

**RULES OF ORIGIN FOR THE
ASEAN-CHINA FREE TRADE AREA**

In determining the origin of products eligible for the preferential tariff concession pursuant to the Framework Agreement on Comprehensive Economic Co-operation between the Association of Southeast Asian Nations and the People's Republic of China (hereinafter referred to as "the Agreement"), the following Rules shall be applied:

Rule 1: Definitions

For the purpose of this Annex:

- (a) "a Party" means the individual parties to the Agreement i.e. Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic ("Lao PDR"), Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, the Socialist Republic of Vietnam and the People's Republic of China ("China").
- (b) "materials" shall include ingredients, parts, components, subassembly and/or goods that were physically incorporated into another good or were subject to a process in the production of another good.
- (c) "Originating goods" means products that qualify as originating in accordance with the provisions of Rule 2.
- (d) "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.
- (e) "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.

Rule 2: Origin Criteria

For the purposes of this Agreement, products imported by a Party shall be deemed to be originating and eligible for preferential concessions if they conform to the origin requirements under any one of the following:

- (a) Products which are wholly obtained or produced as set out and defined in Rule 3; or

- (b) Products not wholly produced or obtained provided that the said products are eligible under Rule 4, Rule 5 or Rule 6.

Rule 3: Wholly Obtained Products

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

- (a) Plant¹ and plant products harvested, picked or gathered there;
- (b) Live animals² born and raised there;
- (c) Product³ obtained from live animals referred to in paragraph (b) above;
- (d) Products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;
- (e) Minerals and other naturally occurring substances, not included in paragraphs (a) to (d), extracted or taken from its soil, waters, seabed or beneath their seabed;
- (f) Products taken from the waters, seabed or beneath the seabed outside the territorial waters of that Party, provided that that Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law;
- (g) Products of sea fishing and other marine products taken from the high seas by vessels registered with a Party or entitled to fly the flag of that Party;
- (h) Products processed and/or made on board factory ships registered with a Party or entitled to fly the flag of that Party, exclusively from products referred to in paragraph (g) above;
- (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 of raw materials, or for recycling purposes⁴; and

¹ Plant here refers to all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants

² Animals referred to in paragraph (b) and (c) covers all animal life, including mammals, birds, fish, crustaceans, molluscs, reptiles, bacteria and viruses.

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

⁴ 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 discarding or 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.

- (j) Goods obtained or produced in a Party solely from products referred to in paragraphs (a) to (i) above.

Rule 4: Not Wholly Produced or Obtained

- (a) For the purposes of Rule 2(b), a product shall be deemed to be originating if:
 - (i) Not less than 40% of its content originates from any Party; or
 - (ii) If the total value of the materials, part or produce originating from outside of the territory of a Party (i.e. non-ACFTA) does not exceed 60% of the FOB value of the product so produced or obtained provided that the final process of the manufacture is performed within the territory of the Party.
- (b) For the purposes of this Annex, the originating criteria set out in Rule 4(a)(ii) shall be referred to as the "ACFTA content". The formula for the 40% ACFTA content is calculated as follows:

$\frac{\text{Value of Non-ACFTA materials} + \text{Value of materials of Undetermined origin}}{\text{FOB Price}} \times 100 \% < 60\%$ <p>Therefore, the ACFTA content: 100% - non-ACFTA material = at least 40%</p>
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- (c) The value of the non-originating materials shall be:
 - (i) the CIF value at the time of importation of the materials; or
 - (ii) the earliest ascertained price paid for the materials of undetermined origin in the territory of the Party where the working or processing takes place.
- (d) For the purpose of this Rule, "originating material" shall be deemed to be a material whose country of origin, as determined under these rules, is the same country as the country in which the material is used in production.

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 the territory of a Party as materials for a finished product eligible for preferential treatment under the Agreement shall be considered as products originating in the territory of the Party where working or processing of the finished product has

taken place provided that the aggregate ACFTA content (i.e. full cumulation, applicable among all Parties) on the final product is not less than 40%.

Rule 6: Product Specific Criteria

Products which have undergone sufficient transformation in a Party shall be treated as originating goods of that Party. Products which satisfy the Product Specific Rules provided for in Attachment B shall be considered as goods to which sufficient transformation has been carried out in a Party.

Rule 7: Minimal Operations and Processes

Operations or processes undertaken, by themselves or in combination with each other for the purposes listed below, are considered to be minimal and shall not be taken into account in determining whether a good has been wholly obtained in one country:

- (a) ensuring preservation of goods in good condition for the purposes of transport or storage;
- (b) facilitating shipment or transportation;
- (c) packaging⁵ or presenting goods for sale.

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 ACFTA member states;
- (b) If the products are transported without passing through the territory of any non-ACFTA member states;
- (c) The products whose transport involves transit through one or more intermediate non-ACFTA member states with or without transshipment or temporary storage in such countries, 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

⁵ This excludes encapsulation which is termed “packaging” by the electronics industry.

- (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) Where for purposes of assessing customs duties, a Party treats products separately from their packing, it may also, in respect of its imports consigned from another Party, determine separately the origin of such packing.
- (b) Where paragraph (a) above is not applied, packing shall be considered as forming a whole with the products and no part of any packing required for their transport or storage shall be considered as having been imported from outside the ACFTA when determining the origin of the products as a whole.

Rule 10: Accessories, Spare Parts and Tools

The origin of accessories, spare parts, tools and instructional or other information materials presented with the goods therewith shall be neglected in determining the origin of the goods, provided that such accessories, spare parts, tools and information materials are classified and collected customs duties with the goods by the importing member state.

Rule 11: Neutral Elements

Unless otherwise provided, for the purpose of determining the origin of goods, the origin of power and fuel, plant and equipment, or machines and tools used to obtain the goods, or the materials used in its manufacture which do not remain in the goods or form part of the goods, shall not be taken into account.

Rule 12: Certificate of Origin

A claim that products shall be accepted as eligible for preferential concession shall be supported by a Certificate of Origin issued by a government authority designated by the exporting Party and notified to the other Parties to the Agreement in accordance with the Operational Certification Procedures, as set out in Attachment A.

Rule 13: Review and Modification

These rules may be reviewed and modified as and when necessary upon request of a Member State and may be open to such reviews and modifications as may be agreed upon by the AEM-MOFCOM.

**OPERATIONAL CERTIFICATION PROCEDURES
FOR THE RULES OF ORIGIN OF THE
ASEAN-CHINA FREE TRADE AREA**

For the purpose of implementing the rules of origin for the ASEAN-China Free Trade Area, the following operational procedures on the issuance and verification of the Certificate of Origin (Form E) and the other related administrative matters shall be followed:

AUTHORITIES

RULE 1

The Certificate of Origin shall be issued by the Government authorities of the exporting Party.

RULE 2

- (a) The Party shall inform all the other Parties of the names and addresses of their respective Government authorities issuing the Certificate of Origin and shall provide specimen signatures and specimen of official seals used by their said Government authorities.
- (b) The above information and specimens shall be provided to every Party to the Agreement and a copy furnished to the ASEAN Secretariat. Any change in names, addresses, or official seals shall be promptly informed in the same manner.

RULE 3

For the purpose of verifying the conditions for preferential treatment, the Government authorities designated to issue the Certificate of Origin shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate. If such right cannot be obtained through the existing national laws and regulations, it shall be inserted as a clause in the application form referred to in the following Rules 4 and 5.

APPLICATIONS

RULE 4

The exporter and/or the manufacturer of the products qualified for preferential treatment shall apply in writing to the Government authorities 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-verification may not apply to the products of which, by their nature, origin can be easily verified.

RULE 5

At the time of carrying out the formalities for exporting the products under preferential treatment, the exporter or his authorised 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.

