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SECTION 3, SUB-SECTION (i)]

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

Notification No. 59/2025-Customs (N.T.)

New Delhi, dated the 29th September, 2025.

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 Trade and Economic Partnership Agreement between India and the EFTA States) Rules, 2025.

(2) They shall come into force on the 1st day of October, 2025.

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

(a) **“agreement”** means Trade and Economic Partnership Agreement between the Government of the Republic of India and the Governments of the EFTA States signed on 10th March, 2024;

(b) **“Annexure”** means the annexure appended to these rules;

(c) **“competent authority”**,-

(i) for India , means the Department of Commerce in the case of exports and the Central Board of Indirect Taxes and Customs (CBIC), i.e., the customs authority in the case of imports or their successors;

(ii) for the EFTA States, means the customs authorities of the respective EFTA State;

(d) **“customs value”** means the value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, as set out in Annex 1A to the WTO Agreement (WTO Agreement on Customs Valuation);

(e) **“EFTA States”** means Iceland, Liechtenstein, Norway and Switzerland;

(f) **“ex-works price”** means the price paid for a product to the manufacturer in the Party where the last working or processing was carried out, in accordance with the international

commercial terms (“incoterms”), excluding internal taxes which may be reimbursed when the product is exported;

(g) **“FOB value”** means the price actually paid or payable to the exporter for a product when the product is 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, excluding customs duties on exportation;

(h) **“Harmonized System” or “HS”** means the International Convention on the Harmonized Commodity Description and Coding System including its Section Notes, Chapter Notes, Sub-heading Notes and General Rules for the Interpretation of the Harmonized System;

(i) **“manufacture”** means working or processing, including assembly;

(j) **“material”** means any ingredient, raw material, component or part, used in the manufacture of the product;

(k) **“Party”** means India, Iceland, Norway or Switzerland and due to the customs union between Switzerland and Liechtenstein, a product originating in Liechtenstein shall be considered as originating in Switzerland;

(l) **“product”** means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(m) **“supporting documents”** means any document, in paper or electronic form, used for the purpose of proving that a product covered by a proof of origin fulfils the requirements of these rules and can be considered as a product originating in a Party, such as evidence of the working or processing that the products and the materials used have undergone, and of the originating status of materials used in the production;

(n) **“territory”** includes the land territory, internal waters and the territorial waters of a Party; and

(o) **“value of non-originating materials”** means the customs 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 a Party.

3. General Requirements.- For the purposes of the agreement, a product shall be considered as originating in a Party if --

- (a) it has been wholly obtained in a Party, in accordance with rule 4; or
- (b) the non-originating materials used in the working or processing of that product have undergone sufficient working or processing in a Party, in accordance with rule 5.

4. Wholly Obtained Products.- The following products shall be considered as wholly obtained in a Party, namely:-

- (a) mineral products and other non-living natural resources extracted or taken from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there, and products from such animals;
- (d) products obtained by hunting, trapping, fishing or aquaculture conducted there;
- (e) products of sea fishing and other marine products taken from the sea outside the territorial waters of any country, by a vessel registered in a Party and flying its flag, and products manufactured exclusively from such products on board a factory ship registered in a Party and flying its flag;
- (f) products extracted from marine soil or sub-soil outside their territorial waters provided that they have the sole rights to exploit that soil or sub-soil;
- (g) products of heading 30.02 and 30.04 of the Harmonized System obtained there by the use of plant or animal cell cultures;
- (h) products falling within Chapters 29-35 of the Harmonized System obtained there by fermentation;
- (i) waste and scrap derived from production or consumption there, provided that such goods are fit only for recovery of raw materials, or for recycling purposes; and
- (j) products manufactured there exclusively from those specified in clauses (a) to (i).

5. Sufficient Working or Processing.- (1) Without prejudice to rule 6, a product listed in Annexure-A shall be considered to have undergone sufficient working or processing if the product-specific rules specified in that Annexure are fulfilled.

(2) Notwithstanding anything contained in sub-rule (1), non-originating materials do not have to fulfil the conditions set out in Annexure-A, provided that -

- (a) their total value does not exceed 10% of the FOB value or ex-works price of the product; and
- (b) the maximum value of non-originating materials set out in Annexure-A is not exceeded through the application of this sub-rule.

6. Insufficient Working or Processing.- (1) Notwithstanding anything contained in rule 5, a product shall not be considered as originating, if it has only undergone the following operations, namely:-

- (a) preserving operations to ensure that a product remains in good condition during transport and storage;
- (b) freezing or thawing;
- (c) packaging and re-packaging;
- (d) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (e) ironing or pressing of textiles;
- (f) simple painting and polishing;
- (g) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (h) operations to colour sugar or form sugar lumps;
- (i) peeling and removal of stones and shells from fruits, nuts and vegetables;
- (j) sharpening, simple grinding or simple cutting;
- (k) sifting, screening, sorting, classifying, grading, matching;
- (l) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (m) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (n) simple mixing of products, whether or not of different kinds;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) slaughter of animals; or
- (q) a combination of two or more operations specified in clauses(a) to (p).

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

(3) All operations carried out in a Party on a given product shall be taken into account when determining whether the working or processing undergone by that product is considered as insufficient working or processing referred to in sub-rule (1).

7. Accumulation of Origin.- (1) Without prejudice to rule 3, a product originating in a Party, which is used as material in the manufacture of a product in another Party, shall be considered as originating in the Party where the last operations beyond the operations specified in sub-rule (1) of rule 6 have been carried out.

(2) A product originating in a Party, which is exported from one Party to another and does not undergo working or processing beyond the operations specified in sub-rule (1) of rule 6, shall retain its origin.

(3) Where materials originating in two or more Parties are used in the manufacture of a product and these materials have not undergone any working or processing beyond the operations referred to in rule 6, the origin of the product is determined by the material with the highest customs value, or if this cannot be ascertained, with the highest first ascertainable price paid for that material in that Party.

8. Unit of Qualification.- (1) For the purposes of determining originating status, the unit of qualification of a product or material shall be determined in accordance with the Harmonized System.

(2) Pursuant to sub-rule (1), --

(a) packaging shall be included with the product if it is included with that product in accordance with General Interpretative Rule 5 of the Harmonized System, which implies that:-

(i) the packages and packing materials for retail sale, when classified together with the packaged product, 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 the packing is considered as forming a whole with products; and

(iii) 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;

(b) where a set of articles, in accordance with General Interpretative Rule 3 of the Harmonized System, is classified under a single heading, it shall constitute the unit of qualification; and

(c) where a consignment consists of a number of identical products classified under a single heading or subheading of the Harmonized System, each product shall be considered separately.

9. Accessories, Spare Parts and Tools.- Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment as per standard trade practice and which value is included in its FOB value or ex-works price, or which are not separately invoiced, shall be considered as part of the product in question.

10. Neutral Elements.- Neutral elements, which have not entered into the final composition of the product, such as energy and fuel, plant and equipment, or machines and tools, shall not be taken into account when the origin of that product is determined.

11. Accounting Segregation.- (1) If originating and non-originating fungible materials are used in the working or processing of a product, the determination of whether the materials used are originating may be determined on the basis of an inventory management system, subject to prior authorisation of the authority designated by the exporting Party.

(2) For the purposes of sub-rule (1), “fungible materials” means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another, once they are incorporated into the finished product.

(3) The inventory management system shall be based on generally accepted accounting principles applicable in the Party in which the product is manufactured and ensure that no more final products receive originating status than would have been the case if the materials had been physically segregated.

(4) A producer using an inventory management system shall keep records of the operation of the system that are necessary for the customs administration of the Party concerned to verify compliance with the provisions of these rules.

(5) The authorisation to use accounting segregation may be withdrawn if the producer makes improper use of it.

12. Principle of Territoriality.- (1) The conditions for acquiring originating status set out in the rules above must be fulfilled without any interruption in the territory of a Party.

(2) If an originating product is returned to the exporting Party after having been exported to a non-Party without having undergone any operation there, beyond those necessary to preserve it in good condition, that product shall retain its originating status.

13. Direct Transport.- (1) Preferential treatment in accordance with the agreement shall only be granted to originating products that are transported directly between the Parties.

(2) Notwithstanding anything contained in sub-rule (1), an originating product may be transported through, or stored in, territories of non-Parties, provided that it,-

(a) does not undergo operations other than unloading, reloading, splitting-up of loads or any operation designed to preserve it in good condition; and

(b) remains under customs control in those non-Parties.

(3) Sub-rule (1) and (2) shall be considered fulfilled, unless the customs authority of the importing Party has reasons to believe the contrary. In such a case, the customs authority of the importing Party may request the importer or his or her representative to provide appropriate evidence that the conditions set out in sub-rule (2) have been fulfilled by supplying to the customs authority of the importing Party upon request the following:

(a) a single transport document covering the passage from the exporting Party through the country of transit;

- (b) a statement of non-manipulation issued by the customs authority of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the country of transit; or
 - (c) failing these, any substantiating documents.
- (4) For the purpose of sub-rule (1), an originating product may be transported through pipelines across territories of non-Parties.

14. Proof of Origin.- (1) For the purposes of products originating in a Party and otherwise fulfilling the requirements of these rules,

- (a) an origin declaration may be completed by an approved exporter established in an EFTA State, in accordance with Annexure-B (Origin Declaration);
 - (b) a movement certificate EUR.1 may be issued by the customs authority of an EFTA State in accordance with Annexure-D (Movement Certificate EUR.1);
 - (c) a certificate of origin may be issued by the authorised agencies of India, in accordance with Annexure-C (Certificate of Origin); or
 - (d) a self-declared certificate of origin may be issued by an exporter of India in accordance with Annexure-C (Certificate of Origin).
- (2) An exporter shall accept full responsibility for any proof of origin that he completes or applies for.
- (3) A proof of origin shall be valid for twelve (12) months from the date of completion of the origin declaration or issuance of the certificate of origin.

