

Customs Tariff Determination of Origin of Goods under the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore Rules, 2005

UNION OF INDIA

India

Customs Tariff Determination of Origin of Goods under the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore Rules, 2005

Rule

CUSTOMS-TARIFF-DETERMINATION-OF-ORIGIN-OF-GOODS-UNDER- of 2005

- Published on 20 July 2005
- Commenced on 20 July 2005
- [This is the version of this document from 20 July 2005.]
- [Note: The original publication document is not available and this content could not be verified.]

Customs Tariff Determination of Origin of Goods under the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore Rules, 2005Published vide Notification No. S.O. 1037(E), dated 20.7.2005Last Updated 20th September, 2018S.O. 1037(E). - In exercise of the power conferred by Sub-section (1) of Section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely:-

1. Short Title and Commencement.

(1)These Rules may be called 'Rules of Origin' for determining the origin of products eligible for the preferential tariff concessions pursuant to Comprehensive Economic Cooperation Agreement between Republic of India and Republic of Singapore (hereinafter referred to as 'the Agreement'), the following Rules shall apply;

2. They shall come into force on the 1st day of August 2005.

2. Definition.

- For the purposes of this Chapter: (i) carrier refers to any vehicle for air, sea, and land transport; (ii) CIF price of CIF value refers to the price actually paid or payable to the exporter for the good when the good is loaded out of the carrier, at the port of importation. The price value includes the cost of the good, insurance and freight necessary to deliver the good to the named port of destination; (iii) Customs Valuation Agreement means the WTO Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994; (iv) FOB price or FOB value refers to the price actually paid or payable to the exporter for the good when the good is loaded onto the carrier at the named port of exportation. The value includes the cost of the good and all costs necessary to bring the good onto the carrier. (v) generally accepted accounting principles refers to the recognised consensus or substantial authoritative support in the territory of a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines; application as well as detailed practices, and procedures; (vi) Harmonised System means the Harmonised Commodity Description and Coding System; (vii) identical and interchangeable materials means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue any markings etc; (viii) indirect material means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including: (a) fuel and energy; (b) tools, dies, and moulds; (c) parts and materials used in the maintenance of equipment and buildings; (d) lubricants, greases, compounding, materials, and other materials used in production or used to operate equipment and buildings; (e) gloves, glasses, footwear, (Sic) safety equipment, and supplies; (f) equipment, devices, and (Sic) for testing or inspecting the goods; (g) catalysts and solvents; and any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be part of that production; (ix) material means ingredients, raw materials, parts, components, subassemblies and goods that were physically incorporated into another good or were subject to a process in the production of another good; (x) non-originating material used in production means any material whose country of origin is other than the Parties (imported non-originating) and any material whose origin cannot be determined (undetermined origin); (xi) non-originating material means a material that fulfils the criteria set out in either Rule 4 or Rule 5. (xii) production means methods of obtaining goods including manufacturing, producing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

3. Originating Goods.

- For purposes of this Agreement, products shall be deemed originating and eligible for preferential treatment if they are consigned according to Rule 15 and conform to the origin requirement under any of the following conditions: (a) Products wholly produced or obtained in the territory of the

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

4. Wholly Obtained or Produced.

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

5. Not Wholly Obtained or Produced.

- 1. Within the meaning of paragraph (b) of Rule 3 and subject to the provisions of Rule 7, 10 and that the final process of manufacturing is performed within the territory of the exporting Party, products would be considered as originating if: (a) (i) the total value of the materials, parts or produce originating from countries other than the Parties or of undetermined origin used in the manufacture of the product does not exceed [sixty-five per cent] [Substituted '60%' by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).] of the FOB value of the product so produced or obtained; and, (ii) the product so produced or obtained is classified in a heading, at the [six digit] [Substituted 'four digit' by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).] level, of the Harmonised System different from those in which all the non-originating materials used in its manufacture are classified; or (b) the product satisfies the Product Specific Rules as specified in Annex B.

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

(a) Direct Method

$$\frac{(\text{Value of Originating materials} + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Profit})}{\text{FOB Price}} \times 100\% \geq 40\%$$

(b) Indirect Method

$\left| \frac{\text{Value of Originating materials}}{\text{FOB Price}} \right| \times 100\% \leq 60\%$

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

5A. [De Minimis. [Inserted by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).]

- 1. A good that does not undergo a change in tariff classification pursuant to Rule 5 and Annex B in the final process of production shall be considered as originating if: (a) for all goods except those falling within chapters 50 through 63 of the Harmonised System: (i) the value of all non-originating materials used in its production, which do not undergo the required change in tariff classification, does not exceed ten per cent. of the FOB value of the good; and (ii) the good meets all other applicable criteria set forth in the rules for qualifying as an originating good; and (b) for goods falling within chapters 50 through 63 of the Harmonised System: (i) the total weight of non-originating basic textile materials used in its production, which do not undergo the required change in tariff classification, does not exceed seven per cent. of the total weight of all the basic textile material used; and (ii) the good meets all other applicable criteria set forth in the rules for qualifying as an originating good.

2. The value of such non-originating materials shall be included in the value of non-originating materials for any applicable local value added content requirement for the good.]

