

GENERAL EXEMPTION NO.96

SINGAPORE - RULES FOR DETERMINING THE "ORIGIN OF PRODUCTS" ELIGIBLE FOR THE PREFERENTIAL TARIFF CONCESSIONS FOR TRADE BETWEEN INDIA AND SINGAPORE

[Notifn. No. 59/2005-Cus.(NT), dt. 20.7.2005]

In exercise of the powers conferred by sub-section (I) 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 'Rules of Origin' for determining the origin of products eligible for the preferential tariff concessions pursuant to Comprehensive Economic Cooperation Agreement between Republic of India and Republic of Singapore (hereinafter referred to as 'the Agreement'), the following Rules shall apply;
- (2) They shall come into force on the 1st day of August 2005

2. Definitions

For the purposes of this Chapter:

- (i) **carrier** refers to any vehicle for air, sea, and land transport;
- (ii) **CIF price or CIF value** refers to the price actually paid or payable to the exporter for the good when the good is loaded out of the carrier, at the port of importation. The price value includes the cost of the good, insurance and freight necessary to deliver the good to the named port of destination;
- (iii) **Customs Valuation Agreement** means the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994;
- (iv) **FOB price or FOB value** refers to the price actually paid or payable to the exporter for the good when the good is loaded onto the carrier at the named port of exportation. The value includes the cost of the good and all costs necessary to bring the good onto the carrier;
- (v) **generally accepted accounting principles** refers to the recognised consensus or substantial authoritative support in the territory of 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. These standards may be broad guidelines of general application as well as detailed practices, and procedures;
- (vi) **Harmonised System** means the Harmonised Commodity Description and Coding System;
- (vii) **identical and interchangeable materials** means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings etc;

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

- (a) fuel and energy;
- (b) tools, dies, and moulds;
- (c) parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment, and supplies;
- (f) equipment, devices, and supplies used for testing or inspecting the goods;
- (g) catalysts and solvents; and

any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be part of that production;

(ix) **material** means ingredients, raw materials, parts, components, subassemblies and goods that were physically incorporated into another good or were subject to a process in the production of another good;

(x) **non-originating material used in production** means any material whose country of origin is other than the Parties (imported non-originating) and any material whose origin cannot be determined (undetermined origin);

(xi) **originating material** means a material that fulfils the criteria set out in either Rule 4 or Rule 5.

(xii) **production** means methods of obtaining goods including manufacturing, producing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

3. Originating Goods

For purposes of this Agreement, products shall be deemed originating and eligible for preferential treatment if they are consigned according to Rule 15 and conform to the origin requirement under any of the following conditions:

- (a) Products wholly produced or obtained in the territory of the exporting Party, in accordance with Rule 4; or
- (b) Products not wholly produced or obtained in the territory of the exporting Party, provided that the said products are eligible under Rule 5.

4. Wholly Obtained or Produced

For the purposes of this Agreement, goods wholly obtained or produced in the territory of a Party shall be treated as originating goods of that Party. The following goods only shall be considered as being wholly obtained or produced in a Party:

- (a) a raw or mineral good ⁴⁻¹/product extracted from its soil, waters, seabed, or beneath the seabed;
- (b) a vegetable good⁴⁻² harvested or produced there;
- (c) an animal born and raised there;
- (d) a good obtained from animals referred to in (c) above;
- (e) a good obtained from hunting, trapping, fishing or aquaculture conducted there;
- (f) a good of sea fishing and other marine goods taken from outside its territory/territorial waters and Exclusive Economic Zone (EEZ) by vessels registered with a Party and flying its Flag;
- (g) a good processed and/or made on board factory ships registered with a Party and flying its Flag exclusively from products referred to in paragraph (f) above;
- (h) a good taken by a Party, or a person of a Party, from the sea bed or beneath the sea bed outside the territorial waters/sea of that Party, in accordance with the provisions of the United Nations Convention on the Law of the Sea;
- (i) articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts or raw materials, or for recycling purposes ⁴⁻³; and
- (j) a good produced there exclusively from goods referred to in (a) through (i), or from their derivatives, at any stage of production.

5. Not Wholly Obtained or Produced

1. Within the meaning of paragraph (b) of Rule 3 and subject to the provisions of Rule 7, 10 and that the final process of manufacturing is performed within the territory of the exporting Party, products would be considered as originating if:

- (a) (i) the total value of the materials, parts or produce originating from countries other than the Parties or of undetermined origin used in the manufacture of the product does not exceed 60% of the FOB value of the product so produced or obtained; and,
- (ii) the product so produced or obtained is classified in a heading, at the four digit level, of the Harmonised System different from those in which all the non-originating materials used in its manufacture are classified; or
- (b) the product satisfies the Product Specific Rules as specified in Annex B.

2. For the purposes of calculating the local value added content, either of the following methods can be applied:

(a) Direct Method

Value of Originating materials	+	Direct Labour Cost	+	Direct Overhead Cost	+	Profit	
							x 100% ≥ 40%
FOB Price							

⁴⁻¹ Includes mineral fuels, lubricants and related materials as well as mineral or metal ores.
⁴⁻² Includes agricultural and forestry products.
⁴⁻³ This would cover all waste and scrap, including waste and scrap resulting from manufacturing or processing operation or consumption in the same Party, scrap machinery, discarded packaging and all products that can no longer perform the purposes for which they were produced and are fit only for disposal for the recovery of parts or raw materials. Such manufacturing or processing operations shall include all types of processing not only industrial or chemical but also mining, agriculture, construction, refining, incineration and sewage treatment operations.

(b) Indirect Method

$$\frac{\text{Value of Non-originating materials}^{44}}{\text{FOB Price}} \times 100 \% \leq 60\%$$

3. For the purpose of paragraph 2, if the material does not satisfy the requirements of paragraph 1, the non-qualifying value of the materials shall be that proportion which cannot be attributed to one or both of the Parties, provided that the requirements of Rule 7 at each stage of value accumulation are satisfied.

6. Indirect Materials

In order to determine whether a product originates in the territory of a Party, any indirect material used to obtain such products shall be treated as originating whether such material originates in third countries or not, and its value shall be the cost registered in the accounting records of the producer of the good.

7. Insufficient Operations

1. The following operations or processes shall not be considered as sufficient transformation provided for in Rule 5:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;
- (c) changes of packing and breaking up and assembly of consignments;
- (d) simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;
- (e) affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (f) simple mixing of products whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Chapter to enable them to be considered as originating products;
- (g) simple assembly of parts of products to constitute a complete product;
- (h) disassembly;
- (i) slaughter of animals;
- (j) mere dilution with water or another substance that does not materially alter the characteristics of the goods; and
- (k) a combination of two or more operations referred to in paragraphs (a) to (j).

