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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification

New Delhi, the 14th September, 2018

No. 79/2018 - Customs (N.T.)

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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following rules further to amend the Customs Tariff Determination of Origin of Goods under the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore Rules, 2005, namely:-

1. **Short title and Commencement.-** (1) These rules may be called the Customs Tariff Determination of Origin of Goods under the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore (Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. (1) In the Customs Tariff Determination of Origin of Goods under the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore Rules, 2005, (hereinafter referred to as the said rules),-

(2) In the said rules, in Rule 5, in paragraph 1,-

(i) in clause (i) of sub-paragraph (a) for the figure “60%”, the words “sixty-five per cent.” shall be substituted;

(ii) in clause (ii) of sub-paragraph (a) for the words “four digit”, the words “six-digit” shall be substituted.

(3) In the said rules, after Rule 5, the following rule shall be inserted, namely:-

“ 5A. De Minimis

1. A good that does not undergo a change in tariff classification pursuant to Rule 5 and Annex B in the final process of production shall be considered as originating if:

(a) for all goods except those falling within chapters 50 through 63 of the Harmonised System:

- (i) the value of all non-originating materials used in its production, which do not undergo the required change in tariff classification, does not exceed ten per cent. of the FOB value of the good; and
 - (ii) the good meets all other applicable criteria set forth in the rules for qualifying as an originating good; and
 - (b) for goods falling within chapters 50 through 63 of the Harmonised System:
 - (i) the total weight of non-originating basic textile materials used in its production, which do not undergo the required change in tariff classification, does not exceed seven per cent. of the total weight of all the basic textile material used; and
 - (ii) the good meets all other applicable criteria set forth in the rules for qualifying as an originating good.
2. The value of such non-originating materials shall be included in the value of non-originating materials for any applicable local value added content requirement for the good.”.
- (4) In the said rules, in Rule 16,-
 - (i) after the words “the government of the exporting Party”, the brackets and words “(referred to herein as “the Issuing Authority”)” shall be inserted;
 - (ii) the brackets and words “(referred to herein as “the certifying Authority”)” shall be omitted.
 - (5) In the said rules, in Rule 17,-
 - (i) in paragraph 2, for the words “the customs administration”, the words “the Customs Authority” shall be substituted;
 - (ii) in paragraph 2, for the words “the certifying authority”, the words “the Issuing Authority” shall be substituted;
 - (iii) in paragraph 3, for the words “the certifying authority”, the words “the Issuing Authority” shall be substituted.
 - (6) In the said rules, in Annex A,-
 - (i) in Rule 1, for the brackets, word and figure “(Attachment 1)”, the brackets and word “(Attachment)” shall be substituted;
 - (ii) in Rule 7,-
 - (a) in paragraph (b), for the word and figure “Appendix 1”, the word “Attachment” shall be substituted;
 - (b) after paragraph (e), the following paragraphs shall be inserted, namely:-

“(f) In all cases, the number and date of the commercial invoice shall be indicated in the box reserved for this purpose in the Certificate of Origin.

(g) The Certificate of Origin shall bear the signature and official seal of the Issuing Authority. The signature and official seal may be applied electronically.”.

(iii) in Rule 13, for paragraph (a), the following shall be substituted, namely:-

“(a) Certificate of Origin shall be submitted to the Customs Authority of the importing Party within its validity period, together with the documents required at the time of customs clearance of the goods for the importation in accordance with the laws and regulations of the importing Party;

(aa) If a claim for preferential treatment is made without producing the Certificate of Origin, the Customs Authority of the importing Party may deny preferential treatment and request a guarantee in any of its modalities or may take any action necessary in order to preserve fiscal interests, as a pre-condition for the completion of the importation subject to and in accordance with the laws and procedures of the importing Party. The guarantee shall be refunded to the importer if a Certificate of Origin is subsequently produced by the Importer in accordance to the laws and procedures of the importing Party.”;

(iv) for Rule 15, the following shall be substituted, namely:-

“(va) RETROACTIVE CHECKS

RULE 15

(a) The Customs Authority of the importing Party, may initiate a retroactive check relating to the authenticity of a certificate, as well as the veracity of the information contained therein, in accordance with the procedures established in the Rules, in cases of doubt or on random basis.