6. Indirect Materials.

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

7. Insufficient Operations.

- 1. The following operations or processes shall not be considered as sufficient transformation provided for in Rule 5: (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations); (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting,

cutting;(c)changes of packing and breaking up and assembly of consignments;(d)simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;(e)affixing of marks, labels or other like distinguishing signs on products or their packaging;(f)simple mixing of products whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Chapter to enable them to be considered as originating products;(g)simple assembly of parts of products to constitute a complete product;(h)disassembly;(i)slaughter of animals;(j)mere dilution with water or another substance that does not materially alter the characteristics of the goods; and(k)a combination of two or more operations referred to in paragraphs (a) to (j).

8. Value of Non-originating Materials.

- The value of a non-originating material used in the production of a good shall be;(a)For imported materials, parts or produce, the CIF value at the time of importation determined in accordance with the Agreement on Customs Valuation; and/or(b)For materials, parts or produce of undetermined origin, the earliest price as ascertained by the certifying authority to have been paid for in the territory of the Party where the working or processing takes place.

9. Determination of Origin.

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

10. Accumulation.

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

2. The origin of the finished product would be determined under Rule 5.

11. Accessories, Spare Parts and Tools.

- Each Party shall provide that accessories, spare parts and tools delivered with a good that form part of the goods standard accessories, spare parts and tools, shall be treated as originating goods if the good is an originating good, and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification, provided that;(a)the accessories, spare parts and tools are not invoiced separately from the good;(b)the quantities and value of the accessories, spare parts and tools are standard trade practice for the good in the domestic market of the exporting Party; and(c)if the good is subject to a qualifying value content requirement, the value of the accessories, spare parts, or tools

shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

12. Treatment of Packing.

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

13. Identical and Interchangeable Materials.

- 1. Where identical and interchangeable originating and non-originating materials including materials of undetermined origin are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage.

2. A producer facing considerable costs or material difficulties in keeping separate stocks of identical and interchangeable originating and non-originating materials including materials of undetermined origin used in the manufacture of a product, may use the so-called "accounting segregation" method for managing stocks.

3. The accounting method shall be recorded, applied and maintained in accordance with generally accepted accounting principles applicable in the Party in which the product is manufactured. The method chosen must:

(a) permit a clear distinction to be made between originating and non originating materials including materials of undetermined origin acquired and/or kept in stock; and (b) guarantee that no more products receive originating status than would be the case if the materials had been physically segregated.

4. The producer using this facilitation shall only complete origin declarations for the quantity of products considered as originating and shall assume full responsibility for the origin declarations and for keeping all documentary evidence of origin of the materials. At the request of the competent

authorities of the exporting Party, the producer shall provide satisfactory information on how the stocks have been managed.

5. A Party may require that the application of the method for managing stocks as provided for in this Article is subject to prior authorisation.

14. Advance Rulings.

- 1. Each Party shall provide for the issuance of written advance rulings, prior to the importation of a good into its territory, to an importer of the good in its territory or to an exporter or producer of the good in the exporting party, as to whether the good qualifies as an originating good. The importing Party may request, at any time during the course of evaluating the request for an advance ruling, additional information necessary to evaluate the request. The importing party shall issue its determination regarding the origin of the good within 120 days after receipt of all necessary information.

2. The importing Party shall apply an advance ruling to importation into its territory of the good for which the ruling was issued, for such period, which may be specified in the ruling.

3. The importing Party may modify or revoke an advance ruling:

(a) if the ruling was based on an error of fact; (b) if there is a change in the material facts of circumstances on which the ruling was based; or (c) to conform with a modification of this Chapter.

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

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

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

15. Consignment Criteria.

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

16. Certificate of Origin.

- Products eligible for preferential concessions shall be supported by a Certificate of Origin issued by a government authority designated by the government of the exporting Party [(referred to herein as "the Issuing Authority")] [Inserted by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).] and notified to the other Party [***] [Omitted '(referred to herein as the certifying authority)' by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).] in accordance with the Operational Certification Procedures, as (Sic) Annex A.

17. Co-operation on verification of Certificates of Origin.

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

2. For the purpose of implementing the provisions of paragraph 1, [the Customs Authority] [Substituted 'the customs administration' by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).] of the importing Party shall return the certificate of origin, or a copy of the document, to [the Issuing authority] [Substituted 'the certifying authority' by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).] of the exporting Party, giving the reason for the enquiry. Any document and/or information obtained suggesting that the information given on the certificate or origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by [the Issuing authority] [Substituted 'the certifying authority' by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).] of the exporting Party.

18. Denial of Preferential Tariff Treatment.

- 1. Export of consignments accompanied by an authentic Certificate of Origin will not be subjected to any detention or delays by the Customs Authorities of the importing country.

2. In case of reasonable doubt about the authenticity of Certificate of Origin, the Customs authority of the importing country may seek a clarification from the certifying authority of the exporting country, which will furnish the same within a period of 30 days. Meanwhile, the subject consignment will be allowed entry into the importing country on a provisional basis against a bond or a guarantee i.e. a legally binding undertaking as may be required. After examining the information so provided by the certifying authority, the Customs Authority in the importing country would take appropriate action to finalise the provisional assessment.