8. Value of Non-originating Materials

The value of a non-originating material used in the production of a good shall be:

- (a) For imported materials, parts or produce, the CIF value at the time of importation determined in accordance with the Agreement on Customs Valuation; and/or

⁴⁴ As defined in Rule 2.

- (b) For materials, parts or produce of undetermined origin, the earliest price as ascertained by the certifying authority to have been paid for in the territory of the Party where the working or processing takes place.

9. Determination of Origin

No product shall be deemed to be a produce or manufacture of either Party unless the conditions specified in these rules are complied with in relation to such products, to the satisfaction of the authority issuing the certificate of origin.

10. Accumulation

1. A product manufactured in one Party and used in the territory of the other Party as a material for the finished product shall be considered as a product originating in the territory of the latter Party provided that it:
 - (a) complies with the origin requirements provided for in Rule 4 or 5; and
 - (b) fulfils the criteria in Rule 7.
2. The origin of the finished product would be determined under Rule 5.

11. Accessories, Spare Parts and Tools

Each Party shall provide that accessories, spare parts and tools delivered with a good that form part of the good's standard accessories, spare parts and tools, shall be treated as originating goods if the good is an originating good, and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification, provided that:

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

12. Treatment of Packing

- (a) Packages and packing materials for retail sale:
 - (i) Packages and packing materials for retail sale, when classified together with the packaged product, according to General Rule 5(b) of the Harmonised System, shall not be taken into account for considering whether all non-originating materials used in the manufacture of a product fulfil the criterion corresponding to a change of tariff classification of the said product.
 - (ii) If the product is subject to an *ad valorem* percentage criterion, the value of the packages and packing materials for retail sale shall be taken into account in its origin assessment, in case they are treated as being one for customs purposes with the products in question.
- (b) Containers and packing materials for transport:

The containers and packing materials exclusively used for the transport of a product shall not be taken into account for determining the origin of any product, in accordance with General Rule 5(b) of the Harmonised System.

13. Identical and Interchangeable Materials

1. Where identical and interchangeable originating and non-originating materials including materials of undetermined origin are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage.
2. A producer facing considerable costs or material difficulties in keeping separate stocks of identical and interchangeable originating and non-originating materials including materials of undetermined origin used in the manufacture of a product, may use the so-called “accounting segregation” method for managing stocks.
3. The accounting method shall be recorded, applied and maintained in accordance with generally accepted accounting principles applicable in the Party in which the product is manufactured. The method chosen must:
 - (a) permit a clear distinction to be made between originating and non originating materials including materials of undetermined origin acquired and/or kept in stock; and
 - (b) guarantee that no more products receive originating status than would be the case if the materials had been physically segregated.
4. The producer using this facilitation shall only complete origin declarations for the quantity of products considered as originating and shall assume full responsibility for the origin declarations and for keeping all documentary evidence of origin of the materials. At the request of the competent authorities of the exporting Party, the producer shall provide satisfactory information on how the stocks have been managed.
5. A Party may require that the application of the method for managing stocks as provided for in this Article is subject to prior authorisation.

14. Advance Rulings

1. Each Party shall provide for the issuance of written advance rulings, prior to the importation of a good into its territory, to an importer of the good in its territory or to an exporter or producer of the good in the exporting party, as to whether the good qualifies as an originating good. The importing Party may request, at any time during the course of evaluating the request for an advance ruling, additional information necessary to evaluate the request. The importing party shall issue its determination regarding the origin of the good within 120 days after receipt of all necessary information.
2. The importing Party shall apply an advance ruling to importation into its territory of the good for which the ruling was issued, for such period, which may be specified in the ruling.
3. The importing Party may modify or revoke an advance ruling:
 - (a) if the ruling was based on an error of fact;
 - (b) if there is a change in the material facts or circumstances on which the ruling was based; or
 - (c) to conform with a modification of this Chapter.

4. Where the importing Party modifies or revokes an advance ruling, such modification or revocation shall only take effect 60 days after the date on which the modification or revocation is issued, and shall not apply to importation of a good that has occurred prior to the effective date.

5. Notwithstanding paragraphs 3 and 4 above, the importing Party may revoke any advance ruling *ab initio*, if the importer or exporter to whom the advance ruling was issued had provided false or incorrect information pursuant to the application for the ruling.

6. Apart from the advance ruling being revoked *ab initio*, the person who had provided the false or incorrect information shall also be liable to appropriate penalties under the domestic laws of the respective Parties.

15. Consignment Criteria

The originating goods of the other Party shall be deemed to meet the consignment criteria when they are:

- (a) transported directly from the territory of the other Party; or
- (b) transported through the territory or territories of one or more non-Parties for the purpose of transit or temporary storing in warehouses in such territory or territories, and the products have not entered into trade or consumption there, provided that
 - (i) they do not undergo operations other than unloading, reloading or operations to preserve them in good condition; or
 - (ii) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements.

16. Certificate of Origin

Products eligible for preferential concessions shall be supported by a Certificate of Origin issued by a government authority designated by the government of the exporting Party and notified to the other Party (referred to herein as “the certifying authority”) in accordance with the Operational Certification Procedures, as set out in Annex A.

17. Co-operation on verification of Certificates of Origin

1. The Parties shall co-operate with each other to verify the authenticity and the correctness of the information given in the certificates of origin.

2. For the purpose of implementing the provisions of paragraph 1, the customs administration of the importing Party shall return the certificate of origin, or a copy of the document, to the certifying authority of the exporting Party, giving the reason for the enquiry. Any document and/or information obtained suggesting that the information given on the certificate of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the certifying authority of the exporting Party.

18. Denial of Preferential Tariff Treatment

1. Export of consignments accompanied by an authentic Certificate of Origin will not be subjected to any detention or delays by the Customs Authorities of the importing country.
2. In case of reasonable doubt about the authenticity of Certificate of Origin, the Customs authority of the importing country may seek a clarification from the certifying authority of the exporting country, which will furnish the same within a period of 30 days. Meanwhile, the subject consignment will be allowed entry into the importing country on a provisional basis against a bond or a guarantee i.e. a legally binding undertaking as may be required. After examining the information so provided by the certifying authority, the Customs Authority in the importing country would take appropriate action to finalise the provisional assessment.
3. Where the clarification carried on in above paragraph 2 is not conclusive, the importing Party may, upon informing the exporting Party and with the knowledge of the importer concerned and with the consent of the exporter or manufacturer concerned, visit the exporter or manufacturer concerned for the purpose of verifying the preference claim. If no consent is given by the exporter or manufacturer concerned within a period of 45 days, the importing party may disallow the tariff preference for the particular Certificate of Origin.

19. Consultation and Modifications

These rules may be reviewed as and when necessary upon the request of either Party and may be modified by mutual agreement pursuant to Article 16.7 of the agreement on Comprehensive Economic Cooperation Agreement between Republic of India and Republic of Singapore.

