



# BUREAU OF CUSTOMS

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Date 26 MAY 2023  
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OFFICE of the NATIONAL ADMINISTRATIVE REGISTER  
Administrative Rules and Regulations

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TIME: 3-50 BY: lzm

**CUSTOMS MEMORANDUM ORDER (CMO)**  
NO. 12-2023

**SUBJECT: GUIDELINES ON THE ISSUANCE OF PROOF OF ORIGIN, GRANTING OF PREFERENTIAL TARIFF TREATMENT, AND VERIFICATION PROCEDURES UNDER THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP) AGREEMENT**

**Section 1. Scope.** This Order shall govern the implementation of the issuance and acceptance of Proof of Origin, application of the provision on tariff differentials, and verification procedures under the Regional Comprehensive Economic Partnership (RCEP) Agreement.

**Section 2. Objectives.** The objectives of this Order are to:

- 2.1. implement Chapter 2 (Trade in Goods)<sup>1</sup> and Chapter 3 (Rules of Origin) of the RCEP Agreement;
- 2.2. provide procedures for the issuance of Proof of Origin and granting of preferential tariff treatment for goods that qualify as originating under the RCEP Agreement, including under tariff differentials, application for refund and post-importation claims; and
- 2.3. establish a mechanism to accredit exporters as "Approved Exporter" under the RCEP Agreement.

**Section 3. Definition of Terms.** For purposes of this Order, the following terms are defined accordingly:

- 3.1. **Approved Exporter** – shall refer to an exporter authorized by the Bureau of Customs (BOC) to complete a Declaration of Origin (DO) in accordance with Section 5.5;
- 3.2. **Authorization Code** – shall refer to an alphanumeric code that will be assigned to the Approved Exporter which must be included in the DO;

<sup>1</sup> This Order covers Articles 2.4 (Reduction or Elimination of Customs Duties) and 2.6 (Tariff Differentials).

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- 3.3. Certificate of Origin (CO)** – shall refer to the document issued by the issuing body of an exporting Party in accordance with Section 5.2;
- 3.4. Declaration of Origin (DO)** – shall refer to a declaration on the originating status of a good that is completed by an Approved Exporter in accordance with Section 5.5;
- 3.5. Export Coordination Division (ECD)** – shall refer to the division under the Assessment and Operations Coordinating Group (AOCG) of the BOC which shall process the applications for Approved Exporters and shall conduct verifications of the originating status of the goods;
- 3.6. Exporter** – shall refer to a natural or juridical person located in the territory of an RCEP Party where a good is exported from by such a person;
- 3.7. Importer** – shall refer to a natural or juridical person located in the territory of an RCEP Party where a good is imported into by such a person;
- 3.8. Originating good** – shall refer to a good that qualifies as an originating good in accordance with the Rules of Origin (ROO);
- 3.9. Producer** – shall refer to a natural or juridical person who engages in the production of goods;
- 3.10. Production** – shall refer to methods of obtaining goods including growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, aquaculture, trapping, hunting, manufacturing, producing, processing, or assembling;
- 3.11. Product Evaluation Report (PER)** – shall refer to a document issued to applicants that contains the result of the evaluation on export products after complying with the requirements of the BOC;
- 3.12. Preferential Rate Unit (PRU)** – shall refer to the Preferential Rate Unit or its equivalent units in all ports of the BOC that shall evaluate the authenticity, accuracy, and validity of the Proof of Origin submitted by importers and grant RCEP preferential tariff rates accordingly;
- 3.13. Proof of Origin** – shall refer to either a CO issued by an issuing body or a DO by an Approved Exporter;

- 3.14. RCEP Party** – shall refer to any State or separate customs territory for which the RCEP Agreement is in force;
- 3.15. Rules of Origin (ROO)** – shall refer to rules in determining the originating status of goods and procedures to claim preferential tariff treatment in accordance with Chapter 3 (Rules of Origin) of the RCEP Agreement;
- 3.16. Tariff Differential** – shall refer to the different tariff treatment that an RCEP importing Party applies to different RCEP Parties for the same RCEP originating good<sup>2</sup>.

**Section 4. General Provisions.**

- 4.1.** Originating goods shall be eligible for RCEP preferential tariff treatment at the time of importation, pursuant to Executive Order (EO) No. 25, series of 2023. The applicable RCEP preferential tariff rate shall be determined based on the RCEP Country of Origin of the originating goods in accordance with Section 5.7.
- 4.2.** The BOC shall only accept CO Form RCEP and DO issued by an Approved Exporter as Proof of Origin upon the effectivity of this Order. The DO issued by an exporter or producer shall only be accepted when the Philippines implements subparagraph 1(c), Article 3.16 of the RCEP Agreement. The back-to-back Proof of Origin issued by the intermediate Party shall only be accepted by BOC if it was based on a CO Form RCEP or DO issued by an Approved Exporter.
- 4.3.** In cases where the RCEP preferential tariff rate is higher than the applied rate at the time of importation, the importer shall be allowed to apply for a refund of any excess duties and taxes paid for originating goods covered by a Proof of Origin in accordance with Customs Memorandum Order (CMO) No. 25-2020.
- 4.4.** In cases where the importer did not make a claim for preferential tariff treatment under the RCEP Agreement at the time of importation, the importer shall be allowed to apply for a refund of any excess duties and taxes paid as the result of a good not having been granted preferential tariff treatment upon the submission of the following:
- 4.4.1.** a Proof of Origin and other evidence that the good qualifies as an originating good; and

<sup>2</sup> Refer to Annex 1 for the list of relevant goods.

- 4.4.2. such other documentation in relation to the importation as the BOC may require to satisfactorily evidence the preferential tariff treatment claimed in accordance with CMO No. 25-2020.
- 4.5. The ECD or Export Division/Unit, shall carry out proper examination of all applications for issuance of CO under the RCEP Agreement.
- 4.6. The AOCG, through the ECD, shall carry out proper examination of all applications for Approved Exporter status under the RCEP Agreement. They shall also have the right to request for additional supporting documentary evidence, as necessary.
- 4.7. The AOCG, through the ECD, shall maintain an Approved Exporter database to monitor Philippine Approved Exporters relative to their compliance with domestic laws, rules, and regulations pertinent to exportation and the ROO.
- 4.8. The PRU or its equivalent units in all ports shall evaluate the authenticity, accuracy, and validity of the Proof of Origin submitted by importers and grant RCEP preferential tariff rates accordingly.
- 4.9. The PRU or its equivalent units in all ports may request for verification, through the ECD, when it has reasonable doubt as to the authenticity and validity of the Proof of Origin or as to the accuracy of the information regarding the origin of the goods.
- 4.10. The PRU or its equivalent units in all ports shall be provided access to the RCEP Approved Exporter database and other RCEP Parties' own secured website to view the registered Approved Exporters of other RCEP Parties.
- 4.11. The AOCG, through the ECD, shall carry out verifications of the originating status of the good upon request of the RCEP importing Party or based on risk analysis criteria. Verifications can be made based on documents requested from the exporter or producer or by inspections at the exporter's or producer's premises.

**Section 5. Operational Provisions.**

**5.1. Application Procedure for PER.**

- 5.1.1. Producers, traders, or their authorized representatives shall apply to ECD (for Metro Manila stakeholders) or Export Division/Unit (for outside Metro Manila

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stakeholders) for an evaluation of goods to be exported with the intention of claiming preferential tariff treatment in an RCEP Party and submit the following documents:

- a. Letter-Request addressed to the ECD Chief specifying the intention to use the RCEP Agreement, description of the goods, HS Code, and country of destination;
- b. Company profile;
- c. Manufacturing flowchart;
- d. Cost of production analysis per product;
- e. List of raw materials, including HS Code and country of origin, used in the production of the goods to be exported;
- f. Copy of import documents, invoice, and Proof of Origin for imported raw materials;
- g. Copy of sales invoice for local raw materials; and
- h. Proposed date for plant visit, if deemed necessary by ECD or Export Division/Unit.

**5.1.2.** Each application must create a ticket through the BOC Portal<sup>3</sup> and upload all the documents under Section 5.1.1. Hard copies of the documents must also be submitted to the BOC's Customer Care Center (CCC)<sup>4</sup> for processing of the application.

**5.1.3.** The ECD or Export Division/Unit shall review the documents and act on the application within twenty-one (21) working days from the date of receipt of complete documents. The evaluation may be extended for another ten (10) working days in case of plant visits.

**5.1.4.** Once the goods have been evaluated based on Article 2.6 (Tariff Differentials), and Chapter 3 (Rules of Origin) of the RCEP Agreement, a PER shall be issued to the applicant indicating the origin criteria and RCEP Country of Origin to be used in their respective Proof of Origin application. However, if the goods do not qualify as originating goods, the PER shall contain the basis for its disapproval.

**5.1.5.** Once the applicant has been duly notified that the PER is available for release through the BOC Portal, the applicant may claim the PER at CCC.

<sup>3</sup> BOC Portal website: <https://client.customs.gov.ph/>

<sup>4</sup> CCC Address: Gate 3, Bureau of Customs, South Harbor, Port Area, Manila 1099

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## 5.2. Application Procedure for issuance of CO.

- 5.2.1.** Exporters, producers, or their authorized representatives shall apply to ECD or Export Division/Unit for issuance of a CO Form RCEP along with the following documents:
- a. Export Declaration;
  - b. Commercial Invoice;
  - c. Bill of lading/Airway bill;
  - d. PER (if applicable); and
  - e. Other relevant permits (Philippine Coconut Authority, Phytosanitary certificate, Food and Drug Administration, etc.).
- 5.2.2.** Each application must create a ticket through the BOC Portal and upload all the documents under Section 5.2.1, together with the accomplished CO Form RCEP. Hard copies of the documents must also be submitted to the CCC for processing of the application.
- 5.2.3.** The ECD or Export Division/Unit shall evaluate the CO Form RCEP and affix the signature of the authorized signatory, together with the BOC seal, upon approval. The signed CO Form RCEP with a unique CO number shall be transmitted back to CCC for retrieval of the copies intended for exporter and importer.

## 5.3. Application Procedure for Approved Exporter Status.

- 5.3.1.** An exporter which intends to be an Approved Exporter shall submit the following documentary requirements to the BOC through the AOCG Deputy Commissioner:
- a. Duly accomplished application form (Annex 2);
  - b. BOC's Certificate of Registration;
  - c. PER (if applicable);
  - d. In the case of a trader, a producer's declaration indicating the originating status of the good for which it will complete a DO and the readiness of the producer to cooperate in verification procedures in accordance with Article 3.24 (Verification) of the RCEP Agreement and Section 6 of this Order; and
  - e. List of authorized signatories and their respective specimen signatures.

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- 5.3.2.** The application shall be submitted both in hard copy and in electronic Portable Document Format (PDF) to the AOCG Deputy Commissioner through the CCC.
- 5.3.3.** The ECD shall evaluate the application based on the following criteria:
- a.** Exporter is a legitimate exporter, who must have been transacting with the BOC for at least one (1) year prior to the date of application;
  - b.** Exporter must have been exporting products to at least one (1) RCEP Party for at least one (1) year;
  - c.** Exporter must have a good compliance, measured by risk management of the BOC;
  - d.** Exporter must have a sound bookkeeping and record keeping system;
  - e.** Exporter must have responsible officer/s or person/s authorized to sign the DO, who must have sufficient knowledge, competence in ROO application; and
  - f.** Exporter must be willing to undergo regular monitoring and inspection to determine the correctness of its declaration with respect to the goods exported.
- 5.3.4.** After evaluation, if the application is found to be meritorious, the ECD shall grant the Approved Exporter status through the issuance of a written authorization with the corresponding authorization code within fourteen (14) working days from the date of receipt of complete application. If not, it shall issue a letter of disapproval stating the reason/s for the denial.
- 5.3.5.** As endorsed by the ECD, either the written authorization or letter of disapproval shall be duly signed by the AOCG Deputy Commissioner.
- 5.3.6.** Immediately after the grant of Approved Exporter status, the ECD shall promptly include the following details in the Approved Exporter database:
- a.** Legal name and address of the Approved Exporter;
  - b.** Authorization code;
  - c.** Issuance date and, if applicable, the expiry date of the authorization code;
  - d.** List of goods subject to the authorization, including product description HS in six digit or AHTN Code/s; and

- e. List of authorized signatories and their respective specimen signatures.