3. Where the clarification carried on in above paragraph 2 is not conclusive, the importing Party may, upon informing the exporting Party and with the knowledge of the importer concerned and with the consent of the exporter or manufacturer concerned, visit the exporter or manufacturer concerned for the purpose of verifying the preference claim. If no consent is given by the exporter or manufacturer concerned within a period of 45 days, the importing party may disallow the tariff preference for the particular Certificate of Origin.

19. Consultation and Modifications.

- These rules may be reviewed as and when necessary upon the request of either Party and may be modified by mutual agreement pursuant to Article 16,7 of the agreement on Comprehensive Economic Co-operation Agreement between Republic of India and Republic of Singapore. Annex-A Operational Certification Procedures For the purpose of implementing the Rules of Origin, the following operational procedure on the issuance and verification of the Certificate of Origin and other related administrative matters, shall be followed: (i) Authorities

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

2. (a) Each Party shall inform the other Party of the names and addresses of the government officials issuing this Certificate of Origin and shall provide specimen signatures and official seals used by the government officials.

(b) Any change in names, addresses, or official seals shall be promptly notified to the other Party.

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

(ii) Applications

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

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

(iii) Pre-Exportation Examination

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

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

7. (a) The validity of the Certificate of Origin shall be 12 months from the date of its issuance.

(b) The Certificate of Origin must be on ISO A4 size paper in conformity to the specimen shown in [Attachment] [Substituted 'Appendix 1' by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f.

20.7.2005).]. It shall be made in English.(c)The Certificate of Origin shall comprise one original and three (3) carbon copies of the following colours:

Original - light grey

Duplicate - white

Triplicate - white

Quadruplicate - white

(d)Each Certificate of Origin shall bear a reference number given separately by each place or office of issuance.(e)Aboriginal copy, together with the triplicate, shall be forwarded by the exporter to the importer for submission of the original copy to the Customs Authority at the port or place of importation. The duplicate shall be retained by the issuing authority in the exporting Party. The triplicate shall be retained by the importer and the quadruplicate shall be retained by the exporter(f)[In all cases, the number and date of the commercial invoice shall be indicated in the box reserved for this purpose in the Certificate of Origin. [Inserted by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).](g)The Certificate of Origin shall bear the signature and official seal of the Issuing Authority. The signature and official seal may be applied electronically.]

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

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

10. (a) The Certificate of Origin shall be issued by the relevant Issuing Authority of the exporting Party at the time of exportation, or within 3 working days from the date of shipment whenever the products to be exported can be considered originating in that Party within the meaning of the Rules of Origin.

(b)In exceptional case where a Certificate of Origin has not been issued at the time of exportation or within 3 working days from the date of shipment due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively but no longer than one year from the date of shipment, bearing the word "ISSUED RETROACTIVELY"

11. In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the Issuing Authority which issued it for the certified true copy of the original and the triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the Word "Certified True Copy" (in lieu of the Original Certificate) in Box 12 of the Certificate of Origin. This copy shall bear the date of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued within the validity period of the original Certificate of Origin and on condition that the exporter provides to the Issuing Authority the quadruplicate mentioned in Rule 7.

(v)Presentation

12. The Original Certificate of Origin shall be submitted to the Customs Authority at the (Sic) of loading the import entry for the products concerned.

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

(a)[Certificate of Origin shall be submitted to the Customs Authority of the importing Party within its validity period, together with the documents required at the time of customs clearance of the goods for the importation in accordance with the laws and regulations of the importing Party; [Substituted by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).](aa)If a claim for preferential treatment is made without producing the Certificate of Origin, the Customs Authority of the importing Party may deny preferential treatment and request a guarantee in any of its modalities or may take any action necessary in order to preserve fiscal interests, as a pre-condition for the completion of the importation subject to and in accordance with the laws and procedures of the importing Party. The guarantee shall be refunded to the importer if a Certificate of Origin is subsequently produced by the Importer in accordance to the laws and procedures of the importing Party.](b)Where the Certificate of Origin is submitted to the Customs Authority of the importing Party after the expiration of the validity of the Certificate of Origin, such Certificate is still to be accepted when failure to observe the time-limit results from force majeure or other valid caused beyond the control of the exporter; and(c)In all cases, the relevant government authority in the importing Party may accept such Certificate of Origin provided that the products have been imported before the expiration of the validity of the Certificate of Origin.

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

Certificate of Origin, if it does in fact correspond to the said products.

(va)[Retroactive Checks [Substituted by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).]

15. (a) The Customs Authority of the importing Party, may initiate a retroactive check relating to the authenticity of a certificate, as well as the veracity of the information contained therein, in accordance with the procedures established in the Rules, in cases of doubt or on random basis.

