

## Annex 2

### **RULES OF ORIGIN FOR THE ASEAN-INDIA FREE TRADE AREA (AIFTA)**

In determining the origin of products eligible for the preferential tariff treatment under ASEAN-India Free Trade Area pursuant to Article 4 of this Agreement, the following Rules shall be applied:

#### **RULE 1 Definitions**

For the purposes of this Annex, the term:

- (a) **CIF** means the value of the good imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation;
- (b) **FOB** means the free-on-board value as defined in paragraph 1 of Appendix A;
- (c) **material** means raw materials, ingredients, parts, components, subassembly and/or goods that are physically incorporated into another good or are subject to a process in the production of another good;
- (d) **originating products** means products that qualify as originating in accordance with the provisions of Rule 2;
- (e) **production** means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good;
- (f) **Product Specific Rules** are rules that specify that the materials have undergone a change in tariff

classification or a specific manufacturing or processing operation, or satisfy an *ad valorem* criterion or a combination of any of these criteria;

- (g) **product** means products which are wholly obtained/produced or being manufactured, even if it is intended for later use in another manufacturing operation;
- (h) **identical and interchangeable materials** means materials being of the same kind possessing similar technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes.

## **RULE 2**

### **Origin Criteria**

For the purposes of this Annex, products imported by a Party which are consigned directly within the meaning of Rule 8 shall be deemed to be originating and eligible for preferential tariff treatment if they conform to the origin requirements under any one of the following:

- (a) Products which are wholly obtained or produced in the exporting Party as set out and defined in Rule 3; or
- (b) Products not wholly produced or obtained in the exporting Party provided that the said products are eligible under Rule 4 or 5 or 6.

## **RULE 3**

### **Wholly Produced or Obtained Products**

Within the meaning of Rule 2(a), the following shall be considered as wholly produced or obtained in a Party:

- (a) plant<sup>1</sup> and plant products grown and harvested in the Party;
- (b) live animals<sup>2</sup> born and raised in the Party;
- (c) products<sup>3</sup> obtained from live animals referred to in paragraph (b);
- (d) products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted in the Party;
- (e) minerals and other naturally occurring substances, not included in paragraphs (a) to (d), extracted or taken from the Party's soil, waters, seabed or beneath the seabed;
- (f) products taken from the waters, seabed or beneath the seabed outside the territorial waters of the Party, provided that that Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with the United Nations Convention on the Law of the Sea, 1982;
- (g) products of sea-fishing and other marine products taken from the high seas by vessels registered with the Party and entitled to fly the flag of that Party;
- (h) products processed and/or made on board factory ships registered with the Party and entitled to fly the flag of that Party, exclusively from products referred to in paragraph (g);

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<sup>1</sup> Plant here refers to all plant life, including forestry products, fruit, flowers, vegetables, trees, seaweed, fungi and live plants.

<sup>2</sup> Animals referred to in paragraphs (b) and (c) covers all animal life, including mammals, birds, fish, crustaceans, molluscs, reptiles, and living organisms.

<sup>3</sup> Products refer to those obtained from live animals without further processing, including milk, eggs, natural honey, hair, wool, semen and dung.

- (i) articles collected in the Party 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 of raw materials, or for recycling purposes<sup>4</sup>; and
- (j) products obtained or produced in the Party solely from products referred to in paragraphs (a) to (i).

**RULE 4**  
**Not Wholly Produced or Obtained Products**

- (a) For the purposes of Rule 2(b), a product shall be deemed to be originating if:
  - (i) the AIFTA content is not less than 35 per cent of the FOB value; and
  - (ii) the non-originating materials have undergone at least a change in tariff sub-heading (CTSH) level of the Harmonized System,

provided that the final process of the manufacture is performed within the territory of the exporting Party.

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<sup>4</sup> This would cover all scrap and waste including scrap and waste resulting from manufacturing or processing operations or consumption in the same country, scrap machinery, discarded packaging and all products that can no longer perform the purpose for which they were produced and are fit only for disposal for the recovery of 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) For the purposes of this Rule, the formula for the 35 per cent AIFTA content is calculated respectively as follows<sup>5</sup>:

(i) Direct Method

$$\frac{\text{AIFTA Material Cost} + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Other Cost} + \text{Profit}}{\text{FOB Price}} \times 100 \% \geq 35\%$$

(ii) Indirect Method

$$\frac{\text{Value of Imported Non-AIFTA Materials, Parts or Produce} + \text{Value of Undetermined Origin Materials, Parts or Produce}}{\text{FOB Price}} \times 100 \% \leq 65\%$$

(c) The value of the non-originating materials shall be:

- (i) the CIF value at the time of importation of the materials, parts or produce; or
- (ii) the earliest ascertained price paid for the materials, parts or produce of undetermined origin in the territory of the Party where the working or processing takes place.