**5.3.7.** Any change in subparagraphs (a) to (e) of Section 5.3.6 above shall be promptly included in the Approved Exporter database by the ECD in the same manner. Withdrawal or suspension of the authorizations shall also be included in the same manner by the ECD.

#### **5.4. Obligation of Approved Exporters**

**5.4.1.** The following are the obligations of an Approved Exporter:

- a. allow the BOC to access records and premises for the purposes of monitoring the use of authorization and of the verification of the accuracy of the declarations made;
- b. complete DO only for goods for which the Approved Exporter has been allowed to do so by the BOC and for which it has all appropriate documents proving the originating status of the goods concerned at the time of completing the declaration;
- c. take full responsibility for all DO completed, including any misuse;
- d. promptly inform the BOC of any changes related to the following information:
  - i. Legal name and address of the Approved Exporter;
  - ii. List of goods subject to the authorization, including product description HS in six - digit or AHTN Code/s; and
  - iii. List of authorized signatories and their respective specimen signatures; and
- e. cooperate in verification procedures.

**5.4.2.** An Approved Exporter must keep a copy of the DO and all documents supporting the originating status of the good, in paper or in electronic form, for at least three (3) years from the date of its completion.



**5.5. Procedures for Completing a DO.**

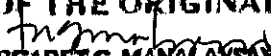
**5.5.1.** Approved Exporters can use any format for a DO (Annex 3) provided that it:

- a. contains the following information requirements:
  - i. exporter's name and address;
  - ii. producer's name and address, if known;
  - iii. importer's or consignee's name and address;
  - iv. description of the goods and the HS Code of the goods (six - digit level);
  - v. authorization code or identification code of the Approved Exporter;
  - vi. unique reference number;
  - vii. origin conferring criterion;
  - viii. certification by an authorized signatory that the goods specified in the DO meet all the relevant requirements of Chapter 3 (Rules of Origin) of the RCEP Agreement;
  - ix. RCEP Country of Origin;
  - x. Free on Board (FOB) value, if the regional value content origin conferring criterion is used;
  - xi. quantity of the goods; and
  - xii. in the case of a back-to-back DO, original Proof of Origin reference number, date of issuance, RCEP Country of Origin of the first RCEP exporting Party, and, if applicable, Approved Exporter authorization code of the first RCEP exporting Party;
- b. is in the English language;
- c. bears the name and signature of the certifying person; and
- d. bears the date on which the DO was completed.

**5.5.2.** The manner of reflecting the information requirements referred to in Section 5.5.1.a should follow the description of the CO Form RCEP Overleaf Notes, where applicable.

**5.6. Procedures for Issuance / Completing a Back-to-back Proof of Origin.**

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**5.6.1.** A back-to-back Proof of Origin may be issued by the BOC or completed by an Approved Exporter provided that:

- a. a valid original Proof of Origin or its certified true copy is presented to the BOC or is in possession of the Approved Exporter for a CO and DO, respectively;
- b. the period of validity of the back-to-back Proof of Origin does not exceed the period of validity of the original Proof of Origin;
- c. the back-to-back Proof of Origin contains relevant information from the original Proof of Origin in accordance with Annex 3B (Minimum Information Requirements) of the RCEP Agreement:
  - i. For CO:
    - 1. Exporter's name and address;
    - 2. Producer's name and address, if known;
    - 3. Importer's or consignee's name and address;
    - 4. Description of the goods and the HS Code of the goods (six – digit level);
    - 5. CO number;
    - 6. Origin conferring criterion;
    - 7. Declaration by the exporter or producer;
    - 8. Certification by the issuing body that the goods specified in the CO meet all the relevant requirements of Chapter 3 (Rules of Origin) of the RCEP Agreement based on the evidence provided with the authorized signature and official seal of the issuing body;
    - 9. RCEP Country of Origin;
    - 10. Details to identify the consignment such as invoice number, departure date, vessel name or aircraft flight number, and port of discharge;
    - 11. FOB value, if the regional value content origin conferring criterion is used;
    - 12. Quantity of the goods;
    - 13. In the case of a back-to-back CO, original Proof of Origin reference number, date of issuance, RCEP Country of Origin of the first RCEP exporting Party, and, if applicable, Approved Exporter authorization code of the first RCEP exporting Party.

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- ii. For DO:
  - 1. Exporter's name and address;
  - 2. Producer's name and address, if known;
  - 3. Importer's or consignee's name and address;
  - 4. Description of the goods and the HS Code of the goods (six-digit level);
  - 5. In the case of an Approved Exporter, authorization code or identification code of the exporter or producer;
  - 6. Unique reference number;
  - 7. Origin conferring criterion;
  - 8. Certification by an authorized signatory that the goods specified in the DO meet all the relevant requirements of Chapter 3 (Rules of Origin) of the RCEP Agreement;
  - 9. RCEP Country of Origin;
  - 10. FOB value, if the regional value content origin conferring criterion is used;
  - 11. Quantity of the goods; and
  - 12. In the case of back-to-back DO, original Proof of Origin reference number, date of issuance, RCEP Country of Origin of the first RCEP exporting Party, and, if applicable, Approved Exporter authorization code of the first RCEP exporting Party;
  
- d. the consignment which is to be re-exported using the back-to-back Proof of Origin does not undergo any further processing in the intermediate Party, except for repacking or logistics activities such as unloading, reloading, storing, splitting up of the consignment, or labelling only as required by the laws, regulations, procedures, administrative decisions, and policies of the importing Party, or any other operations necessary to preserve a good in good condition or to transport a good to the importing Party;
  
- e. for partial export shipments, the partial export quantity shall be shown instead of the full quantity of the original Proof of Origin, and the total quantity re-exported under the partial shipment shall not exceed the total quantity of the original Proof of Origin; and

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- f. information on the back-to-back Proof of Origin includes the date of issuance and reference number of the original Proof of Origin.

**5.7. Determination of RCEP Country of Origin.**

**5.7.1.** The RCEP Country of Origin is the exporting Party when the good is:

- a. Not listed in Annex 1 of this Order, and meets any of the following conditions:
  - i. produced exclusively from originating materials in accordance with Article 3.2 (b) of the RCEP Agreement and processed beyond the minimal operations set out in Article 2.6.5 of the RCEP Agreement;
  - ii. wholly obtained or produced in accordance with Article 3.2 (a) of the RCEP Agreement; or
  - iii. satisfies the required Product Specific Rule (PSR) in accordance with Article 3.2 (c) of Chapter 3 (Rules of Origin) of the RCEP Agreement; or
- b. Listed in Annex 1 of this Order and meet the additional requirement specified therein, i.e., Domestic Value Addition of 20% (DV20);

**5.7.2.** Should the exporting Party fail to meet the conditions set out in Section 5.7.1 a.i and b, the RCEP Country of Origin is the RCEP Party that contributed the highest value of originating materials used in the production of that good in the exporting Party.

**5.7.3.** Notwithstanding Sections 5.7.1 and 5.7.2, either the RCEP Party contributing originating materials used in the production of the good with the highest rate of customs duty applied by the RCEP importing Party or the RCEP Party with the highest rate of customs duty applied by the RCEP importing Party will be the RCEP Country of Origin, if requested by the importer for purposes of claiming preferential tariff treatment in the RCEP importing Party. When reflecting this in the Proof of Origin, the name of the RCEP Country of Origin will be followed by " \* " if Article 2.6.6(a) of the RCEP Agreement is being used or " \*\* " if Article 2.6.6(b) of the RCEP Agreement is being used, respectively.

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**5.8. Import Procedures in Granting RCEP Preferential Tariff Rates.**

- 5.8.1.** Imported goods from RCEP Parties that are originating based on Article 3.2 (Originating Goods) of the RCEP Agreement shall be qualified to claim preferential tariff treatment based on the Philippines' Schedule of Commitments under EO No. 25, series of 2023.
- 5.8.2.** For goods where there is tariff differential, the rate to be applied is the rate allocated for the RCEP Country of Origin of that good pursuant to Sections 5.7.1 and 5.7.2.
- 5.8.3.** Notwithstanding Section 5.8.2, the importer is allowed to make a claim for preferential tariff treatment at either:
- a.** the highest rate of customs duty the RCEP importing Party applies to the same originating good from any of the RCEP Parties contributing originating materials used in the production of such good; or
  - b.** the highest rate of customs duty that the RCEP importing Party applies to the same originating good from any of the RCEP Parties.
- 5.8.4.** An original copy of any Proof of Origin must be submitted along with the other pertinent documents before a claim for preferential tariff treatment under the RCEP Agreement can be made.
- 5.8.5.** In accordance with subparagraph 5(a) of Article 3.16 (Proof of Origin) of the RCEP Agreement, a Proof of Origin may be in electronic format. The relevant conditions can be found in the *Status of RCEP Parties and Signatory States Issuance/Acceptance of Proof of Origin* which can be accessed at the official RCEP website: <https://rcepsec.org/rules-of-origin/>.
- 5.8.6.** The final determination on the rate of duty shall be based from the assessment of the submitted documents from the importer.

**Section 6. Verification Procedures.**

**6.1. Verification Procedures for Imported Goods Covered by Proof of Origin.**

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- 6.1.1. Pursuant to Article 3.24 (Verification) of the RCEP Agreement, the BOC may request for a verification of the Proof of Origin to the importer, exporter, producer, or issuing body or competent authority of the RCEP exporting Party indicating the reason/s thereof. Verification requests may occur up to three (3) years after the date of importation;
- 6.1.2. The PRU or its equivalent units in all ports may conduct verification, for the purpose of determining whether a good imported qualifies as an originating good, or determining the authenticity and validity of the Proof of Origin, through a written request or verification visit;
- 6.1.3. The written request for verification to the exporter, producer, issuing body or competent authority, shall be accompanied by a copy of the Proof of Origin being verified and shall specify the reason/s for verification such as the authenticity and validity of the Proof of Origin or as to the accuracy of the information regarding the origin of the goods;
- 6.1.4. The written request for verification shall be endorsed by the PRU or its equivalent units in all ports through the District Collector of the port concerned and shall be forwarded to the AOCG through the ECD;
- 6.1.5. The ECD shall send the written request to the importer, exporter, producer or to the issuing body or competent authority of the RCEP exporting Party. The importer, exporter, producer or the issuing body or competent authority of the RCEP exporting Party shall be given between thirty (30) days and ninety (90) days from the date of receipt of the written request to provide additional information relative to the written request made by the BOC;
- 6.1.6. Upon receipt of the verification reply, the PRU or its equivalent units in all ports shall make a decision within ninety (90) and one hundred eighty (180) days from the date of its receipt of the information necessary to make the determination whether or not the goods imported qualify as originating goods or on the authenticity or validity of the Proof of Origin;
- 6.1.7. If the goods have yet to be released, the Proof of Origin that is subject to verification shall have a guarantee in

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the form of manager's check equivalent to the difference of the duties and taxes based on the applicable Most-Favoured Nation (MFN) and RCEP rates before the release of goods. In cases where the verification check is limited only to certain goods, the guarantee shall only cover these goods. The Cash Division of the port concerned shall hold in abeyance the manager's check until ECD orders its deposit or return;

**6.1.8.** The PRU or its equivalent units in all ports may suspend the granting of preferential tariff treatment for the same goods from the succeeding shipments of the same exporter or producer while waiting for the result of verification. However, the goods may be released provided that the subject shipment shall have a guarantee in the form of manager's check equivalent to the difference of the duties and taxes based on the applicable MFN and RCEP rates before the release of goods;

**6.1.9.** In case of verification visit, the exporter, producer, or the competent authority of the RCEP exporting Party shall be given thirty (30) days from the date of receipt of the written request to consent or refuse the verification visit. In cases where the request for verification visit is refused, the claim for preferential tariff treatment may be denied; and

**6.1.10.** The ECD shall conduct the verification visit within sixty (60) days from the date of receipt of the consent, and shall make a decision within thirty (30) days from the conduct of the verification visit.

