exporter to whom the certificate of origin has been issued, or the producer of the good in the exporting Party referred to in clause (b) of sub-paragraph (6) of paragraph 3; and

(b) to provide information relating to the origin of the good in the possession of the competent governmental authority of the exporting Party or its designees during or after the visit pursuant to clause (a).

(2) While requesting the exporting Party to conduct a visit pursuant to sub-paragraph (1), the customs authority of the importing Party shall deliver a written request to the exporting Party at least sixty days in advance of the proposed date of the visit, the receipt of which is to be confirmed by the exporting Party:

Provided that the competent governmental authority of the exporting Party shall request the written consent of the exporter, or the producer of the good in the exporting Party, whose premises are to be visited.

(3) The written request referred to in sub-paragraph (2) shall include,-

(a) the identity of the customs authority of the importing Party issuing the communication;

(b) the name of the exporter, or the producer of the good in the exporting Party, whose premises are requested to be visited;

(c) the proposed date and place of the visit;

(d) the objective and scope of the proposed visit, including specific reference to the good subject to verification referred to in the certificate of origin; and

(e) the names and titles of the officials of the customs authority of the importing Party to be present during the visit.

(4) The exporting Party shall respond in writing to the importing Party, within thirty days of the receipt of the written request referred to in sub-paragraph (2), whether it accepts or refuses to conduct the visit requested pursuant to sub-paragraph (1).

(5) The competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the Party, provide within forty five days or any other mutually agreed period from the last day of the visit, to the customs authority of the importing Party the information obtained pursuant to sub-paragraph (1).

**8. Determination of origin and preferential tariff treatment.-** (1) The customs authority of the importing Party may deny preferential tariff treatment to a good for which an importer claims preferential tariff treatment where the good does not qualify as an originating good of the exporting Party or where the importer fails to comply with any of the relevant requirements of this Annexure.

(2) The customs authority of the importing Party may determine that a good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment, and a written determination thereof shall be sent to the competent governmental authority of the exporting Party,-

(a) where the competent governmental authority of the exporting Party fails to provide the information within the period referred to in sub-paragraph (2) of paragraph 6 or sub-paragraph (5) of paragraph 7;

(b) where the exporting Party refuses to conduct a visit, or that Party fails to respond to the communication referred to in sub-paragraph (2) of paragraph 7 within the period referred to in sub-paragraph (4) of paragraph 7; or

(c) where the information provided to the customs authority of the importing Party pursuant to paragraph 6 or paragraph 7, is not sufficient to prove that the good qualifies as an originating good of the exporting Party.

(3) After carrying out the procedures outlined in paragraph 6 or paragraph 7 as the case may be, the customs authority of the importing Party shall provide the competent governmental authority of the exporting Party with a written determination of whether or not the good qualifies as an originating good of the exporting Party, including findings of fact and the legal basis for the determination:

Provided that the competent governmental authority of the exporting Party shall inform such determination by the customs authority of the importing Party to the exporter, or the producer of the good in the exporting Party, whose premises were subject of the visit referred to in paragraph 7.

**10. Penalties and measures against fraudulent acts.-** Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate penalties or other measures against its exporters to whom a certificate of origin has been issued and the producers of a good in the exporting Party referred to in clause (b) of sub-paragraph (6) of paragraph 3 who have committed fraudulent acts in connection with a certificate of origin, including submission of false declarations or documents to its competent governmental authority of the exporting Party or its designees.

**11. Implementing procedures.-** The Implementing procedures for implementation of this Annexure is enclosed as **Appendix-A**.

**Appendix-A to Annexure-2**  
**Implementing Procedures**  
**(refer to paragraph 11 of Annexure-2)**

**I. Certificate of origin**

**1. Document.-**

- (a) A certificate of origin should be on ISO A4 size paper in conformity with the format shown in **Appendix-B** to Annexure-2:

Provided that it should be completed in the English language failing which it shall not be valid.

- (b) The tariff classification numbers of the Harmonized System (HS), as amended on January 1, 2007, should be indicated on a certificate of origin at the six-digit level, and the description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.
- (c) A certificate of origin shall comprise of the original and three copies in case of India, and only the original in case of Japan.
- (d) In cases where a certificate of origin is not accepted by the customs authority of the importing Party, the customs authority of the importing Party should notify the reasons therefor to the importer of the good.