(b)In cases where the Customs Authority of the importing Party deems it necessary to seek a retroactive check from the Issuing Authority of the exporting Party, it shall specify whether the verification is on random basis or the veracity of the information is in doubt. In case the determination of origin is in doubt, the Customs Authority shall provide detailed grounds for the doubt concerning the veracity of Certificate of Origin.(c)The Customs Authority of the importing Party may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the products to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

15A. Any request made pursuant to rule 15 shall be in accordance with the following procedure, namely:

(a)The Customs Authority of the importing Party shall make a request for retroactive check by providing a copy of the Certificate(s) of Origin.(b)The Customs Authority shall specify whether it requires a verification of the genuineness of the Certificate of Origin to rule out any forgery, or seeks to verify the determination of Origin.(c)In cases where the Customs Authority of the importing Party seeks to verify the determination of origin, it shall send a questionnaire to the competent authorities of the exporting Party, which shall be passed on to the exporter/producer/manufacture, for such inquiry or documents, as necessary.(d)The Issuing Authority of the exporting Party shall provide the information and documentation requested, within:(i)fifteen days of the date of receipt of the request, if the request pertains to the authenticity of issue of the Certificate of Origin, including the seal and signatures of the Issuing Authority;(ii)ninety days from the date of receipt of such request, if the request is on the grounds of suspicion of the accuracy of the determination of origin of the product. Such period can be extended through mutual consultation between the Customs Authority of the importing Party and Issuing Authority of the exporting Party for a period no more than sixty days.(e)On receiving the results of the retroactive check pursuant to clause (d), if the Customs Authority of the importing Party deems it necessary to request for further information, the Customs Authority of the importing Party shall communicate the fact to the Issuing Authority of the exporting Party within thirty days. The term for the presentation of additional information shall be not more than ninety days, from the date of the receipt of the request for the additional information.]

16. (a) The application for Certificates of Origin and all documents related to such application shall be retained by the Issuing Authority for not less than two years from the date of issuance.

(b) Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Party. (c) Any information communicated among the government authorities shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only. (vi) Special Cases

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

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

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

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

19. (a) Products sent from one Party for exhibition in the other Party and sold during or after the exhibition, for importation into the other Party shall benefit from the preferential tariff treatment provided in the Agreement, on the condition that the products meet the requirements of the 'Rules of Origin' and provided it is shown to the satisfaction of the relevant government authorities of the importing Party that;

(i) An exporter has dispatched those products from the territory of the exporting Party to the importing Party where the exhibition is held and has exhibited them there; (ii) The exporter has sold the goods or transferred them to a consignee in the importing Party; and (iii) The products have been sold during the exhibition or immediately thereafter to the importing Party in the condition in which

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

20. (a) When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Issuing Authorities concerned shall cooperate in the action to be taken in the territory of each Party against the persons involved.

(b)Each Party shall be responsible for providing legal sanctions for fraudulent acts related to the Certificate of Origin.

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

[Annex B] [Substituted by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).]Product Specific Rules

Sr. No.	EX	Tariff Item Number as per HS 2002	Description of Products	Specific Rule
(1)	(2)	(3)	(4)	(5)
1		Chapter 1	Live animals	Wholly obtained All materials of Chapter 1 and 2 used shall be wholly obtained
2		Chapter 2	Meat and edible meat offal	Wholly obtained
3		Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Wholly obtained
4		Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Wholly obtained
5		Chapter 5	Products of animal origin, not elsewhere specified or included	Wholly

			obtained
			All materials of
			Chapter 7, 8
6	Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	and 10 used should be wholly obtained
7	Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Wholly obtained
8	Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Wholly obtained
	Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	
9	150790	- Other	CTH or VA \geq 40% based on direct method or \leq 60% based on indirect method
10	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	CTSH or VA \geq 35% based on direct method or \leq 65% based on indirect method
11	1509	Olive oil and its fractions, whether or not refined, but not chemically modified	CTSH or VA \geq 35% based on direct method or \leq 65% based on indirect method
12	151000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	CTSH or VA \geq 35% based on direct method or \leq 65% based on indirect

			method
	Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
	1604	Prepared or preserved fish; Caviar and caviar substitutes prepared from fish eggs	
			VA >= 35% based on direct method or <= 65% based on indirect method
13	160420	- Other prepared or preserved fish	
	Chapter 18	Cocoa and cocoa preparation	
			VA >= 40% based on direct method or <= 60% based on indirect method
14	1804	Cocoa butter, fat and oil	
			VA >= 40% based on direct method or <= 60% based on indirect method
15	1805	Cocoa powder, not containing added sugar or other sweetening matter	
			VA >= 40% based on direct method or <= 60% based on indirect method
	Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	
		Description: Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included;	
	1901	food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	
			CTSH or VA >= 35% based on direct method or <= 65% based on indirect method
16	190190	- Other	
	Chapter 21	Miscellaneous edible preparations	

	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; Mustard flour and meal and prepared mustard	
17	210310	- Soya sauce	CTH
	2106	Food preparations not elsewhere specified or included	VA >= 35% based on direct method or < 65% based on indirect method
18	210610	- Protein concentrates and textured protein substances	
	Chapter 23	Residues and waste from the food industries; prepared animal fodder	
	2309	Preparations of a kind used in animal feeding	VA >= 35% based on direct method or < 65% based on indirect method
19	230910	- Dog or cat food, put up for retail sale	
	Chapter 29	Organic chemicals	
	2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		- Saturated monohydric alcohols:	
20	290512	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTH
21	290513	-- Butan-1-ol (n-butyl alcohol)	CTH
			CTSH or VA >= 35% based on direct method or < 65% based on indirect method
22	290516	-- Octanol (octyl alcohol) and isomers thereof:	
			VA >= 40% based on direct method or < 60% based on indirect method
23	290516	- - Other	
24	290723	-- 4,4'-Isopropylidene diphenol (bisphenol)	CTSH