(d) The method of calculating the AIFTA content is as set out in Appendix A.

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<sup>5</sup> The Parties shall be given the flexibility to adopt the method of calculating the AIFTA Content, whether it is the direct or indirect method. In order to promote transparency, consistency and certainty, each Party shall adhere to one method. Any change in the method of calculation shall be notified to all the other Parties at least six (6) months prior to the adoption of the new method. It is understood that any verification of the AIFTA content by the importing Party shall be done on the basis of the method used by the exporting Party.

**RULE 5**  
**Cumulative Rule of Origin**

Unless otherwise provided for, products which comply with origin requirements provided for in Rule 2 and which are used in a Party as materials for a product which is eligible for preferential treatment under the Agreement shall be considered as products originating in that Party where working or processing of the product has taken place.

**RULE 6**  
**Product Specific Rules**

Notwithstanding the provisions of Rule 4, products which satisfy the Product Specific Rules shall be considered as originating from that Party where working or processing of the product has taken place. The list of Product Specific Rules shall be appended as Appendix B.

**RULE 7**  
**Minimal Operations and Processes**

- (a) Notwithstanding any provisions in this Annex, a product shall not be considered originating in a Party if the following operations are undertaken exclusively by itself or in combination in the territory of that Party:
  - (i) 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);
  - (ii) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;

- (iii) changes of packing and breaking up and assembly of consignments;
  - (iv) simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;
  - (v) affixing of marks, labels or other like distinguishing signs on products or their packaging;
  - (vi) 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 Annex to enable them to be considered as originating products;
  - (vii) simple assembly of parts of products to constitute a complete product;
  - (viii) disassembly;
  - (ix) slaughter which means the mere killing of animals; and
  - (x) mere dilution with water or another substance that does not materially alter the characteristics of the products.
- (b) For textiles and textile products listed in Appendix C, an article or material shall not be considered to be originating in a Party by virtue of merely having undergone any of the following:
- (i) simple combining operations, labelling, pressing, cleaning or dry cleaning or packaging operations, or any combination thereof;

- (ii) cutting to length or width and hemming, stitching or overlocking fabrics which are readily identifiable as being intended for a particular commercial use;
- (iii) trimming and/or joining together by sewing, looping, linking, attaching of accessory articles such as straps, bands, beads, cords, rings and eyelets;
- (iv) one or more finishing operations on yarns, fabrics or other textile articles, such as bleaching, waterproofing, decating, shrinking, mercerizing, or similar operations; or
- (v) dyeing or printing of fabrics or yarns.

**RULE 8**  
**Direct Consignment**

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

- (a) If the products are transported passing through the territory of any other AIFTA Parties;
- (b) If the products are transported without passing through the territory of any non-AIFTA Parties;
- (c) The products whose transport involves transit through one or more intermediate non-Parties with or without transshipment or temporary storage in such non-Parties provided that:
  - (i) the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;



- (ii) the products have not entered into trade or consumption there; and
- (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.

**RULE 9**  
**Treatment of Packing**

- (a) Packages and packing materials for retail sale, when classified together with the packaged product, shall not be taken into account in 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.
- (b) Where a 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 the packing is considered as forming a whole with products.
- (c) 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 good.

**RULE 10**  
**Accessories, Spare Parts, Tools and Instructional or  
Other Information Material**

The origin of accessories, spare parts, tools and instructional or other information materials presented with the products shall not be taken into account in determining the origin of the products, provided that such accessories, spare parts, tools and instructional or other information materials are:

- (a) in accordance with standard trade practices in the domestic market of the exporting Party; and
- (b) classified with the products at the time of assessment of customs duties by the importing Party.

However, if the products are subject to a qualifying AIFTA content requirement, the value of such accessories, spare parts tools and instructional or other information material shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying AIFTA content.