(b) In cases where the Customs Authority of the importing Party deems it necessary to seek a retroactive check from the Issuing Authority of the exporting Party, it shall specify whether the verification is on random basis or the veracity of the information is in doubt. In case the determination of origin is in doubt, the Customs Authority shall provide detailed grounds for the doubt concerning the veracity of Certificate of Origin.

(c) The Customs Authority of the importing Party may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the products to the importer subject to any administrative measures deemed necessary, provided

that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

RULE 15A

Any request made pursuant to rule 15 shall be in accordance with the following procedure, namely:

- (a) The Customs Authority of the importing Party shall make a request for retroactive check by providing a copy of the Certificate(s) of Origin.
 - (b) The Customs Authority shall specify whether it requires a verification of the genuineness of the Certificate of Origin to rule out any forgery, or seeks to verify the determination of Origin.
 - (c) In cases where the Customs Authority of the importing Party seeks to verify the determination of origin, it shall send a questionnaire to the competent authorities of the exporting Party, which shall be passed on to the exporter/producer/manufacture, for such inquiry or documents, as necessary.
 - (d) The Issuing Authority of the exporting Party shall provide the information and documentation requested, within:
 - (i) fifteen days of the date of receipt of the request, if the request pertains to the authenticity of issue of the Certificate of Origin, including the seal and signatures of the Issuing Authority;
 - (ii) ninety days from the date of receipt of such request, if the request is on the grounds of suspicion of the accuracy of the determination of origin of the product. Such period can be extended through mutual consultation between the Customs Authority of the importing Party and Issuing Authority of the exporting Party for a period no more than sixty days.
 - (e) On receiving the results of the retroactive check pursuant to clause (d), if the Customs Authority of the importing Party deems it necessary to request for further information, the Customs Authority of the importing Party shall communicate the fact to the Issuing Authority of the exporting Party within thirty days. The term for the presentation of additional information shall be not more than ninety days, from the date of the receipt of the request for the additional information.”.
- (7) In the said rules, for the Annex B, the following Annex shall be substituted, namely:-

“ANNEX B

PRODUCT SPECIFIC RULES

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
1		Chapter 1	Live animals	Wholly obtained
2		Chapter 2	Meat and edible meat offal	All materials of Chapter 1 and 2 used shall be wholly obtained
3		Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Wholly obtained
4		Chapter 4	Dairy produce; bird' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Wholly obtained
5		Chapter 5	Products of animal origin, not elsewhere specified or included	Wholly obtained
6		Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	All materials of Chapter 7, 8 and 10 used should be wholly obtained
7		Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Wholly obtained
8		Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Wholly obtained
		Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
		1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	
9		150790	- Other	CTH or VA \geq 40% based on direct method or \leq 60% based on indirect method
10		1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	CTSH or VA \geq 35% based on direct method or \leq 65% based on indirect method
11		1509	Olive oil and its fractions, whether or not refined, but not chemically modified	CTSH or VA \geq 35% based on direct method or \leq 65% based on indirect method

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
12		151000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	CTSH or VA \geq 35% based on direct method or \leq 65% based on indirect method
		Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
		1604	Prepared or preserved fish; Caviar and caviar substitutes prepared from fish eggs	
13		160420	- Other prepared or preserved fish	VA \geq 35% based on direct method or \leq 65% based on indirect method
		Chapter 18	Cocoa and cocoa preparation	
14		1804	Cocoa butter, fat and oil	VA \geq 40% based on direct method or \leq 60% based on indirect method
15		1805	Cocoa powder, not containing added sugar or other sweetening matter	VA \geq 40% based on direct method or \leq 60% based on indirect method
		Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	
		1901	Description: Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
16		190190	- Other	CTSH or VA \geq 35% based on direct method or \leq 65% based on indirect method
		Chapter 21	Miscellaneous edible preparations	
		2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; Mustard flour and meal and prepared mustard	
17		210310	- Soya sauce	CTH
		2106	Food preparations not elsewhere specified or included	
18		210610	- Protein concentrates and textured protein substances	VA \geq 35% based on direct method or \leq 65% based on indirect method
		Chapter 23	Residues and waste from the food industries; prepared animal fodder	
		2309	Preparations of a kind used in animal feeding	
19		230910	- Dog or cat food, put up for retail sale	VA \geq 35% based on direct method or \leq 65% based on indirect method
		Chapter 29	Organic chemicals	
		2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
			- Saturated monohydric alcohols:	
20		290512	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTH
21		290513	-- Butan-1-ol (n-butyl alcohol)	CTH
22		290516	-- Octanol (octyl alcohol) and isomers thereof:	CTSH or VA \geq 35% based on direct method or \leq 65% based on indirect