ANNEX A**OPERATIONAL CERTIFICATION PROCEDURES**

For the purposes of implementing the Rules of Origin, the following operational procedures on the issuance and verification of the Certificate of Origin and other related administrative matters, shall be followed:

(i) AUTHORITIES**RULE 1**

The Certificate of Origin (Attachment 1) shall be issued by the government authority designated by the exporting Party and notified to the other Party.

RULE 2

- (a) Each Party shall inform the other Party of the names and addresses of the government officials issuing this Certificate of Origin and shall provide specimen signatures and official seals used by the government officials.
- (b) Any change in names, addresses, or official seals shall be promptly notified to the other Party.

RULE 3

For the purpose of verifying the conditions for preferential treatment, the government authority designated to issue the Certificate of Origin (hereinafter referred to as Issuing Authority) shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate.

(ii) APPLICATIONS**RULE 4**

The manufacturer and/or exporter of the products qualified for preferential treatment shall apply in writing to the relevant Issuing Authority requesting for the pre-exportation verification of the origin of the products. The result of the verification, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in verifying the origin of the said products to be exported thereafter. The pre-exportation verification may not apply to products, the origin of which can be easily verified, by their nature.

RULE 5

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

(iii) PRE-EXPORTATION EXAMINATION**RULE 6**

The Issuing Authority shall, to the best of its competence and ability, carry out proper examination upon each application for the Certificate of Origin to ensure that:

- (a) The application and the Certificate of Origin are duly completed and signed by the authorised signatory;
- (b) The origin of the product is in conformity with the Rules of Origin of this Agreement;
- (c) The other statements of the Certificate of Origin correspond to supporting documentary evidence submitted; and
- (d) Description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified, conform to the consignment to be exported.

(iv) ISSUANCE OF CERTIFICATE OF ORIGIN**RULE 7**

- (a) The validity of the Certificate of Origin shall be 12 months from the date of its issuance.
- (b) The Certificate of Origin must be on ISO A4 size paper in conformity to the specimen shown in Appendix 1. It shall be made in English.

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

Original	-	light grey
Duplicate	-	white
Triplicate	-	white
Quadruplicate	-	white

- (d) Each Certificate of Origin shall bear a reference number given separately by each place or office of issuance.
- (e) The original copy, together with the triplicate, shall be forwarded by the exporter to the importer for submission of the original copy to the Customs Authority at the port or place of importation. The duplicate shall be retained by the issuing authority in the exporting Party. The triplicate shall be retained by the importer and the quadruplicate shall be retained by the exporter.

RULE 8

To implement the provisions of Rule 3, Rule 4 and Rule 5 of 'Rules of Origin' the Certificate of Origin issued by the exporting Party shall indicate the applicable Rules of Origin and the local value-added content, where applicable, in Box 8 of the Certificate of Origin.

RULE 9

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign the Certificate of Origin and certified by the Issuing Authority. Unused spaces shall be crossed out to prevent any subsequent addition.

RULE 10

- (a) The Certificate of Origin shall be issued by the relevant Issuing Authority of the exporting Party at the time of exportation, or within 3 working days from the date of shipment whenever the products to be exported can be considered originating in that Party within the meaning of the Rules of Origin.
- (b) In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or within 3 working days from the date of shipment due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively but no longer than one year from the date of shipment, bearing the word "ISSUED RETROACTIVELY"

RULE 11

In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the Issuing Authority which issued it for the certified true copy of the original and the triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the word "CERTIFIED TRUE COPY" (in lieu of the Original Certificate) in Box 12 of the Certificate of Origin. This copy shall bear the date of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be

issued within the validity period of the original Certificate of Origin and on condition that the exporter provides to the Issuing Authority the quadruplicate mentioned in Rule 7.

(v) PRESENTATION

RULE 12

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

RULE 13

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

- (a) Certificate of Origin shall be submitted to the Customs Authority of the importing Party within its validity period;
- (b) Where the Certificate of Origin is submitted to the Customs Authority of the importing Party after the expiration of the validity of the Certificate of Origin, such Certificate is still to be accepted when failure to observe the time-limit results from force majeure or other valid causes beyond the control of the exporter; and
- (c) In all cases, the relevant government authority in the importing Party may accept such Certificate of Origin provided that the products have been imported before the expiration of the validity of the Certificate of Origin.

RULE 14

The discovery of minor discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the Customs Authority of the importing Party for the purpose of carrying out the formalities for importing the products shall not ipso-facto invalidate the Certificate of Origin, if it does in fact correspond to the said products.

RULE 15

- (a) The importing Party may request a retroactive check at random and/or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question or of certain parts thereof.
- (b) The request shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis.
- (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.
- (d) The Issuing Authority receiving a request for retroactive check shall respond within three months after the receipt of the request.

RULE 16

- (a) The application for Certificates of Origin and all documents related to such application shall be retained by the Issuing Authority for not less than two years from the date of issuance.
- (b) Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Party.
- (c) Any information communicated among the government authorities shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only.

(vi) Special CasesRULE 17

When destination of all or parts of the products exported to specified port is changed, before or after their arrival in the importing Party, the following Rules shall be observed.

- (a) If the products have already been submitted to the Customs Authority in the specified importing port, the Certificate of Origin shall, by a written application of the importer, be endorsed to this effect for all or parts of products by the said authority and the original returned to the importer.
- (b) If a change of destination occurs during transportation to the importing Party as specified in the Certificate of Origin, the exporter shall apply in writing, accompanied with the issued Certificate of Origin, for the issuance of new Certificate/s of Origin for all or parts of products.

RULE 18

For the purpose of implementing paragraph (b) of Rule 15 of 'Rules of Origin' where transportation is effected through the territory of one or more non-parties, the following shall be produced to the government authorities of the importing Party:

- (a) A through Bill of Lading issued in the exporting Party;
- (b) A Certificate of Origin issued by the Issuing Authority of the exporting Party;
- (c) A copy of the original commercial invoice in respect of the product; and
- (d) Supporting documents in evidence that the requirements of paragraph (b) of Rule 15 of 'Rules of Origin' are being complied with.

RULE 19

- (a) Products sent from one Party for exhibition in the other Party and sold during or after the exhibition, for importation into the other Party shall benefit from the preferential tariff treatment provided in this Agreement, on the condition that the products meet the requirements of the 'Rules of Origin' and provided it is shown to the satisfaction of the relevant government authorities of the importing Party that:
 - (i) An exporter has dispatched those products from the territory of the exporting Party to the importing Party where the exhibition is held and has exhibited them there;
 - (ii) The exporter has sold the goods or transferred them to a consignee in the importing Party; and
 - (iii) The products have been sold during the exhibition or immediately thereafter to the importing Party in the condition in which they were sent for the exhibition.

