



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
1099 Manila

At
MASTER COPY

January 22, 2020

CUSTOMS MEMORANDUM CIRCULAR

NO. 34-2020

To: All Deputy Commissioners
All Directors/District and Port Collectors
All Chiefs of Division Concerned

Subject: Updates on the Implementation Arrangements of The ASEAN Trade in Goods Agreement (ATIGA)

Attached is the letter dated 11 November 2019 from Atty. Allan B. Gepty, Assistant Secretary, Department of Trade and Industry informing this Bureau for the important developments to the Philippines' implementation of the ASEAN Trade in Goods Agreement.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

REY LEONARDO B. GUERRERO
Commissioner *A* FEB 03 2020



BOC-01-02313



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TRABAH NEG SYO KONSYUMER

11 November 2019

ATTY. EDWARD JAMES A. DY-BUCO
Deputy Commissioner
Assessment and Operations Coordination Group
Bureau of Customs
South Harbor, Port Area, Manila

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25 NOV 2019
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Attention : Export Coordination Division
Subject : Updates on the implementation arrangements of the ASEAN Trade in Goods Agreement (ATIGA)

Dear Deputy Commissioner Dy-Buco,

We are pleased to inform you of a number of important developments to the Philippines' implementation of the ASEAN Trade in Goods Agreement (ATIGA).

• First Protocol to Amend the ATIGA

The First Protocol to Amend the ATIGA was signed on 29 August 2018. Following this, amendments to the ATIGA Operational Certification Procedure (OCP) has been endorsed by the ASEAN Economic Ministers (AEM) during the 33rd Meeting of the ASEAN Free Trade Area (AFTA) Council on 06 September 2019 in Bangkok, Thailand. The Meeting was attended by DTI Secretary Ramon M. Lopez as the Philippines' AFTA Council Leader.

The amendments to the ATIGA OCP mainly cover the implementation of the ASEAN-Wide Self Certification Scheme (AWSC), pursuant to Article 1 of the ATIGA First Protocol. In addition to the AWSC scheme, the Protocol also incorporates the following changes into the ATIGA OCP:

- (i) Amended Rule 7 to allow electronically applied signatures and seals;
- (ii) Amended Rule 11 to reflect the need to include the date and reference number of the original Form D when issuing back-to-back Form D;
- (iii) Amended Rule 25 to abolish the requirement to reflect the FOB Value for Form D going to all other ASEAN Member States except Cambodia, Indonesia and Lao PDR; and
- (iv) Amended ATIGA CO Form D (including the Overleaf Notes).

The amended ATIGA OCP shall be annexed to the ATIGA and implemented once the First Protocol to Amend the ATIGA enters into force.

Following AFTA Council's endorsement, ASEAN Member States will proceed with their respective domestic procedures for the ratification of the First Protocol to Amend the ATIGA. For the Philippines, the instrument of ratification is currently with the Office of the

<p>BUREAU OF CUSTOMS PORT OPERATIONS SERVICE</p> <p>RECEIVED BY: <u>RIZA</u></p> <p>4/F, DTI - International Building 375 Gil J. Puyat Avenue, Makati City 1200, Philippines</p> <p>DATE: <u>26 NOV 2019</u></p>	<p>BUREAU OF CUSTOMS BUREAU OF INTERNATIONAL TRADE RELATIONS DIVISION</p> <p>RECEIVED BY: <u>SEAN</u></p> <p>TIME: <u>11:05 AM</u></p> <p>DATE: <u>NOV 27 2019</u></p> <p>(+632) 4653300 www.dti.gov.ph</p>	<p>BUREAU OF CUSTOMS RECEIVED</p> <p>DATE: <u>11/25/19</u></p> <p>(+632) 8905149 bitr@dti.gov.ph</p>
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President and is expected to be issued before the target implementation on **31 March 2020**.

Allow us to also take this opportunity to thank the BOC for the support extended to the Department over the course of the negotiations, which allowed us to successfully incorporate the country's interest in the AWSC.

- **Transposed ATIGA ITA Products (Annex 4) in AHTN 2017**

ASEAN has completed the ad-referendum endorsement of the transposed ATIGA ITA Products (Annex 4) in AHTN 2017 on 31 October 2019. ASEAN Member States are expected to implement the transposed ATIGA ITA Products by **1 January 2020**.

In view of the foregoing, we respectfully request the BOC to undertake necessary preparations, including the drafting of the relevant customs issuance, for the implementation of the amendments in the ATIGA OCP (including the AWSC Scheme) by 31 March 2020¹ and the transposed ATIGA ITA Products by 1 January 2020.

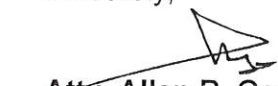
Attached for reference and appropriate action are soft copies of the (i) Amended ATIGA OCP (Annex A); (ii) CO Form D and Overleaf Notes (Annex B); (iii) Indicative Format of Original Origin Declaration (Annex C); and (iv) Transposed ATIGA ITA Products (Annex 4).

Lastly, may we also like to request that the Members of the Philippines' Technical Working Group on Rules of Origin (TWGROO) be given the opportunity to review the draft Customs Memorandum Order (CMO) prior its issuance. As necessary, the Department stands ready to host special meetings among relevant agencies to finalize the CMO as early as possible.

For questions and/or clarifications, please directly coordinate with Ms. Ma. Monica A. Mamoyac through (e) MaMonicaMamoyac@dti.gov.ph or (t) 8465-3300 local 420.

Thank you for the usual support and cooperation.

Sincerely,


Atty. Allan B. Gepty *in*
Assistant Secretary *mcb*

¹ The implementation of the AWSC Scheme is subject to the completion of the ratification of all ASEAN Member States

ANNEX 8

OPERATIONAL CERTIFICATION PROCEDURE FOR THE RULES OF ORIGIN UNDER CHAPTER 3

For the purposes of implementing the Rules of Origin set out in Chapter 3 of this Agreement, the following operational procedures on the issuance and verification of the Proof of Origin and other related administrative matters shall be observed.

Rule 1 Definitions

- (a) **ASW** means ASEAN Single Window as defined in Article 5(a) of the PLF;
- (b) **Back-to-back Proof of Origin** means a Proof of Origin issued by an intermediate exporting Member State based on the Proof of Origin issued by the first exporting Member State;
- (c) **Certified Exporter (CE)** means an exporter duly authorised to make out an Origin Declaration on the origin of a good exported;
- (d) **Competent Authority** means the Government authority of the exporting Member State designated to authorise CEs;
- (e) **Electronic Certificate of Origin (e-Form D)** means a Certificate of Origin (Form D) that is structured in accordance with the ATIGA e-Form D Process Specification and Message Implementation Guideline, and is transmitted electronically between Member States via the ASW in accordance with the security provisions specified in Article 9 of the PLF;

- (f) **Exporter** means a natural or juridical person located in the territory of a Member State where a good is exported from by such a person;
- (g) **Importer** means a natural or juridical person located in the territory of a Member State where a good is imported into by such a person;
- (h) **Issuing Authority** means the Government authority of the exporting Member State designated to issue a Certificate of Origin (Form D) and notified to all the other Member States in accordance with this Annex;
- (i) **NSW** means National Single Window as defined in Article 5(c) of the PLF;
- (j) **Origin Declaration** means a declaration on the origin of the goods exported made by a CE in accordance with Rule 12 B;
- (k) **PLF** means the Protocol on the Legal Framework to Implement the ASEAN Single Window done at Ha Noi, Viet Nam on 4 September 2015;
- (l) **Producer** means a natural or juridical person who carries out production, as set out in Article 25(j) of this Agreement, in the territory of a Member State; and
- (m) **Proof of Origin** means a document which certifies that the goods exported meets the rules of origin provisions set out in Chapter 3 of this Agreement.

Rule 1 A
Proof of Origin

Proof of Origin may be in the form of:

- (a) Certificate of Origin (Form D);
- (b) Electronic Certificate of Origin (e-Form D); or
- (c) Origin Declaration.