**2. Application.-**

An application for a certificate of origin should be made by the exporter or its authorised agent, to the competent governmental authority of the exporting Party or its designees, together with appropriate supporting documents proving that the good to be exported qualifies as an originating good of the exporting Party:

Provided that the exporter's or its authorised agent's signature may be autographed or electronically printed.

**3. Issuance.-**

- (a) a certificate of origin should be issued not later than three days from the date of shipment.
- (b) in exceptional cases where the certificate of origin has not been issued before the time limit provided for in clause (a) at the request of the exporter or its authorised agent, the certificate of origin may be issued retroactively in accordance with the laws and regulations of the exporting Party within nine months from the date of shipment, in which case it is necessary to indicate "ISSUED RETROACTIVELY" in Box 8 of the certificate of origin specified in **Appendix-B** to Annexure-2:

Provided that in such cases, the importer of the good who claims the preferential tariff treatment for the good may, subject to the laws and regulations of the importing Party, provide the customs authority of the importing Party with the certificate of origin issued retroactively:

Provided further that the certificate of origin issued retroactively should indicate the date of shipment in Box 3 in **Appendix-B** to Annexure-2.

- (c) where an importer of an originating good at the time of importation does not have in his



possession a certificate of origin, the importer may, in accordance with the laws and regulations of the importing Party, apply for a refund of any excess customs duties paid or deposit imposed as a result of the goods not having been granted preferential tariff treatment, on presentation to the customs authority of the importing Party the certificate of origin issued in accordance with paragraph 3 of Annexure 2 and, if required, such other documentation relating to the importation of the good.

- (d) signatures on a certificate of origin of the representatives of the competent governmental authority of the exporting Party or its designees may be autographed or electronically printed.
- (e) every certificate of origin should bear a certification number given by the competent governmental authority of the exporting Party or its designees and the same certification number shall not be used again in issuing another certificate of origin.
- (f) in the event of theft, loss or destruction of the original certificate of origin before the expiration of its validity, the exporter or its authorised agent may request the competent governmental authority of the exporting Party or its designees to issue a new certificate of origin with a new certification number on the basis of the export documents in their possession, in which case the original certificate of origin should be invalidated:

Provided that the new certificate should bear in Box 8 of Appendix-B to Annexure-2 the words "CERTIFIED TRUE COPY":

Provided further that the date of issuance and the certification number of the original certificate of origin should be indicated in the new certificate of origin:

Provided that the new certificate of origin shall be valid during the original term of the validity of the original certificate of origin.

#### **4. Modification.-**

- (a) the exporter or its authorised agent should request the reissuance of a certificate of origin if a certificate of origin contains incorrect information, and the invalidation of the original certificate.
- (b) notwithstanding anything contained in clause (a), the competent governmental authority of the exporting Party or its designees may, in response to the request for reissuance referred to in clause (a) or at their own initiative, make modification on the certificate of origin by striking out errors and making any addition required:

Provided that such modification should be certified by authorised signature and seal of the competent governmental authority of the exporting Party or its designees.

- (c) erasures, superimpositions and modifications other than those referred to in clause (b) shall not be allowed on the certificate of origin issued under paragraph 3 of Annexure-2.

#### **5. Minor errors.-**

The customs authority of the importing Party shall disregard minor errors, such as slight discrepancies or omissions, typing errors or overrunning the margin of the designated field, subject to the condition that these minor errors do not affect the authenticity of the certificate of origin or the accuracy of the information included in the certificate of origin.

#### **6. Two or more invoices.-**

For the purposes of paragraph 4 of Annexure-2, a certificate of origin, in which numbers and dates of two or more invoices issued for a single shipment are indicated, shall be accepted by the customs authority of the importing Party.

## **7. Invoice of a non-Party.-**

The customs authority of the importing Party shall not refuse to accept a certificate of origin only for the reason that the invoice is issued by either a natural person or a juridical person located in a non-Party.

**8. A certificate of origin, containing description of goods which is not subject to preferential tariff treatment.-** In cases where some goods not subject to preferential tariff treatment are described in a certificate of origin together with other goods subject to preferential tariff treatment, the certificate of origin is valid only for the goods subject to preferential tariff treatment.

