



The Indian Silk Export Promotion Council

(Sponsored by Ministry of Textiles & Supported by Ministry of Commerce, Govt. of India)

1302-03, Ansal Tower, 38 Nehru Place, New Delhi – 110 019, India

ISEPC Cir No 176(5/22)/2022-23

30th April 2022

To,

All Members of the Council,

Subject: Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between India and the United Arab Emirates) Rules, 2022

Dear Member,

This is to inform you that CBIC has issued a Notification No. 39/2022-Customs (N.T.) dated 30th April, 2022 (copy attached) informing about the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between India and the United Arab Emirates) Rules, 2022. They shall come into force on the 1st day of May, 2022.

Members may kindly make a note of the above.

Thanks n regards,

Sanjeev Kr Sharma
Sr Director – ISEPC
New Delhi, India

Encls: a/a

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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 39/2022-Customs (N.T.)

New Delhi, dated the 30th April, 2022.

G.S.R. (E).- In exercise of the powers 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 the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between India and the United Arab Emirates) Rules, 2022.

(2) They shall come into force on the 1st day of May, 2022.

2. Definitions. - In these rules, unless the context otherwise requires, -

(a) **“agreement”** means Comprehensive Economic Partnership Agreement made between the Government of the Republic of India and the Government of the United Arab Emirates;

(b) **“aquaculture”** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates, and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as, regular stocking, feeding, protection from predators;

(c) **“carrier”** means any vehicle for air, sea and land transport. However, the carriage of product can be made through multimodal transport;

(d) **“CIF value”** means the price actually paid or payable to the exporter for the product when the product is loaded out of the carrier, at the port of importation, including the cost of the product, insurance, and freight necessary to deliver the product to the named port of destination. The valuation shall be made in accordance with Article VII of the General Agreement on Tariffs and Trade 1994, including its notes and supplementary provision thereof and, the Customs Valuation Agreement;

(e) **“competent authority”** means:

(1) for Government of the Republic of India, the Department of Commerce or the Central Board of Indirect Taxes and Customs or any other agency as notified from time to time; and

- (2) for Government of the United Arab Emirates, the Ministry of Economy or any other agency as notified from time to time;
- (f) **“Customs Administration”** means:
- (1) for Government of the Republic of India, the Central Board of Indirect Taxes and Customs; and
- (2) for Government of the United Arab Emirates, the Federal Customs Authority;
- (g) **“Customs Valuation Agreement”** means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, set out in Annex 1A to the WTO Agreement;
- (h) **“customs value”** means the value of the product as determined in accordance with Article VII of the General Agreement on Tariffs and Trade 1994, including its notes and supplementary provisions thereof and the Customs Valuation Agreement;
- (i) **“days”** means calendar days, including weekends and holidays;
- (j) **“Ex-Works price”** means the price paid for the product ex-works to the manufacturer in the Party where the last working or processing is carried out, provided the price includes the value of all the materials used;
- (k) **“Free-On-Board (FOB) value”** means the price actually paid or payable to the exporter for the product when loaded onto the carrier at the named port of exportation, including the cost of the product, and all costs necessary to bring the product onto the carrier;
- (l) **“GATT 1994”** means the General Agreement on Tariffs and Trade 1994, set out in Annex 1A to the WTO Agreement;
- (m) **“generally accepted accounting principles (GAAP)”** means the recognised consensus or substantial authoritative support in the territory of a Party, with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;
- (n) **“Harmonised System (HS)”** means the Harmonised Commodity Description and Coding System, including its general rules and legal notes, set out in the Annex to the International Convention on the Harmonised Commodity Description and Coding System. However, based on the HS, the Parties could make any amendments which may be adopted and implemented by the Parties in their respective tariff schedules;
- (o) **“indirect material”** means a material used in the production, testing or inspection of the product or the operation of equipment associated with the production of the product but not physically incorporated into the product, including:
- (1) fuel and energy;
- (2) tools, dies and moulds;
- (3) spare parts and materials used in maintenance of equipment;

- (4) lubricants, greases, compounding materials used in production or used to operate equipment;
 - (5) gloves, glasses, footwear, clothing and safety equipment;
 - (6) equipment, devices, supplies used for testing or inspecting of products;
 - (7) catalysts and solvents; and
 - (8) any other material that is not incorporated into the product but for which the use in the production of the products can be reasonably demonstrated to be a part of that production;
- (p) **“issuing authority”** means the authority designated by each Party for issuance of certificate of origin and referred in list of issuing authorities for each Party given in Annexure-C and Annexure-D of these rules;
- (q) **“manufacture”** means any kind of working or processing, or specific operations but does not include simple assembly;
- (r) **“material”** means any ingredient, raw input, component or part used in the production of a product and physically incorporated into it;
- (s) **“measure”** means any measure, whether in the form of a law, regulation, rule, procedure, decision, practice, administrative action, or any other form;
- (t) **“non-originating material (NOM)”** means any materials whose country of origin is a country other than the Parties or a material whose origin cannot be determined or a material that does not qualify as originating under these rules;
- (u) **“originating material”** means materials that qualify as originating under these rules;
- (v) **“Parties”** means the Government of the United Arab Emirates and the Government of the Republic of India;
- (w) **“Party”** means the Government of the United Arab Emirates or the Government of the Republic of India;
- (x) **“product”** means that which is obtained by growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, extracting or manufactured, even if it is intended for later use in another manufacturing operation;
- (y) **“production”** means growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, manufacturing and processing;
- (z) **“tariff classification”** means the classification of a product according to the HS, including its General Interpretative Rules and Explanatory Notes thereof;
- (za) **“territorial waters”** means waters extending up to twelve nautical miles from the baseline in accordance with applicable rules of international law;

(zb) “**value of non-originating materials**” means the CIF value at the time of importation of the non-originating materials used or if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory of a Party.

(zc) “**WTO**” means the World Trade Organization; and

(zd) “**WTO Agreement**” means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, on the 15th April 1994.

3. Origin Criteria.- (1) The product shall be deemed to be originating in a Party and shall be eligible for preferential treatment provided it:

- (i) is wholly obtained or produced in the territory of the Party as per rule 4; or
- (ii) has undergone sufficient working or production as per the Product Specific Rules in Annexure-B.