15. Importation Requirements.- (1) Each Party shall grant preferential tariff treatment in accordance with the agreement to originating products imported from another Party, on the basis of a proof of origin as defined in rule 14.

- (2) In order to obtain preferential tariff treatment, the importer shall, in accordance with the procedures applicable in the importing Party, request preferential tariff treatment at the time of importation of an originating product and submit the proof of origin specified in rule 14.

Explanation: For greater clarity, the importer may be required to submit an invoice together with a proof of origin as per the domestic laws and regulations of the importing Party.

- (3) If the importer is not in possession of a proof of origin at the time of importation, the importer may, in accordance with the domestic laws and regulations of the importing Party,

make a claim for preferential treatment at the time of importation and present the proof of origin and, if required, other documentation relating to the importation, at a later stage. The customs authority of the importing Party shall clear the consignment in accordance with its domestic laws and regulations.

(4) Subject to sub-rule (2), a proof of origin shall be submitted to the customs authority of the Party of import within the 12 month-period set out in sub-rule (3) of rule 14. The expiration of this period may be suspended if the products covered by that proof of origin remain under customs control of the importing Party. After this period, a proof of origin may be accepted only in exceptional circumstances.

(5) Notwithstanding anything contained in sub-rule (1), a Party may, in accordance with its domestic laws and regulations, waive the requirements to present a proof of origin and grant preferential tariff treatment to non-commercial low value shipments of originating products and originating products for personal use forming part of the personal luggage of a traveller.

16. Cooperation of Exporters and Importers with Competent Authorities.- (1) Exporters and importers benefiting from the agreement shall, within the framework of the agreement and subject to the domestic law of the Party where they are established, cooperate with the customs authority of that Party.

(2) An exporter who has completed an origin declaration pursuant to Annexure-B or requested the issuance of a proof of origin pursuant to Annexure-C or Annexure-D shall:

- (a) keep a copy of the proof of origin and all supporting documents including suppliers declarations, wherever applicable, for five (05) years from completion or issuance, or for a longer period of time, if required by the domestic laws and regulations of the exporting Party;

Explanation: Each Party shall specify the format of the supplier declaration.

- (b) upon request of the competent authorities of the exporting Party, submit the documents referred to in clause (a) to those authorities. The competent authorities may, at any time, carry out inspections and verify the exporters' or the producers' accounts and take other appropriate measures; and
- (c) when becoming aware of or having reason to believe that a proof of origin contains incorrect information, immediately notify the importer and the competent authorities of the exporting Party of any change affecting the originating status of each product covered by that proof of origin.

(3) An importer who has requested or has been granted preferential tariff treatment shall:

- (a) keep the proof of origin and other relevant documents for five (05) years from the date on which preferential treatment was granted, or for a longer period of time if required by the domestic laws and regulations of the importing Party;
- (b) upon request of the customs authority of the importing Party, submit the documents referred to in clause (a) to those authorities; and

- (c) when becoming aware of or having reason to believe that the proof of origin contains incorrect information, immediately notify the customs authority of the importing Party of any change affecting the originating status of each product covered by a proof of origin.

17. Non-Party Invoicing.- The competent authorities of the importing Party shall not deny a claim for preferential tariff treatment for the sole reason that the invoice was not issued by an exporter in a Party or issued in a non-Party, provided that the products meet the requirements of these rules.

18. Verification of Proofs of Origin.- (1) For greater certainty, the verification of proofs of origin process set out in this rule, shall be subsequent to the checking of authenticity of the certificate of origin or movement certificate as referred to in clauses (b), (c) and (d) of sub-rule (1) of rule 14 in accordance with its form and seal impressions shared in accordance with rule 20 or of an origin declaration in accordance with sub-paragraph (c) of paragraph 19 of Annexure-B, as applicable.

(2) Notwithstanding sub-rule (1), where the authenticity of an origin declaration is not established through the process set out in sub-paragraph (c) of paragraph 19 of Annexure-B, the customs authority of India shall make a request for verification of authenticity to the competent authority of the exporting Party. The exporting Party shall confirm or otherwise reject the authenticity of the origin declaration within forty-five (45) working days from receipt of such request from the importing Party unless otherwise specified in Annexure-B.

(3) For the purposes of determining whether products imported into a Party are originating, the customs authority of the importing Party may, as a first step, conduct a verification of the claim for preferential tariff treatment by requesting in writing, information from the importer of the products, in accordance with the importing Party's domestic law and regulations. For greater certainty, nothing in this sub-rule shall be construed to require an exporter to share information that the exporter is not willing to share, when requested by the importer.

(4) Where the customs authority of the importing Party considers that the information under sub-rule (3) is insufficient to make a determination, including differences in HS classification between the certificate of origin and the import declaration, or if the importer cannot provide information within the timelines provided under their respective domestic laws and regulations, the importing Party shall provide a written request for information from the customs authority or the competent authority of the exporting Party and seek information, pertaining to the fulfilment of the requirements of these rules. Such written request, including supporting documents where appropriate, may be transmitted by electronic means by the competent authorities notified under rule 20.

(5) Where a request is made under sub-rule (4), the customs authority of the importing Party may, within five (05) years of issuance or completion of the proof of origin, request information from the competent authority of the exporting Party on the authenticity of the proof of origin and on whether the products concerned can be considered as originating in an

EFTA State or in India and fulfil the other requirements of these rules. The exporting Party is not obliged to conduct verifications based on verification requests received after that deadline. The customs authority or the competent authority of the exporting Party shall provide the customs authority of the importing Party with a written acknowledgement of receipt of this verification request within a period of forty-five (45) days from the date of the request, or any other time period as may be decided between the Parties.

(6) Following a request under sub-rule (4), the customs authority or the competent authority of the exporting Party may, in accordance with its domestic law:

- (a) request evidence, check the exporters', suppliers' and the producers' accounts and take other appropriate measures to verify compliance with these rules;
- (b) ask questions to the exporter, producer or supplier in order to verify the origin of the products; or
- (c) visit the premises of the exporter, the producer or the supplier with a view to examining the records, production processes, as well as the equipment and tools utilised in the manufacture of the product.

(7) Unless the Parties agree in writing on another time period due to exceptional circumstances, the customs authority or the competent authority of the exporting Party shall, within ten (10) months of receiving the request under sub-rule (4), provide the customs authority of the importing Party with the following --

- (a) the result and findings of the verification indicating clearly whether the proof of origin is authentic and whether the products concerned can be considered as products originating in an EFTA State or India;
- (b) any supporting documents requested by the importing party and made available by the exporter, where appropriate;
- (c) any information on the materials used;
- (d) description of the production process that is sufficient to support the originating status of the product, if made available by the exporter; and
- (e) information on the manner in which the verification of the products was conducted.

(8) The competent authority of the exporting Party may not provide information to the customs authority of the importing Party if that information is deemed confidential by the exporter, producer or supplier. In such circumstances, the competent authority of the exporting Party shall confirm that it has reviewed the information requested by the importing Party and shall also list the sources of information reviewed, stating clearly whether the information supports the claim for preferential tariff treatment.

(9) The customs authority of the importing Party shall not deny preferential treatment for the sole reason that such confidential information is not provided to them but shall take into account the information provided by the competent authority of the exporting Party as well as its independent findings or investigation before making a final decision whether to grant preferential treatment, where appropriate.

(10) In exceptional circumstances, if, following a request under sub-rule (4), the customs authority of the importing Party is unable to make a determination, it may request that the competent authority of the exporting Party conduct a visit to the exporter, producer or supplier. The request for such a verification visit shall be made within thirty (30) days from the receipt of the response from the competent authority of the exporting Party to a request made under sub-rule (4) and the importing Party shall give detailed reasons for the requested visit and may provide specific parameters to be verified by the exporting Party during the said factory visit. The competent authority of the exporting Party shall respond to the request for a visit within thirty (30) days.

(11) Subject to agreement by the exporter and to any reasonable conditions set out by the competent authority of the exporting Party that are agreed to by the importing Party, the customs authority of the importing Party may designate up to two observers of its customs authority to be present during the verification visit conducted by the competent authority of the exporting Party under sub-rule (10). If the importing Party disagrees with the conditions set out by the exporting Party or the request pertains to visit to the premises of a producer or supplier who is distinct from the exporter, then the exporting Party shall conduct the verification visit based on the detailed reasons and specific parameters requested by the importing Party.

Explanation: The exporter shall provide the customs authority of the exporting Party in writing the reason for refusing the customs authority of the importing Party as observers. The exporting Party shall inform the importing Party accordingly and conduct the verification in accordance with sub-rule (10).

(12) The competent authority of the exporting Party shall share the information on the visit including the manner in which the visit was conducted as well as the subject and scope of the verification within ninety (90) days of the conclusion of the visit. If any information is deemed confidential by the exporter, producer or supplier then in such circumstances, the competent authority of the exporting Party shall confirm that it has reviewed the information or process requested by the importing Party and shall also list the sources of information or process reviewed, stating clearly whether the information or process supports the claim for preferential tariff treatment.

(13) A request for verification under this rule shall be conducted on the basis of risk assessment methods, which may include random selection or specific intelligence or any other objective parameter.