PRE-EXPORTATION EXAMINATION

RULE 6

The Government authorities designated to issue the Certificate of Origin shall, to the best of their 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 ASEAN-China Rules of Origin;
- (c) The other statements of the Certificate of Origin correspond to supporting documentary evidence submitted;
- (d) Description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified, conform to the products to be exported.

ISSUANCE OF CERTIFICATE OF ORIGIN

RULE 7

- (a) The Certificate of Origin must be in ISO A4 size paper in conformity to the specimen as shown in Attachment C. It shall be made in English.
- (b) The Certificate of Origin shall comprise one original and three (3) carbon copies of the following colours:
 - Original - Beige (Pantone color code: 727c)
 - Duplicate - Light Green (Pantone color code: 622c)
 - Triplicate - Light Green (Pantone color code: 622c)
 - Quadruplicate - Light Green (Pantone color code: 622c)
- (c) Each Certificate of Origin shall bear a reference number separately given by each place of office of issuance.

- (d) The original copy shall be forwarded, together with the triplicate, by the exporter to the importer for submission 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 quadruplicate shall be retained by the exporter. After the importation of the products, the triplicate shall be marked accordingly in Box 4 and returned to the issuing authority within a reasonable period of time.

RULE 8

To implement the provisions of Rules 4 and 5 of the ASEAN-China Rules of Origin, the Certificate of Origin issued by the final exporting Party shall indicate the relevant rules and applicable percentage of ACFTA content in Box 8.

RULE 9

Neither erasures nor superimposition 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 the person who made them and certified by the appropriate Government authorities. Unused spaces shall be crossed out to prevent any subsequent addition.

RULE 10

- (a) The Certificate of Origin shall be issued by the relevant Government authorities of the exporting Party at the time of exportation or soon thereafter whenever the products to be exported can be considered originating in that Party within the meaning of the ASEAN-China Rules of Origin.
- (b) In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or soon thereafter 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 words "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 Government authorities 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 Box 12. This copy shall bear the date of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued not longer than one year from the date of issuance of the original Certificate of Origin and on condition that the exporter provides to the relevant issuing authority the fourth copy.

PRESENTATION

RULE 12

The original Certificate of Origin shall be submitted together with the triplicate to the Customs Authorities 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 Authorities of the importing Party within four (4) months from the date of endorsement by the relevant Government authorities of the exporting Party;
- (b) Where the products pass through the territory of one or more non-parties in accordance with the provisions of Rule 8 (c) of the ASEAN-China Rules of Origin, the time limit laid down in paragraph (a) above for the submission of the Certificate of Origin is extended to six (6) months;
- (c) Where the Certificate of Origin is submitted to the relevant Government authorities of the importing Party after the expiration of the time limit for its submission, 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
- (d) In all cases, the relevant Government authorities in the importing Party may accept such Certificate of Origin provided that the products have been imported before the expiration of the time limit of the said Certificate of Origin.

RULE 14

In the case of consignments of products originating in the exporting Party and not exceeding US\$200.00 FOB, the production of a Certificate of Origin shall be waived and the use of simplified declaration by the exporter that the products in question have originated in the exporting Party will be accepted. Products sent through the post not exceeding US\$200.00 FOB shall also be similarly treated.

RULE 15

The discovery of minor discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the Customs Authorities 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 products submitted.

RULE 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 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 Authorities 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 Government authorities receiving a request for retroactive check shall respond to the request promptly and reply not later than six (6) months after the receipt of the request.

RULE 17

- (a) The application for 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 Certificate of Origin shall be furnished upon request of the importing Party.
- (c) Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only.

SPECIAL CASES

RULE 18

When destination of all or parts of the products exported to a specified Party is changed, before or after their arrival in the Party, the following rules shall be observed:

- (a) If the products have already been submitted to the Customs Authorities in the specified importing Party, 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 authorities and the original returned to the importer. The triplicate shall be returned to the issuing authorities.

- (b) If the changing 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 new issuance for all or parts of products.

RULE 19

For the purpose of implementing Rule 8(c) of the ASEAN-China Rules of Origin, where transportation is effected through the territory of one or more non-ACFTA member states, the following shall be produced to the Government authorities of the importing Member State:

- (a) A through Bill of Lading issued in the exporting Member State;
- (b) A Certificate of Origin issued by the relevant Government authorities of the exporting Member State;
- (c) A copy of the original commercial invoice in respect of the product; and
- (d) Supporting documents in evidence that the requirements of Rule 8(c) subparagraphs (i),(ii) and (iii) of the ASEAN-China Rules of Origin are being complied with.

RULE 20

- (a) Products sent from an exporting Party for exhibition in another Party and sold during or after the exhibition into a Party shall benefit from the ASEAN-China preferential tariff treatment on the condition that the products meet the requirements of the ASEAN-China Rules of Origin 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 country 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 consigned during the exhibition or immediately thereafter to the importing Party in the state in which they were sent for exhibition.
- (b) For purposes 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 authorities of the Party where the exhibition took place together with supporting documents prescribed in Rule 19(d) may be required.
- (c) Paragraph (a) shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display in shops or business premises with the view to the sale of foreign products and where the products remain under Customs control during the exhibition.

ACTION AGAINST FRAUDULENT ACTS

RULE 21

- (a) When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Government authorities concerned shall cooperate in the action to be taken in the territory of the respective 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 22

In the case of a dispute concerning origin determination, classification or products or other matters, the Government authorities concerned in the importing and exporting Member States shall consult each other with a view to resolving the dispute, and the result shall be reported to the other Member States for information.

ATTACHMENT B

PRODUCT SPECIFIC RULES

A. Exclusive Rule/Criterion

The following product specific criteria shall be the sole criteria for determining the originating status of the following products. When applying for a Certificate of Origin Form E for these products, the exporter concerned can only use the product specific criteria as set out below:

Serial No.	HS Code		Origin Criteria
1	5103.20	Waste of wool or of fine animal hair, not garneted stock	Obtained from sheep, lambs or other animals raised in ACFTA
2	5103.30	Waste of coarse animal hair	Obtained from sheep, lambs or other animals raised in ACFTA
3	5104.00	Garneted stock of wool or of fine or coarse animal hair	Obtained from sheep, lambs or other animals raised in ACFTA
4	5105.31	Fine animal hair of Kashmir (cashmere) goats, carded or combed	Obtained from sheep, lambs or other animals raised in ACFTA
5	5105.39	Other fine animal hair, carded or combed	Obtained from sheep, lambs or other animals raised in ACFTA
6	5105.40	Coarse animal hair, carded or combed	Obtained from sheep, lambs or other animals raised in ACFTA

B. Alternative Rules

The following criteria shall be applied as alternative rule to the general rule prescribed in Rule 4 of the ASEAN-China FTA Rules of Origin. When applying for a Certificate of Origin Form E, the exporter can use either the general rule prescribed in Rule 4 of the ASEAN-China FTA Rules of Origin or the Rules set out in this Attachment.