(2) The producer or manufacturer has the option to use either of the following two methods of computing the value addition criteria in the Product Specific Rules at Annexure-B of these rules:

(a) Value Addition = [(FOB value or Ex-Works price) – (Value of NOM)] / [FOB value or Ex-Works price]

or

(b) Value Addition = [Cost of originating material + direct labour cost + direct overhead cost] / [FOB value or Ex-Works price]

Explanation: For the purposes of sub-rule (2), the differences in value addition percentages depending on the methodology i.e., FOB value or Ex Works price, are defined in Annexure-B of these rules;

(3) Notwithstanding anything contained in sub-rule (1), the final manufacture before export must have occurred in the Party of export.

4. Wholly obtained or produced product.- The following products shall be considered as being wholly obtained or produced in the territory of a Party, namely:-

- (a) plant and plant product grown and harvested there;
- (b) live animals born and raised there;
- (c) products obtained from live animals there;
- (d) mineral product and natural resources extracted or taken from that Party’s soil, waters, seabed or beneath the seabed;
- (e) product obtained from hunting, trapping, fishing or aquaculture conducted there;

- (f) product of sea fishing and other marine products taken from outside its territorial waters by a vessel and/or produced by a factory ship registered, recorded or licensed with a Party and flying its flag;
- (g) product, other than products of sea fishing and other marine products, taken or extracted from the seabed or the subsoil of the continental shelf or the exclusive economic zone of any of the Parties;
- (h) waste or scrap resulting from consumption or manufacturing operations conducted in the territory of that Party, fit only for disposal or recovery of raw materials; and
- (i) product produced in the territory of that Party exclusively from product referred to in clauses (a) to (h).

5. De Minimis.- (1) Notwithstanding anything contained in sub-rule (1) of rule 3, non-originating materials not meeting the required change in tariff classification, applicable in the product specific rule, shall be deemed to be originating if:

- (a) their total value does not exceed ten per cent. of the FOB value or Ex-Works price of the exported product; or
- (b) in the case of textiles and clothing under HS chapters 50-63, the weight of the non-originating material is less than seven per cent. of the total weight of the materials used in the production of the exported product or ten per cent. of the FOB value or Ex-Works price.

(2) In the case of a wholly obtained product, a *de minimis* value not exceeding one per cent. of the FOB value or Ex-Works price of the exported product is allowed.

6. Minimal or Insufficient Operations and Processes.- Notwithstanding anything contained in these rules, a product shall not be considered originating in a Party by merely undergoing any of the following operations in the territory of that Party, namely:-

- (a) operations to ensure the preservation of products in good condition during transport, and storage (such as drying, freezing or thawing, keeping in brine, removal of damaged parts) and other similar operations;
- (b) changes of packaging and breaking up and assembly of packages;
- (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) for textiles: attaching accessory articles such as straps, bands, beads, cords, rings and eyelets, ironing or pressing of textiles;
- (e) simple painting and polishing;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling and removal of stones and shells from fruits, nuts and vegetables;

- (i) sharpening, simple grinding or simple cutting;
- (j) simple operations such as removal of dust, sifting, screening, sorting, classifying, grading, matching;
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) slaughter of animals;
- (p) simple testing, calibration, inspection or certification; or
- (q) any combination of two or more operations in clauses (a) to (p).

(2) For the purposes of sub-rule (1), “simple” describes an activity which needs neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the activity.

7. Non-Qualifying Operations.- A product shall not be considered to be an originating product merely by reason of,-

- (a) mere dilution with water or another substance that does not materially alter the characteristics of the product; or
- (b) a production or pricing practice in respect of which it may be demonstrated, on the basis of a preponderance of evidence, that the object was to circumvent the provisions of these rules.

8. Bilateral Cumulation.- (1) Originating products from the territory of a Party that are used in the production of a product in the territory of the other Party as materials for finished products shall be considered as materials originating in the territory of the other Party where the manufacture of the finished product has taken place.

(2) Notwithstanding sub-rule (1), the last production process should be beyond the minimal or insufficient operations as specified in rule 6.

9. Packages, Packing Materials and Containers.- (1) The packages, packing materials and containers for retail sale in which a product is packed for retail sale, when classified together with the product according to clause (b) of Rule 5 of the General Rule for the Interpretation of the Harmonised System, shall be disregarded in determining whether all non-originating materials used in the manufacture of a product undergo a change in tariff classification applicable to the said product.

(2) Wherever such a product is subject to value addition, the value of the packages, packing materials and containers for retail sale in which a product is packed for retail sale shall be taken into account as originating or non-originating, as the case may be, in calculating the value addition for the product.

(3) The containers and packing materials exclusively used for the transport or shipment of a product shall not be taken into account for determining the origin of the product.

10. Accessories, Spare Parts and Tools.- Accessories, spare parts, and tools classified and delivered with a product that form part of the products standard accessories, spare parts, or tools as per standard trade practice, shall be considered as originating and part of the product in question:

Provided that,-

- (a) the accessories, spare parts, or tools are not invoiced separately from the product;
- (b) the quantities and value of the accessories, spare parts, or tools are customary for the product; and
- (c) 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 value addition of the product under rule 3.

11. Indirect Materials.- Indirect materials, shall be considered neither originating nor non-originating when the qualifying value addition is calculated under sub-rule (2) of rule 3.

12. Accounting Segregation.- (1) The determination of whether fungible products or materials are originating products shall be made ordinarily by physical segregation of each product or material or in case of any difficulty, an inventory management method, such as averaging, last-in first-out, or first-in first-out recognised in the generally accepted accounting principles of the Party in which the production is performed, or otherwise accepted by the Party. in which the production is performed

(2) The accounting method shall continue to be used for those fungible products or materials throughout the fiscal year of the Party and shall be recorded, applied and maintained in accordance with the generally accepted accounting principles applicable in the Party in which the product is manufactured. The method chosen shall:

- (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 over the relevant accounting period of twelve months that no more products receive originating status than would be the case if the materials had been physically segregated.

(3) A producer using an inventory management system shall keep records of the operation of the system necessary for the competent authority of the Party concerned to verify compliance with the provisions of these rules.

(4) The competent authority may require from its exporters that the application of the method for managing stocks under this rule will be subject to prior authorisation.

13. Transport.- (1) Preferential treatment shall only be granted to those originating products that are transported directly between the Parties.