(14) During verification, the importing Party shall allow the release of the products concerned subject to the payment of any customs duties or provision of any security as per its domestic law, provided that all other regulatory requirements have been met. If as a result of the verification the importing Party determines that the products meet all the requirements of these rules, it shall grant preferential tariff treatment to the products and refund any customs duties paid or release any security provided, unless the security also covers other obligations under its domestic law.

(15) The customs authority of the importing Party shall:

- (a) make a final decision on whether to grant preferential treatment;
- (b) inform the importer of the results of the verification; and
- (c) in case the preferential treatment is denied after verification and if the exporter deems information as confidential, the importing Party shall limit the information provided to the importer to whether the rules of origin are fulfilled and whether the proof of origin is authentic.

(16) The customs authority and competent authorities of the Parties shall cooperate in the overall operation and administration of the verification process.

(17) The competent authorities to initiate verifications on both sides are the customs authorities and to conduct the verification are the customs authorities in the case of the EFTA States and the authorised agencies of the Department of Commerce in the case of India.

19. Denial of Preferential Treatment.- (1) The importing Party may deny preferential tariff treatment or recover unpaid customs duties in accordance with its domestic laws and regulations where it has determined that a product does not meet the requirements of these rules or where the importer or exporter fails to demonstrate compliance with the relevant requirements.

(2) If the requesting Party receives no reply within the time limit in accordance with rule 18, or if the reply does not clearly state whether a product is originating under the agreement or whether the proof of origin is valid, the requesting Party may deny preferential tariff treatment to the consignment covered by the proof of origin in question.

(3) If the importing Party denies a claim for preferential tariff treatment pursuant to rule 18, it shall issue a determination to the importer that includes the reasons for the determination. The customs authority of the importing Party shall also share the determination and reasons for the determination with the competent authority of the exporting Party without undue delay.

(4) If, following a verification procedure, the importing Party establishes that the exporter has persistently or deliberately issued or completed proofs of origin wrongly, the importing and exporting Parties shall consult with a view to take appropriate measures. If these

measures are insufficient to prevent wrongful issuance or completion of proofs of origin, the importing Party may temporarily suspend preferential tariff treatment for that exporter.

(5) Based on consultations referred to in sub-rule (4), and in any case no longer than two (02) months from the date of initiating consultations, a decision whether or not to suspend tariff preference may be taken by the importing Party. The importing Party shall notify the decision, including its reasoning, to the exporting Party, within thirty (30) days after informing the importer accordingly.

(6) If verification procedures have shown that two or more exporters of one Party have persistently or deliberately issued or completed proofs of origin wrongly for the same product at the HS classification level declared to the customs authority of the importing Party and this same product of these exporters accounts for more than half of the preferential imports of the same product in value terms from the exporting party over a period of one (01) year prior to the first verification request, the importing Party may submit the matter to the Sub-Committee on Rules of Origin and to the Joint Committee with a view to temporarily suspend preferential treatment for all imports of that product from the exporting Party.

(7) The Joint Committee shall discuss the matter and shall recommend jointly within six (06) months whether the importing Party may suspend or not the granting of preferential tariff treatment for this product as a temporary measure. The importing Party may only suspend preferential treatment for this product if recommended by the Joint Committee.

(8) Following a temporary suspension at exporter level referred to in sub-rule (4), or a Joint Committee recommendation for temporary suspension as referred to in sub-rule (7), and pursuant to the conclusion of consultations between the Parties concerned and where the Parties agree that the exporter or exporters has/have adopted appropriate remedial measures, where applicable, the importing Party shall agree to:

- (a) restore preferential benefit to the product with retrospective effect; or
- (b) restore preferential benefit to the product with prospective effect, subject to implementation of any mutually agreed measures by one or both Parties.

20. Notifications and Cooperation.- (1) The Parties shall provide each other, through the EFTA Secretariat, with:

- (a) specimen impressions of stamps used for the issuance of certificates of origin as per Annexure-C or as per Annexure-D for enabling authenticity checks;
- (b) the addresses of the competent authorities of the Parties responsible for verifications referred to in rule 18 and other issues related to the implementation or application of these rules;
- (c) information regarding the administration and updating of the approved exporters' system and the system relating to the certificate of origin; and

(d) information on the interpretation, application and administration of these rules.

(2) The Parties shall endeavour to resolve matters related to the implementation or application of these rules, including specific verification requests, to the extent possible, through direct consultations or meetings between the competent authorities referred to in clause (b) of sub-rule (1).

21. Confidentiality.- (1) Subject to the domestic law of each Party, all information which is by nature confidential, the disclosure of which could prejudice the legitimate commercial interests of the exporter, producer or supplier supplying the information, or which is provided on a confidential basis, shall be covered by the obligation of professional secrecy. Such information shall not be disclosed by the Parties without the explicit permission of the person or authority providing it.

(2) Notwithstanding anything contained in sub-rule (1), in matters relating to verification of origin in accordance with rule 18, confidential information based on which originating status has been claimed may be disclosed in administrative, civil and criminal proceedings by the Party receiving such information in accordance with its domestic law. A Party shall notify the Party which provided the information, where possible, in advance of such disclosure.

22. Penalties.- Each Party shall have the power to impose any criminal, civil or administrative penalties for violations of its domestic law related to these rules.

23. Products in Transit or Storage.- (1) The customs administration of the importing Party shall grant preferential tariff treatment for an originating product of the exporting Party which, on the date of entry into force of this agreement:

- (a) is in the process of being transported from the exporting Party to the importing Party; or
- (b) has not been released from customs control, including an originating product stored in a bonded warehouse regulated by the customs administration of the importing Party.

(2) For such products, a proof of origin may be completed retrospectively up to nine (09) months after the entry into force of the agreement, provided that the provisions of these rules and in particular rule 13 have been fulfilled.

24. Sub-Committee on Rules of Origin.- (1) A Sub-Committee on Rules of Origin is hereby established, consisting of representatives of the Parties.

(2) The functions of the Sub-Committee on Rules of Origin shall include:

- (a) monitoring and review of measures taken and implementation of commitments under these rules;
- (b) exchange of information and deliberations on developments;

- (c) discussion on operational matters including cooperation among competent authorities;
 - (d) preparation of interpretations and guidelines regarding Annexure-A (Product Specific Rules) following the periodic amendments to the HS codes, by the World Customs Organization;
 - (e) preparation of recommendations and report to the Joint Committee as necessary; and
 - (f) any other matter referred to it by the Joint Committee.
- (3) The Sub-Committee on Rules of Origin shall act by consensus.
- (4) The Sub-Committee on Rules of Origin shall meet at least every two (02) years, consecutively with the meeting of the Joint Committee and the Sub-Committees on Trade in Goods and Trade Facilitation, unless agreed otherwise by the Parties. The meetings of the Sub-Committee on Rules of Origin shall be chaired jointly by an EFTA State and India.

Annexure-A

[See rule 5]

Product Specific Rules

Interpretative Notes

1. The first column of the list of product-specific rules of origin (hereinafter referred to as the “list”) contains chapters, headings or subheadings. The second column sets out a description of the products. For each entry in the first two columns, one or more rules are specified in column 3. If the HS code in column 1 is preceded by an ‘ex’, this signifies that the rules in column 3 apply only to the part of that chapter, heading or subheading described in column 2. Where, for an entry in the first two columns, a rule is specified in column 3, either one may be applied.
2. Pursuant to sub-rule (2) of rule 3 of the Customs Tariff (Determination of Origin of Goods under the Trade and Economic Partnership Agreement between India and the EFTA States) Rules, 2025, the product-specific rules of origin may be fulfilled by operations in different factories, provided the working or processing takes place within the territory of a Party and fulfils the requirements of the Rules.
3. A product-specific rule of origin set out in this Annexure-A represents the minimum amount of working or processing required to be carried out on non-originating materials for the resulting product to achieve originating status. A greater amount of working or processing than that required by the rule for that product shall also confer originating status.
4. If a product-specific rule of origin in the list specifies that a product may be manufactured from more than one material, any one or more materials may be used. It does not require that all be used.
5. If a product-specific rule of origin in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials in addition.
6. If a product-specific rule of origin excludes materials classified in certain chapters, headings, or subheadings of the HS, those materials must be originating for the products to qualify as originating.
7. If a product, which has acquired originating status by fulfilling the conditions set out in the list, is used as material in the manufacture of another product, the conditions applicable to the final product do not apply to the material. No account shall be taken of the non-originating components of that material.
8. Where a rule uses the expression “Manufacture from non-originating materials of any heading”, then materials of any heading, even materials of the same description and heading

as the product, may be used, subject, however, to any specific limitations which may also be contained in the rule.

9. Where a product-specific rule of origin uses the expression “ex-works price of the product”, either one of the two, “FOB value” or “ex-works price”, may be chosen. “FOB value” and “ex-works price” are defined in rule 2 of the Customs Tariff (Determination of Origin of Goods under the Trade and Economic Partnership Agreement between India and the EFTA States) Rules, 2025. In case of “FOB value”, the value threshold for non-originating materials shall be 5 percentage points lower than the threshold for “ex-works price”, e.g., in case of a value threshold of 60 percent “ex-works price”, the threshold for “FOB” shall be 55 percent.

10. The products mentioned in the list are not all covered by the agreement. Other parts of the agreement, e.g. exclusion lists and dismantling lists, must be consulted in order to come to the conclusion whether preferential access may be granted to a given product imported from a Party to another.