1. Change in Tariff Classification

Serial No.	Code		Origin Criteria
1	1604.11	-- Salmon, whole or in pieces, but not minced	Change to subheading 160411 from any other chapter (CC)
2	1604.12	-- Herrings, whole or in pieces, but not minced	Change to subheading 160412 from any other chapter (CC)
3	4201.00	Saddlery and harness for any animal (including traces, leads, knees pads,	Change to heading 4201 from any other heading

Serial No.	HS Code	Product Description	Origin Criteria
		muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	
4	4202.11	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of leather, of composition leather or of patent leather	Change to heading 4202 from any other heading
5	4202.12	Other vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or of textile materials	Change to heading 4202 from any other heading
6	4202.19	Other trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers (for example, with outer surface of vulcanized fibre or of paperboard)	Change to heading 4202 from any other heading
7	4202.21	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of leather, of composition leather or of patent leather	Change to heading 4202 from any other heading
8	4202.22	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting or of textile materials	Change to heading 4202 from any other heading
9	4202.29	Other handbags, whether or not with shoulder strap, including those without handle, nes (for example, with outer surface of vulcanized fibre or of paperboard)	Change to heading 4202 from any other heading
10	4202.31	Articles of a kind normally carried in the pocket or handbag, with outer surface of leather, of composition leather or of patent leather	Change to heading 4202 from any other heading
11	4202.32	Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheeting or of textile materials	Change to heading 4202 from any other heading
12	4202.39	Other articles of a kind normally carried in the pocket or handbag (for example, with outer surface of vulcanized fibre or of paperboard)	Change to heading 4202 from any other heading
13	4202.91	Tool bags, cutlery cases and containers nes, with outer surface of leather, of composition leather or of patent leather	Change to heading 4202 from any other heading

Serial No.	HS Code	Product Description	Origin Criteria
14	4202.92	Tool bags, cutlery cases and containers nes, with outer surface of plastic sheeting or of textile materials	Change to heading 4202 from any other heading
15	4202.99	Other tool bags, cutlery cases and containers (for example, with outer surface of vulcanized fibre or of paperboard)	Change to heading 4202 from any other heading
16	4203.10	Articles of apparel, of leather or of composition leather	Change to heading 4203 from any other heading
17	4203.21	Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather	Change to heading 4203 from any other heading
18	4203.29	Other gloves, mittens and mitts of leather or of composition leather	Change to heading 4203 from any other heading
19	4203.30	Belts and bandoliers, of leather or of composition leather	Change to heading 4203 from any other heading
20	4203.40	Other clothing accessories, of leather or of composition leather	Change to heading 4203 from any other heading
21	4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	Change to heading 4204 from any other heading
22	4205.00	Other articles of leather or of composition leather	Change to heading 4205 from any other heading
23	4206.10	Catgut	Change to heading 4206 from any other heading
24	4206.90	Other articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	Change to heading 4206 from any other heading
25	4301.10	Raw furskins of mink, whole, with or without head, tail or paws	Change to heading 4301 from any other heading
26	4301.30	Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Change to heading 4301 from any other heading
27	4301.60	Raw furskins of fox, whole, with or without head, tail or paws	Change to heading 4301 from any other heading
28	4301.70	Raw furskins of seal, whole, with or without head, tail or paws	Change to heading 4301 from any other heading
29	4301.80	Other furskins, whole, with or without head, tail or paws	Change to heading 4301 from any other heading

Serial No.	HS Code	Product Description	Origin Criteria
30	4301.90	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Change to heading 4301 from any other heading
31	4302.11	Tanned or dressed whole skins of mink, with or without head, tail or paws, not assembled	Change to heading 4302 from any other heading
32	4302.13	Tanned or dressed whole skins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, with or without head, tail or paws, not assembled	Change to heading 4302 from any other heading
33	4302.19	Other tanned or dressed whole skins, with or without head, tail or paws, not assembled	Change to heading 4302 from any other heading
34	4302.20	Tanned or dressed heads, tails, paws and other pieces or cuttings, not assembled	Change to heading 4302 from any other heading
35	4302.30	Tanned or dressed whole skins and pieces or cutting thereof, assembled	Change to heading 4302 from any other heading
36	4303.10	Articles of apparel and clothing accessories of furskin	Change to heading 4303 from any other heading
37	4303.90	Other articles of furskin	Change to heading 4303 from any other heading
38	4304.00	Artificial fur and articles thereof	Change to heading 4304 from any other heading
39	6406.10	Uppers and parts thereof, other than stiffeners	Change to heading 6406 from any other heading
40	6406.20	Outer soles and heels, of rubber or plastics	Change to heading 6406 from any other heading
41	6406.91	Wood parts of footwear (excluding uppers, outer soles and heels)	Change to heading 6406 from any other heading
42	6406.99	Non-wood parts of footwear (excluding uppers, outer soles and heels)	Change to heading 6406 from any other heading

2. Process Criterion for Textile and Textile Products - Working or Processing Carried Out on Non-Originating Materials that Confers Originating Status¹

(a) Fibres and Yarns

Manufacture through process of fibre-making (polymerisation, polycondensation and extrusion) spinning, twisting, texturizing or braiding from a blend or any of following:-

- Silk
- Wool, fine/coarse animal hair
- Cotton fibres
- Vegetable textile fibres
- Synthetic or artificial filaments/man-made filaments
- Synthetic or artificial staple fibres/man-made staple fibres

Serial No.	Description	
	Ch.52	Cotton
43	5204.11	Cotton sewing thread $\geq 85\%$ by weight of cotton, not put up for retail sale
44	5204.19	Cotton sewing thread, $< 85\%$ by weight of cotton, not put up for retail sale
45	5204.20	Cotton sewing thread, put up for retail sale
46	5205.11	Cotton yarn, $\geq 85\%$, single, uncombed, ≥ 714.29 dtex, not put up
47	5205.12	Cotton yarn, $\geq 85\%$, single, uncombed, $714.29 > dtex \geq 232.56$, not put up
48	5205.13	Cotton yarn, $\geq 85\%$, single, uncombed, $232.56 > dtex \geq 192.31$, not put up
49	5205.14	Cotton yarn, $\geq 85\%$, single, uncombed, $192.31 > dtex \geq 125$, not put up
50	5205.15	Cotton yarn, $\geq 85\%$, single, uncombed, < 125 dtex, not put up for retail sale
51	5205.21	Cotton yarn, $\geq 85\%$, single, combed, ≥ 714.29 , not put up
52	5202.22	Cotton yarn, $\geq 85\%$, single, combed, $714.29 > dtex. \geq 232.56$, not put up
53	5205.23	Cotton yarn, $\geq 85\%$, single, combed. $232.56 > dtex \geq 192.31$, not put up
54	5205.24	Cotton yarn, $\geq 85\%$, single, combed, $192.31 > dtex \geq 125$, not put up
55	5205.26	Cotton yarn, $\geq 85\%$, single, combed, $106.38 \leq dtex < 125$, not put up for retail sale
56	5205.27	Cotton yarn, $\geq 85\%$, single, combed, $83.33 \leq dtex < 106.38$, not put up for retail sale

¹ Products shall be considered as originating if they result exclusively from the processes and/or operations set out in this Attachment.