(2) Notwithstanding anything in sub-rule (1), if an originating product is transported outside the territories of the Parties, the product retains its originating status if the product,-

(a) remains under customs control in the territory of a non-Party and has not entered the trade or consumption in the non-Party; and

(b) does not undergo an operation outside the territories of the Parties other than: unloading; reloading; separation from a bulk shipment; storing; labelling or marking, if required by the importing Party; or any other operation necessary to preserve it in good condition or to transport the product to the territory of the importing Party.

(3) An importer shall upon request supply appropriate evidence to the customs authorities of the importing Party that the conditions set out in sub-rule (2) have been fulfilled.

14. Proof of Origin.- (1) For products originating in a Party and fulfilling the requirements of these rules, the proof of origin of an exported product shall be provided through any of the following means, namely:-

(a) a paper Certificate of Origin in electronic or hard copy format issued by a competent authority referred to in rule 15;

(b) a fully digitised Certificate of Origin issued by a competent authority and exchanged by a mutually developed electronic system under rule 33;

(c) an origin declaration made out by an approved exporter referred to in rule 34.

(2) A Certificate of Origin shall be valid for twelve months from the date of issue in the exporting Party.

(3) The Certificate of Origin shall be submitted to the Customs Administration of the importing Party in accordance with the procedures applicable in that Party.

15. Certificate of Origin and Certification Procedures.- (1) The Certificate of Origin shall be in the format as specified in Annexure-E and shall include the HS Code, description and quantity of the products, name of consignee, name of exporter or producer or manufacturer, country of origin, and origin criteria such as value content or change in tariff classification.

(2) The Certificate of Origin shall be in the English language.

(3) The Certificate of Origin shall bear a unique, sequential serial number separate for each office of issuance and affixed by the issuing authority in the exporting Party.

(4) The Certificate of Origin shall be issued by the competent authority of each Party and it shall bear the authorised signature and official seal of the competent authority.

(5) The Certificate of Origin shall be valid for the purpose of only one import and shall include one or more products.

(6) The number and date of the commercial invoice or any other relevant documents shall be indicated in the box reserved for this purpose in the Certificate of Origin.

(7) The Certificate of Origin shall be submitted within its validity period.

(8) In exceptional circumstances, the Certificate of Origin may be accepted by the Customs Administration in importing Party for the purpose of granting preferential tariff treatment even after the expiry of its validity, provided that the failure to observe the time limit results from force majeure or other valid reasons beyond the control of the exporter and the products have been imported before the expiry of the validity period of the said Certificate of Origin.

(9) The Certificate of Origin shall be forwarded by the exporter to the importer and importer shall produce original copy of the Certificate of Origin to the customs authorities.

(10) Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alterations shall be made by striking out the erroneous material and by making any addition required. Such alteration shall be approved by a person authorised to sign the Certificate of Origin and certified by the appropriate competent authority or by issuing a new Certificate of Origin to replace the erroneous one. Unused spaces shall be crossed out to prevent any subsequent addition.

(11) The Certificate of Origin shall be issued prior to, at or within a period of five working days of the date of exportation. However, under exceptional cases, where a Certificate of Origin has not been issued at the time of exportation or within five working days from the date of shipment due to involuntary errors or omissions, or any other valid reasons, the Certificate of Origin may be issued retrospectively, bearing the words "ISSUED RETROSPECTIVELY" in box 9 of the Certificate of Origin, with the issuing authority also recording the reasons in writing on the exceptional circumstances due to which the certificate was issued retrospectively. The Certificate of Origin can be issued retrospectively but no longer than twelve months from the date of shipment.

(12) In the event of theft, loss or destruction of a Certificate of Origin, the manufacturer, producer, exporter or their authorised representative may apply in writing to the issuing authority for a certified true copy of the original made on the basis of the export documents in their possession bearing the endorsement of the words "CERTIFIED TRUE COPY" (in lieu of the original certificate) and the date of issuance 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. The exporter shall immediately notify the loss and undertake not to use the original Certificate of Origin for exports under these rules to the competent authority.

(13) Minor discrepancies between the Certificate of Origin and the documents submitted to the Customs Administration at the port of importation for the purpose of carrying out the formalities for importing the products shall not *ipso facto* invalidate the Certificate of Origin, if such Certificate of Origin corresponds to the products under importation. Minor discrepancies include typing errors or formatting errors, subject to the condition that these minor errors do not affect the authenticity of the Certificate of Origin or the accuracy of the information included in the Certificate of Origin. Discrepancies in the specimen signatures or seals of the issuing authority shall not be regarded as minor discrepancies.

16. Third-Party Invoicing.- (1) An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter or producer of a product provided that it meets the requirements in these rules.

(2) The exporter of the products shall indicate “third-party invoicing” and such information as name, address, invoice date and number, and the country of the company issuing the invoice shall appear in a separate column in the Certificate of Origin.

17. Authorities.- (1) The Certificate of Origin shall be issued by authorities designated by the Parties(hereinafter referred to as issuing authority).

(2) Each Party shall inform the competent authority and the Customs Administration of the other Party of the names and addresses of the officials of the issuing authority designated to issue Certificates of Origin under these rules.

(3) The Parties shall exchange specimen seals and signatures of the authorised signatories issuing the Certificate of Origin.

(4) Each Party shall intimate the name, designation and contact details (address, phone number, fax number, e-mail) of its authorities,

(a) to whom the specimen seals and signatures of the issuing authorities of the other Party should be communicated:

(i) India: Central Board of Indirect Taxes and Customs, Department of Revenue, Government of the Republic of India

(ii) United Arab Emirates: Competent authority

(b) to whom the reference of verification of the Certificate of Origin issued by the Party, should be addressed:

(i) India: Department of Commerce, Government of the Republic of India

(ii) United Arab Emirates: Competent authority

(c) from whom the specimen seals and signatures of the issuing authorities of the other Party would be received:

(i) India: Department of Commerce, Government of the Republic of India

(ii) United Arab Emirates: Competent authority

(d) from whom references would emanate for verification of the Certificate of Origin issued by the other Party:

(i) India: Central Board of Indirect Taxes and Customs, Department of Revenue, Government of the Republic of India

(ii) United Arab Emirates: Competent authority

(5) Any change in names, designations, addresses, specimen signatures or officials' seals shall be promptly informed to the other Party.

(6) Each Party shall, within a period of thirty days of the date of entry into force of these rules for that Party, designate one or more contact points within its competent authority for the implementation of these rules and notify the other Party of the contact details of that contact point. Each Party shall promptly notify the other Party of any change to those contact details.

(7) Any changes in authorities or agencies listed under these rules shall be promptly notified to the other Party.

