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3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes and Customs)

Notification No. 38/2021-Customs (N.T.)

New Delhi, the 31st March, 2021

G.S.R. ... (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely: -

1. Short title and commencement. - (1) These rules may be called the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Cooperation and Partnership Agreement between the Republic of India and the Republic of Mauritius) Rules, 2021.

(2) They shall come into force on the 1st day of April, 2021.

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

(a) **"Agreement"** means the Comprehensive Economic Cooperation and Partnership Agreement between the Republic of India and the Republic of Mauritius;

(b) **"competent authority"** means:

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

(ii) for Mauritius, the Mauritius Revenue Authority, Customs Department;

(c) **"customs value"** means the value as determined in accordance with Article VII of the General Agreement on Tariffs and Trade 1994 (also known as GATT), including its notes and supplementary provision thereof; and the Agreement on the Implementation of Article VII of GATT (also known as the Customs Valuation Agreement);

(d) **"carrier"** means any vehicle for air, sea or land transport;

(e) **"Change in Tariff Classification"** or **"CTC"** means the change in the relevant tariff classification of the non-originating materials used in the manufacture of the export product. CTC would cover the following cases:

(i) Change in Chapter or CC which implies the change in chapter at the two-digit level of the Harmonized System for all non-originating materials used in the manufacture of the export product;

(ii) Change in Tariff Heading or CTH which implies the change in tariff heading at

the four-digit level of the Harmonized System for all non-originating materials used in the manufacture of the export product;

(iii) Change in Tariff Sub-Heading or CTSN which implies the change in tariff sub-heading at the six-digit level of the Harmonized System for all non-originating materials used in the manufacture of the export product;

- (f) **"CIF value"** means the price actually paid or payable to the exporter for a good when the good is loaded out of the carrier, at the port of importation, including the cost of the good, insurance, and freight necessary to deliver the good to the named port of destination. The valuation shall be made in accordance with the Customs Valuation Agreement;
- (g) **"FOB value"** or **"free-on-board value"** means the price actually paid or payable to the exporter for a product when loaded onto the carrier at the named port of exportation, including the cost of the product and all costs necessary to bring the product onto the carrier;
- (h) **"Harmonized System"** or **"HS"** means the Harmonized System or HS set out in the Annex to the International Convention on the Harmonized Commodity Description and Coding System, including any amendments adopted and implemented by the Parties in their respective laws;
- (i) **"manufacture"** means working or processing;
- (j) **"material"** means any ingredient, raw material, component or part and goods that are used in the production of another good and physically incorporated into another good;
- (k) **"non-originating materials used in production"** means any materials whose country of origin is a country other than the Parties (imported non-originating) and any materials whose origin cannot be determined (undetermined origin);
- (l) **"originating materials"** means materials that qualify as originating under these rules;
- (m) **"Parties"** means the Republic of India and the Republic of Mauritius;
- (n) **"Party"** means either the Republic of India or the Republic of Mauritius;
- (o) **"preferential tariff treatment"** means any concession or privilege granted under the Agreement by one Party to the other Party through the reduction and/or elimination of tariffs on the movement of goods;
- (p) **"product"** means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (q) **"tariff classification"** means the classification of goods according to the Harmonized System including its General Interpretative Rules and Explanatory Notes;
- (r) **"territorial waters"** means waters extending up to 12 nautical miles from the baseline as defined by the Parties in line with the United Nations Convention on the Law of the Sea (UNCLOS);
- (s) **"territory"** means the territory of the Party including its territorial waters and the air space above its territorial waters and the other maritime zones including the Exclusive Economic Zone and Continental Shelf over which the Party has sovereignty, sovereign rights

or exclusive jurisdiction in accordance with its laws in force, the 1982 United Nations Convention on the Law of the Sea and international law;

(t) "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 the territory of a Party.

3. Origin Criteria. - (1) For the purposes of these rules, a product shall be considered as originating in a Party and eligible for preferential tariff treatment, if:

- (a) it has been wholly obtained (WO) in a Party, in accordance with rule 4; or
- (b) it meets the product specific rules (PSRs) listed in Annex 1.

The value addition (VA) criteria for PSRs listed in Annex 1 is defined as

$\text{Value addition} = \frac{[\text{FOB value of export} - (\text{CIF value of non-originating material} + \text{value of material of undetermined origin})]}{[\text{FOB value of export}]}$
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or

$\text{Value addition} = \frac{[\text{cost of originating material} + \text{direct labour cost} + \text{direct overhead cost} + \text{profits}]}{[\text{FOB value of export}]}$

(2) Notwithstanding anything stated in these rules, the final manufacture before export must have occurred in the Party of export.

4. Wholly produced or obtained products. - Within the meaning of clause (a) of sub-rule (1) of rule 3, the following products shall be considered as being wholly obtained or produced in the territory of a Party:

- (a) Plants and plant products grown and harvested in a Party;

Explanation. - For the purposes of this clause, the term "plant" refers to all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants.