Rule 2

Specimen Signatures and Official Seals of the Issuing Authority and ASEAN-wide Self-Certification Database

1. Each Member State shall provide a list of the names, addresses, specimen signatures and specimen of official seals of its Issuing Authority, in hard copy and soft copy format, through the ASEAN Secretariat for dissemination to other Member States in soft copy format. Any change in the said list shall be promptly provided in the same manner.
2. The specimen signatures and official seals of the Issuing Authority, compiled by the ASEAN Secretariat, shall be updated annually. Any Certificate of Origin (Form D) issued by an official not included in the list referred to in paragraph 1 shall not be honoured by the receiving Member State.
3. Notwithstanding paragraphs 1 and 2, where a Member State only issues Electronic Certificates of Origin (e-Form D), that Member State need not provide a list of specimen signatures and specimen of official seals of its Issuing Authority.
4. Immediately after the grant of CE status, each Member State shall promptly include the following in the ASEAN-wide Self-Certification database:
 - (a) Legal name and address of the company;

- (b) CE authorisation Code;
- (c) Issuance date and expiry date, if applicable, of CE authorisation;
- (d) List of products subject of the authorisation, including product description HS in six digit or AHTN Code/s¹; and
- (e) List of authorised signatories and their respective specimen signatures, not exceeding ten (10)² persons per company³.

Any change in subparagraphs (a) to (e) above shall be promptly included in the same manner. Withdrawal or suspension of the authorisations shall also be included in the same manner.

5. The ASEAN Secretariat shall be the custodian of the ASEAN-wide Self-Certification database, which can be accessed online by Member States.
6. Any Origin Declaration made out by an exporter or signatory not included in the database or for a product not included in the database shall not be honoured by the receiving Member State.

¹ The necessity of retaining this requirement is subject to review after two (2) years from the date of implementation of the ASEAN-wide Self-Certification.

² The necessity of retaining this requirement will be reviewed after two (2) years from the date of implementation of the ASEAN-wide Self-Certification.

³ The necessity of retaining this requirement is subject to review after two (2) years from the date of implementation of the ASEAN-wide Self-Certification.

Rule 3
Supporting Documents

1. For the purposes of determining originating status, the Issuing Authority or Competent Authority shall have the right to request for supporting documentary evidence or to carry out check(s) considered appropriate in accordance with the respective laws and regulations of a Member State.
2. Member States are encouraged to allow the submission of electronic supporting documents, if available, to carry out check(s) related to Proof of Origin, considered appropriate in accordance with the respective laws and regulations of a Member State.

Rule 4
Pre-exportation Examination

1. The producer and/or exporter, or its authorised representative, shall apply to the Issuing Authority or Competent Authority for the issuance of a Proof of Origin or as a CE, requesting pre-exportation examination of the origin of the good or CE status, in accordance with the Member State's laws and regulations. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in determining the origin of the said good to be exported thereafter. The pre-exportation examination may not apply to the good of which, by its nature, origin can be easily determined.
2. For locally-procured materials, self-declaration by the final manufacturer exporting under this Agreement shall be used as a basis in determining the originating status of the good.

Rule 5

Application for Certificate of Origin (Form D)

1. 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 (Form D) together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin (Form D).
2. A CE may, at his own discretion, apply for a Certificate of Origin (Form D) in place of making out an Origin Declaration.

Rule 6

Examination of Application for a Certificate of Origin (Form D)

The Issuing Authority shall, to the best of its competence and ability, carry out proper examination, in accordance with the laws and regulations of the Member State, upon each application for a Certification of Origin (Form D) to ensure that:

- (a) The application and the Certificate of Origin (Form D) are duly completed and signed by the authorised signatory;
- (b) The origin of the product is in conformity with the provisions of Chapter 3 of this Agreement;
- (c) The other statements of the Certificate of Origin (Form D) 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;
- (e) Multiple items declared on the same Certificate of Origin (Form D) shall be allowed provided that each item qualifies separately in its own right.

Rule 7
Certificate of Origin (Form D)

1. The Certificate of Origin (Form D) must be on ISO A4 size white paper in conformity with the specimen shown in Annex 7 of this Agreement. It shall be made in the English language.
2. The Certificate of Origin (Form D) shall comprise one (1) original and two (2) carbon copies (duplicate and triplicate).
3. Each Certificate of Origin (Form D) shall bear a reference number separately given by each place or office of issuance.
4. Each Certificate of Origin (Form D) shall bear the authorised signature and official seal of the issuing authority. Such signature and seal may be applied manually or electronically⁴.
5. The original copy shall be forwarded by the exporter to the importer for submission to the customs authority or relevant Government authorities at the port or place of importation. The duplicate shall be retained by the Issuing

⁴ Signature and seal applied electronically does not mean digital signature. A Member State's acceptance of the signature and seal applied electronically is subject to its laws and regulations.

Authority in the exporting Member State. The triplicate shall be retained by the exporter.

Rule 8
Declaration of Origin Criterion in the Certificate of Origin (Form D)

To implement the provisions of Article 26 of this Agreement, the Certificate of Origin (Form D) issued by the final exporting Member State shall indicate the relevant applicable origin criterion.

Rule 9
Treatment of Erroneous Declaration in the Certificate of Origin (Form D)

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin (Form D). Any alteration shall be made by:

- (a) Striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign the Certificate of Origin (Form D) and certified by the Issuing Authority. Unused spaces shall be crossed out to prevent any subsequent addition; or
- (b) Issuing a new Certificate of Origin (Form D) to replace the erroneous one.

Rule 10
Issuance of the Certificate of Origin (Form D)

1. Subject to the submission of all documentary requirements, the Certificate of Origin (Form D) shall be issued by the Issuing Authority of the exporting Member State prior to or at the time of shipment or soon thereafter

but not more than three (3) days from the declared shipment date, whenever the good to be exported can be considered originating in that Member State within the meaning of Chapter 3 of this Agreement.

2. In exceptional cases where a Certificate of Origin (Form D) has not been issued at the time of exportation or no later than three (3) days from the declared shipment date, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively but no longer than one (1) year from the date of shipment and shall be duly and prominently marked "Issued Retroactively".

Rule 11
Back-to-Back Proof of Origin

1. The Issuing Authority of the intermediate Member State may issue a back-to-back Certificate of Origin (Form D) if an application is made by the exporter, provided that:
 - (a) a valid original Proof of Origin is presented. In the case where no original Proof of Origin is presented, its certified true copy shall be presented;
 - (b) the back-to-back Certificate of Origin (Form D) issued should contain some of the same information as the original Proof of Origin. In particular, every column in the back-to-back Certificate of Origin (Form D) should be completed. FOB price of the intermediate Member State in Box 9 should also be reflected in the back-to-back Certificate of Origin (Form D);
 - (c) For partial export shipments, the partial export value shall be shown instead of the full value of the original

Proof of Origin. The intermediate Member State will ensure that the total quantity re-exported under the partial shipment does not exceed the total quantity of the Proof of Origin from the first Member State when approving the back-to-back Certificate of Origin (Form D) to the exporters;

- (d) In the event that the information is not complete and/or circumvention is suspected, the final importing Member State(s) could request that the original Proof of Origin be submitted to their respective customs authority;
 - (e) Verification procedures as set out in Rules 18 and 19 are also applied to a Member State issuing the back-to-back Certificate of Origin (Form D);
 - (f) Information on the back-to-back Certificate of Origin (Form D) includes the date of issuance and reference number of the original Proof of Origin. Such information shall be indicated in Box 7 of the back-to-back Certificate of Origin (Form D).
2. A CE may make out a Back-to-back Origin Declaration provided that:
- (a) the said CE has a valid original Proof of Origin from the first exporting Member State. In the case where no original Proof of Origin is available, its certified true copy shall be used;
 - (b) the back-to-back Origin Declaration made out should contain some of the same information as the original Proof of Origin. The FOB price of the intermediate Member State should also be reflected in the back-to-back Origin Declaration;

- (c) For partial export shipments, the partial export value shall be shown instead of the full value of the original Proof of Origin. The CE making out a back-to-back Origin Declaration will ensure that the total quantity re-exported under the partial shipment does not exceed the total quantity of the original Proof of Origin;
- (d) Verification procedures as set out in Rules 18 and 19 are also applied to a Member State issuing the back-to-back Origin Declaration;
- (e) Information on the back-to-back Origin Declaration includes the date of issuance and reference number of the original Proof of Origin;
- (f) The CE making out the back-to-back Origin Declaration should be a CE authorised to make out Origin Declarations for the same goods.

Rule 12
Loss of the Certificate of Origin (Form D)

In the event of theft, loss or destruction of a Certificate of Origin (Form D), the exporter may apply in writing to the Issuing Authority for a certified true copy of the original and the triplicate to be made out 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 issuance of the original Certificate of Origin (Form D). The certified true copy of a Certificate of Origin (Form D) shall be issued no longer than one (1) year from the date of issuance of the original Certificate of Origin (Form D).