For the purposes of this Annexure:

- (a) **“WO”** means that product must be wholly obtained in the territory of the exporting Party within the meaning of rule 4 (Wholly Obtained Products);
- (b) **“CC”** means that all non-originating materials used in the manufacture of the products have undergone a change in tariff classification at the two-digit level;
- (c) **“CTH”** means that all non-originating materials used in the manufacture of the products have undergone a change in tariff classification at the four-digit level;
- (d) **“CTSH”** means that all non-originating materials used in the manufacture of the products have undergone a change in tariff classification at the six-digit level;
- (e) **“VNM%”** means the maximum percentage of the value of non-originating materials allowed in relation to the ex-works price of the products. For example, “VNM 60%” indicates that the value of non-originating materials does not exceed 60 percent of the ex-works price of the product; and
- (f) **“melt and pour”** in one or several parties means that the product must have been melted and poured in those Parties wherein the raw material is first produced in an iron or steel-making furnace in a liquid state, and then poured into its first solid shape.

CHAPTERS 28 TO 40

1. If a substantial transformation of a molecule has occurred, the origin of the product concerned shall correspond to the Party where that transformation took place.
2. If the product-specific rule cannot be applied, the alternative approach shall be chemical reaction.
3. For the purposes of paragraph 2 above, “chemical reaction” means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds. A chemical reaction may also be expressed by a change of the “CAS number”. It shall not mean:
 - (a) dissolving in water or other solvents;
 - (b) elimination of solvents including solvent water; or
 - (c) addition or elimination of water of crystallization.

LIST

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 1	Live animals	WO
Chapter 2	Meat and edible meat offal	WO for all the materials of Chapters 1 and 2
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO for all the materials of Chapter 3
0304.44	- Fresh or chilled fillets of other fish : -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
0304.49	- Fresh or chilled fillets of other fish : -- Other	CTH
0304.53	- Other, fresh or chilled : -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CTH
0304.59	- Other, fresh or chilled : -- Other	CTH
0304.71	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
0304.72	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : -- Haddock (Melanogrammus aeglefinus)	CTH
0304.73	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : Coalfish (Pollachius virens)	CTH
0304.74	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : -- Hake (Merluccius spp., Urophycis spp.)	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
0304.75	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : -- Alaska Pollock (Theragra chalcogramma)	CTH
0304.79	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae : -- Other	CTH
0304.86	- Frozen fillets of other fish : -- Herrings (Clupea harengus, Clupea pallasii)	CTH
0304.89	- Frozen fillets of other fish : -- Other	CTH
0304.94	- Other, frozen : -- Alaska Pollock (Theragra chalcogramma)	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
0304.95	- Other, frozen : -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma)	CTH
0304.99	- Other, frozen : -- Other	CTH
0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine	CTH
0305.32	- Fish fillets, dried, salted or in brine, but not smoked : -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CTH
0305.39	- Fish fillets, dried, salted or in brine, but not smoked : -- Other	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
0305.42	- Smoked fish, including fillets, other than edible fish offal : -- Herrings (<i>Clupea</i> <i>harengus</i> , <i>Clupea</i> <i>pallasii</i>)	CTH
0305.51	- Dried fish, other than edible fish offal, whether or not salted but not smoked : -- Cod (<i>Gadus</i> <i>morhua</i> , <i>Gadus</i> <i>ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	CTH
0305.53	- Dried fish, other than edible fish offal, whether or not salted but not smoked : -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus</i> <i>morhua</i> , <i>Gadus</i> <i>ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
0305.54	<p>- Dried fish, other than edible fish offal, whether or not salted but not smoked :</p> <p>-- Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i>, <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)</p>	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
0305.59	- Dried fish, other than edible fish offal, whether or not salted but not smoked : -- Other	CTH
0305.61	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal : -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CTH
0305.62	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal : -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CTH
0305.69	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal : -- Other	CTH
0305.72	- Fish fins, heads, tails, maws and other edible fish offal : -- Fish heads, tails and maws	CTH
0305.79	- Fish fins, heads, tails, maws and other edible fish offal : -- Other	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
03.09	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption	CTH
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	WO for all the materials of Chapters 1 and 4
Chapter 5	Products of animal origin, not elsewhere specified or included	WO for all the materials of Chapter 5
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	WO for all the materials of Chapter 6
Chapter 7	Edible vegetables and certain roots and tubers	WO for all the materials of Chapter 7
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	WO for all the materials of Chapter 8
ex Chapter 9 ex 090121.90	Coffee, tea, maté and spices Coffee capsules containing coffee, roasted, not decaffeinated	WO for all the materials of Chapter 9 CTSH
Chapter 10	Cereals	WO for all the materials of Chapter 10

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 11	Products of the milling industry; malt; starches; insulin; wheat gluten; except for:	WO for all materials of Chapters 7 and 10
11.01	Wheat or meslin flour	WO for all materials of Chapter 10
11.03	Cereal groats, meal and pellets	WO for all materials of Chapter 10
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground	WO for all materials of Chapter 10
11.08	Starches; inulin	CC
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	WO for all the materials of Chapter 12
Chapter 13	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	WO for all materials of Chapter 13

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO for all the materials of Chapter 14
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	CTH
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03	
	- Fats from bones or waste	CTH
	- Other	WO for all the materials of Chapter 2
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	Manufacture from non-originating materials of any heading
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	
	- Solid fractions	CTH
	- Others	WO for all the materials of Chapter 2
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	WO for all the vegetable materials

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	WO for all the vegetable materials
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified	WO for all the vegetable materials
15.10	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 15.09	WO for all the vegetable materials
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	WO for all the vegetable materials
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	WO for all the vegetable materials
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	WO for all the vegetable materials

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	WO for all the vegetable materials
15.15	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	CC
15.16	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	CC
15.17	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	CTH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects	CC. However, materials of Chapter 2 used must be wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	WO for all materials of Chapter 17
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	- Chemically-pure maltose and fructose	CTH
	- Other	WO
ex 17.04.90	Sugar confectionery including white chocolate, not containing cocoa; other than jelly confectionery, boiled sweets, toffees, caramels and similar sweets	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 18	Cocoa and cocoa preparations	CTH and VNM 60%
18.04	Cocoa butter, fat and oil	CTH
18.05	Cocoa powder, not containing added sugar or other sweetening matter	CTH
18.06	Chocolate and other food preparations containing cocoa	CTH except heading 18.05
19.01	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; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: - Malt extract	Manufacture from cereals of Chapter 10

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
19.02	<p>- Other</p> <p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <p>- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs</p>	<p>CTH</p> <p>WO for all the cereals and derivatives (except durum wheat of chapter 10)</p> <p>WO for:</p> <p>- all the cereals and their derivatives (except durum wheat of chapter 10) and</p> <p>- all the materials of Chapters 2</p>
19.03	<p>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<p>WO</p>

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	CTSH and VNM 65%
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	CTH
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	CTH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	CC
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	CC
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	CC
20.09	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	CC
ex Chapter 21	Miscellaneous edible preparations	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CC except of Chapter 04 or VNM 60%
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders	CC except of Chapter 04 or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 22	Beverages, spirits and vinegar; except for:	CTH and VNM 60%.
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09	CTH
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	WO for all the materials of Chapter 8
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	WO for all the materials of Chapter 8