- (b) Live animals born and raised there and products from such animals;
- (c) Products obtained by hunting, trapping, fishing or aquaculture conducted in the Party;
- (d) Fish and fish products taken from the sea outside the territorial waters of that Party by a vessel registered in that Party and flying its flag;
- (e) Mineral goods and other naturally occurring substances extracted from or beneath its soil, waters or seabed;
- (f) Waste and scrap resulting from utilisation, consuming or manufacturing operations conducted in the territory of any of the Parties, provided they are fit only for the recovery of raw materials; and
- (g) Products manufactured there exclusively from those specified in clauses (a) to (f) above.

5. De minimis. - Notwithstanding rule 3 on the origin criteria, non-originating materials that

do not meet either the Wholly Obtained criteria listed in rule 4 or CTC, if applicable in the product specific rule (PSR), shall be deemed as originating if:

- (a) their total value does not exceed 12.5% of the FOB price of the export product, and
- (b) in case of textiles and clothing under HS chapters 50-63, the weight of the non-originating material is less than 7% of the total weight of the materials used in the export product.

6. Minimal Operations and Processes. - (1) Notwithstanding anything contained in these rules, a product shall not be considered as originating in a Party if any of the following operations are undertaken exclusively by itself or in combination in the territory of that Party:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing or thawing, keeping in brine, removal of damaged parts) and other similar operations;
- (b) changes of packaging and breaking up and assembly of packages;
- (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) for textiles:
 - (i) attaching accessory articles such as straps, bands, beads, cords, rings and eyelets;
 - (ii) ironing or pressing of textiles;
- (e) simple painting and polishing;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling and removal of stones and shells from fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) simple operations such as removal of dust, sifting, screening, sorting, classifying, grading, matching;
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) slaughter of animals; or
- (p) simple testing, calibration, inspection or certification.

Explanation. - For the purposes of this rule, "simple" describes an activity which need neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the activity.

7. Bilateral Cumulation. - For the purposes of determining whether a product qualifies as an originating product of a Party, an originating material of the other Party which is used as a material in the production of the product in the former Party may be considered as an originating material of the former Party, provided that such material has undergone its last production process in the former Party which goes beyond the operations provided for in rule 6.

8. Packages and packing materials and containers. - (1) 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.

(2) Where a 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.

(3) 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.

9. Accessories, spare parts and tools and sets. - (1) 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 price, or which are not separately invoiced, shall be considered as part of the product in question.

(2) Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating provided that the value of the non-originating products does not exceed 10 per cent of the FOB value of the set. A Party applying this rule shall not use the de-minimis criteria in rule 5 for originating products of the Set.

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

(2) Notwithstanding sub-rule (1) of this rule, a producer facing considerable costs or material difficulties in keeping separate stocks of identical and interchangeable originating and non-originating materials including materials of undetermined origin used in the manufacture of a product, may use the so-called "accounting segregation" method for managing stocks.

(3) The accounting method shall be recorded, applied and maintained in accordance with Generally Accepted Accounting Principles applicable in the Party in which the product is manufactured. The method chosen must:

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

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.

Explanation. - The term "Generally Accepted Accounting Principles" means the recognised consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures.

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

12. 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 sub-rule (1) of this rule, an originating product may be transported through territories of non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it:

- (a) does not undergo operations other than unloading, reloading, or any operation designed to preserve it in good condition; and
- (b) remains under customs control and has not entered into trade or consumption in those non-Parties.

If an originating product of the other Party does not meet the criteria referred to in this sub-rule, the product shall not be considered as an originating product of the other Party.

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

13. Proof of Origin. - (1) For products originating in a Party and otherwise fulfilling the origin-related requirements of these rules, the Proof of Origin of an export product will be provided either through:

- (a) an origin declaration on a commercial document completed by an approved exporter established in the Party, in accordance with the provisions of Annex 2; or

(b) a certificate of origin, in the format provided at Annex 5, whether in a printed form or such other medium, including electronic, issued by the competent authorities of either Party, listed in Annexes 3 and 4. Issuance and acceptance of electronic certificate of origin would be in accordance with each Party's national legislation.

A Certificate or Statement of Origin or Origin declaration shall be valid for twelve months from the date of issue in the exporting Party.

(2) Notwithstanding sub-rule (1), importing Parties shall not require a Proof of Origin if the importing Party has waived the requirement or does not require the importer to present a Proof of Origin as per their national laws.

(3) Proof of Origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that Party.

14. Certification and Declaration of Origin. – (1) The Proof of Origin shall be in English.

(2) The Certificate of Origin shall be in the form specified in these rules and in light pink.

(3) The Certificate of Origin shall bear a unique sequential serial number affixed by the Issuing Authority in the exporting Party.

(4) The Certificate of Origin shall be valid for only one import and include one or more goods.

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

(6) The Proof of Origin shall be submitted within its validity period.

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

(8) The Certificate of Origin or the origin declaration shall be forwarded by the exporter to the importer. The Customs authorities may require the original copy.