18. Application for Certificate of Origin.- (1) For the issue of a Certificate of Origin, the final producer, manufacturer or exporter of the product shall present or submit electronically through the approved channel, to the issuing authority of the exporting Party,-

- (a) an application to the competent authority together with appropriate supporting documents for proving origin;
- (b) set of minimum information requirements referred to in Annexure-A annexed to these rules in whichever form or format as may be required by the competent authority and in consonance with the description in the invoice;
- (c) the corresponding commercial invoice or other documents necessary to establish the origin of the product; and
- (d) the HS code, description, quantity and value of exported product if the same has already not been provided for.

(2) Multiple items declared on the same Certificate of Origin shall be allowed:

Provided that each item must qualify separately in its own right.

(3) The issuing authority may apply a risk management system in order to selectively conduct pre-export verification of the minimum required information filed by an exporter or producer or manufacturer . The verification may, at the discretion of the issuing authority, include methods such as obtaining detailed cost sheets, and conducting factory visit.

19. Preservation of Documents.- (1) The issuing authorities shall keep the minimum required information and supporting documents for a period of not less than five years, as from the date of issue.

(2) The importer shall keep records relevant to the importation in accordance with the laws and regulations of the importing Party. The application for Certificates of Origin and all documents related to such application shall be retained by the competent authority for not less than five years from the date of issue.

(3) The records in sub-rules (1) and (2) may include electronic records and shall be maintained in accordance with the laws and practices of each Party.

20. Obligation of the Exporter or Producer or Manufacturer.- (1) The exporter or producer or manufacturer shall submit the minimum required information, as referred in clause (b) of sub-rule (1) of rule 18, and supporting documents for the issue of the Certificate of Origin as per the procedures followed by the issuing authority in the exporting Party only in cases where a product conforms to the Rules of Origin provided in these rules.

(2) Any exporter or producer or manufacturer who falsely represents any material information relevant to the determination of origin of a product shall be liable to be penalised under the laws and regulations of the exporting Party.

(3) The exporter or producer or manufacturer shall keep the minimum required information, as referred in clause (b) of sub-rule (1) of rule 18, and supporting documents for a period not less than five years, starting from the end of the year of the date of its issue.

(4) For the purpose of the determination of origin, the exporter or producer or manufacturer applying for a Certificate of Origin or Origin Declaration under these rules shall maintain appropriate commercial accounting records for the production and supply of products as well as relevant records and documents from the suppliers qualifying for preferential treatment and keep all commercial and customs documentation relating to the material used in the production of the product, including breakup of costs relating to material, labour, other overheads, and any other relevant elements such as profits and related components for at least five years from the date of issue of the Certificate of Origin.

(5) The exporter or producer or manufacturer shall, upon request of the competent authority of the exporting Party where the Certificate of Origin has been issued, make available records for inspection to enable verification of the origin of the product.

(6) The exporter or producer or manufacturer shall not deny any request for a verification visit, agreed between the competent authority of the exporting Party and the competent authority of the importing Party, under the terms of rule 22. Any failure to consent to a verification visit shall be grounds for a denial of preferential benefits claimed under these rules.

(7) The exporter or producer or manufacturer shall undertake to notify the issuing authority, customs authorities and the importer of any change that could affect its accuracy or validity.

21. Presentations of the Certificate of Origin.- (1) For the purposes of claiming preferential tariff treatment, the importer or its authorised representative shall submit to the Customs Administration of the importing Party, at the time of filing import declaration, an original copy of the Certificate of Origin including supporting documents as required, in accordance with the laws and regulations of the importing Party.

(2) If a claim for preferential treatment is made without producing the original copy of the Certificate of Origin as referred to in rule 15, the Customs Administration 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 operations subject to and in accordance with the laws and procedures of the importing Party.

(3) Each Party shall, in accordance with its laws, provide that where a product would have qualified as an originating product when it was imported into the territory of that Party, the importer of the product may, within a period specified by the laws of the importing Party, apply

for a refund of any excess duties paid as a result of the product not having been accorded preferential treatment.

22. Verification of Certificates of Origin.- (1) For the purpose of determining the authenticity and the correctness of the information given in the Certificate of Origin, the importing Party may conduct verification by means of,-

- (a) requests for information from the importer;
- (b) requests for assistance from the competent authority of the exporting Party as provided for in sub-rule (2);
- (c) written questionnaires to an exporter or a producer in the territory of the other Party through the competent authority of the exporting Party;
- (d) visits to the premises of an exporter or a producer in the territory of the other Party; or
- (e) such other procedures as the Parties may agree.

(2) For the purposes of clause (b) of sub-rule (1), the competent authority of the importing Party,-

- (a) may request the competent authority of the exporting Party to assist it in verifying:
 - (i) the authenticity of a certificate of origin; and/or
 - (ii) the accuracy of any information contained in the certificate of origin; and/or
 - (iii) the authenticity and accuracy of the information and documents, including breakup of costs relating to material, labour, other overheads and any other relevant elements such as profits and related components which are relevant to the origin determination of the product under rule 3;
- (b) shall provide the competent authority of the other Party with,-
 - (i) the reasons why such assistance is sought;
 - (ii) the Certificate of Origin, or a copy thereof; and
 - (iii) any information and documents as may be necessary for the purpose of providing such assistance.

(3) In so far as possible, the competent authority of the importing Party conducting a verification shall seek necessary information or documents relating to the origin of imported product from the importer, in accordance with its laws and regulations, before making any request to the competent authority of the exporting Party for verification.

(4) In cases where the competent authority of the importing Party deems necessary to seek verification from the competent authority of the exporting Party, it shall specify whether the verification is on a random basis or the veracity of the information is in doubt. In case the determination of origin is in doubt, the competent authority shall provide detailed grounds for the doubt concerning the veracity of the Certificate of Origin.

(5) The proceedings of verification of origin as provided in these rules shall also apply to the products already cleared for home consumption under preferential tariffs in accordance with the provision of these rules.

23. Procedure for Verification.- (1) Any request made pursuant to rule 22 shall be in accordance with the procedure set forth in this rule.

(2) The Customs Administration of the importing Party shall make a request for verification by providing a copy of the Certificate of Origin and any supporting document such as an invoice, packing list, bill of lading or airway bill, etc.

(3) The Customs Administration of the importing Party shall specify whether it requires a verification of the genuineness of the Certificate of Origin to rule out any forgery, seeks the minimum required information with supporting documents or seeks to verify the determination of origin.