**RULE 11**  
**Indirect Materials**

In order to determine whether a product originates in a Party, any indirect material such as power and fuel, plant and equipment, or machines and tools used to obtain such products shall be treated as originating whether such material originates in non-Parties or not, and its value shall be the cost registered in the accounting records of the producer of the export goods.

**RULE 12**  
**Identical and Interchangeable Materials**

For the purposes of establishing if a product is originating when it is manufactured utilising both originating and non-originating materials, mixed or physically combined, the origin of such materials can be determined by generally accepted accounting principles of stock control applicable/inventory management practised in the exporting Party.

**RULE 13**  
**Certificate of Origin**

A claim that a product shall be accepted as eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by a government authority designated by the exporting Party and notified to the other Parties in accordance with the Operational Certification Procedures as set out in Appendix D.

**RULE 14**  
**Review and Modification**

This Annex and the Operational Certification Procedures may be reviewed and modified, as and when necessary, upon request of a Party and as may be agreed upon by the Joint Committee.

**OPERATIONAL CERTIFICATION PROCEDURES  
FOR THE RULES OF ORIGIN FOR  
THE ASEAN-INDIA FREE TRADE AREA (AIFTA)**

For the purposes of implementing the Rules of Origin for the AIFTA, the following Operational Certification Procedures on the issuance and verification of the AIFTA Certificate of Origin and the other related administrative matters shall be followed:

**AUTHORITIES**

**Article 1**

The AIFTA Certificate of Origin shall be issued by the Government authorities (Issuing Authority) of the exporting Party.

**Article 2**

Each Party shall provide 11 original sets of, or through electronic means, specimen signatures and specimen of official seals used by their Issuing Authorities, including their names and addresses, through the ASEAN Secretariat for dissemination to the other Parties. Any change in names, addresses, specimen signatures or official seals shall be promptly informed in the same manner or electronically.

**Article 3**

For the purposes of determining originating status, the Issuing Authority shall have the right to call for any supporting documentary evidence or carry out any checks considered appropriate.

**APPLICATIONS**

**Article 4**

The exporter and/or the manufacturer of the products qualified for preferential tariff treatment shall apply in writing to the Issuing Authority of

the exporting Party 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 by their nature can be easily verified.

### **Article 5**

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

## **PRE-EXPORTATION EXAMINATION**

### **Article 6**

- (a) The Issuing Authority shall, to the best of their competence and ability, carry out proper examination upon each application for the AIFTA Certificate of Origin to ensure that:
- (i) the application and the AIFTA Certificate of Origin are duly completed and signed by the authorised signatory;
  - (ii) the origin of the product is in conformity with the AIFTA Rules of Origin;
  - (iii) other statements of the AIFTA Certificate of Origin correspond to supporting documentary evidence submitted; and
  - (iv) description, quantity and weight of goods, marks and numbers on packages, and number and type of packages, as specified, conform to the products to be exported.
- (b) Multiple items declared on a single invoice and single AIFTA Certificate of Origin shall be allowed, provided that each item qualifies separately in its own right.

## **ISSUANCE OF AIFTA CERTIFICATE OF ORIGIN**

### **Article 7**

- (a) The AIFTA Certificate of Origin shall be in International Organization for Standardization (ISO) A4 size, and white paper in conformity with the specimen as in the Attachment. It shall be made in English. The AIFTA Certificate of Origin shall comprise one (1) original and three (3) copies. Each AIFTA Certificate of Origin shall bear a reference number as given separately by each place or office of issuance.
- (b) The original copy shall be forwarded, together with the triplicate, by the exporter to the importer. Only the original copy will be submitted by the importer 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. The quadruplicate shall be retained by the exporter.
- (c) In cases where an AIFTA Certificate of Origin is not accepted by the Customs Authority of the importing Party, such AIFTA Certificate of Origin shall be marked accordingly in Box 4 and the original AIFTA Certificate of Origin shall be returned to the Issuing Authority within a reasonable period but not to exceed two (2) months. The Issuing Authority shall be duly notified of the grounds for the denial of preferential tariff treatment.
- (d) In cases where an AIFTA Certificate of Origin is not accepted, as stated in paragraph (c), the Issuing Authority shall provide detailed, exhaustive clarification addressing the grounds for the denial of preferential tariff treatment raised by the importing Party. The Customs Authority of the importing Party shall accept the AIFTA Certificate of Origin and grant the preferential tariff treatment if the clarification is found satisfactory.