Serial No.	HS Code	Description
57	5205.28	Cotton yarn, $\geq 85\%$, single, combed, < 83.33 dtex (> 120 metrix number), not put up for retail sale
58	5205.31	Cotton yarn, $\geq 85\%$, multi, uncombed, ≥ 714.29 dtex, not put up, nes
59	5205.32	Cotton yarn, $\geq 85\%$, multi, uncombed, $714.29 > dtex \geq 232.56$, not put up, nes
60	5205.33	Cotton yarn, $\geq 85\%$, multi, uncombed, $232.56 > dtex \geq 192.31$, not put up, nes
61	5205.34	Cotton yarn, $\geq 85\%$, multi, uncombed, $192.31 > dtex \geq 125$, not put up, nes
62	5205.35	Cotton yarn, $\geq 85\%$, multi, uncombed, < 125 dtex, not put up, nes
63	5205.41	Cotton yarn, $\geq 85\%$, multiple, combed, ≥ 714.29 dtex, not put up, nes
64	5205.42	Cotton yarn, $\geq 85\%$, multi, combed, $714.29 > dtex \geq 232.56$, not put up, nes
65	5205.43	Cotton yarn; $\geq 85\%$, multi, combed, $232.56 > dtex \geq 192.31$, not put up, nes
66	5205.44	Cotton yarn, $\geq 85\%$, multiple, combed, $192.31 > dtex \geq 125$, not put up, nes
67	5205.46	Cotton yarn, $\geq 85\%$, multiple, combed, $106.38 \leq dtex < 125$, not put up, nes
68	5205.47	Cotton yarn, $\geq 85\%$, multiple, combed, $83.33 \leq dtex < 106.38$, not put up, nes
69	5205.48	Cotton yarn, $\geq 85\%$, multiple, combed, < 83.33 dtex, not put up, nes
70	5206.11	Cotton yarn, $< 85\%$, single, uncombed, ≥ 714.29 , not put up
71	5206.12	Cotton yarn, $< 85\%$, single, uncombed, $714.29 > dtex \geq 232.56$, not put up
72	5206.13	Cotton yarn, $< 85\%$, single, uncombed, $232.56 > dtex \geq 192.31$, not put up
73	5206.14	Cotton yarn, $< 85\%$, single, uncombed, $192.31 > dtex \geq 125$, not put up
74	5206.15	Cotton yarn, $< 85\%$, single, uncombed, < 125 dtex, not put up for retail sale
75	5206.21	Cotton yarn, $< 85\%$, single, combed, ≥ 714.29 dtex, not put up
76	5206.22	Cotton yarn, $< 85\%$, single, combed, $714.29 > dtex \geq 232.56$, not put up -
77	5206.23	Cotton yarn, $< 85\%$, single, combed, $232.56 > dtex \geq 192.31$, not put up
78	5206.24	Cotton yarn, $< 85\%$, single, combed, $192.31 > dtex \geq 125$, not put up
79	5206.25	Cotton yarn, $< 85\%$, single, combed, < 125 dtex, not put up for retail sale
80	5206.31	Cotton yarn, $< 85\%$, multiple, uncombed, ≥ 714.29 , not put up, nes
81	5206.32	Cotton yarn, $< 85\%$, multiple, uncombed, $714.29 > dtex \geq 232.56$, not put up, nes

Serial No.	HS Code	Description
82	5206.33	Cotton yarn, <85%, multiple, uncombed, 232.56 > dex >= 192.31, not put up, nes
83	5206.34	Cotton yarn, <85%, multiple, uncombed, 192.31 > dtex >= 125, not put up. nes
84	5206.35	Cotton yarn, <85%, multiple, uncombed, < 125 dtex, not put up ,nes
85	5206.41	Cotton yarn, <85%, multiple, combed, >= 714.29, not put up, nes
86	5206.42	Cotton yarn, <85%, multiple, combed, 714.29 > dtex >= 232.56, not put up, nes
87	5206.43	Cotton yarn, <85%, multiple, combed, 232.56 >dtex >= 192.31, not put up, nes
88	5206.44	Cotton yarn, <85%, multiple, combed, 192.31>dtex >= 125, not put up, nes
89	5206.45	Cotton yarn, <85%. multiple, combed. < 125 dtex. not put up, nes
90	5207.10	Cotton yarn (other than sewing thread) >= 85% by weight of cotton put up
91	5207.90	Cotton yarn (other than sewg thread) < 85% by-wt of cotton. put up for retail sale

(b) Fabric/Carpets And Other Textile Floor Coverings; Special Yarns, twine, cordage and ropes and cables and articles thereof.

Manufacture from:

- Polymer (non-woven)
- Fibres (non-woven)
- Yarns (fabrics)
- Raw or Unbleached Fabrics (finished fabrics)

through substantial transformation process of either:

- needle punching / spin bonding / chemical bonding
- weaving or knitting;
- crocheting or wadding or tufting; or
- dyeing or printing and finishing; or impregnation, coating, covering or lamination.

Serial No.	HS Code	Description
	Ch.52	Cotton
92	5208.11	Plain weave cotton fabric. >= 85%, not more than 100 g/m2; unbleached
93	5208.12	Plain weave cotton fabric, >= 85%, > 100 g/m2 to 200 g/m2, unbleached

Serial No.	HS Code	Description
94	5208.13	Twill weave cotton fabric. >= 85%. not more-than 200 g/m2, unbleached
95	5208.19	Woven fabrics of cotton, >= 85%, not more than 200 g/m2, unbleached, nes
96	5208.21	Plain weave cotton fabrics, >= 85%, not more than 100g/m2, bleached
97	5208.22	Plain weave cotton fabric, >= 85%, > 100 g/m2 to 200 g/m2. bleached
98	5208.23	Twill weave cotton fabric, >= 85%, not more than 200g/m2, bleached
99	5208.29	Woven fabrics of cotton, >= 85%, nt more than 200 g/m2, bleached, nes
100	5208.41	Plain weave cotton fabric, >= 85%, not more than 100 g/m2, yarns of other colors
101	5208.42	Plain weave cotton fabrics, >= 85%, > 100 g/m2 to 200 g/m2, yarns of other colors
102	5208.43	Twill weave cotton fabric, >= 85%, not more than 200 g/m2, yarns of other colors
103	5208.49	Woven fabrics of cotton, >= 85%, nt more than 200 g/m2, yarns of other colors, nes
104	5209.11	Plain weave cotton fabric, >= 85%, more than 200 g/m2, unbleached
105	5209.12	Twill weave cotton fabric, >= 85%, more than 200 g/m2, unbleached
106	5209.19	Woven fabrics of cotton, >= 85%, more than 200 g/m2, unbleached, nes
107	5209.21	Plain weave cotton fabric, >= 85%, more than 200 g/m2, bleached
108	5209.22	Twill weave cotton fabrics, >= 85%, more than 200:g/m2, bleached
109	5209.29	Woven fabrics of cotton, >= 85%, more than 200 g/m2, bleached, nes
110	5209.41	Plain weave cotton fabrics, >= 85%, more than 200 g/m2, yarns of other colors
111	5209.42	Denim fabrics of cotton, >= 85%, more than 200 g/m2
112	5209.43	Twill weave cotton fab, other than denim, >= 85%, more than 200 g/m2, yarn dyec
113	5209.49	Woven fabrics of cotton, >= 85%, more than 200 g/m2, yarns of other colors, nes
114	5210.11	Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200 g/m2, unbl
115	5210.12	Twill weave cotton fab, < 85% mixd w m-m fib, not more than 200 g/m2, unbl
116	5210.19	Woven fab of cotton, < 85% mixd with m-m fib, <= 200 g/m2, unbl, nes
117	5210.21	Plain weave cotton fab, < 85% mixd w m-m fib, not more than 200 g/m2, bl
118	5210.22	Twill weave cotton fab, < 85% mixd w m-m fib, not more than 200 g/m2, bl

Serial No.	HS Code	Description
119	5210.29	Woven fabrics of cotton, < 85% mixd with m-m fib, <=/ 200 g/m2, bl, nes
120	5210.41	Plain weave cotton fab. < 85% mixd w m-m fib. nt mor inn 200g/m2 yarns of other colors
121	5210.42	Twill weave cotton fab, <85% mixd w m-m fib. nt mor thn 200 g/m2. yarns of other colors
122	5210.49	Woven fabrics of cotton. <85% mixd with m-m fib, <=/ 200 g/m2. yarns of other colors. nes
123	5211.11	Plain weave cotton fab. <85% mixd w m-m fib, more thn 200 g/m2. unbleached
124	5211.12	Twill weave cotton fab. <85% mixed w m-m fib. more than 200 g/m2. unbl
125	5211.19	Woven fabrics of cotton, <85% mixd with m-m fib, more thn 200 g/m2. unbl. nes
126	5211.21	Plain weave cotton fab, <85% mixd w m-m fib, more than 200 g/m2. bleached
127	5211.22	Twill weave cotton fab. <85% mixd w m-m fib. more than 200 g/m2, bleached
128	5211.29	Woven fabrics of cotton. < 85% mixd with m-m fib, more than 200 g/m2, bl, nes
129	5211.41	Plain weave cotton fab. <85% mixd w m-m fib, more than 200 g/m2, yarns of other colors
130	5211.42	Denim fabrics of cotton. < 85% mixed with m-m fib, more than 200 g/m2
131	5211.43	Twill weave cotton fab, other than denim, <85% mixd w m-m fib, > 200 g/m2, yarn dye
132	5211.49	Woven fabrics of cotton, <85% mixd with m-m fib, > 200 g/m2. yarns of other colors. nes
133	5212.11	Woven fabrics of cotton, weighing not more than 200 g/m2, unbleached, nes
134	5212.12	Woven fabrics of cotton, weighing not more than 200 g/m2, bleached, nes
135	5212.14	Woven fabrics of cotton. <=/200 g/m2. of yarns of different colours, nes
136	5212.21	Woven fabrics of cotton, weighing more than 200 g/m2, unbleached, nes
137	5212.22	Woven fabrics of cotton, weighing more than 200 g/m2. bleached, nes
138	5212.24	Woven fabrics of cotton, >200 g/m2, of yarns of different colours, nes
	Ch. 60	Knitted or crocheted fabrics
139	6001.10	Long pile knitted or crocheted textile fabrics
140	6001.21	Looped pile knitted or crocheted fabrics, of cotton