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	CTH and VNM 60%.
ex 23.01	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	WO for all the materials of Chapters 2 and 3
ex 23.03	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	WO for all the maize used
ex 23.06	Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of olive oil, containing more than 3% of olive oil	WO for all the olives used are wholly obtained
23.09	Preparations of a kind used in animal feeding	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body; except for:	WO for all the materials of Chapter 24
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	CTH, except from heading 2403.19
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences	CTH
24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing	CTSH or VNM 60 %
25.17	or otherwise, into blocks or slabs of a rectangular (including square) shape Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated	CTSH or VNM 60 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 26	Ores, slag and ash	CTSH and VNM 60 %
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	CTSH and VNM 60 % CC
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	CTH or VNM 50 %
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	
27.11	Petroleum gases and other gaseous hydrocarbons	CTSH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotope:	CTSH and VNM 60 %
28.04	Hydrogen, rare gases and other non-metals	CTSH or VNM 60 %
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	CTSH or VNM 60 %
28.07	Sulphuric acid; oleum	CTSH or VNM 60 %
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	CTSH or VNM 60 %
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.	CTSH or VNM 60 %
28.12	Halides and halide oxides of non-metals	CTSH or VNM 60 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	CTSH or VNM 60 %
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide	CTSH or VNM 60 %
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides	CTSH or VNM 60 %
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	CTSH or VNM 60 %
28.33	Sulphates; alums; peroxosulphates (persulphates)	CTSH or VNM 60 %
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	CTSH or VNM 60 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
28.39	Silicates; commercial alkali metal silicates	CTSH or VNM 60 %
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	CTSH or VNM 60 %
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	CTSH or VNM 60 %
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	CTSH or VNM 60 %
28.49	Carbides, whether or not chemically defined	CTSH or VNM 60 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
28.53	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	CTSH or VNM 60 %
ex Chapter 29	Organic chemicals	CTSH or VNM 60 %
29.13	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	CTSH and VNM 60 %
29.27	Diazo-, azo- or azoxy-compounds	CTSH and VNM 60 %
Chapter 30	Pharmaceutical products	CTSH or VNM 65%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 31	Fertilisers	
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	CTH or VNM 65%
31.02	Mineral or chemical fertilisers, nitrogenous	CTH or VNM 60%
31.03	Mineral or chemical fertilisers, phosphatic	CTSH and VNM 60%
31.04	Mineral or chemical fertilisers, potassic	CTH or VNM 60%
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CTH or VNM 65%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 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 or VNM 60 %
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives	CTSH and VNM 70%
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pretanning	CTSH and VNM 70%
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	CTSH and VNM 70%
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	CTH or VNM 60%
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 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, "dental waxes" and dental preparations with a basis of plaster	CTH
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01	CTH or VNM 60 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals	CTH or VNM 60 %
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	CTSH or VNM 60 %
35.01	Casein, caseinates and other casein derivatives; casein glues	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTSH or VNM 60 %
36.05	Matches, other than pyrotechnic articles of heading 36.04	CTSH and VNM 60%
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter	CTSH and VNM 60%
Chapter 37	Photographic or cinematographic goods	CTSH and VNM 60%
ex Chapter 38	Miscellaneous chemical products	CTSH or VNM 60 %
38.03	Tall oil, whether or not refined	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	CTSH and VNM 60%
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	CTSH and VNM 60%
38.07	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	CTSH and VNM 60%
38.13	Preparations and charges for fire-extinguishers; charged fireextinguishing grenades	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
38.17	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	CTSH and VNM 60%
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	CTSH and VNM 60%
38.26	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	CTSH and VNM 60%
38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 39	Plastics and articles thereof	CTSH or VNM 60%
39.15	Waste, parings and scrap, of plastics	WO
ex Chapter 40	Rubber and articles thereof	CTH and VNM 60%
40.01	Natural rubber	WO
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip	CTH or VNM 60%
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	CTH or VNM 60%
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	CTH or VNM 60%
40.10	Conveyor or transmission belts or belting, of vulcanised rubber	CTH or VNM 60%
40.11	New pneumatic tyres, of rubber	CTH or VNM 60%
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	CTH
40.16	Other articles of vulcanised rubber other than hard rubber	CTH or VNM 60%
ex Chapter 41	Raw hides and skins (other than furskins) and leather	CTSH and VNM 60%
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14	CTSH or VNM 60%
ex Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	CTH
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
42.05	Other articles of leather or of composition leather	CTH
Chapter 43	Furskins and artificial fur; manufactures thereof	CTSH and VNM 60%
Chapter 44	Wood and articles of wood; wood charcoal	CTH
Chapter 45	Cork and articles of cork	CTSH and VNM 60%
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	CTSH and VNM 60%
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	CTH
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	CTH
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
49.03	Children's picture, drawing or colouring books	CTH and VNM 60%
49.04	Music, printed or in manuscript, whether or not bound or illustrated	CTH and VNM 60%
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	CTH and VNM 60%
49.08	Transfers (decalcomanias)	CTH and VNM 60%
Chapter 50	Silk	CTSH and VNM 60%
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTSH and VNM 60%
Chapter 52	Cotton	CTSH and VNM 60%
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	CTSH and VNM 60%
Chapter 55	Man-made staple fibres	CTSH and VNM 60%
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	CTSH and VNM 60%
Chapter 57	Carpets and other textile floor coverings	CTSH and VNM 60%
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	CTSH and VNM 60%
ex Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use	CTSH and VNM 60%
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	CC

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	CC
5911	Textile products and articles, for technical uses, specified in Note 8 to this Chapter	CC
Chapter 60	Knitted or crocheted fabrics	CTSH and VNM 60%
ex Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	CC
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	CTSH and VNM 60%
61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	CTSH and VNM 60%
61.16	Gloves, mittens and mitts, knitted or crocheted	CTSH and VNM 60%
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	CTSH and VNM 60%
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	CC

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03	CTSH and VNM 60%
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles	CTSH and VNM 60%
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles	CTSH and VNM 60%
62.09	Babies' garments and clothing accessories	CTSH and VNM 60%
62.13	Handkerchiefs	CTSH and VNM 60%
62.16	Gloves, mittens and mitts	CTSH and VNM 60%
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	CC

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
63.01	Blankets and travelling rugs	CTSH and VNM 60%
63.04	Other furnishing articles, excluding those of heading 94.04	CTSH and VNM 60%
63.06	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods	CTSH and VNM 60%
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	CTSH and VNM 60%
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	CTSH and VNM 60%
ex Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	CTH or VNM 60%
64.06	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	CC
Chapter 65	Headgear and parts thereof	CTSH and VNM 60%
Chapter 66	Umbrellas, sun umbrellas, walking- sticks, seat-sticks, whips, riding-crops, and parts thereof	CTSH and VNM 60%
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTSH and VNM 60%
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	CC or VNM 60%
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	CC or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69	CC or VNM 60%
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced	CC or VNM 60%
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like	CC or VNM 60%
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	CC or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included	CC or VNM 60%
ex Chapter 69	Ceramic products	CTSH and VNM 60%
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	CC or VNM 60%
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	CC or VNM 60%
ex Chapter 70	Glass and glassware	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	CTH or VNM 60%
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	CTH or VNM 60%
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	CTH or VNM 60%
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	CTH
70.08	Multiple-walled insulating units of glass	CTH or VNM 60%
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	CTH or VNM 60%
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)	CTH
70.15	Clock or watch glasses and similar glasses, glasses for noncorrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	CTH or VNM 60%
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)	CTH or VNM 60%
70.20	Other articles of glass	CTH or VNM 60%
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	CTH
71.02	Worked diamonds	CTSH and VNM 94 %
71.03	Polished precious and semi-precious stones	CTSH and VNM 80 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	CTH, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or CTSH and in which the value of all non-originating materials does not exceed 97 % of the ex-works price of the product
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	CTH, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form	CTH, except those of headings 71.06, 71.08 and 71.10 or electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10
ex 71.13	Jewellery, goldsmith and silversmiths wares and other articles	CTH except that of the product and HS 7114-7118
7113.11	Jewellery of silver-	CTH except that of the product and HS 7114-7118 and VNM 98%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 7113.19	Plain gold jewellery	CTH except that of the product and HS 7114-7118 and VNM 96.5 %
ex 7113.19	Studded gold jewellery	CTH except that of the product and HS 7114-7118 and VNM 94 % for studding with coloured gemstones and VNM 93 % for studding with diamonds
7113.20	Jewellery of base metal clad with precious metal	CTH except that of the product and HS 7114-7118 and VNM 96.5 %
ex 7114.19	Gold medallions and coins	CTH except that of the product and HS 7113 or 7115-7118 and VNM 98.5%
ex 71.14	Articles of goldsmith or silversmiths wares	CTH except that of the product and HS 7113 or 7115-7118
71.18	Coins	CTSH and VNM 98.5 %
Chapter 72	Iron and steel	Melt and Pour in the Parties
72.02	Ferro-alloys	CTSH or VNM 60%
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
72.10	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.15	Other bars and rods of iron or non-alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
72.16	Angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60%
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	Manufacture from ingots or other primary forms of heading No 7218 and VNM 60%
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm	Manufacture from ingots or other primary forms of heading No 7218 and VNM 60%
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218 and VNM 60%
72.23	Wire of stainless steel	Manufacture from semifinished materials of heading No 7218 and VNM 60%
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm	Manufacture from ingots, other primary forms or semifinished products of heading No 7206, 7207, 7218 or 7224 and VNM 60%
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206, 7207, 7218 or 7224 and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots, other primary forms or semifinished products of heading No 7206, 7207, 7218 or 7224 and VNM 60%
ex Chapter 73	Articles of iron or steel	Melt and pour in the Parties
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	CTH and VNM 60%
73.02	Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	CTH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	CTSH and VNM 60%
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	CTSH and VNM 60%
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	CTH or VNM 50 %
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	CTH or VNM 50 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	CTH and VNM 60%
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment	CTH and VNM 60%
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	CTH or VNM 50 %
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	CTH or VNM 50 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
73.15	Chain and parts thereof, of iron or steel	CTH or VNM 50 %
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	CTH and VNM 60%
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	CTH or VNM 50 %
73.20	Springs and leaves for springs, of iron or steel	CTH or VNM 50 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	CTH or VNM 50 %
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motordriven fan or blower, and parts thereof, of iron or steel	CTH and VNM 60%
73.24	Sanitary ware and parts thereof, of iron or steel	CTH and VNM 60%
73.25	Other cast articles of iron or steel	CTH or VNM 50 %
73.26	Other articles of iron or steel	CTH or VNM 50 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 74	Copper and articles thereof	CTSH and VNM 60%
74.03	-Refined copper	CTH
	-Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, and waste and scrap of copper and VNM 70%
74.04	Copper waste and scrap	CTH
74.07	Copper bars, rods and profiles	CTH
74.08	Copper wire	CTH
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	CTH
74.11	Copper tubes and pipes	CTH
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	CTH
74.19	Other articles of copper	CTH
ex Chapter 75	Nickel and articles thereof	CTSH and VNM 60%
75.02	Unwrought nickel	CTSH or VNM 60%
75.05	Nickel bars, rods, profiles and wire	CTSH or VNM 60%
75.06	Nickel plates, sheets, strip and foil	CTSH or VNM 60%
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
75.08	Other articles of nickel	CTSH or VNM 60%
ex Chapter 76	Aluminium and articles thereof	CTH; and VNM 50%
7601	Unwrought aluminium	CTH; and VNM 50% or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste and scrap	CTH
76.04	Aluminium bars, rods and profiles	CTH
76.05	Aluminium wire	CTH
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	CTH
76.08	Aluminium tubes and pipes	CTH
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	CTH
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	CTH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 76.16	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	CTH. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and VNM 50%
Chapter 77	Reserved for possible future use in the HS	
Chapter 78	Lead and articles thereof	CTSH and VNM 60%
ex Chapter 79	Zinc and articles thereof	CTSH and VNM 60%
79.07	Other articles of zinc	CTH or VNM 60%
Chapter 80	Tin and articles thereof	CTSH and VNM 60%
ex Chapter 81	Other base metals; cermets; articles thereof	CTSH and VNM 60%
81.04	Magnesium and articles thereof, including waste and scrap	CTSH