		A,diphenylolpropane) and its salts	
	2912	Aldehydes, whether or not with other oxygenfunction; Cyclic polymers of aldehydes; Paraformaldehyde	
		- Acyclic aldehydes without other oxygenfunction:	
25	291219	-- Other:	CTH
	2916	Unsaturated acyclic monocarboxylic acids, cyclicmonocarboxylic acids, their anhydrides, halides, peroxides andperoxyacids; their halogenated, sulphonated, nitrated ornitrosated derivatives	
		- Unsaturated acyclic monocarboxylic acids,their anhydrides, halides, peroxides, peroxyacids and theirderivatives:	
	291612	-- Esters of acrylic acid:	
	Ex ---		
26	Butyl acrylate	CTSH	
	2917	Polycarboxylic acids, their anhydrides, halides,peroxides and peroxyacids; their halogenated, sulphonated,nitrated or nitrosated derivatives	
		- Acylic polycarboxylic acids, their anhydrides,halides, peroxides, peroxyacids and their derivatives:	
27	291712	-- Adipic acid, its salts and esters	CTH
			RVC 40%
			based on direct
			method or 60%
			based
			onindirect
			method
		Chapter 38 Miscellaneous chemical products	
	3824	Prepared binders for foundry moulds or cores;Chemical products and preparations of the chemical or alliedindustries (including those consisting of mixtures of naturalproducts), not elsewhere specified or included	
	382490	- Other	
		Ex -- Electroplating salts; water treatmentchemicals; ion exchanger; correcting fluid; precipitated silicaand silica gel; oil well chemical: - /kGramophone records makingmaterial	CTH
		Chapter 39 Plastics and articles thereof	
	3910	Silicones in primary forms	
30	391000	- Silicones in primary forms:	VA >= 35%
			based on direct
			method or =<

			35%based on indirect method
	Chapter 44	Wood and articles of wood; wood charcoal	
31	4401	Fuel wood, in logs, in billets, in twigs, infaggots or in similar forms; Wood in chips or particles; Sawdustand wood waste and scrap, whether or not agglomerated in logs,briquettes, pellets or similar forms	CTH
32	4402	Wood charcoal (including shell or nut charcoal),whether or not agglomerated	CTH
33	4403	Wood in the rough, whether or not stripped ofbark or sapwood, or roughly squared	CTH
34	4404	Hoopwood; Split poles; Piles, pickets and stakesof wood, pointed but not sawn lengthwise; Wooden sticks, roughlytrimmed but not turned, bent or otherwise worked, suitable forthe manufacture of walking-sticks, umbrellas, tool handles or thelike; Chipwood and the like.	CTH
35	4407	Wood sawn or chipped lengthwise, sliced orpeeled, whether or not planed, sanded or end-jointed, of athickness exceeding 6 mm	CTH
36	4408	Sheets for veneering (including those obtainedby slicing laminated wood), for plywood or for similar laminatedwood and other wood, sawn lengthwise, sliced or peeled, whetheror not planed, sanded, spliced or end-jointed, of a thickness notexceeding 6mm	CTH
37	4410	Particle board, oriented strand board (osb) andsimilar board (for example, waferboard) Of wood or other ligneousmaterials, whether or not agglomerated with resins or otherorganic binding substances	CTH
38	4411	Fibre board of wood or other ligneous materials,whether or not bonded with resins or other organic substances	CTH
39	4412	Plywood, veneered panels and similar laminatedwood	CTH
40	4420	Wood marquetry and inlaid wood; Caskets andcases for jewellery or cutlery, and similar articles, of wood;Statuettes and other ornaments, of wood; Wooden articles offurniture not falling in Chapter 94	CTH
	Chapter 48	Paper & paperboard, articles of paper pulp,of paper or of paperboard	
	4818	Toilet paper and similar paper, cellulosewadding or webs of cellulose fibres, of a kind used for householdor sanitary purposes, in rolls of width not exceeding 36 cm, orcut to size or shape, handkerchiefs, cleansing tissues, towels,table	

		clothes, serviettes, napkins for babies, tampons, bedsheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	
41	481840	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	CTH
	Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans 4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	
			VA >= 40% based on direct method or <= 60% based on indirect method
42	490110	- In single sheets, whether or not folded	VA >= 40% based on direct method or <= 60% based on indirect method
43	490199	-- Other	CTH
44	490290	- Other	CTH
45	EX 491199	- - Hard copy (printed) of computer software	CTH
	Chapter 64	Footwear, gaiters and the like; parts of such articles	
			CTH + VA >= 40% based on direct method or <= 60% based on indirect method
46	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	CTH + VA >= 40% based on direct method or <= 60% based on indirect method
47	6402	Other footwear with outer soles and uppers of rubber or plastics	CTH + VA >= 40% based on direct method or <= 60% based on indirect method
48	6403	Footwear with outer sole of rubber, plastics, leather or composition leather and uppers of leather	CTH + VA >= 40% based on direct method

			or = < 60% based on indirect method CTH + VA >= 40% based on direct method or = < 60% based on indirect method CTH + VA >= 40% based on direct method or = < 60% based on indirect method CTH + VA >= 40% based on direct method or = < 60% based on indirect method
49	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	
50	6405	Other footwear	
51	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	
	Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
	8401	Nuclear reactors; Fuel elements (cartridges), non-irradiated, for nuclear reactors; Machinery and apparatus for isotopic separation	
52	840120	- Machinery and apparatus for isotopic separation, and parts thereof	VA >= 35% based on direct method or = < 65% based on indirect method VA >= 35% based on direct method or = < 65% based on indirect method
53	840140	- Parts of nuclear reactors	
	8402		