(4) In cases where the Customs Administration of the importing Party seeks to verify the determination of origin, the competent authority of the importing Party shall send a questionnaire to the competent authorities of the exporting Party, which shall be passed on to the exporter or producer or manufacturer, for such inquiry or documents, as necessary.

(5) The competent authority of the exporting Party shall provide the information and documentation requested, within,-

- (a) 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;
- (b) thirty days of the date of receipt of the request, if the request seeks a copy of the relevant document with the minimum required information; or
- (c) 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 may be extended through mutual consultation between the Customs Administration of the importing Party and issuing authority of the exporting Party for a period not more than sixty days.

(6) If, upon receiving the results of the verification questionnaire pursuant to sub-rules (4) and (5), the competent authority of the importing Party has reasons to believe and therefore deems it necessary to request further investigative actions or information, the competent authority of the importing Party shall communicate the fact to the competent authority of the exporting Party. The term for the execution of such new actions, or 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.

(7) If, upon receiving the results of the verification pursuant to sub-rules (4) and (5), the competent authority of the importing Party deems it necessary, it may deliver a written request to the competent authority of the exporting Party to facilitate a visit to the premises of the exporter or producer or manufacturer, with a view to examining the records, production processes, as well as the equipment and tools utilised in the manufacture of the product under verification.

(8) The request for a verification visit shall be made no later than thirty days of the receipt of the verification report referred to in sub-rules (4) and (5). The requested Party shall promptly inform the dates of the visit, but no later than forty-five days of the receipt of request and give a notice of at least twenty-one days to the requesting Party and exporter or producer or manufacturer so as to enable arrangements for the visit.

(9) The competent authorities of the exporting Party shall accompany the authorities of the importing Party in their visit, which may include the participation of specialists who shall act as observers. Each Party can designate specialists, who shall be neutral and have no interest whatsoever in the verification. Each Party may deny the participation of such specialists whenever the latter represent the interests of the companies involved in the verification.

(10) Once the visit is concluded, the participants shall subscribe to a "Record of Visit". The said record shall contain the following information: date and place of the carrying out of the visit; identification of the Certificate of Origin which led to the verification; identification of the products under verification; identification of the participants, including indications of the organs and institutions to which they belong; and a record of proceedings.

24. Release of Products.- Upon reasonable suspicion regarding the origin of the products, the importing Party may 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 operations, subject to and in accordance with its laws and regulations.

25. Confidentiality.- (1) The information obtained by the competent authority of the importing Party can be utilised for arriving at a decision regarding the determination of origin in respect of the product under verification and can be used in the legal proceedings concerning issues under these rules and under its laws and regulations.

(2) Both Parties shall protect the information from any unauthorised disclosure in accordance with their respective laws and regulations.

26. Denial of Preferential Treatment.- (1) The Customs Administration of the importing Party may deny the claim for preferential tariff treatment or recover unpaid duties in accordance with its laws and regulations, when,-

- (a) the Customs Administration of the importing Party determines that the product does not meet the requirements under these rules;
- (b) it is established that the exporter or producer or manufacturer of the product is failing to maintain records or documentation necessary for determining the origin of the product or is denying access to the records, documentation or visit for verification;

- (c) the exporter or producer or manufacturer of the product fails to provide sufficient information and documents, including breakup of costs relating to material, labour, other overheads, and any other relevant elements such as profits and related components that the importing Party requested to determine that the product is an originating product;
- (d) the exporter or producer or manufacturer denies access to the relevant records or production facilities during a verification visit;
- (e) the competent authority of the exporting Party fails to provide sufficient information, including breakup of costs relating to material, labour, other overheads and any other relevant elements such as profits and related components in pursuance to a written request for verification or fails or refuses to respond to a request for verification within stipulated time lines under rule 23;
- (f) the information provided by the competent authority of the exporting Party or exporter or producer or manufacturer is not sufficient to prove that the product qualifies as an originating product as defined under these rules.

(2) In cases where the Certificate of Origin is rejected by the Customs Administration of the importing Party, after following the due process provided under its domestic laws, a copy of the decision, containing the grounds of rejection, shall be provided to the importer and the competent authority of the exporting Party. The Customs Administration of the importing Party shall, along with the communication of the decision, return the original Certificate of Origin to the competent authority of the exporting Party.

(3) Upon being communicated the grounds for denial of preferential tariff treatment, the exporter or producer or manufacturer in the exporting Party may, within the period provided for in the custom laws of the importing Party, file an appeal against such decision with the appropriate appellate authority under the customs laws and regulations of the importing Party.

27. Products Complying with Rules of Origin.- If a verification conducted under rule 22, determines that the product complies with the Rules of Origin under these rules, the importer shall be promptly refunded the duties paid in excess of the preferential duty or release guarantees obtained in accordance with their laws and regulations.

28. Prospective Restoration of Preferential Benefits.- (1) Where preferential treatment for a product has been denied by the Customs Administration of the importing Party prospectively or retrospectively, the exporter or producer or manufacturer may take recourse to the procedure in sub-rule (2) in respect of future exports to the importing Party.

(2) Such exporter or producer or manufacturer shall clearly demonstrate to the satisfaction of the competent authority of the exporting Party that the manufacturing conditions were modified so as to fulfil the origin requirements under these rules.

(3) The competent authority of the exporting Party shall inform the competent authority of the importing Party explaining the changes carried out by exporter or producer or manufacturer in the manufacturing conditions as a consequence of which the products fulfil the origin criterion.

(4) If necessary, the competent authority of the importing Party, shall within forty-five days from the date of the receipt of the said information under sub-rule (3), request for a verification visit to the producer's premises, for satisfying itself of the veracity the claims of the exporter or producer or manufacturer referred in sub-rule (2).

(5) The prospective restoration of preferential benefits would be granted by the competent authority of the importing Party, if the claim of the exporter or producers or manufacturer is established.

(6) If the competent authority of the importing and exporting Parties fail to agree on the fulfilment of the Rules of Origin subsequent to the modification of the manufacturing conditions, they may refer the matter to the Sub-committee established under the Agreement for a decision.

29. Temporary Suspension of Preferential Treatment.- (1) The importing Party may suspend the tariff preference in respect of a product originating in the exporting Party when the suspension is justified due to persistent failure to comply with the provisions of these rules by an exporter or producer or manufacturer in the exporting Party or a persistent failure on the part of the competent authority to respond to a request for verification.