**6.2. Verification Procedures for Exported Goods Covered by Proof of Origin.**

**6.2.1.** Pursuant to Article 3.24 (Verification) of the RCEP Agreement, the RCEP importing Party may request for a verification of the Proof of Origin to the exporter or producer, or issuing body or competent authority of the RCEP exporting party indicating the reason/s thereof. Verification requests by the RCEP importing Party may occur up to three (3) years after the date of importation;

**6.2.2.** All verification requests shall be addressed to the AOCG Deputy Commissioner, copy furnished the ECD Chief;

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- 6.2.3. Upon receipt of a written request for verification from an RCEP importing Party, the ECD or Export Division/Unit of the port concerned shall coordinate with the exporter or producer to provide additional information being requested;
- 6.2.4. The exporter or producer shall be given thirty (30) days from the date of receipt of the written request to provide additional information relative to the written request made by the RCEP importing Party;
- 6.2.5. The ECD or Export Division/Unit shall assess the additional information provided by the exporter or producer, and thereafter the ECD shall transmit the verification result to the RCEP importing Party within ninety (90) days from the date of receipt of the written request;
- 6.2.6. A Verification visit may be conducted by an RCEP importing Party. The exporter, producer, or the ECD or Export Division/Unit of the port concerned shall be given thirty (30) days from the date of receipt of the written request to consent or refuse the verification visit. In cases where the request for verification visit is refused, the claim for preferential tariff treatment may be denied; and
- 6.2.7. All verification visits conducted by an RCEP importing Party shall be attended by at least the ECD. The ECD may invite other relevant government agencies to attend, as deemed necessary.

**Section 7. Repealing Clause.** All CMOs inconsistent with the provisions of this Order are hereby modified and/or amended accordingly.

**Section 8. Effectivity.** This Order shall take effect on 02 June 2023, which is the effectivity date of EO No. 25, series of 2023.

**BIENVENIDO Y. RUBIO**  
Commissioner





## APPENDIX

## IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
- (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)<sup>1</sup>; and
- (b) **period** means the period of time during which China imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by China.
2. For greater certainty, the eight-digit codes of the tariff classification number of China and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of China.

HS Code	Product Description	Period
0201.10.00	-Carcasses and half-carcasses	From year 1 onwards
0201.20.00	-Other cuts with bone in	From year 1 onwards
0201.30.00	-Boneless	From year 1 onwards
0202.10.00	-Carcasses and half-carcasses	From year 1 onwards
0202.20.00	-Other cuts with bone in	From year 1 onwards
0202.30.00	-Boneless	From year 1 onwards
3901.30.00	-Ethylene-vinyl acetate copolymers	From year 1 onwards
3901.90.20	---Linearity low density polyethylene	From year 1 onwards
3901.90.90	---Other	From year 1 onwards
3902.10.00	--Polypropylene	From year 1 onwards
5205.11.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	From year 1 to year 15
5205.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	From year 1 to year 15
5205.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	From year 1 to year 15
5205.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80	From year 1 onwards

<sup>1</sup> For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HS Code	Product Description	Period
	metric number)	
5205.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	From year 1 to year 15
5205.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	From year 1 to year 15
5205.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	From year 1 to year 15
5205.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	From year 1 onwards
5205.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	From year 1 onwards
5205.26.00	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	From year 1 to year 15
5205.27.00	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	From year 1 to year 15
5205.28.00	--Measuring less than 83.33 decitex (exceeding 120 metric number)	From year 1 to year 15
5205.31.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	From year 1 to year 15
5205.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	From year 1 to year 15
5205.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	From year 1 to year 15
5205.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	From year 1 to year 15
5205.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	From year 1 to year 15
5205.41.00	--Measuring per single yarn 714.29	From year 1 to year 15

HS Code	Product Description	Period
	decitex or more (not exceeding 14 metric number per single yarn)	
5205.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	From year 1 to year 15
5205.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	From year 1 to year 15
5205.46.00	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	From year 1 to year 15
5205.47.00	--Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	From year 1 to year 15
5205.48.00	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	From year 1 to year 15
5206.11.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	From year 1 to year 15
5206.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	From year 1 to year 15
5206.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	From year 1 to year 15
5206.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	From year 1 to year 15
5206.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	From year 1 to year 15
5206.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	From year 1 to year 15
5206.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	From year 1 to year 15
5206.23.00	--Measuring less than 232.56 decitex but not less than 192.31	From year 1 to year 15

HS Code	Product Description	Period
	decitex (exceeding 43 metric number but not exceeding 52 metric number)	
5206.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	From year 1 to year 15
5206.25.00	--Measuring less than 125 decitex (exceeding 80 metric number)	From year 1 to year 15
5206.31.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	From year 1 to year 15
5206.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	From year 1 to year 15
5206.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	From year 1 to year 15
5206.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	From year 1 to year 15
5206.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	From year 1 to year 15
5206.41.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	From year 1 to year 15
5206.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	From year 1 to year 15
5206.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	From year 1 to year 15
5206.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	From year 1 to year 15
5206.45.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	From year 1 to year 15
6815.99.20	---Carbon fibres	From year 1 onwards

HS Code	Product Description	Period
6815.99.31	---Carbon fibre fabric	From year 1 onwards
6815.99.32	----Carbon fibre prepreg	From year 1 onwards
6815.99.39	----Other	From year 1 onwards
8429.52.11	----Tyre-mounted	From year 1 onwards
8429.52.12	----Track-mounted	From year 1 onwards
8429.52.19	----Other	From year 1 onwards
8457.10.10	---Vertical	From year 1 onwards
8457.10.20	---Horizontal	From year 1 onwards
8458.99.00	--Other	From year 1 onwards
8459.10.00	-Way-type unit head machines	From year 1 onwards
8459.29.00	--Other	From year 1 onwards
8460.90.90	---Other	From year 1 onwards
8461.90.90	---Other	From year 1 onwards
8501.10.10	---For use in toys	From year 1 onwards
8506.50.00	-Lithium	From year 1 onwards
8507.60.00	-Lithium ion	From year 1 onwards
8711.10.00	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc	From year 1 onwards
8711.20.10	---Of a cylinder capacity exceeding 50cc but not exceeding 100cc	From year 1 onwards
8711.20.20	---Of a cylinder capacity exceeding 100cc but not exceeding 125cc	From year 1 onwards
8711.20.30	---Of a cylinder capacity exceeding 125cc but not exceeding 150cc	From year 1 onwards
8711.20.40	---Of a cylinder capacity exceeding 150cc but not exceeding 200cc	From year 1 onwards
8711.20.50	---Of a cylinder capacity exceeding 200cc but not exceeding 250cc	From year 1 onwards
8711.30.10	---Of a cylinder capacity exceeding 250cc but not exceeding 400cc	From year 1 onwards
8711.30.20	---Of a cylinder capacity exceeding 400cc but not exceeding 500cc	From year 1 onwards
8711.40.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	From year 1 onwards
8711.90.10	---Electric and electric auxiliary	From year 1 onwards
8711.90.90	---Other	From year 1 onwards
8714.10.00	-Of motorcycles (including mopeds)	From year 1 onwards

APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
  - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)<sup>1</sup>; and
  - (b) **period** means the period of time during which Indonesia imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Indonesia.
2. For greater certainty, the 10-digit codes of the tariff classification number of Indonesia and their product descriptions referred to in the table in this Appendix correspond to those referred to in the Schedule of Tariff Commitments of Indonesia.

HS Code (2012)	Product Description	Period
2803.00.20.00	- Acetylene black	From year 1 onwards
2803.00.40.10	-- Rubber grade	From year 1 onwards
2917.35.00.00	-- Phthalic anhydride	From year 1 onwards
3903.11.10.00	--- Granules	From year 1 onwards
3903.19.21.00	---- High impact polystyrene (HIPS)	From year 1 onwards
3903.19.29.00	---- Other	From year 1 onwards
3903.19.99.00	---- Other	From year 1 onwards
3904.10.10.00	-- Homopolymers, suspension type	From year 1 onwards
3904.10.92.00	--- Powder	From year 1 onwards
3904.10.99.00	--- Other	From year 1 onwards
3906.10.90.00	-- Other	From year 1 to year 20
3906.90.99.00	--- Other	From year 1 to year 20
3920.20.10.00	-- Biaxially oriented polypropylene (BOPP) film	From year 1 onwards
3921.12.00.00	-- Of polymers of vinyl chloride	From year 1 onwards
3921.13.90.00	--- Other	From year 1 onwards
3921.19.90.00	--- Other	From year 1 onwards
3926.90.39.00	--- Other	From year 1 onwards
3926.90.59.00	--- Other	From year 1 onwards
3926.90.99.00	--- Other	From year 1 onwards
4002.19.10.00	--- In primary forms or in unvulcanised, uncompounded plates, sheets or strip	From year 1 onwards
4002.19.90.00	--- Other	From year 1 onwards

<sup>1</sup> For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HS Code (2012)	Product Description	Period
4011.69.00.00	-- Other	From year 1 onwards
4011.94.90.00	--- Other	From year 1 onwards
4011.99.10.00	--- Of a kind used on vehicles of Chapter 87	From year 1 onwards
4011.99.90.00	--- Other	From year 1 onwards
4202.12.99.00	---- Other	From year 1 onwards
4202.29.00.00	-- Other	From year 20 onwards
4202.92.90.00	--- Other	From year 1 onwards
4811.59.20.00	--- Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products	From year 1 onwards
4819.10.00.00	- Cartons, boxes and cases, of corrugated paper or paperboard	From year 1 onwards
4819.20.00.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	From year 1 onwards
4821.10.90.00	-- Other	From year 1 onwards
6203.42.90.00	--- Other	From year 1 onwards
6404.11.90.00	--- Other	From year 1 onwards
6404.19.00.00	-- Other	From year 1 onwards
6907.90.10.00	-- Paving, hearth or wall tiles	From year 1 onwards
6907.90.90.00	-- Other	From year 1 onwards
6908.90.91.00	--- Paving, hearth or wall tiles	From year 1 onwards
6910.10.00.00	- Of porcelain or china	From year 1 onwards
7208.40.00.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	From year 1 onwards
7209.17.00.10	--- Of a width up to 1,250 mm, pickled or not	From year 1 onwards
7210.11.90.00	--- Other	From year 1 onwards
7210.12.10.00	--- Containing by weight 0.6% or more of carbon	From year 1 onwards
7210.12.90.00	--- Other	From year 1 onwards
7210.30.99.00	--- Other	From year 1 onwards
7210.50.00.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	From year 11 onwards
7210.70.10.00	-- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	From year 1 onwards
7210.70.90.00	-- Other	From year 1 onwards
7214.91.10.10	---- Concrete steel	From year 1 onwards
7217.10.39.00	--- Other	From year 1 onwards
7304.22.00.90	--- Other	From year 1 onwards
7304.23.00.90	--- Other	From year 1 onwards
7304.24.00.10	--- Unfinished drill pipe with yield strength less than 80,000 PSI and unworked pipe-end	From year 1 onwards
7304.29.00.10	--- Unfinished drill pipe with yield strength less than 80,000 PSI and	From year 1 onwards