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap	CTSH
81.08	Titanium and articles thereof, including waste and scrap	
81.13	Cermets and articles thereof, including waste and scrap	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTSH and VNM 60%
82.01	Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	CTH or VNM 50%
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe- cutters, bolt croppers, perforating punches and similar hand tools	CTH or VNM 60%
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or waterjet cutting machines; anvils; portable forges; hand or pedaloperated grinding wheels with frameworks	CTH
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	CTH or VNM 60%
82.07	Interchangeable tools for hand tools, whether or not poweroperated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
82.08	Knives and cutting blades, for machines or for mechanical appliances	CTH or VNM 60%
82.09	Plates, sticks, tips and the like for tools, unmounted, of cermets	CTH or VNM 60%
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor	CTH or VNM 50%
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	CTH or VNM 60%
ex Chapter 83	Miscellaneous articles of base metal	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	CTH or VNM 50%
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	CTH or VNM 50%
83.07	Flexible tubing of base metal, with or without fittings	CTSH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	CTSH or VNM 50%
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	CTSH or VNM 50%
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	CTSH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	CTSH or VNM 60%
84.03	Central heating boilers other than those of heading 84.02	CTSH or VNM 60%
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	CTSH or VNM 60%
84.06	Steam turbines and other vapour turbines	CTSH or VNM 60%
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	CTSH or VNM 60%
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	CTSH or VNM 60%
84.10	Hydraulic turbines, water wheels, and regulators therefor	CTSH or VNM 60%
84.11	Turbo-jets, turbo-propellers and other gas turbines	CTH or VNM 60%
84.12	Other engines and motors	CTSH or VNM 60%
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	CTH or VNM 60%
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.15	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	CTH or VNM 60%
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH or VNM 60%
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric	CTH or VNM 60%
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	CTH or VNM 60%
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	CTSH or VNM 60%
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	CTSH or VNM 60%
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	CTSH or VNM 60%
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	CTSH or VNM 60%
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snowblowers	CTSH or VNM 60%
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30	CTSH or VNM 60%
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	CTSH or VNM 60%
84.34	Milking machines and dairy machinery	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	CTSH or VNM 60%
84.37	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	CTSH or VNM 60%
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	CTSH or VNM 60%
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.40	Book-binding machinery, including book-sewing machines	CTSH or VNM 60%
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	CTSH or VNM 60%
84.42	Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) 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)	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	CTH or VNM 50%
84.44	Machines for extruding, drawing, texturing or cutting manmade textile materials	CTH or VNM 50%
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47	CTH or VNM 50%
84.46	Weaving machines (looms)	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	CTSH or VNM 60%
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (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 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	CTSH or VNM 60%
84.50	Household or laundry-type washing machines, including machines which both wash and dry	CTSH or VNM 60%
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.52	Sewing machines, other than book- sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles	CTSH or VNM 60%
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	CTSH or VNM 60%
84.55	Metal-rolling mills and rolls therefor	CTSH or VNM 60%
84.56	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; water-jet cutting machines	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	CTSH or VNM 60%
84.58	Lathes (including turning centres) for removing metal	CTH or VNM 50%
84.59	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 84.58	CTSH or VNM 60%
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	CTSH or VNM 60%
84.62	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above	CTH or VNM 50%
84.63	Other machine-tools for working metal or cermets, without removing material	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.64	Machine-tools for working stone, ceramics, concrete, asbestoscement or like mineral materials or for cold working glass	CTSH or VNM 60%
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	CTSH or VNM 60%
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand	CTSH or VNM 60%
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances	CTSH or VNM 60%
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	CTSH or VNM 60%
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	CTSH or VNM 60%
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	CTSH or VNM 60%
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	CTSH or VNM 60%
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	CTH or VNM 50%
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	CTSH or VNM 60%
84.85	Machines for additive manufacturing	CTSH or VNM 60%
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	CTSH or VNM 60%
ex 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	CTSH and VNM 60%
85.01	Electric motors and generators (excluding generating sets)	CTH or VNM 50%
85.02	Electric generating sets and rotary converters	CTSH or VNM 60%
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	CTSH or VNM 60%
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.06	Primary cells and primary batteries	CTSH or VNM 60%
85.10	Shavers, hair clippers and hair-removing appliances, with selfcontained electric motor	CTSH or VNM 60%
85.11	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 cut-outs of a kind used in conjunction with such engines	CTSH or VNM 60%
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	CTSH or VNM 60%
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.17	Telephone sets, including smartphones and other 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 84.43, 85.25, 85.27 or 85.28	CTH or VNM 50%
85.19	Sound recording or reproducing apparatus	CTSH or VNM 60%
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	CTSH or VNM 60%
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.23	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	CTSH or VNM 60%
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	CTH or VNM 50%
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	CTSH or VNM 60%
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28	CTSH or VNM 60%
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08)	CTSH or VNM 60%
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30	CTH or VNM 50%
85.32-	Electrical capacitors, fixed, variable or adjustable (pre-set)	CTSH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors	CTSH or VNM 60%
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts	CTSH or VNM 60%
85.36	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	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17	CTH or VNM 50%
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37	CTH or VNM 50%
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources	CTH or VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	CTSH or VNM 60%
85.41	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals	CTH or VNM 50%
85.42	Electronic integrated circuits	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	CTH or VNM 50%
85.44	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	CTH or VNM 60%
85.46	Electrical insulators of any material	CTSH or VNM 60 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	CTSH or VNM 60 %
85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	CTSH or VNM 60 %
85.49	Electrical and electronic waste and scrap.	CTSH or VNM 60 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 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 and VNM 60 %
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04	CTH or VNM 50%
86.04	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
86.05	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)	CTH or VNM 50%
86.07	Parts of railway or tramway locomotives or rolling-stock	CTH or VNM 50%
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	CTH or VNM 50%
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	CTSH and VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	CTH or VNM 50%
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05	CTH or VNM 50%
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13	CTH or VNM 50%
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	CTH or VNM 50%
ex Chapter 88	Aircraft, spacecraft, and parts thereof	CTH and VNM 60%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
88.02	Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites and suborbital and spacecraft launch vehicles	CTH or VNM 60%
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	CTH or VNM 60%
88.06	Unmanned aircraft	CTH or VNM 60%
88.07	Parts of goods of heading 88.01, 88.02 or 88.06	CTH or VNM 60%
ex Chapter 89	Ships, boats and floating structures	CTH and VNM 60%
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes	CTH or VNM 50%
89.06	Other vessels, including warships and lifeboats other than rowing boats	CTH or VNM 50%
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	CTSH and VNM 60%
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	CTH or VNM 50%
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof	CTH
90.04	Spectacles, goggles and the like, corrective, protective or other	CTH
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	CTH or VNM 50%
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
90.10-	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter;	CTH or VNM 50%
	negatoscopes;	
	projection screens	
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	
90.12	Microscopes other than optical microscopes; diffraction apparatus	
90.13	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	CTH or VNM 50%
90.14	Direction finding compasses; other navigational instruments and appliances	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	CTSH and VNM 70%
90.16	Balances of a sensitivity of 5 cg or better, with or without weights	CTH or VNM 50%
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 90.18 ¹	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments; except for:	CTH and VNM 65%
9018.41	- Other instruments and appliances, used in dental sciences : -- Dental drill engines, whether or not combined on a single base with other dental equipment	CTSH or VNM 50%
9018.49	- Other instruments and appliances, used in dental sciences : -- Other	CTSH or VNM 50%

¹ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 90.19 ²	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; except for:	CTH and VNM 65%
9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	CTSH or VNM 50%
90.20 ³	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	CTH or VNM 50%

² The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

³ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 90.21 ⁴	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; except for:	CTH and VNM 65%
9021.10	- Orthopaedic or fracture appliances	CTSH or VNM 50 %

⁴ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
9021.39	<p>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability</p> <p>- Other artificial parts of the body</p> <p>-- Other</p>	<p>CTSH</p> <p>or</p> <p>VNM 50 %</p>

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 90.22 ⁵	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like; except for:	CTH and VNM 65%
9022.13	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus : -- Other, for dental uses	CTSH or VNM 50

⁵ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
9022.29	- Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus : -- For other uses	CTSH or VNM 50
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	CTH or VNM 50%
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	CTH or VNM 50%
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
90.27	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	CTSH and VNM 70%
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	CTH or VNM 50%
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	CTH or VNM 50%
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	CTSH and VNM 70%
90.32	Automatic regulating or controlling instruments and apparatus	CTH or VNM 50%.
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	CTH or VNM 50%.
Chapter 91	Clocks and watches and parts thereof	VNM 40 %

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 92	Musical instruments; parts and accessories of such articles	CTSH and VNM 60%
ex Chapter 93	Arms and ammunition; parts and accessories thereof	CTH and VNM 60%
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07	CTH or VNM 50%
93.02	Revolvers and pistols, other than those of heading 93.03 or 93.04	CTH or VNM 50%
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive- bolt humane killers, line-throwing guns)	CTH or VNM 50%
93.05	Parts and accessories of articles of headings 93.01 to 93.04	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	CTH or VNM 50%
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	CTH and VNM 60%
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof	CTH or VNM 50%
94.02	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof	CTH or VNM 50%
94.03	Other furniture and parts thereof	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
94.05	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	CTH or VNM 50%
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH and VNM 60%
95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	CTH or VNM 50%
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	CTH or VNM 50%
ex Chapter 96	Miscellaneous manufactured articles	CTH and VNM 60%
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	CTH or VNM 50%
96.07	Slide fasteners and parts thereof	CTH or VNM 50%

HS Code 2022	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09	CTH or VNM 50%
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	CTH or VNM 50%
96.20	Monopods, bipods, tripods and similar articles	CTH or VNM 50%
Chapter 97	Works of art, collectors' pieces and antiques	CC

Annexure-B

Origin Declaration

(See clause (a) of sub-rule (1) of rule 14)

1. A Party may, subject to requirements that it may impose and upon an application being made in such regard, designate an exporter established in that Party as an “Approved Exporter” for the purposes of this Annexure. Each Approved Exporter shall be provided with a unique Authorisation Number.