		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam) super-heated water boilers	
54	840290	- Parts	VA >= 35% based on direct method or <= 65% based on indirect method
	8403	Central heating boilers other than those of heading 8402	
55	840390	- Parts	VA >= 35% based on direct method or <= 65% based on indirect method
	8407	Spark-ignition reciprocating or rotary internal combustion piston engines - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
56	840731	-- Of a cylinder capacity not exceeding 50 cc	CTH + VA >= 40% based on direct method or <= 60% based on indirect method
57	840732	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	CTH + VA >= 40% based on direct method or <= 60% based on indirect method
58	840733	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc	CTH + VA >= 40% based on direct method or <= 60% based on indirect method
59	840734	-- Of a cylinder capacity exceeding 1000 cc:	CTH + VA >=

			40% based on direct method or $\leq 60\%$ based on indirect method
	8411	Turbo-jets, turbo-propellers and other gasturbines - Parts:	
60	841191	-- Of turbojets or turbo propellers	VA $\geq 35\%$ based on direct method or $\leq 65\%$ based on indirect method
61	841199	-- Other	VA $\geq 35\%$ based on direct method or $\leq 65\%$ based on indirect method
	8413	Pumps for liquids, whether or not fitted with a measuring device; Liquid elevators	
		- Parts:	
62	841392	-- Of liquid elevators	VA $\geq 35\%$ based on direct method or $\leq 65\%$ based on indirect method
	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	
63	841510	- Window or wall types, self-contained or "split-system"	CTSH + VA $\geq 40\%$ based on direct method or $\leq 60\%$ based on indirect method
64	841520	- Of a kind used for persons, in motor vehicles:	CTSH + VA $\geq 40\%$ based on

			direct method or =<60% based on indirect method
	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	
65	841690	- Parts	VA >= 35% based on direct method or =< 65% based on indirect method
	8417	Industrial or laboratory furnaces and ovens, including incinerators, nonelectric	
66	841790	- Parts	VA >= 35% based on direct method or =< 65% based on indirect method
	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415 - Parts:	
67	841891	-- Furniture designed to receive refrigerating or freezing equipment	VA >= 35% based on direct method or =< 65% based on indirect method
	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor - Parts:	
68	842091	-- Cylinders	VA >= 35% based on direct method or =<65% based on indirect method
	8436		

		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; Poultry incubators and brooders	
		- Parts:	VA >= 35% based on direct method or <= 65% based on indirect method
69	843691	-- Of poultry-keeping machinery or poultry incubators and brooders	VA >= 35% based on direct method or <= 65% based on indirect method
70	843699	-- Other	VA >= 35% based on direct method or <= 65% based on indirect method
	8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	
71	843790	- Parts:	VA >= 35% based on direct method or <= 65% based on indirect method
	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	
		- Parts:	VA >= 35% based on direct method or <= 65% based on indirect method
72	843991	-- Of machinery for making pulp of fibrous cellulosic material	VA >= 35% based on direct method or <= 65% based on indirect method
	8442	Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	

73	844240	- Parts of the foregoing machinery, apparatus or equipment	VA >= 35% based on direct method or =< 65% based on indirect method
74	844331	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	CTSH
75	844332	-- Other, capable of connecting to an automatic data processing machine or to a network	CTSH
	8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) - Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
76	844849	-- Other:	VA >= 35% based on direct method or =<65% based on indirect method
	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	
77	845390	- Parts:	VA >= 35% based on direct method or =< 65% based on indirect method
	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	
78	845490	- Parts:	VA >= 35% based on direct method or

			= < 65% based on indirect method
	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electro-chemical, electron beam, ionic-beam or plasma arc processes	
79	845630	- Operated by electro-discharge processes	VA 40% based on direct method or 60% based on indirect method
80	8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	VA ≥ 40% based on direct method or = < 60% based on indirect method
	8466	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 8456 to 8465, including work or tool holders, self-opening die heads, dividing heads and other special attachments for machine-tools; Tool holders for any type of tool for working in the hand	
81	846630	- Dividing heads and other special attachments for machine-tools:	VA ≥ 35% based on direct method or = < 65% based on indirect method
	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; Gas-operated surface tempering machines and appliances	
82	846890	- Parts	VA ≥ 35% based on direct method or = < 65% based on indirect method
83	847170	- Storage units	CTH
84	EX 847141	-- Micro computer	CTSH