HS Code (2012)	Product Description	Period
	unworked pipe-end	
7304.29.00.90	--- Other	From year 1 onwards
7305.11.00.00	-- Longitudinally submerged arc welded	From year 1 onwards
7305.19.90.00	--- Other	From year 1 onwards
7305.20.00.00	- Casing of a kind used in drilling for oil or gas	From year 1 onwards
7306.11.90.00	--- Other	From year 1 onwards
7306.19.10.00	--- Longitudinally electric resistance welded (ERW)	From year 1 onwards
7306.29.00.00	-- Other	From year 1 onwards
7306.40.90.00	-- Other	From year 1 onwards
7308.10.90.00	-- Other	From year 1 onwards
7308.20.19.00	--- Other	From year 1 onwards
7308.20.29.00	--- Other	From year 1 onwards
7308.40.90.00	-- Other	From year 1 onwards
7308.90.20.00	-- Prefabricated modular type joined by shear connectors	From year 1 onwards
7308.90.99.00	--- Other	From year 1 onwards
7310.10.90.90	--- Other	From year 1 onwards
7312.10.20.00	-- Plated or coated with brass and of a diameter not exceeding 3 mm	From year 1 onwards
7312.10.99.00	--- Other	From year 1 onwards
7318.13.00.00	-- Screw hooks and screw rings	From year 1 onwards
7323.93.10.00	--- Kitchenware	From year 1 onwards
7326.20.90.00	-- Other	From year 1 onwards
8415.10.90.00	-- Other	From year 1 onwards
8433.51.00.00	-- Combine harvester-threshers	From year 1 onwards
8516.60.10.00	-- Rice cookers	From year 1 onwards
8516.60.90.00	-- Other	From year 1 onwards
8527.21.00.00	-- Combined with sound recording or reproducing apparatus	From year 1 onwards
8544.19.00.90	--- Other	From year 1 onwards
8544.20.11.00	--- Insulated with rubber or plastics	From year 1 onwards
8544.20.19.00	--- Other	From year 1 onwards
8544.20.21.00	--- Insulated with rubber or plastics	From year 1 onwards
8701.10.11.00	--- For agricultural use	From year 1 onwards
8701.10.19.00	--- Other	From year 1 onwards
8701.10.91.00	--- For agricultural use	From year 1 onwards
8701.10.99.00	--- Other	From year 1 onwards
8703.22.99.00	----- Other	From year 1 onwards
8703.23.61.91	----- Two wheel drive (4x2) system	From year 1 onwards
8703.23.62.91	----- Two wheel drive (4x2) system	From year 1 onwards
8703.23.64.91	----- Two wheel drive (4x2) system	From year 1 onwards
8703.24.51.90	----- Other	From year 1 onwards
8703.24.59.90	----- Other	From year 1 onwards
8704.31.29.00	----- Other	From year 1 onwards



<b>HS Code (2012)</b>	<b>Product Description</b>	<b>Period</b>
8711.40.90.00	- - Other	From year 1 onwards
8712.00.20.00	- Bicycles designed to be ridden by children	From year 1 onwards
8714.10.20.00	- - Spokes and nipples	From year 1 onwards
8714.10.90.30	- - - Wheel rims	From year 1 onwards
8714.10.90.50	- - - Silencer (muffler) and parts thereof	From year 1 onwards

APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
  - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)<sup>1</sup>; and
  - (b) **period** means the period of time during which Japan imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Japan.
2. For greater certainty, the nine-digit codes of the tariff classification number of Japan and their descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of Japan.

Tariff Line	Description	Period
081190.110	(1) Pineapples	From year 1 onwards
081190.210	(1) Pineapples	From year 1 onwards
110423.010	1 Intended for use in the manufacture of cornflakes	From year 1 onwards
110423.090	2 Other	From year 1 onwards
110620.200	- Other	From year 1 onwards
180632.220	(2) Other	From year 1 onwards
190110.219	B Other	From year 1 onwards
200490.120	(2) Other	From year 1 onwards
200490.211	- Asparagus	From year 1 onwards
200560.010	1 In airtight containers not more than 10 kg each including container	From year 1 onwards
200599.190	(2) Other	From year 1 onwards
200599.220	(2) Leguminous vegetables (poddled out)	From year 1 onwards
200599.919	(b) Other	From year 1 onwards
200599.999	(b) Other	From year 1 onwards
200799.111	- Jams	From year 1 onwards
200799.211	- Fruit purée and fruit pastes	From year 1 onwards
200799.221	- Fruit purée and fruit pastes	From year 1 onwards
200819.199	- Other	From year 1 onwards
200830.110	(1) In pulp form	From year 1 onwards
200830.190	(2) Other	From year 1 onwards
200830.290	(2) Other	From year 1 onwards
200897.211	A In pulp form	From year 1 onwards
200897.219	B Other	From year 1 onwards
200897.229	B Other	From year 1 onwards

<sup>1</sup> For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

Tariff Line	Description	Period
200899.100	1 Ume (fruit of Mume plum)	From year 1 onwards
200899.215	(b) Other	From year 1 onwards
200899.219	- Other	From year 1 onwards
200899.227	- Other	From year 1 onwards
200911.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200911.190	(2) Other	From year 1 onwards
200911.210	(1) Not more than 10 % by weight of sucrose	From year 1 onwards
200911.290	(2) Other	From year 1 onwards
200912.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200912.190	(2) Other	From year 1 onwards
200912.210	(1) Not more than 10 % by weight of sucrose	From year 1 onwards
200912.290	(2) Other	From year 1 onwards
200919.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200919.190	(2) Other	From year 1 onwards
200919.210	(1) Not more than 10 % by weight of sucrose	From year 1 onwards
200919.290	(2) Other	From year 1 onwards
200931.219	C Other	From year 1 onwards
200939.190	(2) Other	From year 1 onwards
200939.219	C Other	From year 1 onwards
200939.290	(2) Other	From year 1 onwards
200961.200	2 Other	From year 1 onwards
200969.210	(1) Not more than 10 % by weight of sucrose	From year 1 onwards
200971.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200971.190	(2) Other	From year 1 onwards
200989.111	A Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200989.119	B Other	From year 1 onwards
200989.123	- Other	From year 1 onwards
200989.129	B Other	From year 1 onwards
200990.111	A Not more than 10 % by weight of sucrose, naturally and artificially contained	From year 1 onwards
200990.121	A Not more than 10 % by weight of sucrose	From year 1 onwards
200990.129	B Other	From year 1 onwards
220720.100	1 Of an alcoholic strength by volume of 90 % vol or higher	From year 1 onwards
410441.122	- Other	From year 1 onwards
410441.212	-- Other	From year 1 onwards

Tariff Line	Description	Period
410441.219	-- Other	From year 1 onwards
410441.222	- Other	From year 1 onwards
410449.122	- Other	From year 1 onwards
410449.212	- Other	From year 1 onwards
410530.112	- Other	From year 1 onwards
410622.112	- Other	From year 1 onwards
410711.212	-- Other	From year 1 onwards
410711.219	-- Other	From year 1 onwards
410712.212	-- Other	From year 1 onwards
410712.219	-- Other	From year 1 onwards
410712.222	- Other	From year 1 onwards
410719.212	- Other	From year 1 onwards
410791.212	-- Other	From year 1 onwards
410791.222	- Other	From year 1 onwards
410792.212	-- Other	From year 1 onwards
410792.219	-- Other	From year 1 onwards
410792.222	- Other	From year 1 onwards
410799.212	- Other	From year 1 onwards
410799.222	- Other	From year 1 onwards
411200.212	- Other	From year 1 onwards
411310.212	- Other	From year 1 onwards
640320.022	-- Other	From year 1 onwards
640340.012	-- Other	From year 1 onwards
640340.022	-- Other	From year 1 onwards
640351.029	- Other	From year 1 onwards
640359.019	- Other	From year 1 onwards
640359.104	--- For men	From year 1 onwards
640359.105	--- For women	From year 1 onwards
640359.111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	From year 1 onwards
640359.119	--- Other	From year 1 onwards
640391.019	- Other	From year 1 onwards
640391.029	- Other	From year 1 onwards
640399.015	--- For men	From year 1 onwards
640399.016	--- For women	From year 1 onwards
640399.031	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	From year 1 onwards
640399.039	--- Other	From year 1 onwards
640399.029	- Other	From year 1 onwards
640419.119	- Other	From year 1 onwards
640420.119	- Other	From year 1 onwards
640420.222	- Other	From year 1 onwards
640590.112	- Other	From year 1 onwards
640590.122	- Other	From year 1 onwards

## APPENDIX

## IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
  - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)<sup>1</sup>; and
  - (b) **period** means the period of time during which Korea imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Korea.
2. For greater certainty, the 10-digit codes of the tariff classification number of Korea and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of Korea.

HSK 2014	Product Description	Period
0304.75.00.00	Alaska Pollack ( <i>Theragra chalcogramma</i> )	From year 1 onwards
0304.83.10.00	Plaice	From year 1 onwards
0304.87.10.00	Bluefin tunas	From year 1 onwards
0304.87.90.00	Other	From year 1 onwards
0304.89.10.00	Of conger-eel	From year 1 onwards
0304.91.90.00	Other	From year 1 onwards
0304.99.10.00	Frozen fish surimi	From year 1 onwards
0305.51.00.00	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	From year 1 onwards
0305.59.30.00	Alaska pollack	From year 1 onwards
0307.19.30.00	Salted or in brine	From year 1 onwards
0307.59.90.00	Other	From year 1 onwards
0307.79.30.20	Baby clams	From year 1 onwards
0307.99.11.00	Adductors of shell fish	From year 1 onwards
0307.99.21.00	Adductors of shell fish	From year 1 onwards
0404.10.10.11	For feeding	From year 1 onwards
0404.10.21.21	For feeding	From year 1 onwards
0404.10.21.31	For feeding	From year 1 onwards
0404.10.21.91	For feeding	From year 1 onwards
0406.10.10.10	Mozzarella cheese	From year 1 onwards
0406.90.10.00	Cheddar cheese	From year 1 onwards
0507.90.11.10	In whole	From year 1 onwards
0507.90.11.90	Other	From year 1 onwards
0507.90.12.00	Antlers	From year 1 onwards
0710.29.00.00	Other	From year 1 onwards

<sup>1</sup> For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HSK 2014	Product Description	Period
0712.32.00.00	Wood ears ( <i>Auricularia spp.</i> )	From year 1 onwards
0712.90.20.70	Taro stems	From year 1 onwards
0805.50.20.20	Citrus latifolia	From year 1 onwards
0811.90.90.00	Other	From year 1 onwards
0813.40.90.00	Other	From year 1 onwards
0902.30.00.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	From year 1 onwards
0902.40.00.00	Other black tea (fermented) and other partly fermented tea	From year 1 onwards
1206.00.00.00	Sunflower seeds, whether or not broken	From year 1 onwards
1212.21.20.90	Other	From year 1 onwards
2001.90.90.50	Rakkyo	From year 1 onwards
2003.10.40.00	Cultivated mushrooms ( <i>Agaricus bisporus</i> )	From year 1 onwards
2005.51.90.00	Other	From year 1 onwards
2005.59.90.00	Other	From year 1 onwards
2005.91.00.00	Bamboo shoots	From year 1 onwards
2007.99.10.00	Jams, fruit jellies and marmalades	From year 1 onwards
2008.11.10.00	Peanut butter	From year 1 onwards
2008.19.20.00	Coconut	From year 1 onwards
2008.19.90.00	Other	From year 1 onwards
2008.99.90.00	Other	From year 1 onwards
2009.29.00.00	Other	From year 1 onwards
2103.20.10.00	Tomato ketchup	From year 1 onwards
2306.90.10.00	Of sesamum seeds	From year 1 onwards
2309.90.10.91	Of milk replacer	From year 1 onwards
2309.90.20.10	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	From year 1 onwards
2309.90.20.20	Chiefly on the basis of flavourings	From year 1 onwards
2309.90.20.99	Other	From year 1 onwards
2309.90.90.90	Other	From year 1 onwards
2815.20.00.00	Potassium hydroxide (caustic potash)	From year 1 onwards
2909.49.90.00	Other	From year 1 onwards
3304.99.10.00	Skin care cosmetics	From year 1 onwards
3824.90.71.00	Metal plating preparations	From year 1 onwards
3824.90.76.00	Liquid crystal preparations	From year 1 onwards
3824.90.90.90	Other	From year 1 onwards
3919.90.00.00	Other	From year 1 onwards
3920.99.90.90	Other	From year 1 onwards
3926.90.10.00	Parts for use in machinery and mechanical appliances	From year 1 to year 19
4411.94.90.00	Other	From year 1 onwards
4412.94.10.00	Blockboard	From year 1 onwards
4412.94.20.00	Laminboard	From year 1 onwards