2. The procedure and requirements for making an application to be designated as an Approved Exporter shall be made easily available to interested persons by each Party, preferably through the internet.

3. The competent authority of the exporting Party may, subject to domestic requirements, authorise an exporter established in that Party to complete origin declarations, provided that the exporter also submit a written undertaking to the competent authority, stating that they accept full responsibility for any origin declaration which identifies them.

4. An origin declaration completed by an Approved Exporter shall have the following wording (without the footnotes):

“The exporter of the products covered by this document (authorisation No ...) declares that, except where otherwise clearly indicated, these products are ofpreferential origin.”

Explanation: The origin of the product must be indicated in this field (Indian, Icelandic, Norwegian or Swiss). The use of ISO-Alpha-2 codes is permitted (IN, IS, NO, or CH). Reference may be made to a specific column of the invoice in which the country of origin of each product is referred to.

5. An exporter who requests an authorisation under paragraph 3, must offer, to the satisfaction of the competent authority of the exporting Party, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of the Customs Tariff (Determination of Origin of Goods under the Trade and Economic Partnership Agreement between India and the EFTA States) Rules, 2025.

6. The origin declaration must be provided in English, in a legible and permanent form, on an invoice or any other commercial document, such as a delivery note and a packing list that identifies the approved exporter and the originating products.

Explanation: The customs authorities of the EFTA States shall recommend to their exporters on entry into force of this agreement that they indicate the HS classification code at 6 digit level on the invoice or any other commercial document used for the origin declaration to facilitate import procedures in India.

7. An origin declaration may be completed when the products to which it relates are exported, or after exportation.

8. The competent authority of an exporting Party shall provide an authorisation number to an Approved Exporter established in that Party. The authorisation number must be mentioned in the origin declaration.

9. The competent authority of an exporting Party shall maintain a system to monitor the proper use of an authorisation. The authorisation may be withdrawn if the Approved Exporter no longer fulfils the requirements or makes improper use of the authorisation.

10. The details of exporters designated as Approved Exporters shall be hosted by each Party on a website, the details of which shall be provided to the other Parties. Such details shall, include the name, unique Authorisation Number of the Approved Exporter, the period for which the designation as Approved Exporter is valid.

Explanation: For Switzerland the validity is unlimited according to domestic law.

11. To monitor the correctness of an origin declaration issued by Approved Exporters, each Party shall maintain a system of audits. Such audits may be periodical or based on principles of risk management.

12. Each Party shall promptly inform the importing Party of any inaccuracy discovered in an origin declaration issued by an Approved Exporter that it has designated.

13. Each Party shall maintain a system of penalties for non-compliance by Approved Exporters with the requirements imposed under paragraph 1 and for issuing origin declarations that are inaccurate or inadequate in terms of the requirements of this Annexure. Such a system of penalties shall include the revocation of the designation as an Approved Exporter.

14. Upon a Party's withdrawal of the designation of an exporter as an Approved Exporter, the fact thereof shall be promptly reflected on the website referred to in paragraph 10 and also be intimated to the competent authority of the other Party, within ten (10) working days.

15. Minor discrepancies between the origin declaration and those made in other documents submitted to the customs authority of the importing Party, such as typing errors in an origin declaration, shall not as such render it invalid.

16. For the purpose of enabling India to verify the authenticity of an origin declaration, there shall be an authentication mechanism provided for in accordance with paragraph 17.

17. The Parties applying this Annexure, on entry into force of this agreement, shall put in place necessary systems for verifying the authenticity of the origin declaration on an

electronic platform maintained by the relevant exporting party. The authentication mechanism shall follow the framework set out below in paragraphs 18 and 19.

18. Iceland shall endeavour to implement a mutually acceptable electronic authentication mechanism. This Annexure shall stand suspended for Iceland until such a mechanism is established. Iceland shall notify the customs authority in India of the relevant electronic mechanism and the method of checking the authenticity of origin declarations.

19. To enable India to establish the authenticity of an origin declaration, in accordance with paragraph 16, the following procedure shall apply:

- (a) an Approved Exporter from Switzerland shall endorse the origin declaration with an electronic signature in accordance with the applicable domestic law of Switzerland, as well as the applicable technical and administrative regulations. The electronic signature on the electronic copy of the origin declaration can be verified on the Swiss governmental portal by accessing the relevant website. Switzerland shall notify the customs authority of India of the relevant website and the method of checking the authenticity;
- (b) an Approved Exporter from Norway, shall indicate a unique reference number on a commercial document containing the origin declaration. The unique reference number shall be maintained in the records of the customs authority of Norway. For the purpose of checking the authenticity of the origin declaration, the customs authority of India may enter this unique reference number on a government backed authenticity tool maintained by Norway. Norway shall notify the customs authority of India of the relevant tool and the method of checking the authenticity;
- (c) if the authenticity of the origin declaration is not established through this process, the customs authority of India shall make a request for verification to the competent authority of the exporting Party in accordance with rule 18 of the Customs Tariff (Determination of Origin of Goods under the Trade and Economic Partnership Agreement between India and the EFTA States) Rules, 2025.

Annexure-C

INDIA-EFTA Certificate of Origin

(See clause (c) and (d) of sub-rule (1) of rule 14)

1. General Provisions.- (1) Pursuant to clause (c) and (d) of sub-rule (1) of rule 14 of the Customs Tariff (Determination of Origin of Goods under the Trade and Economic Partnership Agreement between India and the EFTA States) Rules, 2025, a certificate of origin may be issued by India's authorised agencies, or by an exporter through a self-declaration system.

(2) A specimen of the India-EFTA Certificate of Origin including its Overleaf Notes is set out at the end of this Annexure.

2. Application.- (1) At the time of carrying out the formalities for exporting the products eligible for preferential treatment under the agreement, an exporter or his authorised representative must submit a written application for an India-EFTA Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of an India-EFTA Certificate of Origin. In the case of self-declared certificates of origin, the exporter must certify the origin on the basis of appropriate supporting documents.

(2) The India-EFTA Certificate of Origin must be completed in English.

(3) Paragraph 3 shall not apply to products of which, by their nature, origin can be easily verified.

3. Issuance of India-EFTA Certificates of Origin.- (1) The issuing authority shall issue an India-EFTA Certificate of Origin if the products fulfil the rules of origin and satisfy the other requirements of Customs Tariff (Determination of Origin of Goods under the Trade and Economic Partnership Agreement between India and the EFTA States) Rules, 2025. India-EFTA Certificates of Origin shall bear a unique reference number.

(2) The format of the India-EFTA Certificate of Origin issued by the authorised agencies or self-declared by the exporter are set out in Attachments 1 and 2 of this Annexure.

(3) A copy of the India-EFTA Certificate of Origin shall be retained by the issuing authority and exporter for at least five years.

(4) Boxes 9 and 10 indicated in the Certificate must contain a physical or electronic signature.

4. Time of Issuance and Retrospective Issuance.- (1) The India-EFTA Certificate of Origin shall be issued at the latest within five (05) working days from the date of export, provided the products can be considered originating in that Party in accordance with the Customs Tariff (Determination of Origin of Goods under the Trade and Economic Partnership Agreement between India and the EFTA States) Rules, 2025.

(2) In exceptional cases, where an India-EFTA Certificate of Origin has not been issued at the latest within five (05) working days from the date of export due to errors or involuntary omissions or other valid causes, the India-EFTA Certificate of Origin may be issued retrospectively but not later than one year from the date of export, bearing the words “ISSUED RETROSPECTIVELY”.

5. Corrections.- (1) Neither erasures nor superimposition shall be allowed on the India-EFTA Certificate of Origin. Any alteration must be made by striking out the erroneous text and making any addition required. Unused spaces must be crossed out to prevent any subsequent addition.

(2) In the case of an India-EFTA Certificate of Origin issued by authorised agencies, alterations referred to in sub-paragraph 1 shall be approved and certified by the relevant issuing authority.

6. Minor Errors and Discrepancies.- Without prejudice to paragraph 5, minor discrepancies between the India-EFTA Certificate of Origin and other documents submitted to the customs authority of the importing Party, such as typing errors in an India-EFTA Certificate of Origin, shall not as such render it invalid.

OVERLEAF NOTES

1. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must indicate in box 5 of this form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in box 1 of this form	Insert in box 5
Goods wholly obtained or produced in the territory of the exporting Party	“WO”
Goods that fulfil the requirements set out in rule 5 (Sufficient Working and Processing)	PSR
Goods that fulfil the requirements set out in rule 7 (Accumulation of Origin)	cumulation

2. EACH ITEM MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
3. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the customs officers examining them. The name of the manufacturer and any trademark must also be specified.
4. HARMONIZED SYSTEM CLASSIFICATION NUMBER: The Harmonized System classification number (six digits) must be that of the exporting Party.
5. EXPORTER: The term “Exporter” in box 1 may include the manufacturer or the producer.