Rule 12 A
Certified Exporter

1. The Competent Authority of the exporting Member State may authorise an exporter who makes shipments of products under the Agreement, hereinafter referred to as 'Certified Exporter', to make Origin Declarations with regard to the originating status of the goods concerned. An exporter seeking such authorisation must apply in writing or electronically and must offer to the satisfaction of the Competent Authority all guarantees necessary to verify the originating status of the goods for which an Origin Declaration was made out.
2. The Competent Authority may grant the status of CE subject to any conditions which they consider appropriate, including in any case the following:
 - (a) The exporter is duly registered in accordance with the laws and regulations of the exporting Member State;
 - (b) The exporter must undertake to ensure that the authorised signatories responsible for making out the Origin Declarations, in the undertaking, know and understand the Rules of Origin as laid down in the Agreement;
 - (c) The exporter should have a satisfactory level of experience in export in accordance with the laws and regulations of the exporting Member State;
 - (d) The exporter has no record of any Rules of Origin fraud, in accordance with the laws and regulations of the exporting Member State;
 - (e) The exporter must have a good compliance measured by risk management of the Competent Authority of the exporting Member State;

- (f) The exporter, in the case of a trader, must have a "manufacturer's declaration" indicating the origin of the product to be subject to self-certification and readiness of the manufacturer to cooperate in retroactive check and verification visit should the need arise; and
 - (g) The exporter must have a sound bookkeeping and record-keeping system, in accordance with the laws and regulations of the exporting Member State.
3. An authorisation shall be given in writing. The Competent Authority shall grant the CE an authorisation code which must be included in the Origin Declaration. Member States shall promptly include the information on the authorisation granted in the ASEAN-wide Self-Certification database, in conformity with Rule 2(4).
4. A CE shall have the following obligations:
- (a) grant the Competent Authority access to records and premises for the purpose of monitoring the use of authorisation and of the verification of the correctness of declarations made out. The records and accounts must allow for the identification and verification of the originating status of goods for which an Origin Declaration was made out, during at least three (3) years from the date of making out the declaration in accordance with the laws and regulations of the exporting Member State;
 - (b) make out Origin Declarations only for goods for which the CE has been authorised to make out an Origin Declaration and for which the CE has all appropriate documents proving the originating status

of the goods concerned at the time of making out the declaration;

- (c) continue to comply with the conditions set out in Paragraph 2 of this Rule;
- (d) cooperate in retroactive checks and verification visits;
- (e) accept full responsibility for all Origin Declarations made, including any misuse; and
- (f) promptly inform the Competent Authority of any changes related to the information submitted under Rule 2(4) of this Annex.

Rule 12 B
Origin Declaration

1. The Origin Declaration shall contain the data requirements listed in Attachment 1 of this Annex.

Attachment 1
List of Data Requirements

1. CE Details	The CE Authorisation Code.
2. Description of the Goods	(i) Name of the Product; (ii) HS in six digit or AHTN Code; (iii) Origin conferring criterion; (iv) Country of Origin; (v) FOB price when the regional value content origin criterion is used; (vi) Quantity of goods; (vii) Trademark, if applicable; and (viii) For the case of Back-to-back Origin Declaration, original Proof

	of Origin reference number, date of issuance, Country of Origin of the first exporting country, and, if applicable, CE Authorisation Code of the first exporting country.
3. Certification by an authorised signatory ¹	<p>(i) Certification by an authorised signatory of the CE that the goods specified in the Origin Declaration meet all the relevant requirements of Chapter 3 of this Agreement based on the evidence provided.</p> <p>(ii) Authorised signature over printed/stamped name of the signatory.</p>

¹The necessity of retaining this requirement is subject to review after 2 years from the date of implementation of the ASEAN-wide Self-Certification Scheme.

2. Origin Declarations should be made out on the commercial invoice. However, if the Origin Declaration cannot be made out on the commercial invoice at the time of exportation, it may be made out on any of the following commercial documents: billing statement, delivery order or packing list, and will be accepted at the time of importation if submitted together with the commercial invoice.
3. The document containing the Origin Declaration should describe the goods in sufficient details to enable them to be identified for origin determination purposes.
4. The Origin Declaration shall bear the name and manually executed signature of the authorised signatories.
5. The date of the document containing the Origin Declaration shall be considered as the issuance date of the Origin Declaration.

6. The reference number of the document containing the Origin Declaration shall be considered as the reference number of the Origin Declaration.
7. If in case the space provided for in the Origin Declaration is not sufficient to list out all the products, additional page/s containing information as set out in Attachment 1 could be attached.

Rule 12 C
Monitoring and verification

The Competent Authority shall monitor the proper use of the authorisation, including verification of the correctness of Origin Declarations made out. Decisions on the frequency and depth of such actions should be risk-based. Furthermore, the Competent Authority will act on retrospective verification requests by the customs authority of the importing Member State, in conformity with Rule 18.

Rule 12D
Withdrawal of the Authorisation

The Competent Authority may withdraw the authorisation at any time. It shall do so where the CE no longer offers the guarantees referred to in Rule 12A (1), no longer fulfils the conditions referred to in Rule 12A (2) or otherwise abuses the authorisation. A withdrawal shall be immediately included in the ASEAN-wide Self-Certification database by the Member State, in conformity with Rule 2.

Rule 13
Presentation of the Proof of Origin

1. For the purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority or

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relevant Government authorities of the importing Member State at the time of import:

- (a) a Certificate of Origin (Form D) including supporting documents; or
 - (b) an Origin Declaration made out by a CE including supporting documents.
2. In cases when a Certificate of Origin (Form D) is rejected by the customs authority or relevant Government authorities of the importing Member State, the subject Certificate of Origin (Form D) shall be marked accordingly in Box 4 and the original Certificate of Origin (Form D) shall be returned to the Issuing Authority within a reasonable period not exceeding sixty (60) days. The Issuing Authority shall be duly notified of the grounds for the denial of tariff preference.
 3. In cases when an Origin Declaration is rejected by the customs authority of the importing Member State, the subject Origin Declaration shall be returned to the Competent Authority within a reasonable period not exceeding sixty (60) days. The Competent Authority shall be duly notified of the grounds for the denial of tariff preference.
 4. In the case where the Proof of Origin is not accepted, as stated in the preceding paragraphs 2 and 3 of this Rule, the importing Member State should accept and consider the clarifications made by the Issuing Authority or Competent Authority and assess again whether or not the Proof of Origin can be accepted for the granting of the preferential treatment. The clarifications should be detailed and exhaustive in addressing the grounds of denial of preference raised by the importing Member State.

Rule 14
Validity Period of the Proof of Origin

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

- (a) The Proof of Origin shall be valid for a period of twelve (12) months for origin certification purposes, from the date of issuance or, in the case of the Origin Declaration, making out, and must be submitted to the customs authority of the importing Member State within that period.
- (b) Where the Proof of Origin is submitted to the customs authority of the importing Member State after the expiration of the time limit for its submission, such Proof of Origin is still to be accepted when failure to observe the time limit results from force majeure or other valid causes beyond the control of the exporter; and
- (c) In other cases of belated presentation, the customs authority in the importing Member State may accept such Proof of Origin provided that the goods have been imported before the expiration of the time limit.

Rule 15
Waiver of Proof of Origin

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

Rule 16
Treatment of Minor Discrepancies

1. Where the ASEAN origin of the goods is not in doubt, the discovery of minor discrepancies, such as typographical errors, between the statements made in the Proof of Origin and those made in the documents submitted to the customs authority of the importing Member State for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* invalidate the document if it is duly established that the document does in fact correspond to the goods submitted.
2. In cases where the exporting Member State and importing Member State have different tariff classifications for a good subject to preferential tariffs, the goods shall be released at the MFN rates or at the higher preferential rate, subject to the compliance of the applicable ROO, and no penalty or other charges shall be imposed in accordance with relevant laws and regulations of the importing Member State. Once the classification differences have been resolved, the correct rate shall be applied and any overpaid duty shall be refunded if applicable, in accordance with relevant laws and regulations of the importing Member State, as soon as the issues have been resolved.
3. For multiple items declared under the same Proof of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential treatment and customs clearance of the remaining items listed in the Proof of Origin. Rule 18(c) may be applied to the problematic items.