HSK 2014	Product Description	Period
4412.99.10.11	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	From year 1 onwards
4412.99.10.31	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	From year 1 onwards
6907.10.10.00	Of porcelain or china	From year 1 onwards
6907.10.90.00	Other	From year 1 onwards
6908.90.10.00	Of porcelain or china	From year 1 onwards
6910.10.30.00	Water closet pans	From year 1 onwards
6914.90.10.00	Flower-pots	From year 1 onwards
6914.90.90.00	Other	From year 1 onwards
7007.19.10.00	Not more than 8 mm in thickness	From year 1 onwards
7007.21.10.00	Not more than 12 mm in total thickness, including film thickness	From year 1 to year 19
7008.00.00.00	Multiple-walled insulating units of glass	From year 1 onwards
8404.90.90.00	Other	From year 1 onwards
8406.81.30.00	Of an output exceeding 300 MW	From year 1 onwards
8406.90.90.00	Other	From year 1 onwards
8408.90.90.30	Internal combustion engines for heading 84.29	From year 1 onwards
8409.91.10.00	For vehicles of Chapter 87	From year 1 onwards
8409.99.20.00	For vehicles of Chapter 87	From year 1 onwards
8411.82.90.90	Other	From year 1 onwards
8411.99.90.00	Other	From year 1 onwards
8413.81.90.00	Other	From year 1 onwards
8414.59.90.00	Other	From year 1 onwards
8414.80.92.30	Of a power not less than 373 kW	From year 1 onwards
8454.20.00.00	Ingot moulds and ladles	From year 1 onwards
8454.30.10.10	Die-casting machines	From year 1 onwards
8467.29.00.00	Other	From year 1 onwards
8477.10.20.00	For plastic-industry	From year 1 onwards
8477.80.00.00	Other machinery	From year 1 onwards
8479.50.90.00	Other	From year 1 onwards
8479.89.90.92	Surface mount machines for electronic parts	From year 1 onwards
8479.89.90.99	Other	From year 1 onwards
8479.90.90.90	Other	From year 1 onwards
8483.40.90.90	Other	From year 1 onwards
8537.10.20.00	Control panels	From year 1 onwards
8702.90.20.10	New	From year 1 onwards
8703.90.90.00	Other	From year 1 onwards
9001.20.00.00	Sheets and plates of polarising material	From year 1 onwards

APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
  - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)<sup>1</sup>; and
  - (b) **period** means the period of time during which the Philippines imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by the Philippines.
2. For greater certainty, the eight-digit codes of the tariff classification number of the Philippines and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of the Philippines.
3. Tariff lines subject to tariff differentials in relation to India, an original RCEP participating country, including any additional requirements, shall be incorporated in this Appendix upon accession of India pursuant to paragraph 5 of Article 20.9 (Accession).

AHTN Code	Product Description	Period
0711.90.10	-- Sweet corn	From year 1 onwards
0711.90.20	-- Chillies (fruits of genus <i>Capsicum</i> )	From year 1 onwards
0711.90.40	-- Onions, preserved by sulphur dioxide gas	From year 1 onwards
0711.90.50	-- Onions, preserved other than by sulphur dioxide gas	From year 1 onwards
0711.90.60	-- Other, preserved by sulphur dioxide gas	From year 1 onwards
0711.90.90	-- Other	From year 1 onwards
3506.91.00	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	From year 1 to year 14
3506.99.00	-- Other	From year 1 onwards
4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	From year 1 to year 14
4010.32.00	-- Endless transmission belts of	From year 1 to year 14

<sup>1</sup> For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.



AHTN Code	Product Description	Period
	trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	From year 1 to year 14
4014.90.40	-- Stoppers for pharmaceutical use	From year 1 to year 14
4016.91.10	--- Mats	From year 1 to year 14
4016.91.20	--- Tiles	From year 1 to year 14
4016.91.90	--- Other	From year 1 to year 14
4016.99.15	---- For vehicles of heading 87.09, 87.13, 87.15 or 87.16	From year 1 to year 14
4016.99.16	---- Bicycle mudguards	From year 1 to year 14
4016.99.17	---- Bicycle parts	From year 1 to year 14
4016.99.18	---- Other bicycle accessories	From year 1 to year 14
4016.99.19	---- Other	From year 1 to year 14
4016.99.20	--- Parts and accessories of rotocutes of heading 88.04	From year 1 to year 14
4016.99.30	--- Rubber bands	From year 1 to year 14
4016.99.40	--- Wall tiles	From year 1 to year 14
4016.99.91	---- Table coverings	From year 1 to year 14
4016.99.99	---- Other	From year 1 to year 14
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	From year 1 to year 14
7007.11.10	--- Suitable for vehicles of Chapter 87	From year 1 to year 14
7118.10.10	-- Silver coin	From year 1 to year 14
7118.10.90	-- Other	From year 1 to year 14
7320.90.10	-- Suitable for use on motor vehicles	From year 1 to year 14
8414.59.20	---- Explosion-proof air fans, of a kind used in underground mining	From year 1 to year 14
8414.59.30	---- Blowers	From year 1 to year 14
8414.59.41	----- With protective screen	From year 1 to year 14
8414.59.49	----- Other	From year 1 to year 14
8414.59.50	---- Blowers	From year 1 to year 14
8414.59.91	----- With protective screen	From year 1 to year 14
8414.59.99	----- Other	From year 1 to year 14
8415.82.31	---- Of an output not exceeding 26.38 kW	From year 1 to year 14
8415.82.39	---- Other	From year 1 to year 14
8415.82.91	---- Of an output not exceeding 26.38 kW	From year 1 to year 14
8415.82.99	---- Other	From year 1 to year 14

## APPENDIX

## IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:
  - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)<sup>1</sup>; and
  - (b) **period** means the period of time during which Thailand imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Thailand.
2. For greater certainty, the eight-digit codes of the tariff classification number and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of Thailand.
3. Tariff lines subject to tariff differentials in relation to India, an original RCEP participating country, including any additional requirements, shall be incorporated in this Appendix upon accession of India pursuant to paragraph 5 of Article 20.9 (Accession).

HS Code (2012)	Product Description	Period
0304.81.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	From year 1 onwards
0304.89.00	-- Other	From year 1 onwards
0304.91.00	-- Swordfish ( <i>Xiphias gladius</i> )	From year 1 onwards
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	From year 1 onwards
1101.00.10	- Wheat flour	From year 1 onwards
2002.90.10	-- Tomato paste	From year 1 onwards
2002.90.20	-- Tomato powder	From year 1 onwards
2002.90.90	-- Other	From year 1 onwards
2008.99.90	--- Other	From year 1 onwards

<sup>1</sup> For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HS Code (2012)	Product Description	Period
2009.89.99	---- Other	From year 1 onwards
2309.10.10	-- Containing meat	From year 1 onwards
2309.10.90	-- Other	From year 1 onwards
3502.11.00	-- Dried	From year 1 onwards
3502.19.00	-- Other	From year 1 onwards
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	From year 1 onwards
4011.20.10	-- Of a width not exceeding 450 mm	From year 1 onwards
4011.20.90	-- Other	From year 1 onwards
4011.40.00	- Of a kind used on motorcycles	From year 1 onwards
4823.90.30	-- Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	From year 1 onwards
7009.10.00	- Rear-view mirrors for vehicles	From year 1 onwards
7009.91.00	-- Unframed	From year 1 onwards
7009.92.00	-- Framed	From year 1 onwards
7208.27.10	--- Of a thickness of less than 2 mm	From year 1 onwards
7208.27.90	--- Other	From year 1 onwards
7208.38.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	From year 1 onwards
7209.15.00	-- Of a thickness of 3 mm or more	From year 1 onwards
7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	From year 1 onwards
7209.17.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	From year 1 onwards
7209.18.10	--- Tin-mill blackplate	From year 1 onwards
7209.18.99	---- Other	From year 1 onwards
7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	From year 1 onwards
7209.90.90	-- Other	From year 1 onwards
7210.12.10	--- Containing by weight 0.6% or more of carbon	From year 1 onwards
7210.12.90	--- Other	From year 1 onwards
7211.13.90	--- Other	From year 1 onwards
7211.19.29	---- Other	From year 1 onwards
7211.23.20	--- Hoop and strip, of a width not exceeding 400 mm	From year 1 onwards
7211.23.90	--- Other	From year 1 onwards
7211.29.20	--- Hoop and strip, of a width not exceeding 400 mm	From year 1 onwards
7211.29.90	--- Other	From year 1 onwards
7212.20.90	-- Other	From year 1 onwards
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	From year 1 onwards
7213.91.10	--- Of a kind used for producing soldering sticks	From year 1 onwards
7213.91.90	--- Other	From year 1 onwards
7213.99.10	--- Of a kind used for producing	From year 1 onwards

HS Code (2012)	Product Description	Period
	soldering sticks	
7214.10.19	- - - Other	From year 1 onwards
7219.31.00	- - Of a thickness of 4.75 mm or more	From year 1 onwards
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	From year 1 onwards
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	From year 1 onwards
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	From year 1 onwards
7219.35.00	- - Of a thickness of less than 0.5 mm	From year 1 onwards
7219.90.00	- Other	From year 1 onwards
7220.20.10	- - Hoop and strip, of a width not exceeding 400 mm	From year 1 onwards
7220.20.90	- - Other	From year 1 onwards
7220.90.10	- - Hoop and strip, of a width not exceeding 400 mm	From year 1 onwards
7220.90.90	- - Other	From year 1 onwards
7306.30.90	- - Other	From year 1 onwards
7306.90.90	- - Other	From year 1 onwards
7409.19.00	- - Other	From year 1 onwards
8413.30.12	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	From year 1 onwards
8413.30.19	- - - Other	From year 1 onwards
8413.30.21	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	From year 1 onwards
8413.30.29	- - - Other	From year 1 onwards
8413.30.92	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	From year 1 onwards
8413.30.99	- - - Other	From year 1 onwards
8413.70.41	- - - With inlet diameter not exceeding 200 mm	From year 1 onwards
8413.70.49	- - - Other	From year 1 onwards
8413.70.51	- - - With an inlet diameter not exceeding 200 mm	From year 1 onwards
8413.70.59	- - - Other	From year 1 onwards
8413.70.91	- - - With an inlet diameter not exceeding 200 mm	From year 1 onwards
8413.70.99	- - - Other	From year 1 onwards
8414.30.20	- - Of a kind used for automotive air conditioners	From year 1 onwards
8414.30.30	- - Other, sealed units for air conditioning machines	From year 1 onwards
8414.30.90	- - Other	From year 1 onwards
8414.59.30	- - - - Blowers	From year 1 onwards

HS Code (2012)	Product Description	Period
8414.59.49	----- Other	From year 1 onwards
8415.20.10	-- Of an output not exceeding 26.38 kW	From year 1 onwards
8418.10.10	-- Household type	From year 1 onwards
8418.50.19	--- Other	From year 1 onwards
8421.39.20	--- Air purifiers	From year 1 onwards
8421.39.90	--- Other	From year 1 onwards
8428.10.10	-- Passenger lifts	From year 1 onwards
8428.10.21	--- Of a kind used in buildings	From year 1 onwards
8428.10.29	--- Other	From year 1 onwards
8428.10.90	-- Skip hoists	From year 1 onwards
8450.90.10	-- Of machines of subheading 8450.20.00	From year 1 onwards
8450.90.20	-- Of machines of subheading 8450.11, 8450.12.00 or 8450.19	From year 1 onwards
8483.40.30	-- For machinery of heading 84.29 or 84.30	From year 1 onwards
8507.40.90	-- Other	From year 1 onwards
8507.50.00	- Nickel-metal hydride	From year 1 onwards
8507.80.99	--- Other	From year 1 onwards
8511.50.21	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	From year 1 onwards
8511.50.31	--- For engines of vehicles of heading 87.01	From year 1 onwards
8511.50.32	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	From year 1 onwards
8511.50.33	--- For engines of vehicles of heading 87.05	From year 1 onwards
8511.50.91	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	From year 1 onwards
8516.60.10	-- Rice cookers	From year 1 onwards
8518.29.90	--- Other	From year 1 onwards

**APPENDIX**

**IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)**

1. For the purposes of this Appendix:
  - (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, mutatis mutandis, under Article 3.5 (Calculation of Regional Value Content)<sup>1</sup>; and
  - (b) **period** means the period of time during which Viet Nam imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Viet Nam.
2. For greater certainty, the eight-digit codes of the tariff classification number of Viet Nam and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of Viet Nam.