ATTACHMENT 1 TO ANNEXURE-C

CERTIFICATE OF ORIGIN ISSUED BY AUTHORISED AGENCIES

1. Exporter's Name, Address and Country:	Certification No.	Number of page /		
2. Importer's Name, Address and Country (Optional)	<p style="text-align: center;">AGREEMENT BETWEEN INDIA AND THE EFTA STATES FOR TRADE AND ECONOMIC PARTNERSHIP</p> <p style="text-align: center;">CERTIFICATE OF ORIGIN</p> <p style="text-align: right;"><u>Issued in India</u></p>			
3. Transport details (Optional)				
4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number	5. Origin criterion	6. Quantity	7. Invoice number(s) and date(s)- Optional	
8. Remarks:				
<input type="checkbox"/> ISSUED RETROSPECTIVELY				
<p>9. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> - the above details and statement are true and accurate; - the good(s) described above meet the condition(s) required for the issuance of this certificate; - the country of origin of the good(s) described above is <p>Place and Date:</p> <p>Signature:</p> <p>Name (printed):</p> <p>Company:</p>	<p>10. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Authorised Agency of India:</p> <p>Stamp</p> <p>Place and Date:</p> <p>Signature:</p>			

ATTACHMENT 2 TO ANNEXURE-C

SELF-DECLARED CERTIFICATE OF ORIGIN

1. Exporter's Name, Address and Country:	Certification No.	Number of page /		
2. Importer's Name, Address and Country (Optional)	<p>AGREEMENT BETWEEN INDIA AND THE EFTA STATES FOR TRADE AND ECONOMIC PARTNERSHIP</p> <p>CERTIFICATE OF ORIGIN</p> <p><u>Issued in India</u></p>			
3. Transport details (Optional)				
4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number	5. Origin criterion	6. Quantity	7. Invoice number(s) and date(s)- Optional	
8. Remarks:				
<input type="checkbox"/> ISSUED RETROSPECTIVELY				
<p>9. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> - the above details and statement are true and accurate; - the good(s) described above meet the condition(s) required for the issuance of this certificate; - the country of origin of the good(s) described above is <p>Place and Date:</p> <p>Signature:</p> <p>Name (printed):</p> <p>Company:</p>				

Annexure-D

MOVEMENT CERTIFICATE EUR.1

(See clause (b) of sub-rule (1) of rule 14)

1. Procedure for the Issuance of Movement Certificates EUR.1.- (1) A movement certificate EUR.1 shall be issued by the competent authority of an EFTA State on receiving an application in writing by the exporter or, under the exporter's responsibility, by his or her authorised representative.

(2) For this purpose, the exporter or his or her authorised representative must complete both the movement certificate EUR.1 and the application form. The movement certificate EUR.1 must be completed in English. If it is hand-written, it must be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

(3) The exporter applying for the issuance of a movement certificate EUR.1 must be prepared to submit at any time, at the request of the competent authority of the exporting Party, where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annexure.

(4) A movement certificate EUR.1 shall be issued by the competent authority of an EFTA State if the products concerned can be considered as products originating in an EFTA State and fulfil the other requirements of this Annexure.

(5) The issuing competent authority shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annexure. For this purpose, it shall have the right to call for any evidence and to carry out any inspection of the exporter's accounting records or any other check considered appropriate. The issuing competent authority shall also ensure that the forms referred to in sub-paragraph 2 above are duly completed. In particular, it shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude any possibility of fraudulent additions.

(6) The date of issuance of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.

(7) A movement certificate EUR.1 shall be made available to the exporter as soon as actual exportation has been effected or ensured.

(8) Box 10 must be filled in as far as the information requested is known.

(9) For each product described therein, the HS code (6-digit code) and the applicable origin criteria according to the following instructions must be stated in box 8:

- (a) The product is “wholly obtained” in the territory of a Party, as referred to in Rule 4 (Wholly Obtained Products); insert “WO”.
 - (b) The product was produced in the territory of a Party, using non originating materials and fulfils the Product Specific Rules; insert “PSR”.
- (10) Pursuant to rule 18 (Verification of Proofs of Origin), Boxes 13 and 14 shall not be applicable to the agreement.

2. Movement Certificates EUR.1 Issued Retrospectively.- (1) Notwithstanding sub-paragraph 7 of paragraph 1, a movement certificate EUR.1 may be issued after exportation of the products to which it relates if:

- (a) a load containing originating products was split-up in a non-Party according to rule 13 (Direct Transport);
- (b) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (c) it is demonstrated to the satisfaction of the competent authority that a movement certificate EUR.1 was issued but was not accepted at importation because it was not issued in the prescribed manner. The period of validity should be kept as indicated in the movement certificate EUR.1 that was originally issued.

Explanation: For greater clarity, such reasons may include, by way of examples, that the movement certificate EUR.1 has not been stamped and signed, not all mandatory boxes are filled in or the stamp used is not timely notified.

- (2) For the purposes of sub-paragraph 1, the exporter must indicate in the application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for the request.
- (3) The competent authority may issue a movement certificate EUR.1 retrospectively only after verifying the originating status of the exported products.
- (4) Movement certificates EUR.1 issued retrospectively, for one or more of the reason(s) provided in sub-paragraph 1, must be endorsed with the phrase “ISSUED RETROSPECTIVELY”.
- (5) The endorsement referred to in sub-paragraph 4 shall be inserted in box 7 of the movement certificate EUR.1.

3. Issuance of Duplicate Movement Certificates EUR.1.- (1) In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter, by stating the reason for his or her request, may apply to the competent authority which issued it for a duplicate completed on the basis of the export documents in their possession.

- (2) The duplicate issued in this way shall be endorsed with the word “DUPLICATE”.
- (3) The endorsement referred to in sub-paragraph 2 shall be inserted in box 7 of the duplicate movement certificate EUR.1.
- (4) The duplicate, which shall bear the date of issuance of the original movement certificate EUR.1, shall take effect as from that date.

4. Corrections.- (1) Neither erasures nor superimposition shall be allowed on the movement certificate EUR.1. Any alteration must be made by striking out the erroneous text and making any addition required. Unused spaces must be crossed out to prevent any subsequent addition.

(2) In the case of movement certificate EUR.1 issued by the competent authorities, alterations referred to in sub-paragraph 1 shall be approved and certified by the relevant issuing authority.

5. Minor errors and discrepancies.- Minor discrepancies between the movement certificate EUR.1 and those made in other documents submitted to the customs authority of the importing Party, such as typing errors in a movement certificate EUR.1, shall not as such render it invalid.

6. Electronically issued movement certificates EUR.1.- (1) As an alternative to the provisions regarding the issuance of movement certificates, the Parties shall accept electronically issued movement certificates EUR.1.

(2) Considering the digitalised system to issue movement certificates EUR.1, the formal requirements of electronically issued movement certificates EUR.1 are stated in sub-paragraph 3. The customs authorities of the exporting and the importing Parties may agree on other formal requirements of electronically issued movement certificates EUR.1.

(3) Each exporting Party shall inform the EFTA Secretariat about the readiness of the issuance of electronic movement certificates EUR.1 and all technical issues related to such implementation (issuance, submission and verification of an electronic certificate).

(4) The following applies if the movement certificate EUR.1 is issued and validated electronically:

- (a) ink stamps used by the customs authorities for the validation of the movement certificate EUR.1 (Box 11) may be replaced with an image or electronic stamps;
- (b) boxes 11 and 12 may contain scanned or electronic signatures instead of physical signatures;

- (c) the information in Box 11 concerning the form and number of the export document must be indicated only where requested by the regulations of the exporting Party;
- (d) the movement certificate shall bear a unique serial number or a code by which it can be identified; and
- (e) the customs authorities of the exporting Party shall provide for a secured online web-based system for the purpose of verifying the authenticity of movement certificates issued electronically.

The specimen of the Movement Certificate EUR.1 shall be:

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000					
	See notes overleaf before completing this form.					
	2. Certificate used in preferential trade between and (Insert appropriate countries, groups of countries or territories)					
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination				
	7. Remarks					
6. Transport details (Optional)	<table border="1"> <tr> <td data-bbox="107 1041 1076 1404"> 8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods </td> <td data-bbox="1076 1041 1287 1404"> 9. Gross mass (kg) or other measure (litres, m³, etc.) </td> <td data-bbox="1287 1041 1513 1404"> 10. Invoices (Optional) </td> </tr> </table>			8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)				
11. CUSTOMS AUTHORITY ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ FormNo Of Customs Authority office Issuing country or territory Stamp Place and date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)					

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- 1 If goods are not packed, indicate number of articles or state « in bulk » as appropriate.
- 2 Complete only where the regulations of the exporting country or territory require.

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p> <p>.....</p> <p>(1) Insert X in the appropriate box.</p>

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the authorities of the issuing country.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1.Exporter (Name, full address, country)	EUR.1 NoA 000.000		
3.Consignee (Name, full address, country) (Optional)	See notes overleaf before completing this form.		
	2.Application for a certificate to be used in preferential trade between <div style="text-align: center;">and</div> (Insert appropriate countries or groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ Description of goods	9. Gross mass (kg) or other measure (litres, m³., etc.)	10. Invoices (Optional)	

¹

If goods are not packed, indicate number of articles or state « in bulk » as appropriate.

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

SUBMIT the following supporting documents ⁽²⁾:

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

² For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

[F.No. CBIC-15021/80/2023-ICD (CBEC)]

(Megha Bansal)
Under Secretary to the Govt. of India