85	EX 847141	- - Large or main frame computer	CTSH
86	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	VA >= 40% based on direct method or <= 60% based on indirect method
87	847330 8478	- Parts and accessories of the machines of heading 8471 Machinery for preparing or making up tobacco not specified or included elsewhere in this Chapter	CTH
88	847890	- Parts	VA >= 35% based on direct method or <= 65% based on indirect method
89	848620 Chapter 85 8504	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles Electrical transformers, static converters (for example, rectifiers) and inductors	CTSH
90	EX 850440	- - Electric inverters	CTSH
91	EX 850440 8507	- - Rectifier: Dip bridge rectifiers Electric accumulators, including separator therefor, whether or not rectangular (including square)	CTSH
92	850710	- Lead-acid, of a kind used for starting piston engines	CTH + VA >= 40% based on direct method or <= 60% based on indirect method
93	850720	- Other lead-acid accumulators	CTSH + VA >= 40% based on direct method or <= 60% based on indirect method

	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	VA >= 35% based on direct method or <= 65% based on indirect method
94	851090	- Parts	
	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cutouts of a kind used in conjunction with such engines	CTSH + VA >= 40% based on direct method or <= 60% based on indirect method
95	851120	- Ignition magnetos; magneto-dynamos; magnetic flywheels	CTSH + VA >= 40% based on direct method or <= 60% based on indirect method
96	851130	- Distributors; ignition coils	CTSH + VA >= 40% based on direct method or <= 60% based on indirect method
97	851140	- Starter motors and dual purpose starter generators	CTSH + VA >= 40% based on direct method or <= 60% based on indirect method
	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	
98	851240	- Windscreen wipers, defrosters and demisters	CTH + VA >= 40% based on direct method or <= 60% based on

			indirect method
	8516	Electric instantaneous or storage water heaters and immersion heaters; Electric space heating apparatus and soil heating apparatus; Electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; Electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	
99	851650	- Microwave ovens	CTH + VA >= 40% based on direct method or <= 60% based on indirect method
	8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	
100	851762	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH
101	851769	-- Other	CTSH
102	EX 851770	- - Populated, loaded or stuffed printed circuit boards	CTSH
103	EX 851770	- - Other	CTH
	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	
104	EX 852190	- - Video duplicating system with master and slave control	CTH
	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	
105	8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	CTH
	8525		

		Transmission apparatus for radiobroadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	
106	EX 852550	- - Broadcast equipment sub-system	CTH
107	EX 852550	- - Wireless microphone	CTH
108	EX 852550	- - Other	CTH
109	852580	- Television cameras, digital cameras and video camera recorders	CTH
	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	
110	852859	-- Other	CTH
	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables	
111	853669	-- Other	CTH
	8542	Electronic integrated circuits	
112	854231	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH
113	854232	-- Memories	CTSH
114	854233	-- Amplifiers	CTSH
115	854239	-- Other	CTSH
	8543	Electrical machines and apparatus having individual functions, not specified or included elsewhere in this Chapter	
116	854310	- Particle accelerators: Ion implanters for doping semiconductor material	CTSH
117	854370	- Other machines and apparatus: Proximity card and tags	CTSH
118	854390	- Parts	CTSH or VA >= 35% based on direct method or <= 65% based on indirect method
	8544		

		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; Optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	
119	854430	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	CTH + VA >= 40% based on direct method or <= 60% based on indirect method
	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	
120	854890	- Other	CTSH
	Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	
	8607	Parts of railway or tramway locomotives or rolling-stock Brakes and parts thereof:	
121	860721	-- Air brakes and parts thereof	VA >= 35% based on direct method or <= 65% based on indirect method
122	860729	-- Other	VA >= 35% based on direct method or <= 65% based on indirect method
123	860730	- Hooks and other coupling devices, buffers, and parts thereof	VA >= 35% based on direct method or <= 65% based on indirect method

		Other parts:	method
124	860791	-- Of locomotives	VA >= 35% based on direct method or =<65% based on indirect method
125	860799	-- Other:	VA >= 35% based on direct method or =< 65%based on indirect method
	8608	Railway or tramway track fixtures and fittings;mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inlandwaterways, parking facilities, port installations or airfields;parts of the foregoing	
126	860800	- Railway or tramway track fixtures and fittings; Mechanical (including electromechanical) signalling,safety or traffic control equipment for railways, tramways,roads, inland waterways, parking facilities, port installation orairfields; Parts of the for	VA >= 35% based on direct method or =< 65%based on indirect method
	Chapter 88	Aircraft, spacecraft, and parts thereof	
	8803	Parts of goods of heading 8801 or 8802	
127	880310	- Propellers and rotors and parts thereof	VA >= 35% based on direct method or =< 65%based on indirect method
128	880320	- Under-carriages and parts thereof	VA >= 35% based on direct method or =< 65%based on indirect method
	8804	Parachutes (including dirigibleparachutes andparagliders) and rotochutes; Parts thereof and accessoriesthereto	

129	880400	- Parachutes (including dirigible parachutes and paragliders) and parachutes; Parts thereof and accessories thereto:	VA >= 35% based on direct method or <= 65% based on indirect method
	8805	Aircraft launching gear; Deck-arrestor or similar gear; Ground flying trainers; Parts of the foregoing articles	
130	880510	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof: - Ground flying trainers and parts thereof:	VA >= 35% based on direct method or <= 65% based on indirect method
131	880521	-- Air combat simulators and parts thereof	VA >= 35% based on direct method or <= 65% based on indirect method
132	880529	-- Other	VA >= 35% based on direct method or <= 65% based on indirect method
	Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	
133	900792	-- For projectors	CTH VA >= 40% based on direct method or <= 60% based on indirect method
134	9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	
	9012	Microscopes other than optical microscopes; diffraction apparatus	
135	EX 901210		CTSH