Serial No.	HS Code	Description
141	6001.22	Looped pile knitted or crocheted fabrics, of man-made fibres
142	6001.29	Looped pile knitted or crocheted fabrics, of other textile materials
143	6002.40	Knitted or crocheted tex fab, w <= 30 cm, >= 5% of elastomeric, not containing rubber thread
144	6002.90	Knitted or crocheted tex fab, w <= 30 cm, >= 5% of elastomeric, containing rubber thread
145	6003.10	Knitted or crocheted fabrics, w <=30 cm, of wool or fine animal hair
146	6003.20	Knitted or crocheted fabrics, w <=30 cm, of cotton
147	6003.30	Knitted or crocheted fabrics, w <=30 cm, of synthetic fibres
148	6003.40	Knitted or crocheted fabrics, w <=30 cm, of artificial fibres
149	6003.90	Knitted or crocheted fabrics, w <=30 cm, of nes
150	6004.10	Knitted or crocheted tex fab, w > 30 cm, >= 5% of elastomeric, not containing rubber thread
151	6004.90	Knitted or crocheted tex fab, w > 30 cm, >= 5% of elastomeric, containing rubber thread
152	6005.10	Warp knitted fabrics, of wool or fine animal hair, nes
153	6005.21	Warp knitted fabrics, of unbleached or bleached cotton, nes
154	6005.22	Warp knitted fabrics, of dyed cotton, nes
155	6005.23	Warp knitted fabrics, of yarn of different colours cotton, nes
156	6005.24	Warp knitted fabrics, of printed cotton, nes
157	6005.31	Warp knitted fabrics, of unbleached or bleached synthetic fibres, nes
158	6005.32	Warp knitted fabrics, of dyed synthetic fibres, nes
159	6005.33	Warp knitted fabrics, of yarn of different colours synthetic fibres, nes
160	6005.41	Warp knitted fabrics, of unbleached or bleached artificial fibres, nes
161	6005.42	Warp knitted fabrics, of dyed artificial fibres, nes
162	6005.43	Warp knitted fabrics, of yarn of different colours artificial fibres, nes
163	6005.44	Warp knitted fabrics, of printed artificial fibres, nes
164	6005.90	Warp knitted fabrics, of other materials, nes
165	6006.10	Knitted or crocheted fabrics, of wool or of fine animal hair, nes
166	6006.31	Knitted or crocheted fabrics, of unbleached or bleached synthetic fibres, nes
167	6006.32	Knitted or crocheted fabrics, of dyed synthetic fibres, nes

Serial No.	HS Code	Description
168	6006.33	Knitted or crocheted fabrics, of yarn of different colours of synthetic fibres, nes
169	6006.34	Knitted or crocheted fabrics, of printed synthetic fibres, nes
170	6006.41	Knitted or crocheted fabrics, of unbleached or bleached artificial fibres, nes
171	6006.42	Knitted or crocheted fabrics, of dyed artificial fibres, nes
172	6006.43	Knitted or crocheted fabrics, of yarn of different colours of artificial fibres, nes
173	6006.44	Knitted or crocheted fabrics, of printed artificial fibres, nes
174	6006.90	Knitted or crocheted fabrics, of other materials, nes

(c) Article of Apparel and Clothing Accessories and Other Made Up Textile Articles

Manufacture through the processes of cutting and assembly of parts into a complete article (for apparel and tents) and incorporating embroidery or embellishment or printing (for made-up articles) from:

- raw or unbleached fabric
- finished fabric

Serial No.	Description
Ch.61	Art of apparel & clothing access, knitted or crocheted
175	6101.10 Mens/boys overcoats, anoraks etc, of wool or fine animal hair, knitted
176	6101.20 Mens/boys overcoats, anoraks, etc of cotton, knitted .
177	6101.30 Mens/boys overcoats, anoraks etc, of man-made fibres, knitted
178	6101.90 Mens/boys overcoats, anoraks etc, of other textile materials, knitted
179	6102.10 Womens/girls overcoats, anoraks etc, of wool or fine animal hair, knitted
180	6102.20 Womens/girls overcoats, anoraks etc, of cotton, knitted
181	6102.30 Womens/girls overcoats, anoraks etc, of man-made fibres, knitted
182	6102.90 Womens/girls overcoats, anoraks etc, of other textile materials, knitted
183	6103.11 Mens/boys suits, of wool or fine animal hair, knitted
184	6103.12 Mens/boys suits, of synthetic fibres, knitted
185	6103.19 Mens/boys suits, of other textile .materials, knitted

Serial No.	HS Code	Description
186	6103.21	Mens/boys ensembles, of wool or fine animal hair, knitted
187	6103.22	Mens/boys ensembles, of cotton, knitted
188	6103.23	Mens/boys ensembles, of synthetic fibres, knitted
189	6103.29	Mens/boys ensembles, of other textile materials, knitted
190	6103.31	Mens/boys jackets and blazers, of wool or fine animal hair, knitted
191	6103.32	Mens/boys jackets and blazers, of cotton, knitted
192	6103.33	Mens/boys jackets and blazers, of synthetic fibres, knitted
193	6103.39	Mens/boys jackets and blazers, of other textile materials, knitted
194	6103.41	Mens/boys trousers and shorts, of wool or fine animal hair, knitted
195	6103.42	Mens/boys trousers and shorts, of cotton, knitted
196	6103.43	Mens/boys trousers and shorts, of synthetic fibres, knitted
197	6103.49	Mens/boys trousers and shorts, of other textile materials, knitted
198	6104.11	Womens/girls suits, of wool or fine animal hair; knitted
199	6104.12	Womens/girls suits, of cotton, knitted
200	6104.13	Womens/girls suits, of synthetic fibres, knitted
201	6104.19	Womens/girls suits, of other textile materials, knitted
202	6104.21	Womens/girls ensembles, of wool or fine animal hair, knitted
203	6104.22	Womens/girls ensembles, of cotton, knitted
204	6104.23	Womens/girls ensembles, of synthetic fibres, knitted
205	6104.29	Womens/girls ensembles, of other textile materials, knitted
206	6104.31	Womens/girls jackets, of wool or fine animal hair, knitted
207	6104.32	Womens/girls jackets, of cotton, knitted
208	6104.33	Womens/girls jackets, of synthetic fibres, knitted
209	6104.39	Womens/girls jackets, of other textile materials, knitted
210	6104.41	Womens/girls dresses, of wool or fine animal hair, knitted
211	6104.42	Womens/girls dresses, of cotton, knitted
212	6104.43	Womens/girls dresses, of synthetic fibres, knitted
213	6104.44	Womens/girls dresses, of artificial fibres, knitted