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
				method
23		290516	-- Other	VA \geq 40% based on direct method or \leq 60% based on indirect method
24		290723	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	CTSH
		2912	Aldehydes, whether or not with other oxygen function; Cyclic polymers of aldehydes; Paraformaldehyde	
			- Acyclic aldehydes without other oxygen function:	
25		291219	-- Other:	CTH
		2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
			- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		291612	-- Esters of acrylic acid:	
26			Ex --- Butyl acrylate	CTSH
		2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
			- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
			derivatives:	
27		291712	-- Adipic acid, its salts and esters	CTH
28		291739	Ex --- Dioctyl phthalate	RVC \geq 40% based on direct method or \leq 60% based on indirect method
		Chapter 38	Miscellaneous chemical products	
		3824	Prepared binders for foundry moulds or cores; Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	
		382490	- Other	
29			Ex -- Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical: - /kGramophone records making material	CTH
		Chapter 39	Plastics and articles thereof	
		3910	Silicones in primary forms	
30		391000	- Silicones in primary forms:	VA \geq 35% based on direct method or \leq 35% based on indirect method
		Chapter 44	Wood and articles of wood; wood charcoal	
31		4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; Wood in chips or particles; Sawdust and wood waste and scrap, whether or not	CTH

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
			agglomerated in logs, briquettes, pellets or similar forms	
32		4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	CTH
33		4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	CTH
34		4404	Hoopwood; Split poles; Piles, pickets and stakes of wood, pointed but not sawn lengthwise; Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; Chipwood and the like.	CTH
35		4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	CTH
36		4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm	CTH
37		4410	Particle board, oriented strand board (osb) and similar board (for example, waferboard) Of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	CTH
38		4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other	CTH

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
			organic substances	
39		4412	Plywood, veneered panels and similar laminated wood	CTH
40		4420	Wood marquetry and inlaid wood; Caskets and cases for jewellery or cutlery, and similar articles, of wood; Statuettes and other ornaments, of wood; Wooden articles of furniture not falling in Chapter 94	CTH
		Chapter 48	Paper & paperboard, articles of paper pulp, of paper or of paperboard	
		4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of width not exceeding 36 cm, or cut to size or shape, handkerchiefs, cleansing tissues, towels, table clothes, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	
41		481840	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	CTH
		Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	
		4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
42		490110	- In single sheets, whether or not folded	VA \geq 40% based on direct method or \leq 60% based on indirect method
43		490199	-- Other	VA \geq 40% based on direct method or \leq 60% based on indirect method
44		490290	- Other	CTH
45	EX	491199	-- Hard copy (printed) of computer software	CTH
		Chapter 64	Footwear, gaiters and the like; parts of such articles	
46		6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
47		6402	Other footwear with outer soles and uppers of rubber or plastics	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
48		6403	Footwear with outer sole of rubber, plastics, leather or composition leather and uppers of leather	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
49		6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
50		6405	Other footwear	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
51		6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
		Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
		8401	Nuclear reactors; Fuel elements (cartridges), non-irradiated, for nuclear reactors; Machinery and apparatus for isotopic separation	
52		840120	- Machinery and apparatus for isotopic separation, and parts thereof	VA \geq 35% based on direct method or \leq 65% based on indirect method
53		840140	- Parts of nuclear reactors	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam) super-heated water boilers	
54		840290	- Parts	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8403	Central heating boilers other than those of heading 8402	
55		840390	- Parts	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8407	Spark-ignition reciprocating or rotary internal combustion piston engines	
			- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
56		840731	-- Of a cylinder capacity not exceeding 50 cc	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
57		840732	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
58		840733	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
59		840734	-- Of a cylinder capacity exceeding 1000 cc:	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
		8411	Turbo-jets, turbo-propellers and other gas turbines	
			- Parts:	
60		841191	-- Of turbojets or turbo propellers	VA \geq 35% based on direct method or \leq 65% based on indirect method
61		841199	-- Other	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8413	Pumps for liquids, whether or not fitted with a measuring device; Liquid elevators	
			- Parts:	
62		841392	-- Of liquid elevators	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
63		841510	- Window or wall types, self-contained or "split-system"	CTSH + VA \geq 40% based on direct method or \leq 60% based on indirect method
64		841520	- Of a kind used for persons, in motor vehicles:	CTSH + VA \geq 40% based on direct method or \leq 60% based on indirect method
		8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	
65		841690	- Parts	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	
66		841790	- Parts	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415	
			- Parts:	
67		841891	-- Furniture designed to receive refrigerating or freezing equipment	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	
			- Parts:	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
68		842091	-- Cylinders	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; Poultry incubators and brooders	
			- Parts:	
69		843691	-- Of poultry-keeping machinery or poultry incubators and brooders	VA \geq 35% based on direct method or \leq 65% based on indirect method
70		843699	-- Other	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	
71		843790	- Parts:	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	
			- Parts:	
72		843991	-- Of machinery for making pulp of fibrous cellulosic material	VA \geq 35% based on direct method or \leq 65% based on indirect method