- (b) For the purpose of implementing the above provisions, the Certificate of Origin must be produced to the relevant government authorities of the importing Party. The name and address of the exhibition must be indicated, a certificate issued by the relevant government authority of the Party where the exhibition took place together with supporting documents prescribed in paragraph (d) of Rule 18 may be required.
- (c) Paragraph (a) shall apply to any exhibitions, fairs or similar shows or displays where the products remain under Customs control during these events.

(vii) ACTION AGAINST FRAUDULENT ACTS

RULE 20

- (a) When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Issuing Authorities concerned shall co-operate in the action to be taken in the territory of each Party against the persons involved.
- (b) Each Party shall be responsible for providing legal sanctions for fraudulent acts related to the Certificate of Origin.

RULE 21

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

**ANNEX B
PRODUCT SPECIFIC RULES**

No	Tariff Item Number	Description of Products	Specific Rule
1.	2		3.
1.	Chapter 18 Cocoa and cocoa preparations		
2.	1804	Cocoa butter, fat and oil.	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
3.	1805	Cocoa powder, not containing added sugar or other sweetening matter.	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
4.	Chapter 21 Miscellaneous edible preparations		
5.	2103	Sauces and preparations therefor; mixed condiments and mixed	

1.	2	3.
6.	2103 10 seasonings; mustard flour and meal and prepared mustard - Soya sauce	Production from materials other than those of heading 2103
7.	2106 Food preparations not elsewhere specified or included.	
8.	ex 2106 90 - Other	
9.	- - Soft drink concentrates	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method, and provided such product does not contain non-originating sugar of heading 1701 or 1702
10.	- - Pan masala	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method, and provided such product does not contain non-originating sugar of heading 1701 or 1702
11.	- - Betel nut product known as "Supari"	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method, and provided such product does not contain non-originating sugar of heading 1701 or 1702
12.	- - Sugar syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method, and provided such product does not contain non-originating sugar of heading 1701 or 1702
13.	- - Custard powder	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method, and provided such product does not contain non-originating sugar of heading 1701 or 1702

1.	2	3.
14.	-- Other	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method, and provided such product does not contain non-originating sugar of heading 1701 or 1702
15 Chapter 29 Organic chemicals		
16.	2902 Cyclic hydrocarbons.	
17.	2902 11 - Cyclohexane	Production from materials other than those of subheading 2902 11, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
18.	2902 70 - Cumene	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
19.	2903 Halogenated derivatives of hydrocarbons	
20.	2903 51 - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic 1,2,3,4,5,6-Hexachlorocyclohexane hydrocarbons:	Production from materials other than those of heading 2903
21.	2903 59 - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic	Production from materials other than those of heading 2903 hydrocarbons: Other
22.	2903 61 - Halogenated derivatives of aromatic hydrocarbons: Chlorobenzene, o-dichlorobenzene & p-dichlorobenzene	Production from materials other than those of heading 2903
23.	ex 2903 62 - Hexachlorobenene and DDT (1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl) ethane)	
24.	-- Hexachlorobenzene, other than lindane	Production from materials other than those of heading 2903

1.	2	3.
25.	- - DDT (Dichloro-diphenyl-trichloroethane): Other	Production from materials other than those of heading 2903
26.	2905 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
27.	ex 2905 12 - Saturated monohydric alcohols: Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	
28.	- - Propyl alcohol those of heading 2905	Production from materials other than
29.	2905 13 - Saturated monohydric alcohols: Butan-1-ol (n-butyl alcohol)	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
30.	ex 2905 16 - Saturated monohydric alcohols: Octanol (octyl alcohol) and isomers thereof	
31.	- - Other	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
32.	2906 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
33.	2906 11 - Cyclanic, cyclenic or cycloterpenic: Menthol	Production from materials other than those of heading 2906
34.	2907 Phenols; phenol-alcohols.	
35.	ex 2907 19 - Monophenols: Other	
36.	- - Alkyl phenols	Production from materials other than those of subheading 2907 19, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method

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37.	2907 23 - 4,4 -isopropylidenediphenol (bis-phenol A, diphenylolpropane) & its salts	Production from materials other than those of subheading 2907 23
38.	2912 Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
39.	2912 13 - Butanal (butyraldehyde normal isomer)	Production from materials other than those of heading 2912
40.	2913 Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	Production from materials other than those of heading 2913
41.	2915 Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
42.	ex 2915 29 - Acetic acid and its salts; acetic anhydride: Other:	
43.	- - Magnesium acetate	Production from materials other than those of subheading 2915 29, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
44.	2915 33 - Esters of acetic acid: <i>n</i> -Butyl acetate	Production from materials other than those of subheading 2915 33, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
45.	2915 39 - Esters of acetic acid: Other:	Production from materials other than those of subheading 2915 39, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
46.	2916 Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids,	

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	their anhydrides, halides, peroxides and peroxy acids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
47.	ex 2916 12 - Esters of acrylic acid	
48.	- - Butyl acrylate	Production from materials other than those of subheading 2916 12
49.	2917 Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
50.	2917 12 - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Adipic acid its salts & esters	Production from materials other than those of heading 2917
51.	ex 2917 39 - Aromatic polycarboxylic acids their anhydrides halides peroxides peroxyacids & their derivatives: Other	
52.	- - Dioctyl phthalate	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
53.	2921 Amine-function compounds.	
54.	2921 11 - Methylamine, di- or trimethylamine & their salts	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
55.	2921 12 - Diethylamine & its salts	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
56.	2921 19 - Other acyclic monoamines & their derivatives salts thereof	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method

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57.	2921 21 - Acyclic polyamines and their derivatives; salts thereof: Ethylenediamines & its salts	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
58.	2921 22 - Acyclic polyamines and their derivatives; salts thereof: Hexamethylenediamine & its salts	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
59.	2921 29 - Acyclic polyamines and their derivatives; salts thereof: Other	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
60.	2929 Compounds with other nitrogen function.	
61.	ex 2929 10 - Isocyanates	
62.	- - Phenyl isocyanate	Production from materials other than those of heading 2929
63.	- - Toluene di-isocyanate	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
64.	- - Other isocyanates	Production from materials other than those of heading 2929
65.	2932 Heterocyclic compounds with oxygen heteroatom(s) only.	
66.	ex 2932 19 - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: Other	
67.	- - Other	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
68.	2933 Heterocyclic compounds with nitrogen heteroatom(s) only.	