Serial No.	HS Code	Description
214	6104.49	Womens/girls dresses, of other textile materials, knitted
215	6104.51	Womens/girls skirts, of wool or fine animal hair, knitted
216	6104.52	Womens/girls skirts, of cotton, knitted
217	6104.53	Womens/girls skirts, of synthetic fibres, knitted
218	6104.59	Womens/girls skirts, of other textile materials, knitted
219	6104.61	Womens/girls trousers and shorts, of wool or fine animal hair, knitted
220	6104.62	Womens/girls trousers and shorts, of cotton, knitted .
221	6104.63	Womens/girls trousers and shorts, of synthetic fibres, knitted
222	6104.69	Womens/girls trousers and shorts, of other textile materials, knitted
223	6105.10	Mens/boys shirts, of cotton, knitted
224	6105.20	Mens/boys shirts, of man-made fibres, knitted
225	6105.90	Mens/boys shirts, of other textile materials, knitted
226	6106.10	Womens/girls blouses and shirts, of cotton, knitted
227	6106.20	Womens/girls blouses and shirts, of man-made fibres, knitted
228	6106.90	Womens/girls blouses and shirts, of other materials, knitted
229	6107.11	Mens/boys underpants and briefs, of cotton, knitted
230	6107.12	Mens/boys underpants and briefs, of man-made fibres, knitted
231	6107.19	Mens/boys underpants and briefs, of other textile materials, knitted
232	6107.21	Mens/boys nightshirts and pyjamas, .of cotton, knitted
233	6107.22	Mens/boys nightshirts and pyjamas, of man-made fibres, knitted
234	6107.29	Mens/boys nightshirts and pyjamas, of other textile materials, knitted
235	6107.91	Mens/boys bathrobes, dressing gowns etc of cotton, knitted
236	6107.92	Mens/boys bathrobes, dressing gowns etc of man-made fibres, knitted
237	6107.99	Mens/boys bathrobes, dressing gowns etc of oth textile materials, knitted
238	6108.11	Womens/girls slips and petticoats, of man-made fibres, knitted
239	6108.19	Womens/girls slips and petticoats, of other textile materials, knitted
240	6108.21	Womens/girls briefs and panties, of cotton, knitted
241	6108.22	Womens/girls briefs and panties, of man-made fibres, knitted

Serial No.	HS Code	Description
242	6108.29	Womens/girls briefs and panties, of other textile materials, knitted
243	6108.31	Womens/girls nightdresses and pyjamas, of cotton, knitted
244	6108.32	Womens/girls nightdresses and pyjamas, of man-made fibres, knitted
245	6108.39	Womens/girls nightdresses and pyjamas, of oth textile materials, knitted
246	6108.91	Womens/girls bathrobes, dressing gowns, etc, of cotton, knitted
247	6108.92	Womens/girls bathrobes, dressing gowns, etc, of man-made fibres, knitted
248	6108.99	Womens/girls bathrobes, dressg gowns.etc.of oth textile materials, knitted
249	6109.10	T-shirts, singlets and other vests, of cotton, knitted
250	6109.90	T-shirts, singlets and other vests, of other textile materials, knitted
251	6110.11	Pullovers.cardigans&similiar article of wool or fine animal hair, knitted: of wool
252	6110.12	Pullovers.cardigans&similiar article of wool or fine animal hair, knitted: of kashmir goats
253	6110.19	Pullovers.cardigans&similiar article of wool or fine animal hair, knitted: of other animal hair.
254	6110.20	Pullovers, cardigans & similiar articles of cotton, knitted
255	6110.30	Pullovers,cardigans & similiar articles of man-made fibres, knitted
256	6110.90	Pullovers,cardigans&similiar articles of oth textile materials, knitted
257	6111.10	Babies garments&clothg accessories of wool or fine animal hair, knitted
258	6111.20	Babies garments & clothing accessories of cotton, knitted
259	6111.30	Babies garments & clothing accessories of synthetic fibres, knitted
260	6111.90	Babies garments&clothg accessories of other textile materials, knitted
261	6112.11	Track suits, of cotton, knitted
262	6112.12	Track suits, of synthetic fibres, knitted
263	6112.19	Track suits, of other textile materials, knitted
264	6112.20	Ski suits, of textile materials, knitted
265	6112.31	Mens/boys swimwear, of synthetic fibres, knitted
266	6112.39	Mens/boys swimwear, of other textile materials, knitted
267	6112.41	Womens/girls swimwear, of synthetic fibres, knitted
268	6112.49	Womens/girls swimwear, of other textile materials, knitted

Serial No.	HS Code	Description
269	6113.00	Garments made up of impreg, coatd, coverd or laminatd textile knittd fab
270	6114.10	Garments nes, of wool or fine animal hair, knittd
271	6114.20	Garments nes, of cotton, knitted
272	6114.30	Garments nes, of man-made fibres, knitted
273	6114.90	Garments nes, of other textile materials knitted
274	6115.11	Panty hose&tights, of synthetic fibre yarns <67 dtex/single yarn knittd
275	6115.12	Panty hose&tights, of synthetic fibre yarns >=67 dtex/single yarn knittd
276	6115.19	Panty hose & tights, of other textile materials, knitted
277	6115.20	Women mll-l/knee-1 hosiery, of textile yarn < 67 dtex/single yarn knittd
278	6115.91	Hosiery nes, of wool or fine animal hair, knitted
279	6115.92	Hosiery nes, of cotton, knitted
280	6115.93	Hosiery nes, of synthetic fibres, knitted
281	6115.99	Hosiery nes, of other textile materials, knitted
282	6116.10	Gloves impregnated, coated or covered with plastics or ubber, knitted
283	6116.91	Gloves, mittens and mitts, nes, of wool or fine animal hair, knitted
284	6116.92	Gloves, mittens and mitts, nes, of cotton, knitted
285	6116.93	Gloves, mittens and mitts, nes, of synthetic fibres, knitted
286	6116.99	Gloves, mittens and mitts, nes, of other textile materials, knitted
287	6117.10	Shawls, scarves, veils and the like, of textile materials, knitted
288	6117.20	Ties, bow ties and cravats, of textile materials, knitted
289	6117.80	Clothing accessories nes, of textile materials, knitted •
290	6117.90	Parts of garments/of clothg accessories, of textile materials, knittd
	Ch.62	Art of apparel & clothing access, not knitted/crocheted
291	6201.11	Mens/boys overcoats&similar articles of wool/fine animal hair,nt knit
292	6201.12	Mens/boys overcoats & similar articles of cotton, not knitted
293	6201.13	Mens/boys overcoats & similar articles of man-made fibres, not knitted
294	6201.19	Mens/boys overcoats & similar articles of oth tex materials, nt knitted