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
		8442	Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	
73		844240	- Parts of the foregoing machinery, apparatus or equipment	VA \geq 35% based on direct method or \leq 65% based on indirect method
74		844331	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	CTSH
75		844332	-- Other, capable of connecting to an automatic data processing machine or to a network	CTSH
		8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	
			- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
76		844849	-- Other:	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	
77		845390	- Parts:	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	
78		845490	- Parts:	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	
79		845630	- Operated by electro-discharge processes	VA \geq 40% based on direct method or \leq 60% based on indirect method
80		8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	VA \geq 40% based on direct method or \leq 60% based on indirect method

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
		8466	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; Tool holders for any type of tool for working in the hand	
81		846630	- Dividing heads and other special attachments for machine-tools:	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; Gas-operated surface tempering machines and appliances	
82		846890	- Parts	VA \geq 35% based on direct method or \leq 65% based on indirect method
83		847170	- Storage units	CTH
84	EX	847141	-- Micro computer	CTSH
85	EX	847141	- - Large or main frame computer	CTSH
86		8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	VA \geq 40% based on direct method or \leq 60% based on indirect method
87		847330	- Parts and accessories of the machines of heading 8471	CTH
		8478	Machinery for preparing or making up tobacco not specified or included elsewhere in this	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
			Chapter	
88		847890	- Parts	VA \geq 35% based on direct method or \leq 65% based on indirect method
89		848620	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH
		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	
		8504	Electrical transformers, static converters (for example, rectifiers) and inductors	
90	EX	850440	- - Electric inverters	CTSH
91	EX	850440	- - Rectifier: Dip bridge rectifiers	CTSH
		8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)	
92		850710	- Lead-acid, of a kind used for starting piston engines	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
93		850720	- Other lead-acid accumulators	CTSH + VA \geq 40% based on direct method or \leq 60% based on indirect method
		8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	
94		851090	- Parts	VA \geq 35% based on direct method or \leq 65% based on indirect method

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
		8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	
95		851120	- Ignition magnetos; magneto-dynamos; magnetic flywheels	CTSH + VA \geq 40% based on direct method or \leq 60% based on indirect method
96		851130	- Distributors; ignition coils	CTSH + VA \geq 40% based on direct method or \leq 60% based on indirect method
97		851140	- Starter motors and dual purpose starter-generators	CTSH + VA \geq 40% based on direct method or \leq 60% based on indirect method
		8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	
98		851240	- Windscreen wipers, defrosters and demisters	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
		8516	Electric instantaneous or storage water heaters and immersion heaters; Electric space heating apparatus and soil heating apparatus; Electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; Electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	
99		851650	- Microwave ovens	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
		8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	
100		851762	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH
101		851769	-- Other	CTSH
102	EX	851770	-- Populated, loaded or stuffed printed circuit boards	CTSH
103	EX	851770	-- Other	CTH
		8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
104	EX	852190	-- Video duplicating system with master and slave control	CTH
		8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	
105		8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	CTH
		8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	
106	EX	852550	-- Broadcast equipment sub-system	CTH
107	EX	852550	-- Wireless microphone	CTH
108	EX	852550	-- Other	CTH
109		852580	- Television cameras, digital cameras and video camera recorders	CTH
		8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	
110		852859	-- Other	CTH
		8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
			electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables	
111		853669	-- Other	CTH
		8542	Electronic integrated circuits	
112		854231	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH
113		854232	-- Memories	CTSH
114		854233	-- Amplifiers	CTSH
115		854239	-- Other	CTSH
		8543	Electrical machines and apparatus having individual functions, not specified or included elsewhere in this Chapter	
116		854310	- Particle accelerators: Ion implanters for doping semiconductor material	CTSH
117		854370	- Other machines and apparatus: Proximity card and tags	CTSH
118		854390	- Parts	CTSH or VA \geq 35% based on direct method or \leq 65% based on indirect method