Rule 17
Record Keeping Requirement

1. For the purposes of the verification process pursuant to Rules 18 and 19, the producer and/or exporter applying for the issuance of a Certificate of Origin (Form D) and the CE making out an Origin Declaration shall, subject to the laws and regulations of the exporting Member State, keep its supporting records in relation to the Proof of Origin for not less than three (3) years from the date of issuance of the Proof of Origin.
2. The application for Certificates of Origin (Form D) and all documents related to such application shall be retained by the Issuing Authority for not less than three (3) years from the date of issuance of the Certificate of Origin (Form D).
3. The application as a CE and all documents related to such application shall be retained by the Competent Authority for not less than three (3) years from the date of expiry or revocation of the authorisation.
4. Information relating to the validity of the Certificate of Origin (Form D) and to the correctness of an Origin Declaration shall be furnished upon request of the importing Member State by an official authorised to sign the Certificate of Origin (Form D) and certified by the appropriate Government authorities or the Competent Authority of the exporting Member State, respectively.
5. Any information communicated between the Member States concerned shall be treated as confidential and shall be used for the validation of Proof of Origin purposes only.

Rule 18
Retroactive Check

The importing Member State may request the Issuing Authority or Competent Authority of the exporting Member State to conduct

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 goods in question or of certain parts thereof. Upon such request, the Issuing Authority or Competent Authority of the exporting Member State shall conduct a retroactive check on a producer/exporter's cost statement based on the current cost and prices, within a six (6) month timeframe, specified at the date of exportation subject to the following conditions:

- (a) The request for retroactive check shall be accompanied with the Proof of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Proof of Origin may be inaccurate, unless the retroactive check is requested on a random basis;
- (b) The Issuing Authority or Competent Authority receiving a request for retroactive check shall respond to the request promptly and reply within ninety (90) days after the receipt of the request;
- (c) The customs authority of the importing Member State may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the goods 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; and
- (d) The Issuing Authority or Competent Authority shall promptly transmit the results of the verification process to the importing Member State which shall then determine whether or not the subject good is originating. The entire process of retroactive check including the process of notifying the Issuing Authority or Competent Authority of

the exporting Member State the result of determination whether or not the good is originating shall be completed within one hundred and eighty (180) days. While awaiting the results of the retroactive check, paragraph (c) shall be applied.

Rule 19
Verification Visit

1. If the importing Member State is not satisfied with the outcome of the retroactive check, it may, under exceptional cases, request for verification visits to the exporting Member State.
2. Prior to the conduct of a verification visit, an importing Member State, shall deliver a written notification of its intention to conduct the verification visit to -
 - (a) the exporter/producer whose premises are to be visited;
 - (b) the Issuing Authority or Competent Authority of the Member State in whose territory the verification visit is to occur;
 - (c) the customs authority or relevant Government authorities of the Member State in whose territory the verification visit is to occur; and
 - (d) the importer of the goods subject of the verification visit;
3. The written notification mentioned in paragraph 2 shall be as comprehensive as possible including, among others:

- (a) the name of the customs authority or relevant Government authorities issuing the notification;
 - (b) the name of the exporter/producer whose premises are to be visited;
 - (c) the proposed date for the verification visit;
 - (d) the coverage of the proposed verification visit, including reference to the goods subject of the verification; and
 - (e) the names and designation of the officials performing the verification visit.
4. The importing Member State shall obtain a written consent of the exporter/producer whose premises are to be visited as mentioned in paragraph 2 prior to the proposed verification visit.
5. When a written consent from the exporter/producer is not obtained within thirty (30) days upon receipt of the notification pursuant to paragraph 2, the notifying Member State, may deny preferential treatment to the goods that would have been subject of the verification visit.
6. The Issuing Authority or Competent Authority receiving the notification may postpone the proposed verification visit and notify the importing Member State of such intention. Notwithstanding any postponement, any verification visit shall be carried out within sixty (60) days from the date of such receipt, or for a longer period as the concerned Member States may agree.
7. The Member State conducting the verification visit shall provide the exporter/producer whose goods are the subject

of the verification and the relevant Issuing Authority or Competent Authority with a written determination of whether or not the subject goods qualify as originating goods.

8. Any suspended preferential treatment shall be reinstated upon the written determination referred to in paragraph 7 that the goods qualify as originating goods.
9. The exporter/producer will be allowed thirty (30) days, from receipt of the written determination, to provide in writing comments or additional information regarding the eligibility of the goods. If the goods are still found to be non-originating, the final written determination will be communicated to the Issuing Authority or Competent Authority within thirty (30) days from receipt of the comments/additional information from the exporter/producer.
10. The verification visit process, including the actual visit and determination of whether the subject goods are originating or not, shall be carried out and its results communicated to the Issuing Authority or Competent Authority within a maximum of one hundred and eighty (180) days. While awaiting the results of the verification visit, Rule 18(c) on the suspension of preferential treatment shall be applied.

Rule 20 Confidentiality

Member States shall maintain, in accordance with their laws and regulations, the confidentiality of classified business information collected in the process of verification pursuant to Rules 18 and 19 and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information. The classified business information may only be

disclosed to those authorities responsible for the administration and enforcement of origin determination.

Rule 21
Documentation for Implementing Article 32(2)(b)
(Direct Consignment)

For the purposes of implementing Article 32(2)(b) of this Agreement, where transportation is effected through the territory of one or more non-Member State, 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 (Form D) issued by the relevant Government authorities of the exporting Member State or an Origin Declaration made out by a CE established in the exporting Member State;
- (c) a copy of the original commercial invoice in respect of the goods, where applicable; and
- (d) supporting documents in evidence that the requirements of Article 32(2)(b) paragraphs (i), (ii) and (iii) of this Agreement are being complied with.

Rule 22
Exhibition Goods

1. Goods sent from an exporting Member State for exhibition in another Member State and sold during or after the exhibition for importation into a Member State shall be granted preferential treatment accorded under this Agreement on the condition that the goods meet the

requirements as set out in Chapter 3 of this Agreement, provided that it is shown to the satisfaction of the relevant Government authorities of the importing Member State that:

- (a) an exporter has dispatched those goods from the territory of the exporting Member State to the Member State where the exhibition is held and has exhibited them there;
 - (b) the exporter has sold the goods or transferred them to a consignee in the importing Member State; and
 - (c) the goods have been consigned during the exhibition or immediately thereafter to the importing Member State in the state in which they were sent for the exhibition.
2. For the purposes of implementing paragraph 1, the Certificate of Origin (Form D) or, in the case of a CE, the Origin Declaration, shall be provided to the relevant Government authorities of the importing Member State. The name and address of the exhibition must be indicated. The relevant Government authorities of the Member State where the exhibition took place may provide evidence together with supporting documents prescribed in Rule 21(d) for the identification of the products and the conditions under which they were exhibited.
 3. Paragraph 1 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 goods and where the goods remain under customs control during the exhibition.

Rule 23
Third Country Invoicing

1. Relevant Government authorities in the importing Member State shall accept Proof of Origin in cases where the sales invoice is issued either by a company located in a third country or by an ASEAN exporter for the account of the said company, provided that the goods meet the requirements of Chapter 3 of this Agreement.
2. The exporter shall indicate "third country invoicing" and such information as name and country of the company issuing the invoice in the Certificate of Origin (Form D).
3. In cases where the sales invoice is issued either by a company located in a third country or by an ASEAN exporter for the account of the said company, the CE may make out the Origin Declaration on the billing statement, delivery order or packing list.

Rule 24
Action against Fraudulent Acts

1. When it is suspected that fraudulent acts in connection with the Proof of Origin have been committed, the Government authorities concerned shall cooperate in the action to be taken in the respective Member State against the persons involved.
2. Each Member State shall provide legal sanctions for fraudulent acts related to the Proof of Origin.

Rule 25
FOB Price

For the purposes of this Agreement, notwithstanding Rule 11(b), the Proof of Origin and the back-to-back Proof of Origin shall only reflect the FOB Price, as required by the Member States listed in the paragraph relating to the FOB Price in the Overleaf Notes of the Certificate of Origin (Form D), in cases where the regional value content calculated using the formula set out in Article 29 of this Agreement is applied in determining origin.

Rule 26

Equivalence of Paper and Electronic Certificate of Origin (e-Form D)

1. A Certificate of Origin (Form D) in electronic format may be applied for, issued, and accepted in lieu of one in paper format, with equivalent legal effect.
2. Rules 27 to 31 shall apply to Electronic Certificates of Origin (e-Form D). Unless otherwise specified in Rules 27 to 31, Rules 1 to 6, 8, 10, 11, 14 to 16, and 18 to 25 shall also apply to the processing of Electronic Certificates of Origin (e-Form D).

