

## **ANNEX 6**

### **IMPLEMENTING GUIDELINES FOR PARTIAL CUMULATION UNDER ARTICLE 30(2) ON ASEAN CUMULATIVE RULES OF ORIGIN**

For the purposes of implementing paragraph 2 of Article 30 of this Agreement:

- (a) a good shall be deemed to be eligible for partial cumulation, if at least twenty percent (20%) of the Regional Value Content (RVC) of the good is originating in the Member State where working or processing of the good has taken place;
- (b) RVC of the good specified in paragraph (a) shall be calculated in accordance with the formula provided in Article 29 of this Agreement;
- (c) a good exported under this arrangement shall not be eligible for tariff preference accorded by the importing Member State under this Agreement;
- (d) a good exported under this arrangement shall be accompanied by a valid Certificate of Origin (Form D) duly and prominently marked "Partial Cumulation";
- (e) the relevant sections of the Annex 8 (Operational Certification Procedures), including Rule 18 (retroactive check) and 19 (verification visit), shall be applicable to Certificate(s) of Origin (Form D) issued for partial cumulation purposes.