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
		8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; Optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	
119		854430	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	CTH + VA \geq 40% based on direct method or \leq 60% based on indirect method
		8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	
120		854890	- Other	CTSH
		Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	
		8607	Parts of railway or tramway locomotives or rolling-stock	
			Brakes and parts thereof:	
121		860721	-- Air brakes and parts thereof	VA \geq 35% based on direct method or \leq 65% based on indirect method
122		860729	-- Other	VA \geq 35% based on direct method or \leq 65% based on indirect method
123		860730	- Hooks and other coupling devices, buffers, and parts thereof	VA \geq 35% based on direct method or \leq 65% based on indirect method
			Other parts:	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
124		860791	-- Of locomotives	VA \geq 35% based on direct method or \leq 65% based on indirect method
125		860799	-- Other:	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	
126		860800	- Railway or tramway track fixtures and fittings; Mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installation or airfields; Parts of the for	VA \geq 35% based on direct method or \leq 65% based on indirect method
		Chapter 88	Aircraft, spacecraft, and parts thereof	
		8803	Parts of goods of heading 8801 or 8802	
127		880310	- Propellers and rotors and parts thereof	VA \geq 35% based on direct method or \leq 65% based on indirect method
128		880320	- Under-carriages and parts thereof	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8804	Parachutes (including dirigible-parachutes and paragliders) and rotochutes; Parts thereof and accessories thereto	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
129		880400	- Parachutes (including dirigible-parachutes and paragliders) and rotochutes; Parts thereof and accessories thereto:	VA \geq 35% based on direct method or \leq 65% based on indirect method
		8805	Aircraft launching gear; Deck-arrestor or similar gear; Ground flying trainers; Parts of the foregoing articles	
130		880510	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof:	VA \geq 35% based on direct method or \leq 65% based on indirect method
			- Ground flying trainers and parts thereof:	
131		880521	-- Air combat simulators and parts thereof	VA \geq 35% based on direct method or \leq 65% based on indirect method
132		880529	-- Other	VA \geq 35% based on direct method or \leq 65% based on indirect method
		Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
		9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	
133		900792	-- For projectors	CTH
134		9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	VA \geq 40% based on direct method or \leq 60% based on indirect method
		9012	Microscopes other than optical microscopes; diffraction apparatus	
135	EX	901210	- - Electron microscopes fitted with equipment specifically designed for the handling and	CTSH

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
			transport of semiconductor wafers or reticles	
136	EX	901210	-- Other	VA \geq 40% based on direct method or \leq 60% based on indirect method
137		901290	- Parts and accessories	VA \geq 40% based on direct method or \leq 60% based on indirect method
		9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	
138		901380	- Other devices, appliances and instruments	VA \geq 40% based on direct method or \leq 60% based on indirect method
139	EX	901390	-- For liquid crystal devices (LCD)	CTH
140	EX	901390	-- Other	VA \geq 40% based on direct method or \leq 60% based on indirect method
		9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight-testing instruments	
141		901811	-- Electro-cardiographs	CTH
142		901839	-- Cardiac catheters	CTH
		901890	- Other instruments and appliances:	
143			Ex ---- Surgical tools: bone saws, drills, trephines	CTH
144			Ex ---- Surgical tools: knives,	CTH