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69.	2933 61 - Compounds containing an unfused triazine ring (whether or not hydro-generated) in the structure: Melamine	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
70 Chapter 38 Miscellaneous chemical products		
71.	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	
72.	ex 3824 90 - Other:	
73.	- - Electroplating salts; water treatment chemicals; ion xchanger; correcting fluid; precipitated silica and silica gel; oil well chemical: - /kGramophone records making material	Production from materials other than those of heading 3824
74 Chapter 39 Plastics and articles thereof		
75.	3912 Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
76.	3912 39 - Cellulose ethers: other	Production from materials other than those of heading 3912
77 Chapter 48 Paper & paperboard; articles of paper pulp, of paper or of paper board		
78.	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, tablecloths,	

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	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	
79.	4818 40 - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	Production from materials other than those of heading 4818
80.	Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	
81.	4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
82.	4901 10 - In single sheets, whether or not folded	Local value added content is at least 40 percent based on direct method or not more than 60 per cent based on indirect method
83.	4901 99 - Other: Other	Local value added content is at least 40 percent based on direct method or not more than 60 per cent based on indirect method
84.	4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
85.	4902 90 - Other	Production from materials other than those of heading 4902
86.	4911 Other printed matter, including printed pictures and photographs.	
87.	ex 4911 99 - Other: other:	
88.	- - Hard copy (printed) of computer software	Production from materials other than those of heading 4911

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89.	Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
90.	8407 Spark ignition reciprocating or rotary internal combustion piston engines.	
91.	8407 10 - Aircraft engines	Production from materials other than those of heading 8407
92.	8414 Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	
93.	ex 8414 80 - Other:	
94.	- - Gas compressors: Of a kind used in air-conditioning equipment	Production from materials other than those of subheading 8414 80, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
95.	- - Gas compressors: Other	Production from materials other than those of subheading 8414 80, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
96.	- -Gas compressors: Free-piston generators for gas turbine	Production from materials other than those of subheading 8414 80, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
97.	- - Gas compressors: Other	Production from materials other than those of subheading 8414 80, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method

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98.	8419 Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric	
99.	8419 32 - Dryers: for wood paper pulp paper or paperboard	Production from materials other than those of subheading 8419 32, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
100.	8419 60 - Machinery for liquefying air or other gases	Production from materials other than those of subheading 8419 60, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
101.ex	8419 89 - Other machinery, plant and equipment: Other:	
102.	- - Pressure vessels reactors, or towers or chemical storage tanks	Production from materials other than those of subheading 8419 89, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
103.	- - Glass lined equipment	Production from materials other than those of subheading 8419 89, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
104.	- - Pasteurizers	Production from materials other than those of subheading 8419 89, and provided there is a local value added

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105.	- - Plant growth chambers and rooms and tissue culture chambers and rooms with temperature, humidity or light control	content of at least 40 percent based on direct method or not more than 60 percent based on indirect method Production from materials other than those of subheading 8419 89, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
106.	- - Apparatus for rapid heating of semiconductor devices; apparatus for chemical or physical vapour deposition on semi-conductors wafers; apparatus for chemical vapour deposition LCD substratus	Production from materials other than those of subheading 8419 89, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
107.	- - Vacuum vapour plant for deposition of metals‘	Production from materials other than those of subheading 8419 89, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
108.	- - Others	Production from materials other than those of subheading 8419 89, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
109.8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases	
110.8421 21	- Filtering or purifying machinery and apparatus for liquids: For filtering or purifying water	Production from materials other than those of subheading 8421 21, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
111. 8421 22	- Filtering or purifying machinery and apparatus for liquids: For filtering or purifying beverages other than water	Production from materials other than those of subheading 8421 22, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
112. 8424	Mechanical appliances (whether or not hand operated) for projecting, dispersing	

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	or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	
113. 8424 89	- Other appliances: Other	Production from materials other than those of subheading 8424 89, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
114. 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	
115. 8456 10	- Operated by laser or other light or photon beam processes	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
116. 8456 20	- Operated by ultrasonic processes	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
117. 8456 30	- Operated by electro discharge processes	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
118. 8456 91	- Other: For dry-etching patterns on semiconductor materials	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
119. 8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	
120. 8457 20	- Unit construction machines (single station)	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method

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121. 8457 30	- Multi-station transfer machines	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
122. 8458	Lathes (including turning centres) for removing metal.	
123. 8458 19	- Horizontal lathes: Other	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
124. 8458 91	- Other lathes: numerically controlled	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
125. 8458 99	- Other lathes: other	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
126. 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	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
127. 8460	Machine tools for de-burring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	
128. ex 8460 29	- Other grinding machines, in which the up to positioning in any one axis can be set an accuracy of at least 0.01mm: Other	
129.	- - Profile grinders	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method

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130. 8462	Machine tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	
131. 8462 29	- Bending folding straightening or flattening machines (including presses): Other	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
132. 8463	Other machine tools for working metal or cermets, without removing material.	
133. 8463 30	- Machines for working wire	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
134. 8464	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	
135. 8464 10	- Sawing machines	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
136. 8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	
137. 8467 99	- Parts: Other	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
138. 8470	Calculating machines and pocket size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket –issuing machines and similar machines, incorporating a calculating device; cash registers	

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139. 8470 50	- Cash registers	Production from materials other than those of heading 8470
140. 8470 90	- Other	Production from materials other than those of heading 8470
141. 8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included	
142. 8471 10	- Analogue or hybrid automatic data processing machines	Production from materials other than those of subheading 8471 10
143. 8471 30	- Portable digital automatic data processing machines weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Production from materials other than those of subheading 8471 30
144. ex 8471 41	- Other digital automatic data processing machines: Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :	
145.	- - Micro computer	Production from materials other than those of subheading 8471 41
146.	- - Large or main frame computer	Production from materials other than those of subheading 8471 41
147. 8471 49	- Other digital automatic data processing machines: Other, presented in the of form systems	Production from materials other than those of subheading 8471 49
148. 8471 50	- Digital processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Production from materials other than those of subheading 8471 50

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149. 8471 60	- Input or output units, whether or not containing storage units in the same housing	Production from materials other than those of heading 8471
150. 8471 70	- Storage units	Production from materials other than those of heading 8471
151. 8471 80	- Other units of automatic data processing machines	Production from materials other than those of heading 8471
152. 8471 90	- Other	Production from materials other than those of heading 8471
153. 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)	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
154. 8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472	
155. 8473 30	- Parts and accessories of the machines of heading 8471	Production from materials other than those of heading 8473
156. 8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	
157. 8477 40	- Vacuum moulding machines and other thermoforming machines	Production from materials other than those of subheading 8477 40, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
158. 8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	
159. 8479 40	- Rope or cable-making machines	Production from materials other than those of subheading 8479 40, and

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160. 8479 50	- Industrial robots not elsewhere specified or included	provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
161. 8479 60	- Evaporative air coolers	Production from materials other than those of subheading 8479 60, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
162. 8479 81	- Other machines and mechanical appliances: For treating metal, including electric wire coil-winders	Production from materials other than those of subheading 8479 81, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
163. 8479 89	- Other machines & mechanical appliances: Other	Production from materials other than those of subheading 8479 89, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
164. 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	
165. 8504	Electrical transformers, static converters (for example, rectifiers) and inductors.	
166. ex 8504 40	- Static converters:	
167.	- - Electric inverters	Production from materials other than those of subheading 8504 40
168.	- - Rectifier: Dip bridge rectifiers	Production from materials other than those of subheading 8504 40
169.	- - Rectifier: Other	Production from materials other than those of subheading 8504 40, and provided there is a local value added