## **II. Administration and Enforcement**

### **9. Focal points of administrative offices.-**

- (a) the focal point of the competent governmental authority of the exporting Party is, -
  - (i) in case of India, Department of Commerce, Ministry of Commerce and Industry; and
  - (ii) in case of Japan, the Origin Certification Policy Office of the Trade Administration Division of the Trade and Economic Co-operation Bureau of the Ministry of Economy, Trade and Industry.
- (b) The focal point of the customs authority of the importing Party is,-
  - (i) in case of India, the Central Board of Excise and Customs of the Department of Revenue, Ministry of Finance; and
  - (ii) in case of Japan, the Customs and Tariff Bureau of the Ministry of Finance.
- (c) Both Parties should provide each other with the address, phone number, fax number and e-mail address of the focal points referred to in clause (a) and (b) and should notify any modification regarding such information within thirty days after such modification.

### **10. Procedure to exchange the sample of a certificate of origin, specimen signatures and impressions of stamps.-**

The Parties shall provide each other with the sample of a certificate of origin, specimen signatures and impressions of stamps used for the issuance of a certificate of origin as well as upon their modification thereafter.

### **11. Communication.-**

- (a) For the purposes of paragraphs 6,7 and 8 of Annexure-2, any communication between the competent governmental authority of the exporting Party and the customs authority of the importing Party should be made through the Embassy of India in Japan or the Embassy of Japan in India:

Provided that such communications should be made by any method with a confirmation of receipt.

- (b) the direct communications between the competent governmental authority of the exporting Party and the customs authority of the importing Party may be made by facsimile or e-mail in parallel with the communications set out in clause (a).
- (c) the period for providing the response pursuant to sub-paragraph (2) of paragraph 6 and sub-paragraph (4) of paragraph 7 of Annexure-2 should commence from the date of the confirmation of receipt of the request pursuant to clause (a).

**12. Goods in transit or storage.-** Preferential tariff treatment for the originating goods, which are in transit from the exporting Party to the importing Party or in temporary storage in bonded area in the importing Party on the date of entry into force of the Agreement, should be accorded subject to the submission of a certificate of origin issued retroactively to the customs authority of the importing Party in accordance with its laws and regulations.

**13. Documents required by the customs authority under proviso to sub-paragraph (3) of paragraph 2 of Annexure-2.-** In fulfillment of the consignment criteria stipulated in rule 10, the customs authority of the importing Party may require the importer to submit document(s) provided for in clause (b) of sub-paragraph (3) of paragraph 2 of Annexure-2, even when a copy of through bill of lading provided for in clause (a) of sub-paragraph (3) of paragraph 2 of Annexure-2 has already been submitted, under circumstances such as listed below,-

- (a) where the container has been opened;
- (b) where the seal number of container has been changed;
- (c) where the container number has been changed;
- (d) where the package has been opened.

**Appendix-B to Annexure-2**

**[refer to sub-paragraph (4) of paragraph 3 of Annexure-2]**

|  |  |  |                                  |  |
|--|--|--|----------------------------------|--|
| 1. Exporter's Name, Address and Country:   | Certification No.  | Number of page /   |                                  |  |
|  |  |  |                                  |  |
| 2. Importer's Name, Address and Country:   | <p align="center">COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE REPUBLIC OF INDIA AND JAPAN</p> <p align="center">CERTIFICATE OF ORIGIN</p> <p align="right"><u>Issued in</u></p> |  |                                  |  |
| 3. Transport details (means and route)(as far as known)  |  |  |                                  |  |
| 4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number   | 5. Preference criterion  | 6. Quantity  | 7. Invoice number(s) and date(s) |  |
| 8. Remarks:  |  |  |                                  |  |
| <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> ISSUED RETROACTIVELY   |  |  |                                  |  |
| 9. Declaration by the exporter:<br>I, the undersigned, declare that:<br>- the above details and statement are true and accurate.<br>- the good(s) described above meet the condition(s) required for the issuance of this certificate; |  | 10. Certification<br>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. |                                  |  |

|  |   |
|--|---|
| <p>- the country of origin of the good(s) described above is</p> <p>Place and Date:</p> <p>Signature:</p> <p>Name (printed):</p> <p>Company:</p> | <p>Competent governmental authority or Designee office:</p> <p>Stamp</p> <p>Place and Date:</p> <p>Signature:</p> |
|--|---|

## Overleaf notes

Parties which accept this form for the purpose of preferential treatment under the Comprehensive Economic Partnership Agreement between the Republic of India and Japan are India and Japan.