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
			scissors and blades	
145			Ex ---- Surgical tools: Forceps, forcep clamps, clips, needles holders, introducers, cephalotribe bone holding and other holding instruments	CTH
146			Ex ---- Surgical tools: Chisel, gauges, elevators raspatones, osteotome, craniotome, bone cutters	CTH
147			Ex ---- Surgical tools: retractors, spatula probes, hooks dialators, sounds, mallets	CTH
147			Ex ---- Surgical tools: Other	CTH
149			Ex ---- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	CTH
150			Ex ---- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Blood transfusion apparatus	CTH
151			Ex ---- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Haemofiltration instrument	CTH
152			Ex ---- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Anaesthetic apparatus and instruments	CTH
153			Ex ---- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: ENT	CTH

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
			precision instruments	
154			Ex ---- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Acupuncture apparatus	CTH
155			Ex ---- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Endoscopes	CTH
156			Ex ---- Other: Hilerial and venous shunt	CTH
157			Ex ---- Other: Baby incubators	CTH
158			Ex ---- Other: Heartlung machine	CTH
159			Ex ---- Other: Fibrescope	CTH
160			Ex ---- Other: Laproscope	CTH
161			Ex ---- Other: Vetrasonic lithotripsy instruments	CTH
162			Ex ---- Other: Apparatus for nerve stimulation	CTH
163			Ex ---- Other: other	CTH
		9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound	

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
			or light (including exposure meters); microtomes	
164		902790	- - Printed circuit assemblies for the goods of sub-heading 9027 80	CTH
		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	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	
165		940190	- Parts	VA \geq 35% based on direct method or \leq 65% based on indirect method.”.

(8) In the said rules, for the Attachment 1, the following Attachment shall be substituted, namely:-

“Attachment

Original (Duplicate/Triplicate/Quadruplicate)

1. Goods consigned from (Exporter's business name, address, country)	Reference No. INDIA-SINGAPORE COMPREHENSIVE ECONOMIC CO-OPERATION AGREEMENT (Combined Declaration and Certificate) Issued in: India / Singapore See Notes Overleaf
2. Goods consigned to (Consignee's name, address, country)	
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc.	4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under ISCECA <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)

Port of Discharge		 Signature of Authorised Signatory of the Importing Country		
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and number of the importing HS country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ISCECA for the goods exported to (Importing Country) Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		

OVERLEAF NOTES

1. India and Singapore will accept this form for the purpose of preferential treatment under the INDIA-SINGAPORE Comprehensive Economic Co-operation Agreement.

2. **CONDITIONS:** The main conditions for admission to the preferential treatment under the INDIA-SINGAPORE Comprehensive Economic Co-operation Agreement are that goods sent to the Parties:
- (i) must fall within a description of products eligible for concessions in the country of destination;
 - (ii) must comply with the consignment conditions that the goods must be consigned directly from exporting Party to the importing Party but transport that involves passing through one or more intermediate countries, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements; and
 - (iii) must comply with the origin criteria given the Chapter on Rules of Origin.
3. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Products wholly produced in the country of exportation as defined in Article 3.3 of the Chapter on Rules of Origin	“X”
(b) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with Article 3.4 of the Chapter on Rules of Origin	Percentage of single country content, example 35%
(c) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with Article 3.9 of the Chapter on Rules of Origin	Percentage of ISCECA cumulative content, example 35%
(d) Products satisfied the Product Specific Rules as defined in Article 3.4(b) of the Chapter on Rules of Origin	“Product Specific Rules”
(e) Products satisfied De Minimis defined in Article 3.4A of the Chapter on Rules of Origin	Appropriate qualifying criteria

4. **EACH ARTICLE MUST QUALIFY:** It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. **DESCRIPTION OF PRODUCTS:** The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
6. The Harmonised System number shall be that of the importing Party.
7. The term “Exporter” in Box 11 may include the manufacturer or the producer.

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

[F. No.15000/2/2010-OSD(ICD)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: The Principal Rules were published vide notification No.59/2005 - Customs (N.T.), dated 20th July, 2005, in the Gazette of India, Extraordinary, *vide* number S.O. 1037(E), dated the 20th July, 2005 and was amended vide notification No. 30/2008 - Customs (N.T.) dated the 20th March, 2008 published in the Gazette of India, Extraordinary, *vide* number S.O. 535(E), dated the 20th March, 2008.