(2) The exporting Party shall, within fifteen days of the suspension of preferential tariff benefits for a product, be notified in writing of the reasons for such suspension.

(3) Upon receipt of the notification of the suspension, the competent authority of exporting Party may request consultations.

(4) The consultations may occur by means of electronic communications, video conference and/or meetings, or as mutually agreed, and may also involve joint verification.

(5) Pursuant to the consultations between both Parties, and such measures as the Parties may mutually agree, both Parties shall resolve to,-

- (a) restore preferential benefits to the product with retrospective effect;
- (b) restore preferential benefits to the product with prospective effect, subject to implementation of any mutually agreed measures by one or both Parties; or
- (c) continue with the suspension of preferential benefits to the product, subject to remedies available under rule 30.

30. Non-Compliance of Products with Rules of Origin and Penalties.- (1) In case verification under rule 22 establishes the non-compliance of products with these rules, duties shall be levied in accordance with the laws and regulations of the importing Party.

(2) Each Party shall also adopt or maintain measures that provide for the imposition of civil, administrative, and, where appropriate, criminal sanctions for violations of customs laws and regulations, including those governing Rules of Origin and the entitlement to preferential tariff treatment under these rules.

(3) Nothing contained in these rules shall preclude the application of the laws and regulations of the Parties relating to breach of customs laws or any other law for the time being

in force on the importer or exporter or producer or manufacturer in the territories of both Parties.

31. Relevant Dates.- The time periods set out in these rules shall be calculated on a consecutive day basis as from the day following the fact or event to which they refer.

32. Application and interpretation.- For the purposes of these rules:

- (a) the basis for tariff classification shall be the HS; and
- (b) any cost and value referred to in these rules shall be recorded and maintained in accordance with the generally accepted accounting principles applicable in the territory of the Party in which the product is produced.

33. Exchange of electronic data on origin.- The Parties shall, within two years of the date of entry into force of these rules, develop an electronic system for origin information exchange to ensure the effective and efficient implementation of these rules particularly on transmission of electronic Certificate of Origin.

34. Origin declaration.- For the purposes of clause (c) of sub-rule (1) of rule 14, the Parties endeavour to negotiate, agree on, and implement provisions allowing each competent authority to recognise an origin declaration made by an approved exporter.

35. Geographical scope.- These rules shall apply to the territory of the Parties, in accordance with their respective Constitutions, including their land territory, territorial waters, and the airspace above it and other maritime zones including the Exclusive Economic Zone and continental shelf over which the Parties have sovereignty, sovereign rights or exclusive jurisdiction, in accordance with their laws and regulations in force, and applicable rules of international law.

In column H, the entry shall be made to indicate the Country of Origin in terms of the Rules of Origin as one of the following:

- (i) India;
- (ii) United Arab Emirates; or
- (iii) non-originating materials.

6. Calculation (*Complete one*)

- (i) Value of non-originating materials used in production as a percentage of FOB value or Ex-Works price; or
- (ii) Value of originating materials as a percentage of FOB value / Ex-Works price.

7. Description of the manufacturing process:

DECLARATION

I declare that the information provided by me as above is true and correct.

I will permit, as and when required, inspection of our factory/product and undertake to maintain up-to-date costing records.

Signature:

Name:

Title/Designation:

FOR OFFICIAL USE

The particulars given above have been checked, verified by the records maintained by the applicant and found to be correct. On the strength of this evidence, the applicant is eligible to claim that the products have originated from _____ as shown in serial number 3 above in terms of the provisions of Rules of Origin of the Agreement.

Place and Date:

Signature and Name of the Competent Authority with Official Seal (*can be applied electronically*)

Annexure-B

[see rule 3]

Product Specific Rules

Rule 1 Definitions

For the purposes of this Annexure:

- (a) **“WO”** means wholly obtained;
- (b) **“CC”** means change to this chapter from any other chapter;
- (c) **“CTH”** means change to this heading from any other heading;
- (d) **“CTSH”** change to this subheading from any other subheading;
- (e) **“SO”** means specific operations;
- (f) **“VA”** means value addition as per sub-rule (2) of rule 3. The percentages are on an FOB basis. However, in the case that Ex Works price is the basis, the value addition shall be 5 percentage points lower. For example, 40 per cent. value addition on the basis of FOB value and 35 per cent. value addition on the basis of Ex-Works price.

Notwithstanding the above, in the case of products under HS 71, the value addition must be on the basis of FOB value;

- (g) **“Chapter”** means a chapter of the HS;
- (f) **“Heading”** means the first four digits in the tariff classification number under the HS;
and
- (g) **“Sub heading”** means the first six digits in the tariff classification number under the HS.

Rule 2 Review

Both Parties agree to review the Product Specific Rules (PSR) within two years of entry into force of these rules.

TABLE 1

PRODUCT SPECIFIC RULES

No.	HS Code	Description of Product	Product Specific Rule (PSR)
1.	Chapter 1	Live animals.	WO
2.	Chapter 2	Meat and edible meat offal.	WO
3.	Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates.	WO
4.	Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	WO
5.	Chapter 5	Products of animal origin, not elsewhere specified or included.	WO
6.	Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	WO
7.	Chapter 7	Edible vegetables and certain roots and tubers.	WO
8.	Ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons.	WO
9.	080132	-- Shelled (Cashew kernel)	CTSH
10.	Chapter 9	Coffee, tea, maté and spices.	CTSH + VA 40%
11.	Chapter 10	Cereals.	WO
12.	Chapter 11	Products of the milling industry; malt; starches; insulin; wheat gluten.	CTH + VA 40%
13.	Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit;	WO

No.	HS Code	Description of Product	Product Specific Rule (PSR)
		industrial or medicinal plants; straw and fodder.	
14.	Ex Chapter 13	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	WO
15.	1302	Vegetable saps and extracts	CTH + VA 40%
16.	Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	WO
17.	Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	CTSH +VA 40%
18.	Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	CTH+VA 40%
19.	Ex Chapter 17	Sugars and sugar confectionery.	WO
20.	1701	Cane or beet sugar	CTSH + VA 40%
21.	1702	Other sugars	CTSH + VA 40%
22.	1704	Sugar confectionery	CTH + VA 40%
23.	Ex Chapter 18	Cocoa and cocoa preparations	WO
24.	1803	Cocoa paste, whether or not defatted.	CTH + VA 40 %
25.	1804	Cocoa butter, fat and oil	CTH + VA 40 %