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170.	- - Battery chargers	content of at least 40 percent based on direct method or not more than 60 percent based on indirect method Production from materials other than those of subheading 8504 40, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
171.	- - Voltage regulator and stabilizers (other than automatic)	Production from materials other than those of subheading 8504 40, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
172.	- - Other	Production from materials other than those of subheading 8504 40, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
173. 8504 50	- Other inductors	Production from materials other than those of subheading 8504 50, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
174.8507	Electric accumulators, including separators therefor, whether or not rectangular (including square).	
175. 8507 20	- Other lead-acid accumulators	Production from materials other than those of subheading 8507 20, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
176.8507 30	- Nickel-cadmium	Production from materials other than those of subheading 8507 30, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
177.8507 40	- Nickel-iron	Production from materials other than those of subheading 8507 40, and

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178.8507 80	- Other accumulators	provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method Production from materials other than those of subheading 8507 80, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
179. ex 8507 90	- Parts:	
180.	- - Accumulator cases made of hard rubber and separators	Production from materials other than those of subheading 8507 90, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
181. 8509	Electromechanical domestic appliances, with self-contained electric motor.	
182. 8509 10	- Vacuum cleaners , including dry and wet vacuum cleaners	Production from materials other than those of subheading 8509 10, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
183. 8509 20	- Floor polishers	Production from materials other than those of subheading 8509 20, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
184.8509 30	- Kitchen waste disposers	Production from materials other than those of subheading 8509 30, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
185. 8509 40	- Food grinders mixers; fruit or vegetable juice extractors	Production from materials other than those of subheading 8509 40, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method

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186. 8509 80	- Other appliances	Production from materials other than those of subheading 8509 80, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
187. 8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
188. 8510 10	- Shavers	Production from materials other than those of subheading 8510 10, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
189. 8510 20	- Hair clippers	Production from materials other than those of subheading 8510 20, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
190. 8510 30	- Hair-removing appliances	Production from materials other than those of subheading 8510 30, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
191. 8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	
192. 8514 20	- Furnaces and ovens functioning by induction or dielectric loss	Production from materials other than those of subheading 8514 20, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
193. 8514 30	- Other furnaces and ovens	Production from materials other than those of subheading 8514 30, and provided there is a local value added content of at least 40 percent based

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194. 8514 40	- Other equipment for the heat treatment of materials by induction or dielectric loss	on direct method or not more than 60 percent based on indirect method Production from materials other than those of subheading 8514 40, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
195. 8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic 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.	
196. 8516 40	- Electric smoothing irons	Production from materials other than those of subheading 8516 40, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
197. 8517	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones	
198. 8517 11	- Telephone sets; videophones: Line telephone sets with cordless handsets	Production from materials other than those of subheading 8517 11
199. 8517 21	- Facsimile machines and teleprinters: Facsimile machines	Production from materials other than those of subheading 8517 21
200. 8517 30	- Telephonic or telegraphic switching apparatus	Production from materials other than those of subheading 8517 30
201. 8517 50	- Other apparatus for carrier-current line systems or for digital line systems	Production from materials other than those of subheading 8517 50
202. 8517 80	- Other apparatus	Production from materials other than those of subheading 8517 80
203. 8517 90	- Parts:	

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204.	- - Populated, loaded or stuffed printed circuit boards	Production from materials other than those of subheading 8517 90
205.	- - Other	Production from materials other than those of heading 8517
206. 8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
207. 8521 10	- Magnetic tape-type	Production from materials other than those of heading 8521
208. ex 8521 90	- Other:	
209.	- - Video duplicating system with master and slave control	Production from materials other than those of heading 8521
210. 8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Production from materials other than those of heading 8523
211. 8525	Transmission apparatus for radio-telephony, radiotelegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	
212. ex 8525 10	- Transmission apparatus	
213.	- - Broadcast equipment sub-system	Production from materials other than those of heading 8525
214.	- - Wireless microphone	Production from materials other than those of heading 8525
215.	- - Other	Production from materials other than those of heading 8525
216. 8525 20	- Transmission apparatus incorporating reception apparatus:	Production from materials other than those of heading 8525
217. 8525 30	- Television cameras	Production from materials other than those of heading 8525

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218. 8525 40	- Still image video cameras and other video camera recorders; digital cameras	Production from materials other than those of heading 8525
219. 8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
220. ex 8526 91	- Radio navigational aid apparatus:	
221.	- - Direction measuring equipment	Production from materials other than those of heading 8526
222.	- - VHF omni range equipment	Production from materials other than those of heading 8526
223. 8528	Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	
224. 8528 21	- Video monitors: Colour	Production from materials other than those of heading 8528
225.8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	
226. 8531 20	- Indicator panels with liquid crystal devices (LCD) or light emitting diodes (LED)	Production from materials other than those of subheading 8531 20
227. 8532	Electrical capacitors, fixed, variable or adjustable (pre-set).	
228. 8532 10	- Fixed capacitors designed for use in 50 or 60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	Production from materials other than those of subheading 8532 10
229.8532 21	- Other fixed capacitors: tantalum	Production from materials other than those of subheading 8532 21
230. 8532 22	- Other fixed capacitors: aluminium electrolytic	Production from materials other than those of subheading 8532 22

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231. 8532 23	- Other fixed capacitors: ceramic dielectric single layer	Production from materials other than those of subheading 8532 23
232.853224	- Other fixed capacitors: ceramic dielectric multilayer	Production from materials other than those of subheading 8532 24
233.8532 25	- Other fixed capacitors: dielectric of paper or plastics	Production from materials other than those of subheading 8532 25
234. 8532 29	- Other fixed capacitors: other	Production from materials other than those of subheading 853229
235. 8532 30	- Variable or adjustable (preset) capacitors	Production from materials other than those of subheading 8532 30
236. 8532 90	- Parts of capacitors	Production from materials other than those of heading 8532
237. 8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
238. 8533 10	- Fixed carbon resistors, composition or film types	Production from materials other than those of subheading 8533 10
239. 8533 21	- Other fixed resistors: for a power handling capacity not exceeding 20 W	Production from materials other than those of subheading 8533 21
240. 8533 29	- Other fixed resistors: Other	Production from materials other than those of subheading 8533 29
241. 8533 31	- Wire-wound variable resistors, including rheostats and potentiometers: for a power handling capacity not exceeding 20 W	Production from materials other than those of subheading 8533 31
242. 8533 39	- Wire-wound variable resistors including rheostats and potentiometers: Other	Production from materials other than those of subheading 8533 39
243. 8533 40	- Other variable resistors, including rheostats and potentiometers	Production from materials other than those of subheading 8533 40
244. 8533 90	- Parts	Production from materials other than those of subheading 8533 90
245. 8534	Printed circuits.	Production from materials other than those of heading 8534
246. 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts	