Serial No.	HS Code	Description
295	6201.91	Mens/boys anoraks&similar articles of wool/fine animal hair, not knitted
296	6201.92	Mens/boys anoraks & similar articles of cotton, not knitted
297	6201.93	Mens/boys anoraks & similar articles of man-made fibres, not knitted
298	6201.99	Mens/boys anoraks & similar articles of oth tex materials, not knitted
299	6202.11	Womens/girls o/coats&similar articles of wool/fine animal hair, not knit
300	6202.12	Womens/girls overcoats & similar articles of cotton, not knitted
301	6202.13	Womens/girls o/coats & similar articles of man-made fibres, not knitted
302	6202.19	Womens/girls o/coats&similar articles of oth textile materials, not knit
303	6202.91	Womens/girls anoraks&similar articles of wool/fine animal hair, not knit
304	6202.92	Womens/girls anoraks & similar articles of cotton, not knitted
305	6202.93	Womens/girls anoraks & similar articles of man-made fibres, not knitted
306	6202.99	Womens/girls anoraks & similar articles of oth tex materials, not knit
307	6203.11	Mens/boys suits, of wool or fine animal hair, not knitted
308	6203.12	Mens/boys suits, of synthetic fibres, not knitted
309	6203.19	Mens/boys suits, of other textile materials, not knitted
310	6203.21	Mens/boys ensembles, of wool or fine animal hair, not knitted
311	6203.22	Mens/boys ensembles, of cotton, not knitted
312	6203.23	Mens/boys ensembles, of synthetic fibres, not knitted
313	6203.29	Mens/boys ensembles, of other textile materials, not knitted
314	6203.31	Mens/boys jackets and blazers, of wool or fine animal hair, not knitted
315	6203.32	Mens/boys jackets and blazers, of cotton, not knitted
316	6203.33	Mens/boys jackets and blazers, of synthetic fibres, not knitted
317	6203.39	Mens/boys jackets and blazers, of other textile materials, not knitted
318	6203.41	Mens/boys trousers and shorts, of wool or fine animal hair, not knitted
319	6203.42	Mens/boys trousers and shorts, of cotton, not knitted
320	6203.43	Mens/boys trousers and shorts, of synthetic fibres, not knitted
321	6203.49	Mens/boys trousers and shorts, of other textile materials, not knitted
322	6204.11	Womens/girls suits, of wool or fine animal hair, not knitted

Serial No.	HS Code	Description
323	6204.12	Womens/girls suits, of cotton, not knitted
324	6204.13	Womens/girls suits, of synthetic fibres, not knitted
325	6204.19	Womens/girls suits, of other textile materials, not knitted
326	6204.21	Womens/girls ensembles, of wool or fine animal hair, not knitted
327	6204.22	Womens/girls ensembles, of cotton, not knitted
328	6204.23	Womens/girls ensembles, of synthetic fibres, not knitted
329	6204.29	Womens/girls ensembles, of other textile materials, not knitted
330	6204.31	Womens/girls jackets, of wool or fine animal hair, not knitted
331	6204.32	Womens/girls jackets, of cotton, not knitted
332	6204.33	Womens/girls jackets, of synthetic fibres, not knitted
333	6204.39	Womens/girls jackets, of other textile materials, not knitted
334	6204.41	Womens/girls dresses, of wool or fine animal hair, not knitted
335	6204.42	Womens/girls dresses, of cotton, not knitted
336	6204.43	Womens/girls dresses, of synthetic fibres, not knitted
337	6204.44	Womens/girls dresses, of artificial fibres, not knitted
338	6204.49	Womens/girls dresses, of other textile materials, not knitted
339	6204.51	Womens/girls skirts, of wool or fine animal hair, not knitted
340	6204.52	Womens/girls skirts, of cotton, not knitted
341	6204.53	Womens/girls skirts, of synthetic fibres, not knitted
342	6204.59	Womens/girls skirts, of other textile materials, not knitted
343	6204.61	Womens/girls trousers & shorts, of wool or fine animal hair, not knitted
344	6204.62	Womens/girls trousers and shorts, of cotton, not knitted
345	6204.63	Womens/girls trousers and shorts, of synthetic fibres, not knitted
346	6204.69	Womens/girls trousers & shorts, of other textile materials, not knitted
347	6205.10	Mens/boys shirts, of wool or fine animal hair, not knitted
348	6205.20	Mens/boys shirts, of cotton, not knitted
349	6205.30	Mens/boys shirts, of man-made fibres, not knitted
350	6205.90	Mens/boys shirts, of other textile materials, not knitted

Serial No.	HS Code	Description
351	6206.10	Womens/girls blouses and shirts, of silk or silk waste,-not knitted
352	6206.20	Womens/girls blouses & shirts, of wool or fine animal hair, not knitted
353	6206.30	Womens/girls blouses and shirts, of cotton, not knitted
354	6206.40	Womens/girls blouses and shirts, of man-made fibres, not knitted
355	6206.90	Womens/girls blouses and shirts, of other textile materials, not knitted
356	6207.11	Mens/boys underpants and briefs, of cotton, not knitted
357	6207.19	Mens/boys underpants and briefs, of other textile materials, not knitted
358	6207.21	Mens/boys nightshirts and pyjamas, of cotton, not knitted
359	6207.22	Mens/boys nightshirts and pyjamas, of man-made fibres, not knitted
360	6207.29	Mens/boys nightshirts & pyjamas, of other textile materials, not knitted
361	6207.91	Mens/boys bathrobes, dressing gowns, etc of cotton, not knitted
362	6207.92	Mens/boys bathrobes, dressing gowns, etc of man-made fibres, not knitted
363	6207.99	Mens/boys bathrobes,dressing gowns.etc of oth tex materials, not knit
364	6208.11	Womens/girls slips and petticoats, of man-made fibres, not knitted
365	6208.19	Womens/girls slips & petticoats, of other textile materials, not knitted
366	6208.21	Womens/girls nightdresses and pyjamas, of cotton, not knitted
367	6208.22	Womens/girls nightdresses and pyjamas, of man-made fibres, not knitted
368	6208.29	Womens/girls nightdresses &pyjamas,of oth textile materials, not knitted
369	6208.91	Womens/girls panties, bathrobes, etc, of cotton, not knitted
370	6208.92	Womens/girls panties, bathrobes, etc, of man-made fibres, not knitted
371	6208.99	Womens/girls panties,bathrobes,etc,of oth tex materials, not knitted
372	6209.10	Babies garments &clothg accessories of wool o tine animal hair, not knit
373	6209.20	Babies garments & clothing accessories of cotton, not knitted
374	6209.30	Babies garments & clothing accessories of synthetic fibres, not knitted
375	6209.90	Babies garments &clothg accessories of oth tex materials, not knitted
376	6210.10	Garments made up of textile of felts and of nonwoven textile fabrics
377	6210.20	Mens/boys overcoats & similar articles of impreg.ctd.cov etc.tex wov fab
378	6210.30	Womens/girls overcoats&sim articles of impreg, ctd, cov etc, tex wov fab

Serial No.	HS Code	Description
379	6210.40	Mens/boys garments nes,made up of of impreg,ctd,cov, etc. tex woven fab
380	6210.50	Womens/girls garments nes, of impreg, ctd, cov etc, textile woven fab
381	6211.11	Mens/boys swimwear, of textile materials, not knitted
382	6211.12	Womens/girls swimwear, of textile materials, not knitted
383	6211.20	Ski suits, of textile materials, not knitted
384	6211.31	Mens/boys garments nes, of wool or fine animal hair, not knitted
385	6211.32	Mens/boys garments nes, of cotton, not knitted .
386	6211.33	Mens/boys garments nes, of man-made fibres, not knitted
387	6211.39	Mens/boys garments nes, of other textile materials, not knitted
388	6211.41	Womens/girls garments nes, of wool or fine animal hair, not knitted
389	6211.42	Womens/girls garments nes, of cotton, not knitted
390	6211.43	Womens/girls garments nes, of man-made fibres, not knitted
391	6211.49	Womens/girls garments nes, of other textile materials, not knitted
392	6212.10	Brassieres and part thereof, of textile materials
393	6212.20	Girdles, panty girdles and parts thereof, of textile materials
394	6212.30	Corselettes and parts thereof, of textile materials
395	6212.90	Corsets, braces & similar articles & parts thereof, of textile materials
396	6213.10	Handkerchiefs, of silk or silk waste, not knitted
397	6213.20	Handkerchiefs, of cotton, not knitted
398	6213.90	Handkerchiefs, of other textile materials, not knitted
399	6214.10	Shawls, scarves, veils and the like, of silk or silk waste, not knitted
400	6214.20	Shawls,scarves,veils & the like.ofwool or fine animal hair. not knitted
401	6214.30	Shawls, scarves, veils and the like, of synthetic fibres, not knitted
402	6214.40	Shawls, scarves, veils and the like, of artificial fibres, not knitted
403	6214.90	Shawls,scarves,veils & the like.ofoth tex materials fibres, not knitted
404	6215.10	Ties, bow ties and cravats, of silk or silk waste, not knitted
405	6215.20	Ties, bow ties and cravats, of man-made fibres, not knitted
406	6215.90	Ties, bow ties and cravats, of other textile materials, not knitted

