

**II. IMPORTS FROM PREFERENTIAL AND/OR DEVELOPING AREAS AND SPECIFIED COUNTRIES****GENERAL EXEMPTION NO. 69**

**Customs Tariff (Determination of Origin of Goods under the Bangkok Agreement) Rules, 1976.**  
[Notfn. No.430/76-Cus., dt.1.11.1976 as amended by Notfn. Nos.64/78, 22/79, 192/81 and 30/95 (N.T)]

The Central Government 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 Bangkok Agreement) Rules, 1976.
- (2) They shall come into force on the date of their publication in the Official Gazette.

**2. Application.**

These rules shall apply to goods consigned from Member States which have ratified the Bangkok Agreement.

**3. Definitions:-**

In these rules, unless the context otherwise requires:

- (a) "Bangkok Agreement" means the First Agreement on Trade Negotiations among Developing Member Countries of the Economic and Social Commission for Asia and the Pacific.
- (b) "Exporting Member State" means the Member State from which the goods, in respect of which Special Tariff Concession under the Bangkok Agreement has been claimed, are consigned.
- (c) "Member State" means the country which has ratified the Bangkok Agreement;
- (d) "Special Tariff Concession", in relation to any goods means the exemption granted under the notifications of the Government of India in the Department of Revenue and Banking or in the Ministry of Finance, Department of Revenue, as the case may be, No.431-Customs, dated the 1st November, 1976, No.-63-Customs, dated 1st April, 1978, No.21-Customs dated the 27th January, 1979, and Notifn. No. 191-Cus., dated 14.8.81, for the time being in force, from payment of the duty of Customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
- (e) words and expressions used in these rules, and not defined therein but defined in the Customs Act, 1962 (52 of 1962), shall have the meanings, respectively, assigned to them in that Act.

**4. Determination of origin:**

No goods shall be deemed to be the produce or manufacture of a Member State unless the proper officer is satisfied that the condition specified in the Schedule to these rules are complied with in relating to such goods.

**5. Claim at the time of importation:** The owner of the goods shall;

- (a) makes a claim, at the time of importation, that the goods are the produce or manufacture of the Member State from which they are imported and such goods are eligible for Special Tariff Concession; and

- (b) produce the evidence prescribed in the Schedule to these Rules.

### SCHEDULE

(See rules 4 and 5)

1. Goods imported into India from a Member State will be eligible to Special Tariff Concession, subject to the following conditions, namely:-

(i) where the goods are claimed to have been wholly produced within the territory of an exporting Member State, such goods have been so produced within such territory;

(ii) where the goods are claimed to have been wholly or partially manufactured within the territory of an exporting Member State:

(a) such goods have been so manufactured and the final process of manufacture has been performed within the aforesaid territory;

(b) **the expenditure on goods produced and labour performed** within the territory of the exporting Member State in the manufacture of the goods **is not less than fifty per cent of the ex-factory or ex-works cost of the goods in their finished state:**

Provided that the goods which comply with the origin requirements in the exporting Member State as originating from any other Member State or Member States and which are used in the exporting Member State as inputs for the finished goods eligible for preferential treatment in a Member State not being any of the Member States referred to above, shall be considered in the said Member States as a product originating from the exporting Member State where the last process of manufacture of the finished goods had taken place.

**Explanation:** "Expenditure on goods" means the cost to the manufacture of the goods at the factory or works including containers.

2. Any one or more of the following operations or processes shall not, by themselves, constitute the final process of manufacture

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|----------------|---------------------------|
| (a) Packing;   | (e) splitting into lots;  |
| (b) mixing;    | (f) sorting and grading;  |
| (c) bottling;  | (g) marking;              |
| (d) labelling; | (h) putting up into sets. |

3. The ex-factory or ex-works cost shall include the cost of containers and other forms of interior packing ordinarily sold with the goods when they are sold in retail or wholesale and the cost of exterior packing but shall not include -

(i) any charges or expenses incurred subsequent to the manufacture of the said goods; and

(ii) any taxes paid in the exporting Member State on the finished goods or on the inputs used in the manufacture of the finished goods.

4. When determining the origin of goods, expenditure on goods incurred in the exporting Member State shall include inter alia expenses incurred in respect of energy or fuel or plant and machin-

ery or tools in the production or manufacture of goods which the exporting Member State and of materials used in the maintenance of such plant and machinery and of such tools.

5. (1) Each unit of goods in consignment shall be considered separately.
- (2) For purposes of sub-paragraph (i) -
- (a) tools, parts and accessories which are imported with the goods and the price of which is included in that of the goods or for which no separate charge is made shall be considered as forming a whole with the goods, provided they constitute the standard equipment customarily included in the sale of goods of that kind;
- (b) in cases not falling under clause (a), goods shall be treated as a single unit if they are treated so for purposes of assessing duties of Customs.
- (3) Unassembled or disassembled goods which are imported in more than one consignment because it is not feasible for transport or production reasons to import such goods in a single consignment shall, if the importer so requests, be treated as one article, if they are so treated for purposes of assessing duties of Customs.
6. (i) A claim that goods shall be accepted as eligible to Special Tariff Concession shall be supported by an appropriate certificate of origin given by a Governmental authority or an authorised body nominated by the exporting Member State and notified to the Government of India.
- (ii) The form of certificate of origin shall be as prescribed in the Annexure appended to this Schedule.

#### ANNEXURE

(See Paragraph 6(2) of the Schedule)

##### **Form of Certificate of Origin of goods eligible for preferential treatment**

(To be given by a Governmental authority or an authorised body nominated by the exporting Member State and to be written, typed or printed in the English language on invoice of goods).

1. In the case of goods falling under clause (i) of paragraph 1 of the Schedule to the Customs Tariff (Determination of Origin of Goods under the Bangkok Agreement) Rules, 1976, the certificate shall be as follows:

“Having been authorised in accordance with the Customs Tariff (Determination of Origin of Goods under the Bangkok Agreement) Rules, 1976, the undersigned certifies that the goods described in this invoice have been wholly produced/manufactured within the territory of ----- (name of the exporting Member States).

Place -----

Date -----

Signature and Seal”

- II. In the case of goods falling under clause (ii) of paragraph 1 of the Schedule to the Customs Tariff (Determination of Origin of Goods under the Bangkok Agreement) Rules, 1976, the certificate shall be as follows:

Having been authorised in accordance with the Customs Tariff (Determination of Origin of Goods under the Bangkok Agreement) Rules, 1976, the undersigned certifies that:

(1) the goods described in this invoice have been partially/wholly manufactured in ----- (name of the exporting Member State);

(2) the final process of manufacture of the goods described in this invoice has been performed within ----- (name of the exporting Member State) in accordance with the requirements of paragraphs 1 and 2 of the Schedule to the Customs Tariff (Determination of Origin of Goods under the Bangkok Agreement) Rules, 1976;

(3) the expenditure on all goods produced and labour performed within the territory of ----- (name of the exporting Member State) in the manufacture of the goods described in this invoice is not less than fifty per cent of the ex-factory or ex-works cost of the goods in their finished state;

(4) the goods originating from ----- [name(s) of the Member States/which have been used in the manufacture of the goods described in this invoice, satisfies the requirements of origin ----- (name of the exporting Member States) as required under the Bangkok Agreement.

Place -----

Date -----

Signature and Seal