No.	HS Code	Description of Product	Product Specific Rule (PSR)
26.	1805	Cocoa powder, not containing added sugar or other sweetening matter.	CTH + VA 40%
27.	1806	Chocolate and other food preparations containing cocoa.	CTSH + VA 40%
28.	Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products.	CTH + VA 40%
29.	Ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants.	CC + VA 40 %
30.	2007-2009	Jams, Fruit Jellies, Marmalades, fruit or nut purees/pastes, other fruit/nut preparations, fruit juices etc	CTH +VA 40%
31.	Chapter 21	Miscellaneous edible preparations.	CTH+ VA 40%
32.	Ex Chapter 22	Beverages, spirits and vinegar	WO
33.	2201, 2202, Ex2206, 2209	Non-alcoholic beverages and vinegar	CTH + VA 40%
34.	Ex 2207, Ex 2208	Undenatured ethyl alcohol for medical use	CTH + VA 40%
35.	Chapter 23	Residues and waste from the food industries; prepared animal fodder.	CC + VA 40%
36.	2308,2309	Vegetable materials/ waste used as animal feed, preparations of a kind used in animal feeding	CTH +VA 40%
37.	Chapter 24	Tobacco and manufactured tobacco substitutes.	WO

No.	HS Code	Description of Product	Product Specific Rule (PSR)
38.	Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement.	CTSH + VA 40%
39.	Chapter 26	Ores, slag and ash.	CTSH + VA 40%
40.	Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.	CTSH + VA 40%
41.	Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.	CTSH + VA 40%
42.	Chapter 29	Organic chemicals.	CTSH + VA 40%
43.	Chapter 30	Pharmaceutical products.	CTSH + VA 40%
44.	Chapter 31	Fertilisers.	CTSH + VA 40%
45.	Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.	CTSH + VA 40%
46.	Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	CTSH + VA 40%
47.	Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes,	CTSH + VA 40 %

No.	HS Code	Description of Product	Product Specific Rule (PSR)
		"dental waxes" and dental preparations with a basis of plaster.	
48.	Chapter 35	Albuminoidal substances; modified starches; glues; enzymes.	CTSH + VA 40%
49.	Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	CTSH + VA 40%
50.	Chapter 37	Photographic or cinematographic goods.	CTSH + VA 40%
51.	Chapter 38	Miscellaneous chemical products.	CTSH + VA 40%
52.	Chapter 39	Plastics and articles thereof.	CTSH + VA 40% VA
53.	Ex Chapter 40	Rubber and articles thereof.	CTSH + VA 40%
54.	400110	- Natural rubber latex, whether or not pre-vulcanised	WO
55.	400121	-- Smoked sheets	WO
56.	400122	-- Technically specified natural rubber (TSNR)	WO
57.	400129	Other (Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip, other than smoked sheets and TSNR)	WO
58.	Chapter 41	Raw hides and skins (other than furskins) and leather.	CTSH + VA 40%
59.	Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and	CTH + VA 40%

No.	HS Code	Description of Product	Product Specific Rule (PSR)
		similar containers; articles of animal gut (other than silk worm gut).	
60.	Chapter 43	Furskins and artificial fur; manufactures thereof.	CTH + VA 40%
61.	Chapter 44	Wood and articles of wood; wood charcoal.	CTSH + VA 40%
62.	Chapter 45	Cork and articles of cork.	CTH + VA 40%
63.	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.	CTSH + VA 40%
64.	Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.	CTSH + VA 40%
65.	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard.	CTSH + VA 40%
66.	Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	CTSH + VA 40%
67.	Chapter 50	Silk.	CTSH + VA 40%
68.	Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTSH + VA 40%
69.	Ex Chapter 52	Cotton	CTSH + VA 40%
70.	5201	Cotton, not carded or combed.	WO

No.	HS Code	Description of Product	Product Specific Rule (PSR)
71.	5202	Cotton waste (including yarn waste and garnetted stock).	WO
72.	5203	Cotton, carded or combed.	WO
73.	5204	Cotton sewing thread, whether or not put up for retail sale.	WO
74.	Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTSH + VA 40%
75.	Chapter 54	Man-made filaments	CTSH + VA 40%
76.	Chapter 55	Man-made staple fibres	CTSH + VA 40%
77.	Chapter 56	Wadding, felt and non wovens; special yarns; twine; cordage, ropes and cables and articles thereof	CTH + VA 40%
78.	Chapter 57	Carpets and other textile floor coverings	CTH + VA 40%
79.	Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	CTH + VA 40%
80.	Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	CTH + VA 40%
81.	Chapter 60	Knitted or crocheted fabrics	CTH + VA 40%
82.	Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	CTH + VA 40%

No.	HS Code	Description of Product	Product Specific Rule (PSR)
83.	Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	CTH + VA 40%
84.	Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	CTH + VA 40%
85.	Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH + VA 40%
86.	Chapter 65	Headgear and parts thereof	CTH + VA 40%
87.	Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	CTSH + VA 40%
88.	Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTSH + VA 40%
89.	Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTSH + VA 40%
90.	Chapter 69	Ceramic products	CTSH + VA 40%
91.	Chapter 70	Glass and glassware	CTSH + VA 40%
92.	Ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	CTSH + VA 40%
93.	7102	Diamonds	CTSH + VA 6%

No.	HS Code	Description of Product	Product Specific Rule (PSR)
94.	7106	Silver unwrought, semi manufactured, powder	Certified United Arab Emirates/India good delivery silver bars in different denominations
95.	710691	Unwrought silver	CTSH + 3% VA
96.	710692	Semi manufactured silver	CTSH + 3% VA
97.	710812	Other unwrought forms of gold	Certified United Arab Emirates/ India good delivery gold bars in different denomination
98.	711011	Unwrought or powder form of platinum	CTSH + 3% VA
99.	711019	Platinum in other forms	CTSH +3% VA
100.	Ex711311	Silver Filigree work (plain)	CTSH + 3.5% VA
101.	Ex711311	Silver Jewellery set with gems (studded)	CTSH + 6% VA
102.	Ex711311	Other articles of silver jewellery (plain)	CTSH +6% VA
103.	Ex711311	Parts of plain silver jewellery	CTSH + 3.5% VA
104.	Ex711319	Jewellery of gold unset	CTSH + 3.5% VA
105.	Ex711319	Jewellery of gold set with pearls	CTSH +6% VA
106.	Ex711319	Jewellery of gold set with diamonds	CTSH +7% VA