Rule 27

Electronic Certificate of Origin (e-Form D)

1. In order to ensure interoperability, Member States shall exchange Electronic Certificates of Origin (e-Form D) in accordance with the ATIGA e- Form D Process Specification and Message Implementation Guideline, as may be updated from time to time.
2. In the event a Member State does not wish to implement all the electronic processes and related information elements specified in the ATIGA e- Form D Process Specification and Message Implementation Guideline, that Member State shall inform the other Member States,

through the ASEAN Secretariat, which processes and related information elements it wishes to implement.

Rule 28
Examination of Application for an Electronic Certificate of Origin (e-Form D)

In place of Rule 6(a), an application for an Electronic Certificate of Origin (e-Form D) shall electronically be accepted, verified to be duly completed and authenticated.

Rule 29
Issuance of an Electronic Certificate of Origin (e-Form D)

1. In exceptional cases, an exporter may apply to the Issuing Authority, in accordance with the Issuing Authority's procedures, to re-issue an Electronic Certificate of Origin (e-Form D), within one (1) year from the date of issuance of the original Electronic Certificate of Origin (e-Form D).
2. In addition to the electronic process specified in the ATIGA e- Form D Process Specification and Message Implementation Guideline, an Electronic Certificate of Origin (e-Form D) may be forwarded directly to the exporter by the NSW of the issuing Member State and the Electronic Certificate of Origin (e-Form D) may be forwarded directly to the importer by the exporter or by the NSW of the importing Member State.
3. In exceptional cases, such as, but not limited to, technical failures that trigger a loss of data, the receiving Member State may request a re-transmission of an Electronic Certificate of Origin (e-Form D) from the sending Member State.

4. An alteration to an Electronic Certificate of Origin (e-Form D) shall be made by issuing a new Electronic Certificate of Origin (e-Form D), and the previous Electronic Certificate of Origin (e-Form D) shall be cancelled, in accordance with the process specified in the ATIGA e- Form D Process Specification and Message Implementation Guideline.

Rule 30
Presentation of the Electronic Certificate of
Origin (e-Form D)

1. For the purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority of the importing Member State at the time of import, an import declaration containing information on the Electronic Certificate of Origin (e-Form D) reference number, supporting documents (i.e. invoices and, when required, the Through Bill of Lading issued in the territory of the exporting Member State) and other documents as required in accordance with the laws and regulations of the importing Member State.
2. The customs authority in the importing Member State may generate an electronic Customs Response indicating the utilisation status of the Electronic Certificate of Origin (e-Form D) in accordance with the message implementation guideline for Customs Response specified in the ATIGA e-Form D Process Specification and Message Implementation Guideline. The utilisation status, if generated, shall be transmitted electronically via the ASW to Issuing Authority either soon after the import or as and when it has been generated, within the validity period of the Electronic Certificate of Origin (e-Form D).
3. In cases when an Electronic Certificate of Origin (e-Form D) is rejected by the customs authority of the importing

Member State, the customs authority of the importing Member State shall:

- (a) generate an electronic Customs Response indicating the rejection status with reasons for the rejection, including, as appropriate, the reason for denial of tariff preference, in accordance with the ATIGA e-Form D Process Specification and Message Implementation Guideline. The electronic Customs Response, if generated, shall be transmitted electronically via the ASW to the Issuing Authority in the exporting Member State within a reasonable period not exceeding sixty (60) days from the date of receipt of the Electronic Certificate of Origin (e-Form D); or
 - (b) in cases where the procedure in paragraph 3(a) is not available, the customs authority of the importing Member State may notify the Issuing Authority of the exporting Member State in writing of the grounds for the denial of tariff preference together with the reference number of the Electronic Certificate of Origin (e-Form D), within a reasonable period not exceeding sixty (60) days.
4. In the case where an Electronic Certificate of Origin (e-Form D) is not accepted, as stated in the preceding paragraph, the importing Member State should accept and consider the clarifications made by the Issuing Authority and assess again whether or not the e-Form D application can be accepted for the granting of the preferential treatment. The clarifications should be detailed and exhaustive in addressing the grounds of denial of preference raised by the importing Member State.

Rule 31
Electronic Archiving and Data Retention

1. For the purposes of the verification process pursuant to Rules 18 and 19, the producer and/or exporter applying for the issuance of an Electronic Certificate of Origin (e-Form D) shall, subject to the laws and regulations of the exporting Member State, provide for the storage of supporting records for application for an Electronic Certificate of Origin (e-Form D) for not less than three (3) years from the date of issuance of the Electronic Certificate of Origin (e-Form D).
2. The application for an Electronic Certificate of Origin (e-Form D) and all documents related to such application shall be retained by the Issuing Authority for not less than three (3) years from the date of issuance of the Electronic Certificate of Origin (e-Form D).
3. Information relating to the validity of the Electronic Certificate of Origin (e-Form D) shall be furnished upon request of the importing Member State, by an authorised official of the Issuing Authority.
4. Any information communicated between the Member States concerned shall be treated as confidential and shall be used for the purpose of Electronic Certificate of Origin (e-Form D) validation only.

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ANNEX 7

Original (Duplicate/Triplicate)

1 Goods consigned from (Exporter's business name, address, country)		Reference No ASEAN TRADE IN GOODS AGREEMENT/ ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)			
2 Goods consigned to (Consignee's name, address, country)		FORM D Issued in _____ (Country) See Overleaf Notes			
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 Treatment Given Under ASEAN Trade in Goods Agreement <input type="checkbox"/> Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) 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 Overleaf Notes)	9 Gross weight or other quantity and value (FOB) where RVC is applied	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 Trade in Goods Agreement for the goods exported to (Importing Country) Place and date, signature of authorised signatory			12 Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		
13 <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Accumulation <input type="checkbox"/> De Minimis <input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Issued Retroactively <input type="checkbox"/> Partial Cumulation					

OVERLEAF NOTES

1. Member States which accept this form for the purpose of preferential treatment under the ASEAN Trade in Goods Agreement (ATIGA) or the ASEAN Industrial Cooperation (AICO) Scheme:
- | | | |
|-------------------|-----------|-----------|
| BRUNEI DARUSSALAM | CAMBODIA | INDONESIA |
| LAO PDR | MALAYSIA | MYANMAR |
| PHILIPPINES | SINGAPORE | THAILAND |
| VIETNAM | | |

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ATIGA or the AICO Scheme are that goods sent to any Member States listed above must

- (i) fall within a description of products eligible for concessions in the country of destination.
- (ii) comply with the consignment conditions in accordance with Article 32 (Direct Consignment) of Chapter 3 of the ATIGA, and
- (iii) comply with the origin criteria set out in Chapter 3 of the ATIGA.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must indicate in Box 8 of this Form, the origin criteria met, 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) Goods wholly obtained or produced in the exporting Member State satisfying Article 27 (Wholly Obtained) of the ATIGA	"WO"
(b) Goods satisfying Article 28 (Non-wholly obtained) of the ATIGA	
• Regional Value Content	Percentage of Regional Value Content, example "40%"
• Change in Tariff Classification	The actual CTC rule, example "CC" or "CTH" or "CTSH"
• Specific Processes	"SP"
• Combination Criteria	The actual combination criterion, example "CTSH + 35%"
(c) Goods satisfying paragraph 2 of Article 30 (Partial Cumulation) of the ATIGA	"PC x%", where x would be the percentage of Regional Value Content of less than 40%, example "PC 25%"

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods 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 and any trade mark shall also be specified.
6. HARMONISED SYSTEM NUMBER: The Harmonised System number shall be that of in ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Member State.
7. EXPORTER: 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.
9. MULTIPLE ITEMS: For multiple items declared in the same Form D, if preferential treatment is not granted to any of the items, this is also to be indicated accordingly in box 4 and the item number circled or marked appropriately in box 5.
10. FOB VALUE: This is applicable for goods exported from and imported by Kingdom of Cambodia, Republic of Indonesia and Lao People's Democratic Republic and where the Regional Value Content (RVC) criteria is applied, by providing the FOB Value of the goods in Box 9.
11. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, "the Third Country Invoicing" box should be ticked (✓) and such information as name and country of the company issuing the invoice shall be indicated in box 7.
12. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 11 (Back-to-back CO) of Annex 8 of the ATIGA, the "Back-to-Back CO" box should be ticked (✓) and the reference number and the date of issuance of the original CO (Form D) shall be indicated in box 7.
13. EXHIBITIONS: In cases where goods are sent from the exporting Member State for exhibition in another country and sold during or after the exhibition for importation into a Member State, in accordance with Rule 22 of Annex 8 of the ATIGA, the "Exhibitions" box should be ticked (✓) and the name and address of the exhibition indicated in box 2.
14. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively, in accordance with paragraph 2 of Rule 10 of Annex 8 of the ATIGA, the "Issued Retroactively" box should be ticked (✓).
15. ACCUMULATION: In cases where goods originating in a Member State are used in another Member State as materials for finished goods, in accordance with paragraph 1 of Article 30 of the ATIGA, the "Accumulation" box should be ticked (✓).