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247. 8536 69	- Lamp-holders, plugs and sockets: Other	Production from materials other than those of heading 8536
248. 8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infrared lamps; arc-lamps	
249. 8539 49	- Ultra-violet or infra-red lamps; arc-lamps : Other	Production from materials other than those of subheading 8539 49, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
250. 8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals	
251. 8541 10	- Diodes, other than photosensitive or light emitting diodes	Production from materials other than those of subheading 8541 10
252. 8541 21	- Transistors other than photosensitive transistors: With a dissipation rate of less than 1 W	Production from materials other than those of subheading 8541 21
253. 8541 29	- Transistors other than photosensitive transistors: Other	Production from materials other than those of subheading 8541 29
254. 8541 30	- Thyristors, diacs and triacs, other than photosensitive devices	Production from materials other than those of subheading 8541 30
255. 8541 40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	Production from materials other than those of subheading 8541 40
256. 8541 50	- Other semi-conductor devices	Production from materials other than those of subheading 8541 50
257. 8541 60	- Mounted piezo-electric crystals	Production from materials other than those of subheading 8541 60
258. 8542	Electronic integrated circuits and micro-assemblies.	
259. 8542 10	- Cards incorporating an electronic integrated circuit (smart card)	Production from materials other than those of subheading 8542 10

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260. 8542 21	- Monolithic integrated circuits: digital	Production from materials other than those of subheading 8542 21
261. 854229	- Monolithic integrated circuits: Other	Production from materials other than those of subheading 8542 29
262. 8542 60	- Hybrid integrated circuits	Production from materials other than those of subheading 8542 60
263. 8542 70	- Electronic microassemblies	Production from materials other than those of subheading 8542 70
264. 8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	
265. 8543 11	- Particle accelerators: Ion implanters for doping semiconductor materials	Production from materials other than those of subheading 8543 11
266. 8543 30	- Machines and apparatus for electroplating electrolysis or electrophoresis	Production from materials other than those of subheading 8543 30, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
267. 8543 81	- Other machines and apparatus: Proximity cards and tags	Production from materials other than those of subheading 8543 81
268. 8543 89	- Other machines and apparatus: Other	Production from materials other than those of subheading 8543 89, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
269.	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	
270. 8607	Parts of railway or tramway locomotives or rolling-stock.	
271. 8607 29	- Brakes and parts thereof :Other	Production from materials other than those of heading 8607
272. 8607 30	- Hooks & other coupling devices, buffers and parts thereof	Production from materials other than those of heading 8607

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273. 8607 91	- Other: of locomotives	Production from materials other than those of heading 8607
274. ex 8607 99	- Other: other	
275.	- - Parts of coach work of railway running stock	Production from materials other than those of heading 8607
276.	- - Hydraulic shock absorbers for bogies	Production from materials other than those of heading 8607
277.	- - Other	Production from materials other than those of heading 8607
278. 8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing	Production from materials other than those of heading 8608
279. Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
280. 9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	
281. 9007 91	- Parts and accessories: for cameras	Production from materials other than those of heading 9007
282. 9007 92	- Parts and accessories: for projectors	Production from materials other than those of heading 9007
283. 9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	
284. 9008 30	- Other image projectors	Production from materials other than those of subheading 9008 30, and provided there is a local value added

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		content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
285. 9009	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	
286. 9009 11	- Electrostatic photocopying apparatus: Operating by reproducing the original image directly onto the copy (direct process)	Production from materials other than those of subheading 9009 11, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
287.9009 21	- <i>Other Photocopying apparatus:</i> Incorporating an optical system	Production from materials other than those of subheading 9009 21, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
288. 9010	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens	
289. 9010 41	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials: Direct write-on-wafer apparatus	Production from materials other than those of subheading 9010 41
290. 9010 42	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials: Step and repeat aligners	Production from materials other than those of subheading 9010 42
291. 9010 49	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials: Other	Production from materials other than those of subheading 9010 49, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
292. 9010 90	- Parts and accessories	Production from materials other than those of heading 9010

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293. 9011	Compound optical microscopes, including those for photomicro-graphy, cinephotomicrography or microprojection	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
294. 9012	Microscopes other than optical microscopes; diffraction apparatus.	
295. ex 9012 10	- Microscopes other than optical microscopes; diffraction apparatus:	
296.	- - Electron microscopes fitted with equipment specifically designed for the handling and transport of semi-conductor wafers or reticles	Production from materials other than those of subheading 9012 10
297.	- - Other	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
298. 9012 90	- Parts and accessories	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
299.9013	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	
300. 9013 80	- Other devices, appliances and instruments:	Local value added content is at least 40 percent based on direct method or not more than 60 percent based on indirect method
301. ex 9013 90	- Parts and accessories:	
302.	- - For liquid crystal devices (LCD)	Production from materials other than those of heading 9013
303.	- - Other	Local value added content is at least 40 percent based on direct method or

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304. 9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	not more than 60 percent based on indirect method
305. 9017 20	- Other drawing marking-out or mathematical calculating instruments	Production from materials other than those of subheading 9017 20, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
306. 9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments	
307. 9018 11	- Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters):Electrocardiographs	Production from materials other than those of heading 9018
308. ex 9018 39	- Syringes, needles, catheters, cannulae and the like: other	
309.	- - Cardiac catheters	Production from materials other than those of heading 9018
310. ex 9018 90	- Other instruments and appliances	
311.	- - Surgical tools: bone saws, drills, trephines	Production from materials other than those of heading 9018
312.	- - Surgical tools: knives, scissors and blades	Production from materials other than those of heading 9018
313.	- - Surgical tools: Forceps, forcep clamps, clips, needles holders,	Production from materials other than those of heading 9018

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	introducers, cephalotribe bone holding and other holding instruments	
314.	- - Surgical tools: Chisel, gauges, elevators raspatones, osteotome, craniotome, bone cutters	Production from materials other than those of heading 9018
315.	- - Surgical tools: retractors, spatula probes, hooks dialators, sounds, mallets	Production from materials other than those of heading 9018
316.	- - Surgical tools: Other	Production from materials other than those of heading 9018
317.	- - Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	Production from materials other than those of heading 9018
318.	- - Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Blood transfusion apparatus	Production from materials other than those of heading 9018
319.	- - Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Haemofiltration instrument	Production from materials other than those of heading 9018
320.	- - Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Anaesthetic apparatus and instruments	Production from materials other than those of heading 9018
321.	- - Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: ENT precision instruments	Production from materials other than those of heading 9018
322.	- - Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Acupuncture apparatus	Production from materials other than those of heading 9018