<b>HS Code (2012)</b>	<b>Product Description</b>	<b>Period</b>
0207.11.00	-- Not cut in pieces, fresh or chilled	From year 1 onwards
0207.12.00	-- Not cut in pieces, frozen	From year 1 onwards
0207.13.00	-- Cuts and offal, fresh or chilled	From year 1 onwards
0207.25.00	-- Not cut in pieces, frozen	From year 1 onwards
0207.26.00	-- Cuts and offal, fresh or chilled	From year 1 onwards
0207.51.00	-- Not cut in pieces, fresh or chilled	From year 1 onwards
0207.52.00	-- Not cut in pieces, frozen	From year 1 onwards
0207.60.00	- Of guinea fowls	From year 1 onwards
0901.21.10	--- Unground	From year 1 onwards
0901.21.20	--- Ground	From year 1 onwards
0902.40.10	-- Leaves	From year 1 onwards
0902.40.90	-- Other	From year 1 onwards
0903.00.00	Maté	From year 1 onwards
1005.90.10	-- Popcorn	From year 1 onwards
1602.32.10	--- Chicken curry, in airtight containers	From year 1 onwards
1602.90.10	-- Mutton curry, in airtight containers	From year 1 onwards
1603.00.10	- Of chicken, with herbs	From year 1 onwards
1603.00.20	- Of chicken, without herbs	From year 1 onwards
1603.00.30	- Other, with herbs	From year 1 onwards
1603.00.90	- Other	From year 1 onwards
1604.12.90	--- Other	From year 1 onwards
1604.14.11	---- Tunas	From year 1 onwards
1604.14.90	--- Other	From year 1 onwards

<sup>1</sup> For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.

HS Code (2012)	Product Description	Period
1604.16.10	--- In airtight containers	From year 1 onwards
1604.16.90	--- Other	From year 1 onwards
1604.17.90	--- Other	From year 1 onwards
1604.19.90	--- Other	From year 1 onwards
1604.20.93	--- Frozen minced fish, boiled or steamed	From year 1 onwards
1604.31.00	-- Caviar	From year 1 onwards
1604.32.00	-- Caviar substitutes	From year 1 onwards
1605.10.10	-- In airtight containers	From year 1 onwards
1605.10.90	-- Other	From year 1 onwards
1605.21.10	--- Shrimp paste	From year 1 onwards
1605.21.90	--- Other	From year 1 onwards
1605.29.10	--- Shrimp paste	From year 1 onwards
1605.29.90	--- Other	From year 1 onwards
1605.30.00	- Lobster	From year 1 onwards
1605.40.00	- Other crustaceans	From year 1 onwards
2009.41.00	-- Of a Brix value not exceeding 20	From year 1 onwards
2009.49.00	-- Other	From year 1 onwards
2203.00.10	- Stout or porter	From year 1 onwards
2203.00.90	- Other, including ale	From year 1 onwards
2204.10.00	- Sparkling wine	From year 1 onwards
2204.21.11	---- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.21.13	---- Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	From year 1 onwards
2204.21.14	---- Of an alcoholic strength by volume exceeding 23% vol	From year 1 onwards
2204.21.21	---- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.21.22	---- Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2204.29.11	---- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.29.13	---- Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	From year 1 onwards
2204.29.14	---- Of an alcoholic strength by volume exceeding 23% vol	From year 1 onwards
2204.29.21	---- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.29.22	---- Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2204.30.10	-- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.30.20	-- Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2205.10.10	-- Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2205.10.20	-- Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2205.90.10	-- Of an alcoholic strength by	From year 1 onwards

HS Code (2012)	Product Description	Period
	volume not exceeding 15% vol	
2205.90.20	-- Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2206.00.10	- Cider or perry	From year 1 onwards
2206.00.30	- Toddy	From year 1 onwards
2206.00.40	- Shandy	From year 1 onwards
2206.00.91	-- Other rice wine (including medicated rice wine)	From year 1 onwards
2206.00.99	-- Other	From year 1 onwards
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	From year 1 onwards
2207.20.90	-- Other	From year 1 onwards
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	From year 1 onwards
3816.00.10	- Refractory cements	From year 1 onwards
3816.00.90	- Other	From year 1 onwards
3824.40.00	- Prepared additives for cements, mortars or concretes	From year 1 onwards
3904.10.92	--- In powder form	From year 1 onwards
3904.10.99	--- Other	From year 1 onwards
6810.91.00	-- Prefabricated structural components for building or civil engineering	From year 1 onwards
6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	From year 1 onwards
6902.20.00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	From year 1 onwards
6902.90.00	- Other	From year 1 onwards
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	From year 1 onwards
7006.00.90	- Other	From year 1 onwards
7013.10.00	- Of glass-ceramics	From year 1 onwards
7013.22.00	-- Of lead crystal	From year 1 onwards
7013.28.00	-- Other	From year 1 onwards
7013.33.00	-- Of lead crystal	From year 1 onwards
7013.37.00	-- Other	From year 1 onwards
7013.42.00	-- Of glass having a linear coefficient of expansion not exceeding 5x10 <sup>-6</sup> per Kelvin within a temperature range of 0°C to 300°C	From year 1 onwards
7318.15.00	-- Other screws and bolts, whether or not with their nuts or washers	From year 1 onwards
7318.19.00	-- Other	From year 1 onwards



HS Code (2012)	Product Description	Period
7318.29.00	-- Other	From year 1 onwards
8408.20.23	---- Of a cylinder capacity exceeding 3,500 cc	From year 1 onwards
8483.40.90	-- Other	From year 1 onwards
8525.80.10	-- Web cameras	From year 1 onwards
8525.80.40	-- Television cameras	From year 1 onwards
8528.59.10	--- Colour	From year 1 onwards
8711.30.10	-- Motocross motorcycles	From year 1 onwards
8711.30.30	-- Other, Completely Knocked Down	From year 1 onwards
8711.30.90	-- Other	From year 1 onwards
8711.40.10	-- Motocross motorcycles	From year 1 onwards
8711.40.20	-- Other, Completely Knocked Down	From year 1 onwards
8711.40.90	-- Other	From year 1 onwards
8711.50.20	-- Completely Knocked Down	From year 1 onwards
8711.50.90	-- Other	From year 1 onwards



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

ANNEX 2

## APPLICATION FORM

(APPROVED EXPORTER UNDER REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP) AGREEMENT)

NAME OF EXPORTER:		
ADDRESS:		
BOC REGISTRATION NUMBER:		
CONTACT DETAILS:		
Telephone Number:	Mobile Number:	
Fax Number:	E-mail Address:	
<b>CATEGORY: (Please check appropriate box)</b> <input type="checkbox"/> Manufacturer / Producer <input type="checkbox"/> Trader		
List of Approved Originating Goods for Export to RCEP Parties		
HS Code	Description	Origin Criteria

\_\_\_\_\_  
Applicant's Name and Signature

\_\_\_\_\_  
Date Signed

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8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph

Unique reference number: <b>REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT (RCEP)</b>  <h2 style="text-align: center;">DECLARATION OF ORIGIN</h2>							
<b>1. EXPORTER</b>	Name:						
	Address:						
	Approved Exporter Authorization Code:						
<b>2. PRODUCER (if known)</b>	Name:				<b>3. IMPORTER or CONSIGNEE</b>	Name:	
	Address:					Address:	
4. ITEM NUMBER	5. DESCRIPTION OF GOODS	6. HS CODE OF THE GOODS (6 digit-level)	7. ORIGIN CONFERRING CRITERION	8. RCEP COUNTRY OF ORIGIN	9. QUANTITY (Gross weight or other measurement), and FOB VALUE (where RVC is applied)	10. INVOICE NUMBER(S) and DATE OF INVOICE(S)	
<b>11. REMARKS</b>							
<b>12. DECLARATION</b>							
The undersigned hereby declares that the above details and statements are correct and that the goods covered in this Declaration comply with the requirements specified for these goods in the Regional Comprehensive Economic Partnership Agreement. These goods are exported to:							
..... (Importing country)							
..... (Name and signature of authorized signatory)							
<b>13. BACK-TO-BACK DECLARATION OF ORIGIN (if applicable)</b>							
Original proof of origin			Reference number:				
			Date:				
RCEP country of origin of the first exporting Party:							
Approved exporter authorization code of the first exporting Party (if applicable):							

**Explanatory Note**

1. **EXPORTER AND CONSIGNEE/IMPORTER:** Provide details of the exporter of the goods (name, address and approved exporter authorization code) and consignee/importer (name and address) in Box 1 and Box 3, respectively.
2. **PRODUCER:** Provide the details of the producer of the goods (name and address) in Box 2, if known. In case of multiple producers, indicate "SEE BOX 5" in Box 2 and provide the details in Box 5 for each item. If the producer wishes the information to be confidential, it is acceptable to state "CONFIDENTIAL", however, the producer information may be available to the competent authority or authorized body upon request. In case the details of the producer are unknown, it is acceptable to state "NOT AVAILABLE".
3. **DESCRIPTION OF GOODS:** The description of each good in Box 5 should be sufficiently detailed to enable the products to be identified by the customs officer examining them.
4. **HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (HS):** The HS should be at the 6-digit level of the exported product and based on the transposed Product-Specific Rules as adopted by the RCEP Joint Committee in accordance with Article 3.34 of Chapter 3 of the Agreement.
5. **ORIGIN CONFERRING CRITERIA:** For the goods that meet the origin conferring criteria, the exporter should indicate in Box 7 of this Form, the origin conferring criteria met, in the manner shown in the following table:

Origin conferring criteria	Insert in Box 7
(a) Goods wholly obtained or produced satisfying Article 3.2(a) of Chapter 3 of the Agreement	WO
(b) Goods produced exclusively from originating materials satisfying Article 3.2(b) of Chapter 3 of the Agreement	PE
(c) Goods produced using non-originating materials provided that the goods satisfy the Product-Specific Rules which was transposed in accordance with Article 3.34 of Chapter 3 of the Agreement: - Change in Tariff Classification - Regional Value Content - Chemical Reaction	CTC RVC CR
(d) Goods comply with Article 3.4 of Chapter 3 of the Agreement	ACU
(e) Goods comply with Article 3.7 of Chapter 3 of the Agreement	DMI

6. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT QUALIFIES IN ITS OWN RIGHT:** It should be noted that all the goods in a consignment qualifies separately in their own right.
7. **RCEP COUNTRY OF ORIGIN:** The RCEP country of origin should be indicated separately for each good in the manner shown in the following table:

Circumstances	Insert in Box 8 – RCEP country of origin
(a) Goods are in Appendix to Annex I of the importing Party but do not meet the additional requirement specified in the Appendix to Annex I i.e. a Domestic Value Addition of 20% (DV20). (b) Goods that are not in the Appendix to Annex I of the importing Party, are produced exclusively from originating materials in accordance with Article 3.2(b) of Chapter 3 of the Agreement but are not processed beyond minimal operations set out in Article 2.6.5 of Chapter 2 of the Agreement in the exporting Party.	Indicate the name of the Party that contributed the highest value of originating materials used in the production of that good in the exporting Party in accordance with Article 2.6.4.
IN ALL OTHER CIRCUMSTANCES, including (c) Goods are in Appendix to Annex I of the importing Party and meet the additional requirement specified in Appendix to Annex I i.e. a Domestic Value Addition of 20% (DV20). (d) Goods are wholly obtained or produced in accordance with Article 3.2(a) of Chapter 3 of the Agreement (e) Goods that are not in the Appendix to Annex I of the Importing Party and satisfy the Product-Specific Rules, which was transposed in accordance with Article 3.34 of Chapter 3 of the Agreement, in accordance with Article 3.2(c) of Chapter 3 of the Agreement. (f) Goods that are not in the Appendix to Annex I of the importing Party, are produced exclusively from originating materials in accordance with Article 3.2(b) and are processed beyond minimal operations set out in Article 2.6.5 of Chapter 2 of the Agreement in the exporting Party.	Indicate the name of the exporting Party

Notes: Notwithstanding the above, under paragraph 6 of Article 2.6 of Chapter 2 of the Agreement the importer is allowed to make a claim for preferential tariff treatment at either:

- the highest rate of customs duty the importing Party applies to the same originating good from any of the Parties contributing originating materials used in the production of such good, (Article 2.6.6(a)), or
- the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties (Article 2.6.6(b)).