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16. PARTIAL CUMULATION (PC): If the Regional Value Content of the material is less than forty percent (40%), the Certificate of Origin (Form D) may be issued for cumulation purposes, in accordance with paragraph 2 of Article 30 of the ATIGA, the "Partial Cumulation" box should be ticked (✓).
17. DE MINIMIS: If a good that does not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB value, in accordance with Article 33 of the ATIGA, the "De Minimis" box should be ticked (✓).

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Indicative Format of Original Origin Declaration

This format serves as an indicative guide and the certified exporter is free to use any other format that contains the required information.

Name of Products	HS in six digit or AHTN Code	Origin conferring criterion	FOB value when the regional value content origin criterion is used	Quantity of goods	Trademark, if applicable

The exporter of the product(s) covered by this document (Certified Exporter Authorisation code: 0000/XXXX) declares that, except where otherwise clearly indicated, the product(s) satisfy the Rules of Origin to be considered as originating goods under ATIGA (ASEAN country of origin:).

Authorised signature over printed/stamped name of the signatory

Explanatory Note:

1. For purposes of origin conferring criterion:

(a) Goods wholly obtained or produced in the exporting Member State satisfying article 27 (Wholly Obtained) of the ATGA	"WO"
(b) Goods satisfying Article 28 (Non-Wholly Obtained) of the ATGA <ul style="list-style-type: none">Regional Value ContentChange in Tariff ClassificationSpecific ProcessesCombination Criteria	Percentage of Regional Value Content, example "40%" The actual CTC rule, example "CC" or "CTH" or "CTSH" "SP" The actual combination criterion, example "CTSH+35%"
(c) Goods satisfying paragraph 2 of Article 30 (Partial Cumulation) of the ATIGA	"PC x%", where x would be the percentage of Regional Value Content of less than 40%, example "PC 25%"

2. The Certified Exporter is free to include additional information that he/she deems necessary.

Indicative Format of Back-to-Back Origin Declaration

This format serves as an indicative guide and the certified exporter is free to use any other format that contains the required information.

Name of Products	HS in six digit or AHTN Code	Origin conferring criterion	Country of Origin of the first exporting country	FOB value when the regional value content origin criterion is used	Quantity of goods	Trademark, if applicable	Original Proof of Origin reference number	Date of issuance of original Proof of Origin	Certified Exporter Authorisation Code of the first exporting country, if applicable

The exporter of the product(s) covered by this document (Certified Exporter Authorisation code: 0000/XXXX) declares that, except where otherwise clearly indicated, the product(s) satisfy the Rules of Origin to be considered as originating goods under ATIGA (ASEAN country of origin:).

Authorised signature over printed/stamped name of the signatory

Explanatory Note:

1. For purposes of origin conferring criterion:

(d) Goods wholly obtained or produced in the exporting Member State satisfying article 27 (Wholly Obtained) of the ATGA	"WO"
(e) Goods satisfying Article 28 (Non-Wholly Obtained) of the ATGA	<ul style="list-style-type: none"> • Regional Value Content Percentage of Regional Value Content, example "40%" • Change in Tariff Classification The actual CTC rule, example "CC" or "CTH" or "CTSH" • Specific Processes "SP" • Combination Criteria The actual combination criterion, example "CTSH+35%"
(f) Goods satisfying paragraph 2 of Article 30 (Partial Cumulation) of the ATIGA	"PC x%", where x would be the percentage of Regional Value Content of less than 40%, example "PC 25%"

2. The Certified Exporter is free to include additional information that he/she deems necessary.

ANNEX 4

No.	AHTN2017	Description
1	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
2	7017.10.10	-- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers
3	7020.00.20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers
4	8419.39.11	---- Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies
5	8419.89.13	---- Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies
6	8419.89.19	---- Other
7	8420.10.10	-- Apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components
8	8420.91.10	--- Of goods of subheading 8420.10.10
9	8420.99.10	--- Of goods of subheading 8420.10.10
10	8424.89.40	--- Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components
11	8428.20.90	-- Other
12	8428.90.20	-- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies
13	8431.39.40	--- Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies
14	8443.19.00	-- Other
15	8443.31.11	---- Colour
16	8443.31.19	---- Other
17	8443.31.21	---- Colour
18	8443.31.29	---- Other
19	8443.31.31	---- Colour
20	8443.31.39	---- Other
21	8443.31.91	---- Combination printer-copier-scanner-facsimile machines
22	8443.31.99	---- Other
23	8443.32.11	---- Colour
24	8443.32.19	---- Other
25	8443.32.21	---- Colour
26	8443.32.29	---- Other
27	8443.32.31	---- Colour
28	8443.32.39	---- Other
29	8443.32.41	---- Colour
30	8443.32.49	---- Other
31	8443.32.50	--- Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards
32	8443.32.60	--- Plotters
33	8443.32.90	--- Other
34	8443.39.10	--- Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process)
35	8443.39.20	--- Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)
36	8443.39.30	--- Other photocopying apparatus incorporating an optical system
37	8443.99.10	--- Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards
38	8443.99.20	--- Ink-filled printer cartridges
39	8443.99.30	--- Paper feeders; paper sorters
40	8443.99.90	--- Other
41	8456.40.10	-- Machine-tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards
42	8456.90.20	-- Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards
43	8460.31.10	--- Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW
44	8465.20.00	- Machining centres
45	8465.91.10	--- Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, electrically operated
46	8465.92.10	--- For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates
47	8465.95.10	--- Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm

48	8465.99.50	--- Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards
49	8466.10.10	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50
50	8466.20.10	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50
51	8466.30.10	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50
52	8466.92.10	--- For the machines of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50
53	8466.93.20	--- For machines of subheading 8456.40.10, 8456.90.20 or 8460.31.10
54	8466.94.00	-- For machines of heading 84.62 or 84.63
55	8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions
56	8470.21.00	-- Incorporating a printing device
57	8470.29.00	-- Other
58	8470.30.00	- Other calculating machines
59	8470.50.00	- Cash registers
60	8470.90.10	-- Postage-franking machines
61	8470.90.20	-- Accounting machines
62	8470.90.90	-- Other
63	8471.30.20	-- Laptops including notebooks and subnotebooks
64	8471.30.90	-- Other
65	8471.41.10	--- Personal computers excluding portable computers of subheading 8471.30
66	8471.41.90	--- Other
67	8471.49.10	--- Personal computers excluding portable computers of subheading 8471.30
68	8471.49.90	--- Other
69	8471.50.10	-- Processing units for personal (including portable) computers
70	8471.50.90	-- Other
71	8471.60.30	-- Computer keyboards
72	8471.60.40	-- X-Y coordinate input devices, including mouses, light pens, joysticks, track balls, and touch sensitive screens
73	8471.60.90	-- Other
74	8471.70.10	-- Floppy disk drives
75	8471.70.20	-- Hard disk drives
76	8471.70.30	-- Tape drives
77	8471.70.40	-- Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives
78	8471.70.50	-- Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology
79	8471.70.91	--- Automated backup systems
80	8471.70.99	--- Other
81	8471.80.10	-- Control and adaptor units
82	8471.80.70	-- Sound cards or video cards
83	8471.80.90	-- Other
84	8471.90.10	-- Bar code readers
85	8471.90.40	-- Other optical character readers
86	8471.90.90	-- Other
87	8472.90.10	-- Automatic teller machines
88	8472.90.50	-- Word-processing machines
89	8473.21.00	-- Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00
90	8473.29.00	-- Other
91	8473.30.10	-- Assembled printed circuit boards
92	8473.30.90	-- Other
93	8473.40.10	-- For electrically operated machines
94	8473.40.20	-- For non-electrically operated machines
95	8473.50.10	-- Suitable for use with the machines of heading 84.71
96	8473.50.90	-- Other
97	8477.80.31	--- Lamination presses for the manufacture of printed circuit boards or printed wiring boards
98	8477.90.32	--- Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards

99	8479.89.20	--- Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process
100	8479.89.31	---- Automatic service-vending machines
101	8479.89.39	---- Other
102	8479.90.20	-- Of goods of subheading 8479.89.20
103	8486.10.10	-- Apparatus for rapid heating of semiconductor wafers
104	8486.10.20	-- Spin dryers for semiconductor wafer processing
105	8486.10.30	-- Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers
106	8486.10.40	-- Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips
107	8486.10.50	-- Grinding, polishing and lapping machines for processing of semiconductor wafers
108	8486.10.60	-- Apparatus for growing or pulling monocrystal semiconductor boules
109	8486.10.90	-- Other
110	8486.20.11	--- Chemical vapour deposition apparatus for semiconductor production
111	8486.20.12	--- Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers
112	8486.20.13	--- Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production
113	8486.20.21	--- Ion implanters for doping semiconductor materials
114	8486.20.31	--- Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers
115	8486.20.32	--- Equipment for dry-etching patterns on semiconductor materials
116	8486.20.33	--- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers
117	8486.20.39	--- Other
118	8486.20.41	--- Direct write-on-wafer apparatus
119	8486.20.42	--- Step and repeat aligners
120	8486.20.49	--- Other
121	8486.20.51	--- Dicing machines for scribing or scoring semiconductor wafers
122	8486.20.59	--- Other
123	8486.20.91	--- Lasercutters for cutting contacting tracks in semiconductor production by laser beam
124	8486.20.92	--- Machines for bending, folding and straightening semiconductor leads
125	8486.20.93	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers
126	8486.20.94	--- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers
127	8486.20.95	--- Automated machines for the placement or the removal of components or contact elements on semiconductor materials
128	8486.20.99	--- Other
129	8486.30.10	-- Apparatus for dry etching patterns on flat panel display substrates
130	8486.30.20	-- Apparatus for wet etching, developing, stripping or cleaning flat panel displays
131	8486.30.30	-- Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates
132	8486.40.10	-- Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices
133	8486.40.20	-- Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices
134	8486.40.30	-- Moulds for manufacture of semiconductor devices
135	8486.40.40	-- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
136	8486.40.50	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
137	8486.40.60	-- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
138	8486.40.70	-- Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates

139	8486.90.11	--- Of apparatus for rapid heating of semiconductor wafers
140	8486.90.13	--- Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers
141	8486.90.14	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools
142	8486.90.15	---- Other
143	8486.90.16	--- Of grinding, polishing and lapping machines for processing of semiconductor wafers
144	8486.90.17	--- Of apparatus for growing or pulling monocrystal semiconductor boules
145	8486.90.21	--- Of chemical vapour deposition apparatus for semiconductor production
146	8486.90.23	--- Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment
147	8486.90.24	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools
148	8486.90.25	---- Other
149	8486.90.26	---- Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools
150	8486.90.27	---- Other
151	8486.90.28	--- Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers
152	8486.90.29	--- Other
153	8486.90.31	--- Of apparatus for dry etching patterns on flat panel display substrates
154	8486.90.32	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools
155	8486.90.33	---- Other
156	8486.90.34	--- Of chemical vapour deposition apparatus for flat panel display production
157	8486.90.36	--- Of apparatus for physical deposition on flat panel display substrates
158	8486.90.41	--- Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices
159	8486.90.42	--- Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors
160	8486.90.43	--- Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices
161	8486.90.44	--- Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
162	8486.90.45	--- Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
163	8486.90.46	--- Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies
164	8504.40.11	--- Uninterruptible power supplies (UPS)
165	8504.40.19	--- Other
166	8504.50.10	-- Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus
167	8504.50.20	-- Chip type fixed inductors
168	8504.90.20	-- Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10
169	8507.60.10	-- Of a kind used for laptops including notebooks and subnotebooks
170	8507.60.20	-- Of a kind used for aircraft
171	8507.60.90	-- Other
172	8513.90.10	-- Of miners' helmet lamps or quarrymen's lamps
173	8513.90.90	-- Other
174	8514.20.20	-- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies
175	8514.30.20	-- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies
176	8514.90.20	-- Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies
177	8515.19.10	--- Machines and apparatus for soldering components on printed circuit boards/printed wiring boards
178	8515.90.20	-- Parts of machine and apparatus for soldering components on printed circuit boards/printed wiring boards

179	8517.11.00	-- Line telephone sets with cordless handsets
180	8517.12.00	-- Telephones for cellular networks or for other wireless networks
181	8517.18.00	-- Other
182	8517.61.00	-- Base stations
183	8517.62.10	--- Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences
184	8517.62.21	---- Control and adaptor units, including gateways, bridges and routers
185	8517.62.29	---- Other
186	8517.62.30	--- Telephonic or telegraphic switching apparatus
187	8517.62.41	---- Modems including cable modems and modem cards
188	8517.62.42	---- Concentrators or multiplexers
189	8517.62.49	---- Other
190	8517.62.51	---- Wireless LANs
191	8517.62.53	---- Other transmission apparatus for radio-telephony or radio-telegraphy
192	8517.62.59	---- Other
193	8517.62.61	---- For radio-telephony or radio-telegraphy
194	8517.62.69	---- Other
195	8517.62.91	---- Portable receivers for calling, alerting or paging and paging alert devices, including pagers
196	8517.62.92	---- For radio-telephony or radio-telegraphy
197	8517.62.99	---- Other
198	8517.69.00	-- Other
199	8517.70.10	-- Of control and adaptor units including gateways, bridges and routers
200	8517.70.21	--- Of cellular telephones
201	8517.70.29	--- Other
202	8517.70.31	--- Of goods for line telephony or line telegraphy
203	8517.70.32	--- Of goods for radio-telephony or radio-telegraphy
204	8517.70.39	--- Other
205	8517.70.40	-- Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy
206	8517.70.91	--- Of goods for line telephony or line telegraphy
207	8517.70.92	--- Of goods for radio-telephony or radio-telegraphy
208	8517.70.99	--- Other
209	8518.10.11	--- Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use
210	8518.29.20	--- Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use
211	8518.30.40	-- Line telephone handsets
212	8518.40.20	-- Used as repeaters in line telephony
213	8518.40.30	-- Used as repeaters in telephony other than line telephony
214	8518.90.10	-- Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies
215	8519.50.00	- Telephone answering machines
216	8519.81.10	--- Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm
217	8519.81.20	--- Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power
218	8522.90.20	-- Printed circuit board assemblies for telephone answering machines
219	8523.29.11	----- Computer tapes
220	8523.29.19	----- Other
221	8523.29.29	----- Other
222	8523.29.31	----- Computer tapes
223	8523.29.33	----- Video tapes
224	8523.29.39	----- Other
225	8523.29.41	----- Computer tapes
226	8523.29.49	----- Other
227	8523.29.51	----- Computer tapes
228	8523.29.52	----- Video tapes
229	8523.29.59	----- Other
230	8523.29.61	----- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
231	8523.29.62	----- Of a kind suitable for cinematography
232	8523.29.63	----- Other video tapes

233	8523.29.69	----- Other
234	8523.29.71	----- Computer hard disks and diskettes
235	8523.29.79	----- Other
236	8523.29.81	----- Of a kind suitable for computer use
237	8523.29.82	----- Other
238	8523.29.83	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
239	8523.29.91	----- Of a kind suitable for computer use
240	8523.29.92	----- Other
241	8523.29.93	----- Of a kind suitable for computer use
242	8523.29.94	----- Other
243	8523.29.95	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
244	8523.29.99	----- Other
245	8523.41.10	--- Of a kind suitable for computer use
246	8523.41.90	--- Other
247	8523.49.11	--- Of a kind used for reproducing phenomena other than sound or image
248	8523.49.14	--- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
249	8523.49.15	--- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies
250	8523.49.16	--- Other, of a kind suitable for cinematography
251	8523.49.19	--- Other
252	8523.49.91	--- Of a kind used for reproducing phenomena other than sound or image
253	8523.49.93	--- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
254	8523.49.99	--- Other
255	8523.51.11	--- Of a kind suitable for computer use
256	8523.51.19	--- Other
257	8523.51.21	----- Of a kind suitable for computer use
258	8523.51.29	----- Other
259	8523.51.30	--- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
260	8523.51.91	----- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies
261	8523.51.92	----- Other, of a kind suitable for cinematography
262	8523.51.99	----- Other
263	8523.52.00	-- "Smart cards"
264	8523.59.10	--- Proximity cards and tags
265	8523.59.21	--- Of a kind suitable for computer use
266	8523.59.29	--- Other
267	8523.59.30	--- Of a kind used for reproducing phenomena other than sound or image
268	8523.59.40	--- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
269	8523.59.90	--- Other
270	8523.80.51	--- Of a kind suitable for computer use
271	8523.80.59	--- Other
272	8523.80.91	--- Of a kind used for reproducing phenomena other than sound or image
273	8523.80.92	--- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
274	8523.80.99	--- Other
275	8525.60.00	- Transmission apparatus incorporating reception apparatus