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323.	-- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Endoscopes	Production from materials other than those of heading 9018
324.	-- Other: Hilerial and venous shunt	Production from materials other than those of heading 9018
325.	-- Other: Baby incubators	Production from materials other than those of heading 9018
326.	-- Other: Heartlung machine	Production from materials other than those of heading 9018
327.	-- Other: Fibrescope	Production from materials other than those of heading 9018
328.	-- Other: Laproscope	Production from materials other than those of heading 9018
329.	-- Other: Vetrasonic lithotripsy instruments	Production from materials other than those of heading 9018
330.	-- Other: Apparatus for nerve stimulation	Production from materials other than those of heading 9018
331.	-- Other: Other	Production from materials other than those of heading 9018
332. 9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Production from materials other than those of heading 9020
333. 9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	
334. 9021 50	- Pacemakers for stimulating heart muscles excluding parts and accessories	Production from materials other than those of heading 9021

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335. 9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	
336. 9022 12	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Computed tomography apparatus	Production from materials other than those of subheading 9022 12, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60
337. 9022 13	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Other, for dental uses	percent based on indirect method Production from materials other than those of subheading 9022 13, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60
338. 9022 14	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: Other, for medical surgical or veterinary uses	percent based on indirect method Production from materials other than those of subheading 9022 14, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60
339. 9022 19	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: For other uses	percent based on indirect method Production from materials other than those of subheading 9022 19, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60
340. 9022 21	- Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for medical surgical dental or veterinary uses	percent based on indirect method Production from materials other than those of subheading 9022 21, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60
341. 9022 29	- Apparatus based on the use of alpha, beta or gamma radiation, whether or not	percent based on indirect method Production from materials other than those of subheading 9022 29, and

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	for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for other uses	provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
342. 9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	
343. 9024 10	- Machines & appliances for testing metals	Production from materials other than those of subheading 9024 10, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
344. 9024 80	- Other machines and appliances:	Production from materials other than those of subheading 9024 80, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
345. 9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	
346. ex 9025 19	- Thermometers and pyrometers not combined with other instruments: Other	
347.	- - Pyrometers	Production from materials other than those of subheading 9025 19, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
348.	- - Others	Production from materials other than those of subheading 9025 19, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method

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349. 9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	
350. 9026 10	- For measuring or checking the flow or level of liquids	Production from materials other than those of subheading 9026 10, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
351. 9026 20	- For measuring or checking pressure	Production from materials other than those of subheading 9026 20, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
352. 9026 80	- Other instruments and apparatus	Production from materials other than those of subheading 9026 80, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
353. 9026 90	- Parts and accessories	Production from materials other than those of subheading 9026 90, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
354. 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 or light (including exposure meters); microtomes	
355. 9027 10	- Gas or smoke analysis apparatus	Production from materials other than those of subheading 9027 10, and

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356. 9027 20	- Chromatographs and electrophoresis instruments	provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method Production from materials other than those of subheading 9027 20, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
357. 9027 30	- Spectrometers spectrophotometers & spectrographs using optical radiations (UV, visible, IR)	Production from materials other than those of subheading 9027 30, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
358. 9027 50	- Other instruments & apparatus using optical radiations (UV, visible, IR)	Production from materials other than those of subheading 9027 50, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
359. ex 9027 90	- Microtomes; parts and accessories:	
360.	- - Printed circuit assemblies for the goods of sub-heading 9027 80	Production from materials other than those of heading 9027
361. 9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	
362. 9029 10	- Revolution counters, production counters taximeters mileometers pedometers & the like	Production from materials other than those of subheading 9029 10, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
363. ex 9029 20	- Speed indicators and tachometers; stroboscopes	
364.	- - Tachometers, non-electrical	Production from materials other than those of subheading 9029 20, and provided there is a local value added

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365.	- - Stroboscopes	content of at least 40 percent based on direct method or not more than 60 percent based on indirect method Production from materials other than those of subheading 9029 20, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
366.	- - Other	Production from materials other than those of subheading 9029 20, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
367. 9029 90	- Parts and accessories	Production from materials other than those of subheading 9029 90, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
368. 9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading of 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	
369. 9030 40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Production from materials other than those of subheading 9030 40
370. 903082	- Other instruments and apparatus: For measuring or checking semiconductor wafers or devices	Production from materials other than those of subheading 9030 82
371. ex 9030 89	- Other instruments and apparatus: Other	
372.	- - Scintillator counters	Production from materials other than those of subheading 9030 89, and provided there is a local value added content of at least 40 percent based

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373. 9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	on direct method or not more than 60 percent based on indirect method
374. 9031 41	- Other optical instruments and appliances: for inspecting semiconductor wafers devices or for inspecting photo-masks or reticles used in manufacturing semiconductor devices	Production from materials other than those of subheading 9031 41
375. 9032	Automatic regulating or controlling instruments and apparatus.	
376. ex 9032 10	- Thermostats	
377.	- - For refrigerating and air-conditioning appliances and machinery	Production from materials other than those of subheading 9032 10, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method Production from materials other than those of subheading 9032 81, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method
378. 9032 81	- Other instruments and apparatus: hydraulic or pneumatic	
379. ex 9032 89	- Other instruments and apparatus: other	
380.	- - Electronic automatic regulators	Production from materials other than those of subheading 9032 89, and provided there is a local value added content of at least 40 percent based on direct method or not more than 60 percent based on indirect method

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 Singapore			
2. Goods consigned to (Consignee's name, address, country)					
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge		See Notes Overleaf 4. For Official Use <input type="checkbox"/> Preferential Treatment Given under ISCECA <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s Signature of Authorised Signatory of the Importing Country			
5. Item No.	6. Marks and number of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8 Origin criterion	9 Gross weight and value (FOB)	10. Number and date of invoice
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 those goods in ISCECA for goods exported to (reporting 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 in the next paragraph.
3. **ORIGIN CRITERIA:** For exports to be eligible for preferential treatment, the requirement is that either:
 - (i) The products wholly obtained as defined in Article 3.3 of the Chapter on Rules of Origin;
 - (ii) The products not wholly produced or obtained in the exporting Party as defined in Article 3.4 of the Chapter on Rules of Origin;
 - (iii) Products which comply with origin requirements provided for in Article 3.2 of the Chapter on Rules of Origin and which are used in the other Party as inputs for a finished product eligible for preferential treatment shall be considered as a product originating in the other Party provided the finished product in the other Party meets the requirements defined in Article 3.4 of the Chapter on Rules of Origin; or
 - (iv) Products which satisfy the Product Specific Rules provided for in Annex 3A of the Chapter on Rules of Origin shall be considered as goods to which sufficient transformation has been carried out in a Party.

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

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Products wholly produced in the country of exportation (see paragraph 3 (i) above)	“X”
(b) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (ii) above	Percentage of single country content, example 40%
(c) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of ISCECA cumulative content, example 40%
(d) Products satisfied the Product Specific Rules as defined in Article 3.4(b) of the Chapter on Rules of Origin	“Product Specific Rules”

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 (Ö) in the relevant boxes in column 4 whether or not preferential treatment is accorded.