No.	HS Code	Description of Product	Product Specific Rule (PSR)
107.	Ex711319	Jewellery of gold set with precious and semi- precious stones other than diamonds	CTSH + 6% VA
108.	Ex711319	Jewellery of platinum unset	CTSH + 3.5% VA
109.	Ex711319	Parts of plain gold jewellery	CTSH +3.5% VA
110.	Ex711319	Articles of other precious metal	CTSH + 3.5% VA
111.	Ex Chapter 72	Iron and steel	CTSH + VA 40%
112.	7206-7229	Iron & Steel	Melt and Pour in the Parties
113.	Chapter 73	Articles of iron or steel	CTSH + VA 40%
114.	Ex Chapter 74	Copper and articles thereof	CTSH + VA 40%
115.	740710	Bars, rods and profiles of refined copper	(Melt, cast and rolled) or (CTSH + VA 40%)
116.	740811, 740819	Wire of refined copper	(Melt, cast and rolled) or (CTSH + VA 40%)
117.	Chapter 75	Nickel and articles thereof	CTSH + VA 40%
118.	Chapter 76	Aluminium and articles thereof	CTSH + VA 45%
119.	Chapter 78	Lead and articles thereof	CTSH + VA 40%
120.	Chapter 79	Zinc and articles thereof	CTSH + VA 40%
121.	Chapter 80	Tin and articles thereof	CTSH + VA 40%
122.	Chapter 81	Other base metals; cermets; articles thereof	CTSH + VA 40%

No.	HS Code	Description of Product	Product Specific Rule (PSR)
123.	Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTSH + VA 40%
124.	Chapter 83	Miscellaneous articles of base metal	CTSH + VA 40%
125.	Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof except for	CTH + VA 40%
126.	Chapter 85	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	CTH + VA 40%
127.	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	CTSH + VA 40%
128.	Ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	CTH + VA 45%
129.	8716	Trailers and Semi-Trailers	CTSH + VA 40%
130.	Chapter 88	Aircraft, spacecraft, and parts thereof	CTSH + VA 40%
131.	Chapter 89	Ships, boats and floating structures	CTSH + VA 40%
132.	Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or	CTSH + VA 40%

No.	HS Code	Description of Product	Product Specific Rule (PSR)
		surgical instruments and apparatus; parts and accessories thereof	
133.	Chapter 91	Clocks and watches and parts thereof	CTSH + VA 40%
134.	Chapter 92	Musical instruments; parts and accessories of such articles	CTH + VA 40%
135.	Chapter 93	Arms and ammunition; parts and accessories thereof	CTH + VA 40%
136.	Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	CTH + VA 40%
137.	Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH + VA 40%
138.	Chapter 96	Miscellaneous manufactured articles	CTSH + VA 40%
139.	Chapter 97	Works of art, collectors' pieces and antiques	CTSH + VA 40%

Annexure-C

[see clause (p) of rule 2]

Issuing Authorities of the Government of India

No.	Agency	Product Category
1.	Export Inspection Council and Export Inspection Agencies	All products
2.	Marine Products Export Development Authority and regional offices	Marine products
3.	Development Commissioner, Handicraft and regional offices	Handicraft
4.	Spices Board	Spices and Cashewnuts
5.	Coir Board	Coir and Coir products
6.	Textile Committee and regional offices	Textiles and Clothing
7.	Central Silk Board and regional offices	Silk products
8.	MEPZ Special Economic Zone	All products by Units in Madras Special Economic Zone and Export Oriented Units located within the jurisdiction.
9.	Kandla Special Economic zone	All products manufactured by Units in Kandla and Surat Special Economic Zones and Export Oriented Units located within the respective jurisdiction
10.	SEEPZ Special Economic Zone	All products manufactured by Units in SEEPZ Special Economic Zones and Export Oriented Units located within the respective jurisdiction.

No.	Agency	Product Category
11.	Cochin Special Economic Zone	All products manufactured by Units in Cochin Special Economic Zone and Export Oriented Units located within the respective jurisdiction
12.	NOIDA Special Economic Zone	All products manufactured by Units in Noida Special Economic Zone and Export Oriented Units located within the respective jurisdiction
13.	Vishakhapatnam Special Economic Zone	All products manufactured by Units in Vishakhapatnam Special Economic Zone and Export Oriented Units located within the respective jurisdiction
14.	Falta Special Economic Zone	All products manufactured by Units in Falta Special Economic Zone and Export Oriented Units located within the respective jurisdiction
15.	Directorate General of Foreign Trade and regional offices	All products
16.	Tobacco Board	Tobacco and tobacco products
17.	Agricultural and Processed Food Products Export Development Authority (APEDA)	Agricultural Products

Annexure-D

[see clause (p) of rule 2]

Issuing Authorities of the Government of the United Arab Emirates

1. Ministry of Economy

Annexure-E
[see sub-rule (1) of rule 15]

Format of the Certificate of Origin under the India-UAE Trade Agreement

1. Exporter's Name, Address, and Country:	Certification No.	Number of page	
2. Manufacturer's Name, Address, and Country:	<p>AGREEMENT BETWEEN INDIA AND UAE</p> <p>CERTIFICATE OF ORIGIN</p>		
3. Importer's or Consignee's Name, Address, and Country:			
4. Transport details			
5. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number	6. ORIGIN criterion (see overleaf note) Cumulation	7. Gross Weight or other Quantity	8. Invoice number(s) and date(s)
9. Remarks: ISSUED RETROSPECTIVELY	10. Third-Party Invoicing Name, Address, and Country		
11. Declaration by the exporter: I, the undersigned, declare that:	12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.		

<p>- the above details and statement are true and accurate;</p> <p>- the good(s) described above meet the condition(s) required for the issuance of this certificate; and</p> <p>- the country of origin of the good(s) described above is: _____</p> <p>Place and Date:</p> <p>Signature:</p> <p>Name (printed):</p> <p>Company:</p>	<p>Export Document Number:</p> <p>Issuing Authority:</p> <p>[Stamp]</p> <p>Place and Date:</p> <p>Signature:</p>
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Overleaf Notes:

The following origin criteria code should be inserted in Box 5:

- (i) WO for Wholly Obtained; or
- (ii) PSR for Product Specific Rules.

[F.No. 15020/4/2021-ICD(CBEC)]

(Komila Punia)

Deputy Secretary to the Government of India