### **Article 8**

To implement the provisions of Rules 4, 5 and 6 of the AIFTA Rules of Origin, the AIFTA Certificate of Origin issued by the exporting Party shall indicate the relevant rules and applicable percentage of AIFTA content in Box 8.

## **Article 9**

No erasures or superimpositions shall be allowed on the AIFTA Certificate of Origin. Any alteration shall be made by striking out the errors and making any required corrections. Such alterations and corrections shall be approved and certified by an official of the Issuing Authority authorised to sign the AIFTA Certificate of Origin. Unused spaces shall be crossed out to prevent any subsequent addition.

## **Article 10**

- (a) The AIFTA Certificate of Origin shall be issued by the Issuing Authority of the exporting Party at the time of exportation, or within three (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 AIFTA Rules of Origin.
- (b) In exceptional cases where a AIFTA Certificate of Origin has not been issued at the time of exportation or within three (3) working days from the date of shipment due to inadvertent errors or omissions or other valid causes, the AIFTA Certificate of Origin may be issued retroactively but no longer than 12 months from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

## **Article 11**

- (a) Notwithstanding paragraph (b) of Article 7, Articles 13 and 14(b), the Issuing Authority of the intermediate Party may issue a back-to-back AIFTA Certificate of Origin if an application is made by the exporter of that Party while the product is passing through that Party's territory, provided that:
  - (i) a valid AIFTA Certificate of Origin from the original exporting Party is presented only to the Issuing Authority of the intermediate Party;
  - (ii) the importer of the intermediate Party and the exporter who applies for the back-to-back AIFTA Certificate of Origin in the intermediate Party are the same;

- (iii) validity of the back-to-back AIFTA Certificate of Origin shall have the same end-date as the original AIFTA Certificate of Origin;
  - (iv) the originating products re-exported could either be full or part of the original consignment;
  - (v) the consignment which is to be re-exported using the back-to-back AIFTA Certificate of Origin must not undergo any further processing in the intermediate Party, except for repacking and logistics activities consistent with Rule 8 of the ROO;
  - (vi) the product shall remain in the intermediate Party's customs territory, including its free trade zones and bonded areas approved by the customs. The product shall not enter into trade or consumption in the intermediate Party;
  - (vii) information on the back-to-back AIFTA Certificate of Origin includes the name of the Party which issued the original AIFTA Certificate of Origin, date of issuance and reference number; and
  - (viii) verification procedures as set out in Articles 16 and 17 are applied.
- (b) The original exporting Party, the intermediate Party and the importing Party shall cooperate in the process of verification. The copy of the AIFTA Certificate of Origin issued by the original exporting Party shall be given to the Customs Authority of the importing Party if it requests for the same during the process of verification.
- (c) Upon request of a Party, the Parties shall review the provisions of this Article and the implementation thereof, and revise it as may be mutually agreed upon by the Parties.

## **Article 12**

In the event of theft, loss or destruction of an AIFTA 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 words "CERTIFIED TRUE COPY" (in lieu of the original certificate) in Box 12. This copy shall bear the date of the original AIFTA Certificate of Origin. The certified true copy of an AIFTA Certificate of Origin shall be issued within the validity period of the original AIFTA Certificate of Origin and on condition that the exporter provides to the relevant Issuing Authority the quadruplicate copy.

## **PRESENTATION**

### **Article 13**

Except for the AIFTA Certificate of Origin referred to in Article 11(a), the original AIFTA Certificate of Origin shall be submitted to the Customs Authority at the time of lodging the import entry for the products concerned.

### **Article 14**

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

- (a) the AIFTA Certificate of Origin shall be valid for 12 months from the date of its issuance;
- (b) the AIFTA Certificate of Origin shall be submitted to the Customs Authority of the importing Party within its validity period;
- (c) where the AIFTA Certificate of Origin is submitted to the relevant Customs Authority of the importing Party after the expiration of its validity period, such AIFTA Certificate of Origin shall be accepted, if failure to observe the time limit was as a result of *force majeure* or any other cause beyond the control of the exporter; and
- (d) in all cases, the relevant Customs Authority in the importing Party may accept such AIFTA Certificate of Origin provided that the products have been imported before the expiry of the validity of that AIFTA Certificate of Origin.