When the RCEP country of origin cannot be ascertained, based on the information provided by the exporter/producer and importer, indicate the name of the Party with the highest rate of customs duty followed by " \* " if the Article 2.6.6(a) of Chapter 2 of the Agreement is being used or " \*\* " if the Article 2.6.6(b) of Chapter 2 of the Agreement is being used. For example: Australia \* or Indonesia \*\*.

8. **FOB VALUE:** The FOB value in Box 9 only needs to be provided when the Regional Value Content criterion is applied in determining the originating status of goods.
9. **INVOICES:** Indicate the invoice number and date in Box 10. If multiple invoices are used, indicate the invoice number and date for each item. The invoice is the one issued for the importation of the good into the importing Party. In cases where invoices used for the importation are not issued by the exporter or producer, in accordance with Article 3.20 of Chapter 3 of the Agreement, indicate "Third-party invoicing" and the name and country of the company issuing the invoice should be provided in Box 11.
10. **BACK-TO-BACK DECLARATION OF ORIGIN:** In the case of a back-to back Declaration of Origin issued in accordance with Article 3.19 of Chapter 3 of the Agreement, the original Proof of Origin reference number, date of issuance, issuing country, RCEP country of origin of the first exporting Party, and, if applicable, approved exporter authorization code of the first exporting Party should be provided in Box 13.
11. **REMARKS:** Box 11 should only be filled out when necessary and contain information including as specified in Paragraph 9 of this Explanatory Note.

## CHAPTER 2

### TRADE IN GOODS

#### SECTION A

#### GENERAL PROVISIONS AND MARKET ACCESS FOR GOODS

##### Article 2.1: Definitions

For the purposes of this Chapter:

- (a) **consular transactions** means any requirements that goods of a Party intended for export to the territory of another Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation;
- (b) **customs duties** means any customs or import duty and a charge of any kind imposed in connection with the importation of a good, but does not include any:
  - (i) charge equivalent to an internal tax imposed consistently with paragraph 2 of Article III of GATT 1994;
  - (ii) anti-dumping or countervailing duty applied consistently with Article VI of GATT 1994, the AD Agreement, and the SCM Agreement; or
  - (iii) fees or other charges commensurate with the cost of services rendered;
- (c) **customs value of goods** means the value of goods for the purposes of levying *ad valorem* customs duties on imported goods;
- (d) **duty-free** means free of customs duty;
- (e) **import licensing procedure** means an administrative procedure requiring the submission of an application or

other documentation, other than that generally required for customs clearance purposes, to the relevant administrative body of the importing Party as a prior condition for importation into the territory of the importing Party; and

- (f) **originating good** means a good that qualifies as an originating good in accordance with Chapter 3 (Rules of Origin).

### **Article 2.2: Scope**

Except as otherwise provided in this Agreement, this Chapter shall apply to trade in goods among the Parties.

### **Article 2.3: National Treatment on Internal Taxation and Regulation**

Each Party shall accord national treatment to the goods of the other Parties in accordance with Article III of GATT 1994. To this end, Article III of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

### **Article 2.4: Reduction or Elimination of Customs Duties**

1. Except as otherwise provided in this Agreement, each Party shall reduce or eliminate its customs duties on originating goods of other Parties in accordance with its Schedule in Annex I (Schedules of Tariff Commitments).
2. For greater certainty, in accordance with the WTO Agreement, originating goods of other Parties shall be eligible, at the time of importation, for the most-favoured-nation applied rate of customs duty for those goods in a Party, where that rate is lower than the rate of customs duty provided for in that Party's Schedule in Annex I (Schedules of Tariff Commitments). Subject to its laws and regulations, each Party shall provide that an importer may apply for a refund of any excess duty paid for a good if the importer did not make a claim for the lower rate at the time of importation.
3. Further to subparagraph 1(b) of Article 4.5 (Transparency), each Party shall make publicly available any amendments to its most-favoured-nation applied rate of customs duty, and the latest

customs duty to be applied in accordance with paragraph 1, as soon as practicable but not later than the date of the application.

#### **Article 2.5: Acceleration of Tariff Commitments<sup>1</sup>**

1. Nothing in this Agreement shall preclude the Parties from amending this Agreement in accordance with Article 20.4 (Amendments), to accelerate or improve the tariff commitments set out in their Schedules in Annex I (Schedules of Tariff Commitments).
2. Two or more Parties<sup>2</sup> may, based on mutual consent, consult on the acceleration or improvement of tariff commitments set out in their Schedules in Annex I (Schedules of Tariff Commitments). An agreement to accelerate or improve the tariff commitments between these Parties shall be implemented through a modification to their Schedules in Annex I (Schedules of Tariff Commitments) in accordance with Article 20.4 (Amendments). Any such acceleration or improvement of tariff commitments shall be extended to all Parties.
3. A Party may, at any time, unilaterally accelerate or improve its tariff commitments set out in its Schedule in Annex I (Schedules of Tariff Commitments). Any such acceleration or improvement of its tariff commitment shall be extended to all Parties. Such Party shall inform the other Parties as early as practicable before the new preferential rate of customs duty takes effect.
4. For greater certainty, following a Party's unilateral acceleration or improvement of its tariff commitments referred to in paragraph 3, that Party may raise its preferential customs duty to a level not exceeding the preferential rate of customs duty set out in its Schedule in Annex I (Schedules of Tariff Commitments) for the relevant year. Such Party shall inform the other Parties of the date from which the new preferential rate of customs duty takes effect, as early as practicable before such date.

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<sup>1</sup> For greater certainty, this Article shall apply only to tariff commitments under this Agreement.

<sup>2</sup> For the purposes of this paragraph, "two or more Parties" means some of, but not all of, the Parties.

## **Article 2.6 Tariff Differentials**

1. All originating goods subject to tariff differentials<sup>3</sup> shall be eligible for preferential tariff treatment applicable to the originating goods of an exporting Party pursuant to the importing Party's tariff commitments set out in its Schedule in Annex I (Schedules of Tariff Commitments) at the time of importation, provided that the exporting Party is the RCEP country of origin.
2. The RCEP country of origin for an originating good shall be the Party where the good acquired its originating status in accordance with Article 3.2 (Originating Goods). With regard to subparagraph (b) of Article 3.2 (Originating Goods), the RCEP country of origin for an originating good shall be the exporting Party, provided that the production process, other than the minimal operations set out in paragraph 5, for that originating good occurred in that exporting Party.
3. Notwithstanding paragraph 2, for an originating good identified by an importing Party in its Appendix to its Schedule in Annex I (Schedules of Tariff Commitments), the RCEP country of origin shall be the exporting Party, provided that the good meets the additional requirement specified in that Appendix.
4. In the event that the exporting Party of an originating good is not established to be the RCEP country of origin in accordance with paragraphs 2 and 3, the RCEP country of origin for that originating good shall be the Party that contributed the highest value of originating materials used in the production of that good in the exporting Party. In that case, that originating good shall be eligible for preferential tariff treatment applicable to that originating good of the RCEP country of origin.
5. For the purposes of paragraph 2, a "minimal operation" is any operation set out below:
  - (a) preserving operations to ensure that the good remains in good condition for the purposes of transport or storage;
  - (b) packaging or presenting goods for transportation or sale;

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<sup>3</sup> The Parties understand that "tariff differentials" refers to different tariff treatment that an importing Party applies for the same originating good.



- (c) simple<sup>4</sup> processes, consisting of sifting, screening, sorting, classifying, sharpening, cutting, slitting, grinding, bending, coiling, or uncoiling;
  - (d) affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging;
  - (e) mere dilution with water or another substance that does not materially alter the characteristics of the good;
  - (f) disassembly of products into parts;
  - (g) slaughtering<sup>5</sup> of animals;
  - (h) simple painting and polishing operations;
  - (i) simple peeling, stoning, or shelling;
  - (j) simple mixing of goods, whether or not of different kinds;  
or
  - (k) any combination of two or more operations referred to in subparagraphs (a) through (j).
6. Notwithstanding paragraphs 1 and 4, the importing Party shall allow an importer to make a claim for preferential tariff treatment at either:
- (a) the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties contributing originating materials used in the production of such good, provided that the importer is able to prove such a claim. For greater certainty, originating materials refer only to those originating materials taken into account in the claim for originating status of the final good; or
  - (b) the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties.

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<sup>4</sup> For the purposes of this paragraph, "simple" describes an activity which does not need special skills, or machines, apparatus, or equipment especially produced or installed for carrying out the activity.

<sup>5</sup> For the purposes of this paragraph, "slaughtering" means the mere killing of animals.

7. Notwithstanding Article 20.8 (General Review), the Parties shall commence a review of this Article within two years of the date of entry into force of this Agreement and, thereafter, every three years or as agreed among the Parties to reduce or eliminate the requirements of this Article and the number of tariff lines and conditions provided in a Party's Appendix to its Schedule in Annex I (Schedules of Tariff Commitments).
8. Notwithstanding paragraph 7, with respect to its Appendix to its Schedule in Annex I (Schedules of Tariff Commitments), a Party reserves the right to make amendments to its Appendix, including the additional requirement in this Appendix, in case of accession by another State or separate customs territory to this Agreement. Such amendments shall be subject to the agreement of all Parties and shall enter into force in accordance with Article 20.4 (Amendments) and Article 20.9 (Accession).

#### **Article 2.7: Classification of Goods**

The classification of goods in trade among the Parties shall be in conformity with the Harmonized System.

#### **Article 2.8: Customs Valuation**

For the purposes of determining the customs value of goods traded among the Parties, Article VII of GATT 1994, and Part I and the Interpretative Notes of Annex I of the Customs Valuation Agreement shall apply, *mutatis mutandis*.

#### **Article 2.9: Goods in Transit**

Each Party shall continue to facilitate customs clearance of goods in transit from or to another Party in accordance with paragraph 3 of Article V of GATT 1994 and the relevant provisions of the Trade Facilitation Agreement.

#### **Article 2.10: Temporary Admission of Goods**

1. Each Party shall allow, as provided for in its laws and regulations, goods to be brought into its customs territory conditionally

relieved, totally or partially, from payment of import duties and taxes, if such goods:

- (a) are brought into its customs territory for a specific purpose;
  - (b) are intended for re-exportation within a specific period; and
  - (c) have not undergone any change, except normal depreciation and wastage due to the use made of them.
2. Each Party shall, on request of the person concerned and for reasons its customs authority considers valid, extend the time limit for duty-free temporary admission provided for in paragraph 1 beyond the period initially fixed.
3. No Party shall condition the duty-free temporary admission of a good provided for in paragraph 1, other than to require that the good:
  - (a) be used solely by or under the personal supervision of a national or resident of another Party in the exercise of the business activity, trade, profession, or sport of that person;
  - (b) not be sold or leased while in its territory;
  - (c) be accompanied by a security or guarantee in an amount no greater than the customs duties, taxes, fees, and charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;
  - (d) be capable of identification when imported and exported;
  - (e) be exported on the departure of the person referred to in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, unless extended;
  - (f) be admitted in no greater quantity than is reasonable for its intended use; and
  - (g) be otherwise admissible into the Party's territory under its laws and regulations.
4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good, in addition to

any other charges or penalties provided for in its laws and regulations.

5. Each Party shall permit a good temporarily admitted under this Article to be re-exported through a customs port<sup>6</sup> other than that through which it was admitted.