Serial No.	HS Code	Description
407	6216.00	Gloves, mittens and mitts, of textile materials, not knitted
408	6217.10	Clothing accessories nes, of textile materials, not knitted
409	6217.90	Parts of garments or of clothg accessories nes, of tex mat, not knitted
Ch. 63 Other made up textile articles; sets; worn clothing etc		
410	6301.10	Electric blankets, of textile materials
411	6301.20	Blankets (other than electric) & travelg rugs, of wool or fine animal hair
412	6301.30	Blankets (other than electric) and travelling rugs, of cotton
413	6301.40	Blankets (other than electric) and travelling rugs. of synthetic fibres
414	6301.90	Blankets (oth than electric) and travelg rugs. of oth textile materials
415	6302.10	Bed linen, of textile knitted or crocheted materials
416	6302.21	Bed linen, of cotton, printed, not knitted
417	6302.22	Bed linen, of man-made fibres, printed, not knitted
418	6302.29	Bed linen, of other textile materials, printed, not knitted
419	6302.31	Bed linen, of cotton, nes
420	6302.32	Bed linen, of man-made fibres, nes
421	6302.39	Bed linen, of other textile materials, nes
422	6302.40	Table linen, of textile knitted or crocheted materials
423	6302.51	Table linen, of cotton, not knitted
424	6302.52	Table linen, of flax, not knitted
425	6302.53	Table linen, of man-made fibres, not knitted
426	6302.59	Table linen, of other textile materials, not knitted
427	6302.60	Toilet & kitchen linen, of terry towellg or similar terry fab, of cotton
428	6302.91	Toilet and kitchen linen, of cotton, nes
429	6302.92	Toilet and kitchen linen, of flax
430	6302.93	Toilet and kitchen linen, of man-made fibres
431	6302.99	Toilet and kitchen linen, of other textile materials
432	6303.11	Curtains.drapes, interior blinds&curtain or bed valances, of cotton, knit

Serial No.	HS Code	Description
433	6303.12	Curtains, drapes, interior blinds & curtain or bed valances, of synthetic fib, knitted
434	6303.19	Curtains, drapes, interior blinds & curtain or bed valances, of other tex. mat, knit
435	6303.91	Curtains/drapes/interior blinds&curtain/bed valances,of cotton, not knit
436	6303.92	Curtains/drapes/interior blinds&curtain/bed valances,of syn fib, nt knit
437	6303.99	Curtains/drapes/interior blinds&curtain/bed valance,of other tex mat, not knit
438	6304.11	Bedspreads of textile materials, nes, knitted or crocheted
439	6304.19	Bedspreads of textile materials, nes, not knitted or crocheted
440	6304.91	Furnishing articles nes, of textile materials, knitted or crocheted
441	6304.92	Furnishing articles nes, of cotton, not knitted or crocheted
442	6304.93	Furnishing articles nes, of synthetic fibres, not knitted or crocheted
443	6304.99	Furnishing articles nes, of other tex materials, not knitted or crocheted
444	6305.1	Sacks & bags, for packing of goods, of jute or of other textile bast fibres
445	6305.2	Sacks and bags, for packing of goods, of cotton
446	6305.33	Sacks & bags, for packing of goods, of polyethylene or polypropylene strips
447	6305.32	Sacks & bags, for packing of goods, flexible intermediate bulk containers of man-made textile materials
448	6305.39	Sacks & bags, for packing of goods, of other man-made textile materials
449	6305.90	Sacks and bags, for packing of goods, of other textile materials
450	6306.11	Tarpaulins, awnings and sunblinds, of cotton
451	6306.12	Tarpaulins, awnings and sunblinds, of synthetic fibres
452	6306.19	Tarpaulins, awnings and sunblinds, of other textile materials
453	6306.21	Tents, of cotton
454	6306.22	Tents, of synthetic fibres
455	6306.29	Tents, of other textile materials
456	6306.31	Sails, of synthetic fibres
457	6306.39	Sails, of other textile materials
458	6306.41	Pneumatic mattresses, of cotton
459	6306.49	Pneumatic mattresses, of other textile materials

Serial No.	HS Code	Description
460	6306.91	Camping goods nes, of cotton
461	6306.99	Camping goods nes, of other textile materials
462	6307.10	Floor-cloths, dish-cloths, dusters & similar cleaning cloths, of tex mat
463	6307.20	Life jackets and life belts, of textile materials
464	6307.90	Made up articles, of textile materials, nes, including dress patterns
465	6308.00	Sets consisting of woven fab 7 yarn, for making up into rugs, tapestries etc
466	6309.00	Worn clothing and other worn articles

ATTACHMENT C

Original (Duplicate/Triplicate/Quadruplicate)

<p>1. Goods consigned from (Exporter's business name, address, country)</p>		<p>Reference No. ASEAN-CHINA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)</p> <p align="center">FORM E</p> <p>Issued in _____ (Country) See Notes Overleaf</p>			
<p>2. Goods consigned to (Consignee's name, address, country)</p>		<p>4. For Official Use</p> <p><input type="checkbox"/> Preferential Treatment Given Under ASEAN-CHINA Free Trade Area Preferential Tariff</p> <hr/> <p><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)</p> <hr/> <p>..... Signature of Authorised Signatory of the Importing Country</p>			
<p>3. Means of transport and route (as far as known)</p> <p>Departure date</p> <p>Vessel's name/Aircraft etc.</p> <p>Port of Discharge</p>					
<p>5. Item number</p>	<p>6. Marks and numbers on packages</p>				
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in</p> <p align="center">..... (Country)</p> <p>and that they comply with the origin requirements specified for these goods in the ASEAN-CHINA Free Trade Area Preferential Tariff for the goods exported to</p> <p align="center">..... (Importing Country)</p> <p align="center">..... Place and date, signature of authorised signatory</p>		<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p align="center">..... Place and date, signature and stamp of certifying authority</p>			

OVERLEAF NOTES

1. Member States which accept this form for the purpose of preferential treatment under the ASEAN-CHINA Free Trade Area Preferential Tariff:

BRUNEI DARUSSALAM	CAMBODIA	CHINA
INDONESIA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ACFTA Preferential Tariff are that goods sent to any Member States listed above:

- (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 any ACFTA Member State to the importing Member State but transport that involves passing through one or more intermediate non-ACFTA Member States, 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 the above mentioned countries to be eligible for preferential treatment, the requirement is that either:

- (i) The products wholly obtained in the exporting Member State as defined in Rule 3 of the ASEAN-China Rules of Origin;
- (ii) Subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 2 (b) of the ASEAN-China Rules of Origin, products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-ACFTA Member States or of undetermined origin used does not exceed 60% of the FOB value of the product produced or obtained and the final process of the manufacture is performed within territory of the exporting Member State;
- (iii) Products which comply with origin requirements provided for in Rule 2 of the ASEAN-China Rules of Origin and which are used in a Member State as inputs for a finished product eligible for preferential treatment in another Member State/States shall be considered as a product originating in the Member State where working or processing of the finished product has taken place provided that the aggregate ACFTA content of the final product is not less than 40%; or
- (iv) Products which satisfy the Product Specific Rules provided for in Attachment B of the ASEAN-China 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 Member State 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 Member State which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of ACFTA cumulative content, example 40%
(d) Products satisfied the Products Specific Rules	"Products 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 Member State.
- 7. The term "Exporter" in Box 11 may include the manufacturer or the producer.
- 8. FOR OFFICIAL USE: The Customs Authority of the importing Member State must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.