		- - Electron microscopes fitted with equipments specifically designed for the handling and transport of semiconductor wafers or reticles	VA >= 40% based on direct method or <= 60% based on indirect method
136	EX 901210	- - Other	VA >= 40% based on direct method or <= 60% based on indirect method
137	901290	- Parts and accessories	VA >= 40% based on direct method or <= 60% based on indirect method
	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	VA >= 40% based on direct method or <= 60% based on indirect method
138	901380	- Other devices, appliances and instruments	CTH
139	EX 901390	- - For liquid crystal devices (LCD)	VA >= 40% based on direct method or <= 60% based on indirect method
140	EX 901390	- - Other	CTH
	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientific apparatus, other electro-medical apparatus and sight-testing instruments	CTH
141	901811	-- Electro-cardiographs	CTH
142	901839	- - Cardiac catheters	CTH
	901890	- Other instruments and appliances:	
143		Ex ---- Surgical tools: bone saws, drills, trephines	CTH
144		Ex ---- Surgical tools: knives, scissors and blades	CTH
145		Ex ---- Surgical tools: Forceps, forcep clamps, clips, needles holders, introducers, cephalotribe bone holding and other	CTH

	holding instruments	
146	Ex ---- Surgical tools: Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	CTH
147	Ex ---- Surgical tools: retractors, spatula, probes, hooks, dialators, sounds, mallets	CTH
147	Ex ---- Surgical tools: Other	CTH
149	Ex ---- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	CTH
150	Ex ---- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Blood transfusion apparatus	CTH
151	Ex ---- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Haemofiltration instrument	CTH
152	Ex ---- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Anaesthetic apparatus and instruments	CTH
153	Ex ---- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: ENT precision instruments	CTH
154	Ex ---- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Acupuncture apparatus	CTH
155	Ex ---- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Endoscopes	CTH
156	Ex ---- Other: Hilerial and venous shunt	CTH
157	Ex ---- Other: Baby incubators	CTH
158	Ex ---- Other: Heartlung machine	CTH
159	Ex ---- Other: Fibrescope	CTH
160	Ex ---- Other: Laproscope	CTH
161	Ex ---- Other: Vetrasonic lithotripsy instruments	CTH
162	Ex ---- Other: Apparatus for nerve stimulation	CTH
163	Ex ---- Other: other	CTH
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	

164	902790	- - Printed circuit assemblies for the goods of sub-heading 9027 80	CTH
	Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings	
	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	

VA >= 35%
based on direct
method or <= 65%
based on indirect
method.

165 940190 - Parts

[Attachment [Substituted by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).]] Original (Duplicate/Triplicate/Quadruplicate)

1. Goods consigned from (Exporter's business name, address, country)

Reference No. India-Singapore Comprehensive Economic Co-Operation Agreement (Combined Declaration and Certificate) Issued in: India / Singapore See Notes Over

2. Goods consigned to (Consignee's name, address, country)

3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge

4. For Official Use Preferential Treatment Given Under ISCEAP Preferential Treatment Not Given (Please state reason/s).....
of Authorised Signatory of the Importing Country

5. Item number

6. Marks and numbers on packages

11. Declaration by the exporter

The undersigned hereby declares that the above details and statement are correct; that all the

12. Certification

It is hereby certified, on the basis of control carried out, the declaration by the exporter is

goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ISCECA for the goods exported to (Importing Country) Place and date, signature of authorised signatory
 correct
 and date, signature and stamp of certifying authority
 [Overleaf Notes [Substituted by Notification No. G.S.R. 881(E), dated 14.9.2018 (w.e.f. 20.7.2005).]]

1. India and Singapore will accept this form for the purpose of preferential treatment under the INDIA-SINGAPORE Comprehensive Economic Co-operation Agreement.

2. Conditions: The main conditions for admission to the preferential treatment under the INDIA-SINGAPORE Comprehensive Economic Co-operation Agreement are that goods sent to the Parties:

(i) must fall within a description of products eligible for concessions in the country of destination; (ii) must comply with the consignment conditions that the goods must be consigned directly from exporting Party to the importing Party but transport that involves passing through one or more intermediate countries, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements; and (iii) must comply with the origin criteria given the Chapter on Rules of Origin.

3. Origin Criteria: For goods that meet the origin criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Products wholly produced in the country of exportation as defined in Article 3.3 of the Chapter on Rules of Origin	"X"
(b) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with Article 3.4 of the Chapter on Rules of Origin	Percentage of single country content, example 35%
(c) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with Article 3.9 of the Chapter on Rules of Origin	Percentage of ISCECA cumulative content, example 35%
	"Product Specific Rules"

(d) Products satisfied the Product Specific Rules as defined in Article 3.4(b) of the Chapter on Rules of Origin

(e) Products satisfied De Minimis defined in Article 3.4A of the Chapter on Rules of Origin Appropriate qualifying criteria

4. Each Article Must Qualify: It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. Description of Products: The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.

6. The Harmonised System number shall be that of the importing Party.

7. The term "Exporter" in Box 11 may include the manufacturer or the producer.

8. For Official Use: The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.