**1. General conditions:** The conditions for the preferential tariff treatment under the Agreement are that the goods exported to India or Japan should:

- (a) fall within description of goods (including HS code) eligible for concession in India or Japan;
- (b) comply with one of the requirements in Preference Criteria below, which are set out in rule 3; and
- (c) comply with the provision of consignment criteria of rule 10.

**2. Preference criteria:**

**(A)** The good is wholly obtained or produced entirely in the Party, as provided for in rule 4.

**(B)** The good is not wholly obtained or produced in the Party, provided that the good satisfies the requirements of rule 5.

**3. Instructions for certificate of origin:**

(a) For the purposes of claiming preferential tariff treatment, the document should be completed legibly and in full by the exporter or its authorised agent and certified by the competent authority or its designees. The form should be completed in the English language. The document should be rendered invalid if it is modified after the issuance except as provided in clause (b) of paragraph 4 of Appendix-A to Annexure-2.

(b) If the space of this document is insufficient to specify the necessary particulars for identifying the goods and other related information, the exporter or its authorised agent may provide the information using additional page of this Appendix-B. In that case, every additional page of Appendix-B should be completed legibly and in full by the exporter or its authorised agent and certified by the competent authority or its designees.

(c) **Field 1:** State the full name, address and country of the exporter.

**Field 2:** State the full name, address and country of the importer. As defined in clause (h) of rule 2, "importer" means a natural and juridical person who imports a good into the importing Party (e.g. the consignee who declares the importation).

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

**Field 4:** Provide item number (as necessary), marks and numbers, number and kind of packages, tariff classification number based on HS 2007 and description of each good consigned.

For each good, the HS tariff classification number should be indicated at the six-digit level.

The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.

**Field 5:** For each good, state which preference criterion (A or B under Preference Criteria referred to in paragraph 2 of the overleaf notes above) is applicable.

**Note:** In order to be entitled to preferential tariff treatment, each good of a Party must meet at least one of the Preference criteria given in paragraph 2 of the overleaf notes above.

Indicate “ACU” for accumulation, “DMI” for De Minimis and “FGM” for fungible goods or materials, if applicable.

**Field 6:** For each good, indicate the quantity (weight may be indicated as gross weight or net weight).

**Field 7:** Indicate the invoice number and date for each good. The invoice should be the one issued for the importation of the good into the importing Party.

If the invoice is issued by a person different from the exporter to whom the certificate of origin is issued and the person who issues the invoice is located in a non-Party, the “Third Country Invoicing” box should be ticked (√) and the full legal name and address of the person that issues the invoice should be indicated in field 8.

In an exceptional case where the number of the invoice issued in a non-Party is not known at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in field 7. Also, the “Third Country Invoicing” box should be ticked (√) and the full legal name and address of the person that will issue such other invoice should be indicated in field 8. In such case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction, from the exporting Party to the importing Party, with regard to the goods declared for import.

**Field 8:** If the certificate of origin is issued retroactively, the issuing authority should tick (√) the “ISSUED RETROACTIVELY” box in field 8 and indicate the date of shipment in field 3. If the certificate of origin is newly issued in accordance with clause (f) of paragraph 3 of Appendix-A to Annexure-2, the issuing authority should indicate the words “CERTIFIED TRUE COPY”, the date of issuance and the certification number of the original certificate of origin. Other remarks as necessary.

**Field 9:** This field should be completed, signed and dated by the exporter or its authorised agent. The “Date” should be the date when the certificate of origin is applied for.

**Note:** The exporter’s or its authorised agent’s signature may be autographed or electronically printed.

**Field 10:** This field should be completed, dated, signed and stamped by the competent authority of the exporting Party or its designees.

**Note:** The competent authority’s or its designee’s signature may be autographed or electronically printed.

**Notice 1.** Any items entered in this form should be true and correct. False declaration or documents relating to the certificate of origin should be subject to penalty in accordance with the laws and regulations of the exporting Party.

**Notice 2.** The certificate of origin should be the basis of determination of origin at the customs authority of the importing Party.