#### **Article 2.11: Temporary Admission for Containers and Pallets**

1. Each Party, as provided for in its laws and regulations, or the provisions of the related international agreements to which it is party, shall grant duty-free temporary admission for containers and pallets, regardless of their origin, in use or to be used in the shipment of goods in international traffic.
  - (a) For the purposes of this Article, "container" means an article of transport equipment (lift-van, movable tank, or other similar structure):
    - (i) fully or partially enclosed to constitute a compartment intended for containing goods;
    - (ii) of a permanent character and accordingly strong enough to be suitable for repeated use;
    - (iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading;
    - (iv) designed for ready handling, particularly when being transferred from one mode of transport to another;
    - (v) designed to be easy to fill and to empty; and
    - (vi) having an internal volume of one cubic metre or more.

"Container" shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. "Container" shall not include vehicles, accessories or spare parts of vehicles, or packaging or

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<sup>6</sup> For Lao PDR, "customs port" means an international customs port.

pallets. "Demountable bodies" shall be regarded as containers.

(b) For the purposes of this paragraph, "pallet" means a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure.

2. Subject to Chapter 8 (Trade in Services) and Chapter 10 (Investment), in respect of containers granted temporary admission pursuant to paragraph 1:<sup>7</sup>

(a) each Party shall allow a container used in international traffic that enters its territory from the territory of another Party to exit its territory on any route that is reasonably related to the economic and prompt departure of such container;<sup>8</sup>

(b) no Party shall require any security or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a container;

(c) no Party shall condition the release of any security that it imposes in respect of the entry of a container into its territory on the container's exit through any particular port of departure; and

(d) no Party shall require that the carrier bringing a container from the territory of another Party into its territory be the same carrier that takes the container to the territory of another Party.

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<sup>7</sup> For greater certainty, nothing in this paragraph shall affect the right of a Party to adopt or maintain measures in accordance with Article 17.12 (General Exceptions) or Article 17.13 (Security Exceptions).

<sup>8</sup> For greater certainty, nothing in this subparagraph shall be construed to prevent a Party from adopting or maintaining highway and railway safety or security measures of general application, or from preventing a container from entering or exiting its territory in a location where the Party does not maintain a customs port. A Party may provide the other Parties with a list of ports available for exit of containers in accordance with its laws and regulations.

**Article 2.12: Duty-Free Entry of Samples of No Commercial Value**

Each Party shall grant duty-free entry to samples of no commercial value, imported from the territory of another Party, subject to its laws and regulations, regardless of their origin.

**Article 2.13: Agricultural Export Subsidies**

1. The Parties reaffirm their commitments made in the *Ministerial Decision of 19 December 2015 on Export Competition (WT/MIN(15)/45, WT/L/980)*, adopted in Nairobi on 19 December 2015, including elimination of scheduled export subsidy entitlements for agricultural goods.
2. The Parties share the objective of the multilateral elimination of export subsidies for agricultural goods and shall work together to prevent their reintroduction in any form.

**Article 2.14: Transposition of Schedules of Tariff Commitments**

Each Party shall ensure that the transposition of its Schedule in Annex I (Schedules of Tariff Commitments), undertaken in order to implement Annex I (Schedules of Tariff Commitments) in the nomenclature of the revised HS following periodic amendments to the HS, is carried out without impairing the tariff commitments set out in Annex I (Schedules of Tariff Commitments).

**Article 2.15: Modification of Concessions**

In exceptional circumstances, where a Party faces unforeseen difficulties in implementing its tariff commitments, that Party may, with the agreement of all other interested Parties, and with the decision of the RCEP Joint Committee, modify or withdraw a concession contained in its Schedule in Annex I (Schedules of Tariff Commitments). In order to seek to reach such agreement, the Party proposing to modify or withdraw its concession shall inform the RCEP Joint Committee and engage in negotiations with any interested Parties. In such negotiations, the Party proposing to modify or withdraw its concession shall maintain a level of reciprocal and mutually advantageous concessions no less favourable to the trade of all other interested Parties than that provided for in this Agreement prior to such negotiations, which may include compensatory adjustments with respect to other goods. The mutually agreed outcome of the negotiations, including any compensatory

adjustments, shall be reflected in Annex I (Schedules of Tariff Commitments) in accordance with Article 20.4 (Amendments).

## **SECTION B NON-TARIFF MEASURES**

### **Article 2.16: Application of Non-Tariff Measures**

1. A Party shall not adopt or maintain any non-tariff measure on the importation of any good of another Party or on the exportation of any good destined for the territory of another Party, except in accordance with its rights and obligations under the WTO Agreement or this Agreement.
2. Each Party shall ensure the transparency of its non-tariff measures permitted under paragraph 1 and shall ensure that any such measures are not prepared, adopted, or applied with the view to or with the effect of creating unnecessary obstacles to trade among the Parties.

### **Article 2.17: General Elimination of Quantitative Restrictions**

1. Except as otherwise provided in this Agreement, no Party shall adopt or maintain any prohibition or restriction other than duties, taxes, or other charges, whether made effective through quotas, import or export licences, or other measures, on the importation of any good of another Party or on the exportation of any good destined for the territory of another Party, except in accordance with its rights and obligations under the relevant provisions of the WTO Agreement. To this end, Article XI of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.
2. Where a Party adopts an export prohibition or restriction in accordance with subparagraph 2(a) of Article XI of GATT 1994, that Party shall, upon request:
  - (a) inform another Party or Parties of such prohibition or restriction and its reasons together with its nature and expected duration, or publish such prohibition or restriction; and

- (b) provide another Party or Parties that may be seriously affected with a reasonable opportunity for consultation with respect to matters related to such prohibition or restriction.

**Article 2.18: Technical Consultations on Non-Tariff Measures**

1. A Party may request technical consultations with another Party on a measure it considers to be adversely affecting its trade. The request shall be in writing and shall clearly identify the measure and the concerns as to how the measure adversely affects trade between the Party requesting technical consultations (hereinafter referred to as “the requesting Party” in this Article) and the Party to which a request has been made (hereinafter referred to as “the requested Party” in this Article).
2. Where the measure is covered by another Chapter, any consultation mechanism provided in that Chapter shall be used, unless otherwise agreed between the requesting Party and the requested Party (hereinafter collectively referred to as “the consulting Parties” in this Article).
3. Except as provided in paragraph 2, the requested Party shall respond to the requesting Party and enter into technical consultations within 60 days of the receipt of the written request referred to in paragraph 1, unless otherwise determined by the consulting Parties, with a view to reaching a mutually satisfactory solution within 180 days of the request. Technical consultations may be conducted via any means mutually agreed by the consulting Parties.
4. Except as provided in paragraph 2, the request for technical consultations shall be circulated to all the other Parties. Other Parties may request to join the technical consultations on the basis of interests set out in their requests. The participation of any other Party is subject to the consent of the consulting Parties. The consulting Parties shall give full consideration to such requests.
5. If the requesting Party considers that a matter is urgent or involves perishable goods, it may request that technical consultations take place within a shorter time frame than that provided for under paragraph 3.
6. Except as provided in paragraph 2, each Party shall submit an annual notification to the Committee on Goods regarding any use



of technical consultations under this Article, whether as the requesting Party or the requested Party. This notification shall contain a summary of the progress and outcomes of the consultations.

7. For greater certainty, technical consultations under this Article shall be without prejudice to a Party's rights and obligations pertaining to dispute settlement proceedings under Chapter 19 (Dispute Settlement) and the WTO Agreement.

### **Article 2.19: Import Licensing Procedures**

1. Each Party shall ensure that all automatic and non-automatic import licensing procedures are implemented in a transparent and predictable manner, and applied in accordance with the Import Licensing Agreement. No Party shall adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.
2. Each Party shall, promptly after the date of entry into force of this Agreement for that Party, notify the other Parties of its existing import licensing procedures. The notification shall include the information specified in paragraph 2 of Article 5 of the Import Licensing Agreement. A Party shall be deemed to be in compliance with this paragraph if:
  - (a) it has notified the procedures to the WTO Committee on Import Licensing provided for in Article 4 of the Import Licensing Agreement (hereinafter referred to as "WTO Committee on Import Licensing" in this Chapter), together with the information specified in paragraph 2 of Article 5 of the Import Licensing Agreement; and
  - (b) in the most recent annual submission due before the date of entry into force of this Agreement for that Party to the WTO Committee on Import Licensing in response to the annual questionnaire on import licensing procedures described in paragraph 3 of Article 7 of the Import Licensing Agreement, it has provided, with respect to those existing import licensing procedures, the information requested in that questionnaire.
3. Each Party shall notify the other Parties of any new import licensing procedure and any modification it makes to its existing import licensing procedures, to the extent possible 30 days before the new procedure or modification takes effect. In no case shall

a Party provide the notification later than 60 days after the date of its publication. A notification provided under this paragraph shall include the information specified in Article 5 of the Import Licensing Agreement. A Party shall be deemed to be in compliance with this paragraph if it notifies a new import licensing procedure or a modification to an existing import licensing procedure to the WTO Committee on Import Licensing in accordance with paragraph 1, 2, or 3 of Article 5 of the Import Licensing Agreement.

4. Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government website. To the extent possible, the Party shall do so at least 21 days before the new procedure or modification takes effect.
5. The notification required under paragraphs 2 and 3 is without prejudice to whether the import licensing procedure is consistent with this Agreement.
6. A notification made under paragraph 3 shall state if, under any procedure that is a subject of the notification:
  - (a) the terms of an import licence for any product limit the permissible end users of the product; or
  - (b) the Party imposes any of the following conditions on eligibility for obtaining a licence to import any product:
    - (i) membership in an industry association;
    - (ii) approval by an industry association of the request for an import licence;
    - (iii) a history of importing the product, or similar products;
    - (iv) minimum importer or end user production capacity;
    - (v) minimum importer or end user registered capital; or
    - (vi) a contractual or other relationship between the importer and distributor in the Party's territory.
7. Each Party shall, to the extent possible, answer within 60 days all reasonable enquiries from another Party regarding the criteria

employed by its respective licensing authorities in granting or denying import licences. The importing Party shall publish sufficient information for the other Parties and traders to know the basis for granting or allocating import licences.

8. No application for an import licence shall be refused for minor documentation errors that do not alter the basic data contained therein. Minor documentation errors may include formatting errors, such as the width of a margin or the font used, and spelling errors which are obviously made without fraudulent intent or gross negligence.
9. If a Party denies an import licence application with respect to a good of another Party, it shall, on request of the applicant and within a reasonable period after receiving the request, provide the applicant with an explanation of the reason for the denial.

#### **Article 2.20: Fees and Formalities Connected with Importation and Exportation**

1. Each Party shall ensure, in accordance with paragraph 1 of Article VIII of GATT 1994, that all fees and charges of whatever character (other than import or export duties, charges equivalent to an internal tax or other internal charge applied consistently with paragraph 2 of Article III of GATT 1994, and anti-dumping and countervailing duties) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.
2. Each Party shall promptly publish details of the fees and charges that it imposes in connection with importation or exportation and shall make such information available on the internet.
3. No Party shall require consular transactions, including related fees and charges, in connection with the importation of a good of another Party. No Party shall require that any customs documentation supplied in connection with the importation of any good of another Party be endorsed, certified, or otherwise sighted or approved by the importing Party's overseas representatives, or entities with authority to act on the importing Party's behalf, nor impose any related fees or charges.

**Article 2.21: Sectoral Initiatives**

1. The Parties may decide to initiate a work programme on sector-specific issues. Should the Parties decide to initiate such a work programme, it shall be established and overseen by the Committee on Goods. The Parties shall endeavour to finalise such a work programme no later than two years after the initiation of the work programme.
2. The Parties shall agree on the sectors to be included in such a work programme, taking into consideration the interests of all the Parties, including those sectors proposed by Parties during the course of the negotiation of this Agreement or other sectors as may be identified by a Party.
3. Any work programme initiated under this Article should be conducted to:
  - (a) enhance the Parties' understanding of the issue;
  - (b) facilitate input from business and other relevant stakeholders; and
  - (c) explore the possible actions by the Parties that would facilitate trade.
4. Based on the outcome of any work programme initiated under this Article, the Committee on Goods may make recommendations to the RCEP Joint Committee.