## **Article 15**

- (a) Where the origin of a product is not in doubt, the discovery of minor discrepancies between the statements made in the AIFTA 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 invalidate the AIFTA Certificate of Origin, if it does in fact correspond to the said products.
- (b) For multiple items declared under the same AIFTA Certificate of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining items listed in that AIFTA Certificate of Origin. Subparagraph a(iii) of Article 16 may be applied to the problematic items.

## **VERIFICATION**

### **Article 16**

- (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 good in question or of certain parts thereof. The Issuing Authority shall conduct a retroactive check on a producer/exporter's cost statement based on the current cost and prices within a six-month timeframe prior to the date of exportation subject to the following procedures:
  - (i) the request for a retroactive check shall be accompanied by the AIFTA Certificate of Origin concerned and specify the reasons and any additional information suggesting that the particulars given in the said AIFTA Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis;
  - (ii) the Issuing Authority shall respond to the request promptly and reply within three (3) months after receipt of the request for retroactive check;

- (iii) In case of reasonable doubt as to the authenticity or accuracy of the document, the Customs Authority of the importing Party may suspend provision of preferential tariff treatment while awaiting the result of verification. However, it may release the good to the importer subject to any administrative measures deemed necessary, provided that they are not subject to import prohibition or restriction and there is no suspicion of fraud; and
  - (iv) the retroactive check process, including the actual process and the determination of whether the subject good is originating or not, should be completed and the result communicated to the Issuing Authority within six (6) months. While the process of the retroactive check is being undertaken, subparagraph (iii) shall be applied.
- (b) The Customs Authority of the importing Party may request an importer for information or documents relating to the origin of imported good in accordance with its domestic laws and regulations before requesting the retroactive check pursuant to paragraph (a).

### **Article 17**

- (a) If the importing Party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances, request verification visits to the exporting Party. Prior to conducting a verification visit:
- (i) the importing Party shall deliver a written notification of its intention to conduct the verification visit through a focal customs or any other appropriate authority simultaneously to:
    1. the producer/exporter whose premises are to be visited;
    2. the Issuing Authority of the Party in the territory of which the verification visit is to occur;
    3. the focal customs or any other appropriate authority of the Party in the territory of which the verification visit is to occur; and

4. the importer of the good subject to the verification visit;
- (ii) the written notification mentioned in subparagraph (i) shall be as comprehensive as possible and include:
1. the name of the focal customs or any other appropriate authority issuing the notification;
  2. the name of the producer/exporter whose premises are to be visited;
  3. the proposed date of the verification visit;
  4. the coverage scope/purpose of the proposed verification visit, including reference to the good subject to the verification; and
  5. the names and designation of the officials performing the verification visit;
- (iii) an importing Party shall obtain the written consent of the producer/exporter whose premises are to be visited;
- (iv) when a written consent from the producer/exporter is not obtained within 30 days from the date of receipt of the notification pursuant to subparagraph (i), the notifying Party may deny preferential tariff treatment to the good referred to in the said AIFTA Certificate of Origin that would have been subject to the verification visit; and
- (v) the Issuing Authority receiving the notification may postpone the proposed verification visit and notify the importing Party of such intention within 15 days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within 60 days from the date of such receipt, or for such longer period as the Parties may agree.
- (b) The importing Party conducting the verification visit shall provide the producer/exporter whose good is subject to the verification and the

relevant Issuing Authority with a written determination of whether that good qualifies as an originating good.

- (c) The determination of whether the good qualifies as an originating good shall be notified to the producer/exporter, and the relevant Issuing Authority. Any suspended preferential tariff treatment shall be reinstated upon a determination that the good qualifies as an originating good.
- (d) If the good is determined to be non-originating, the producer/exporter shall be given 30 days from the date of receipt of the written determination to provide any written comments or additional information regarding the eligibility of the good for preferential tariff treatment. If the good is still found to be non-originating, the final written determination issued by the importing Party shall be communicated to the Issuing Authority within 30 days from the date of receipt of the comments/additional information from the producer/exporter.
- (e) The verification visit process, including the actual visit and the determination whether or not the good subject to verification is originating, shall be carried out and its results communicated to the Issuing Authority within a maximum period of six (6) months from the date when the verification visit was conducted. While the process of verification is being undertaken, subparagraph a(iii) of Article 16 shall be applied.