276	8525.80.10	-- Web cameras
277	8525.80.31	--- Of a kind used in broadcasting
278	8525.80.39	--- Other
279	8525.80.51	--- Digital single lens reflex (DSLR)
280	8525.80.59	--- Other
281	8526.10.10	-- Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels
282	8526.91.10	--- Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels
283	8527.19.20	--- Portable
284	8527.19.90	--- Other
285	8528.42.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71
286	8528.49.10	--- Colour
287	8528.52.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71
288	8528.59.10	--- Colour
289	8528.62.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71
290	8528.69.10	--- Having the capability of projecting onto a screen diagonally measuring 300 inches or more
291	8528.69.90	--- Other
292	8528.71.11	---- Mains operated
293	8528.71.19	---- Other
294	8529.10.40	-- Aerial filters and separators
295	8529.90.20	-- Of decoders
296	8529.90.40	-- Of digital cameras or video camera recorders
297	8529.90.51	--- For goods of subheading 8525.50 or 8525.60
298	8529.90.52	--- For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99
299	8529.90.53	---- For flat panel displays
300	8529.90.54	---- Other, for television receivers
301	8529.90.55	---- Other
302	8529.90.59	--- Other
303	8529.90.91	--- For television receivers
304	8529.90.94	--- For flat panel displays
305	8529.90.99	--- Other
306	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)
307	8531.80.21	--- Vacuum fluorescent display panels
308	8531.80.29	--- Other
309	8531.90.10	-- Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29.
310	8532.21.00	-- Tantalum
311	8532.22.00	-- Aluminium electrolytic
312	8532.23.00	-- Ceramic dielectric, single layer
313	8532.24.00	-- Ceramic dielectric, multilayer
314	8532.25.00	-- Dielectric of paper or plastics
315	8532.29.00	-- Other
316	8532.30.00	- Variable or adjustable (pre-set) capacitors
317	8532.90.00	- Parts
318	8533.10.10	-- Surface mounted
319	8533.10.90	-- Other
320	8533.21.00	-- For a power handling capacity not exceeding 20 W
321	8533.31.00	-- For a power handling capacity not exceeding 20 W
322	8533.39.00	-- Other
323	8533.40.00	- Other variable resistors, including rheostats and potentiometers
324	8533.90.00	- Parts
325	8534.00.10	- Single-sided
326	8534.00.20	- Double-sided
327	8534.00.30	- Multi-layer
328	8534.00.90	- Other
329	8536.50.51	--- For a current of less than 16 A

330	8536.50.59	--- Other
331	8536.69.32	--- For a current of less than 16 A
332	8536.69.39	--- Other
333	8536.90.12	--- For a current of less than 16 A
334	8536.90.19	--- Other
335	8537.10.20	-- Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25
336	8537.10.30	-- Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices
337	8538.10.11	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices
338	8538.10.21	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices
339	8538.90.12	--- Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 or 8536.90.19
340	8538.90.13	--- Parts of goods of subheading 8537.10.20
341	8540.40.10	-- Data/graphic display tubes, colour, of a kind used for articles of heading 85.25
342	8541.10.00	- Diodes, other than photosensitive or light-emitting diodes (LED)
343	8541.21.00	-- With a dissipation rate of less than 1 W
344	8541.29.00	-- Other
345	8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices
346	8541.40.10	-- Light-emitting diodes
347	8541.40.21	--- Photovoltaic cells, not assembled
348	8541.40.22	--- Photovoltaic cells assembled in modules or made up into panels
349	8541.40.29	--- Other
350	8541.40.90	-- Other
351	8541.50.00	- Other semiconductor devices
352	8541.60.00	- Mounted piezo-electric crystals
353	8541.90.00	- Parts
354	8542.31.00	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits
355	8542.32.00	-- Memories
356	8542.33.00	-- Amplifiers
357	8542.39.00	-- Other
358	8542.90.00	- Parts
359	8543.30.20	-- Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates
360	8543.70.30	-- Electrical machines and apparatus with translation or dictionary functions
361	8543.70.40	-- Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies
362	8543.90.20	-- Of goods of subheading 8543.30.20
363	8543.90.30	-- Of goods of subheading 8543.70.30
364	8543.90.40	-- Of goods of subheading 8543.70.40
365	8543.90.90	-- Other
366	8544.42.11	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables
367	8544.42.13	---- Other, insulated with rubber, plastics or paper
368	8544.42.19	---- Other
369	8544.42.21	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables
370	8544.42.23	---- Other, insulated with rubber, plastics or paper
371	8544.42.29	---- Other
372	8544.49.11	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables
373	8544.49.13	---- Other, insulated with rubber, plastics or paper
374	8544.49.19	---- Other
375	8544.70.10	-- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables
376	8544.70.90	-- Other
377	8548.90.10	-- Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text
378	8548.90.20	-- Printed circuit assemblies including such assemblies for external connections

379	8548.90.90	-- Other
380	8803.90.10	-- Of telecommunications satellites
381	9006.59.21	--- Laser photoplotters
382	9006.91.10	--- For laser photoplotters of subheading 9006.59.21
383	9010.50.10	-- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards
384	9010.90.30	-- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards
385	9013.80.10	-- Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies
386	9013.80.20	-- Liquid crystal devices
387	9013.90.10	-- Of goods of subheading 9013.20
388	9013.90.50	-- Of goods of subheading 9013.80.20
389	9013.90.60	-- Of goods of subheading 9013.80.10
390	9013.90.90	-- Other
391	9014.80.11	--- Sonar or echo sounder
392	9014.80.19	--- Other
393	9014.90.10	-- Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine
394	9017.10.10	-- Plotters
395	9017.20.30	-- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards
396	9017.20.40	-- Photo plotters for the manufacture of printed circuit boards/printed wiring boards
397	9017.20.50	-- Other plotters
398	9017.90.20	-- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards
399	9017.90.30	-- Parts and accessories of photo plotters for the manufacture of printed circuit boards/printed wiring boards
400	9017.90.40	-- Parts and accessories, including printed circuit assemblies, of other plotters
401	9022.19.10	--- X-ray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies
402	9022.90.10	-- Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies
403	9026.10.10	-- Level gauges for motor vehicles, electrically operated
404	9026.10.20	-- Level gauges for motor vehicles, not electrically operated
405	9026.10.30	-- Other, electrically operated
406	9026.10.40	-- Other, not electrically operated
407	9026.20.10	-- Pressure gauges for motor vehicles, electrically operated
408	9026.20.20	-- Pressure gauges for motor vehicles, not electrically operated
409	9026.20.30	-- Other, electrically operated
410	9026.20.40	-- Other, not electrically operated
411	9026.80.10	-- Electrically operated
412	9026.80.20	-- Not electrically operated
413	9026.90.10	-- For electrically operated instruments and apparatus
414	9026.90.20	-- For non-electrically operated instruments and apparatus
415	9027.20.10	-- Electrically operated
416	9027.20.20	-- Not electrically operated
417	9027.30.10	-- Electrically operated
418	9027.30.20	-- Not electrically operated
419	9027.50.10	-- Electrically operated
420	9027.50.20	-- Not electrically operated
421	9027.80.30	-- Other, electrically operated
422	9027.80.40	-- Other, not electrically operated
423	9027.90.10	-- Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes
424	9030.33.10	--- Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies
425	9030.33.20	--- Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures

426	9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)
427	9030.82.10	--- Wafer probers
428	9030.82.90	--- Other
429	9030.84.10	--- Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies
430	9030.89.10	--- Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies, other than those covered within subheading 9030.39
431	9030.90.30	-- Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies
432	9030.90.40	-- Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies
433	9030.90.90	-- Other
434	9031.41.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices
435	9031.49.10	--- Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers
436	9031.49.20	--- Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies
437	9031.49.30	--- Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies
438	9031.90.11	--- Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers
439	9031.90.12	--- Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies
440	9031.90.13	--- Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies
441	9032.89.10	--- Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships
442	9032.89.20	--- Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies
443	9032.90.10	-- Of goods of subheading 9032.89.10
444	9032.90.20	-- Of goods of subheading 9032.89.20
445	9620.00.90	- Other