### **Article 18**

- (a) The application for AIFTA Certificates of Origin and all documents related to such application shall be retained by the Issuing Authorities for not less than two (2) years from the date of issuance.
- (b) Information relating to the validity of the AIFTA Certificate of Origin shall be furnished upon request of the importing Party.
- (c) Any information communicated between the authorities concerned shall be treated as confidential and shall be used for the validation of AIFTA Certificates of Origin purposes only.

## **SPECIAL CASES**

### **Article 19**

When destination of all or parts of the products exported to a specified port of a Party 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 Party, the AIFTA 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 authorities and the original returned to the importer.
- (b) If the changing of destination occurs during transportation to the importing Party as specified in the AIFTA Certificate of Origin, the exporter shall apply in writing, accompanied with the issued AIFTA Certificate of Origin, for issuance of new AIFTA Certificate(s) of Origin for all or parts of products.

### **Article 20**

For the purpose of implementing Rule 8(c) of the AIFTA Rules of Origin, where transportation is effected through the territory of one or more non-AIFTA Party, the following shall be produced to the Customs Authority of the importing Party:

- (a) a through Bill of Lading issued in the exporting Party;
- (b) a AIFTA Certificate of Origin issued by the relevant Issuing Authority of the exporting Party;
- (c) a copy of the original commercial invoice in respect of the product; and
- (d) if any, other relevant supporting documents in evidence that the requirements of Rule 8(c) of the AIFTA Rules of Origin are being complied with.

## **Article 21**

- (a) Products sent from a Party for exhibition in another Party, when sold during or after the exhibition, shall benefit from the preferential tariff treatment if the products meet the requirements of the AIFTA Rules of Origin, provided it is shown to the satisfaction of the relevant Customs Authority of the importing Party that:
- (i) an exporter has dispatched those products from the exporting Party to the Party where the exhibition is held and has exhibited them there;
  - (ii) the exporter has sold the products or transferred them to a consignee in the importing Party; and
  - (iii) the products have been consigned during the exhibition or immediately thereafter to the importing Party in the state in which they were sent for exhibition.
- (b) For the purposes of implementing paragraph (a), the AIFTA Certificate of Origin must be produced to the relevant Customs Authority of the importing Party. The name and address of the exhibition must be indicated, a certificate issued by the relevant authority of the Party where the exhibition took place together with supporting documents prescribed in Article 20(d) may be required.
- (c) Paragraph (a) shall apply to any exhibition, fair or similar show or display in the venue where the products remain under customs control during these events.

## **Article 22**

The Customs Authority in the importing Party shall accept an AIFTA Certificate of Origin where the sales invoice is issued either by a company located in a third country or an AIFTA exporter for the account of the said company, provided that the product meets the requirements of the AIFTA Rules of Origin.

## **ACTION AGAINST FRAUDULENT ACTS**

### **Article 23**

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

### **Article 24**

- (a) In case of a dispute concerning origin determination, classification of products or other related matters, the Governmental authorities concerned in the importing and exporting Parties shall consult each other with a view to resolving the dispute, and the result communicated to the other Parties.
- (b) Where no mutually satisfactory solution to the dispute is reached through consultations, the Party concerned may invoke the dispute settlement procedures under the ASEAN-India DSM Agreement.



**ATTACHMENT TO THE OCP**

**Original (Duplicate/Triplicate/Quadruplicate)**

1. Goods consigned from (Exporter's business name, address, country)		Reference No.  ASEAN-INDIA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)			
2. Goods consigned to (Consignee's name, address, country)		FORM AI Issued in _____ (Country) See Notes Overleaf			
3. Means of transport and route (as far as known)  Departure date   Vessel's name/Aircraft etc.   Port of Discharge		4. For Official Use <input type="checkbox"/> Preferential Tariff Treatment Given Under ASEAN-India Free Trade Area Preferential Tariff <hr/> <input type="checkbox"/> Preferential Tariff Treatment Not Given (Please state reason/s) <hr/> ..... Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers on Packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of Invoices
11. Declaration by the exporter  The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in  ..... (Country)  and that they comply with the origin requirements specified for these goods in the ASEAN-INDIA Free Trade Area Preferential Tariff for the goods exported to  ..... (Importing Country)  ..... Place and date, signature of			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		

authorised signatory

certifying authority

13. Where appropriate please tick:

Third Country Invoicing

Exhibition

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Cumulation