(9) No erasures and superimpositions shall be allowed on the Proof of Origin. The alterations if any, shall be made by striking out the errors and making any addition required and such alterations shall be approved and certified by an official authorised to sign the Certificate of Origin, or the approved exporter and unused spaces shall be crossed out to prevent any subsequent addition.

(10) The Certificate of Origin shall be issued at the time of exportation, but under exceptional cases, where a Certificate of Origin has not been issued at the time of exportation or within five working days from the date of shipment due to involuntary errors or omissions, or any other valid reasons, the Certificate of Origin may be issued retrospectively, bearing the words "ISSUED RETROSPECTIVELY" in box 8 of the Certificate of Origin or the origin declaration, as the case may be, with the issuing authority or the approved exporter, also recording the reasons in writing on the exceptional circumstances due to which the

certificate was issued retrospectively. The Certificate of Origin or the origin declaration can be issued or made retrospectively within twelve months from the date of shipment.

(11) In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the issuing authority for a certified true copy of the original made on the basis of the export documents in their possession bearing the endorsement of the words "CERTIFIED TRUE COPY" (in lieu of the original certificate). This copy shall bear the date of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued not later than one year from the date of issuance of the original Certificate of Origin. Similarly, an approved exporter may also issue a certified true copy of the Origin Declaration which shall be issued not later than one year from the date of issuance of the original origin declaration. The exporter shall immediately notify the loss and undertake not to use the original Certificate of Origin for exports under this Agreement to the competent authority.

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

15. Third Party Invoicing. - When a good to be traded is invoiced by a non-Party trader, the producer, manufacturer or exporter of the originating Party shall inform, in the field titled "Remarks" of the Certificate of Origin, that the goods shall be invoiced from that non-Party trader, reproducing the following data from the commercial invoice issued by the non-Party trader: name, and address of the non-Party trader, invoice number and date.

16. Authorities. - (1) The Certificate of Origin shall be issued by authorities designated by the Parties (hereinafter referred to as Issuing Authority).

(2) Each Party shall inform the Competent Authorities and the Customs Administration of other Party of the names and addresses of the officials of the issuing authority or authorised exporters designated to issue Certificates or Statements of Origin under this agreement. They shall also provide the specimen signatures and specimen official seals of the officials of the issuing authorities.

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

(i) to whom the specimen seals and signatures of the Issuing Authorities of the other Party should be communicated

India: Central Board of Indirect Taxes and Customs, Department of Revenue, Government of India

Mauritius: Mauritius Revenue Authority, Customs Department

(ii) to whom the references of verification of Proof of Origin issued by the Party, should be addressed

India: Department of Commerce, Government of India

Mauritius: Mauritius Revenue Authority, Customs Department

(iii) from whom the specimen seals and signatures of the Issuing Authorities of the other Party would be received

India: Department of Commerce, Government of India

Mauritius: Mauritius Revenue Authority, Customs Department

(iv) from whom references would emanate for verification of Proof of Origin issued by the other Party

India: Central Board of Indirect Taxes and Customs, Department of Revenue, Government of India

Mauritius: Mauritius Revenue Authority, Customs Department

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

17. Documents for application of Proof of Origin. – (1) For the issue of a Certificate of Origin, the final producer, manufacturer or exporter of the good shall present, or submit electronically through the approved channel, to the issuing authority of the exporting Party –

- (a) set of minimum information requirements referred to in Annex 6 in whichever form or format as may be required by the competent authority; and
- (b) the corresponding commercial invoice or other documents necessary to establish the origin of the good.

(2) In case of origin declaration, approved exporter should maintain the documents referred to in paragraph 1 of this rule.

(3) The description of the good and its tariff classification in the minimum required information, shall correspond with the description of the good in the commercial invoice.

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

18. Preservation of documents. - The Issuing Authorities shall keep the minimum required information and supporting documents for a period no less than five years, as from the date of issue.

19. Obligation of the Exporter or Producer or Manufacturer or Approved Exporter. - (1) The Exporter or Producer or Manufacturer or Approved Exporter shall submit minimum required information, as referred in sub-rule (1) of rule 17, and supporting documents for issue of Certificate of Origin as per procedure followed by the Issuing Authority in the

exporting Party only in cases where a good conforms to the origin-related requirements of these rules.

(2) Any Exporter or Producer or Manufacturer or Approved Exporter who falsely represents any material information relevant to the determination of origin of a good shall be liable to be penalised under the domestic laws of the exporting Party.

(3) The Exporter or Producer or Manufacturer or Approved Exporter shall keep the minimum required information, as referred in sub-rule (1) of rule 17, and supporting documents for a period no less than five (5) years, starting from the end of the year of the date of its issue.

(4) For the purpose of determination of origin, the Exporter or Producer or Manufacturer or Approved Exporter applying for a Certificate of Origin or Origin Declaration under this agreement shall maintain appropriate commercial accounting records for the production and supply of goods qualifying for preferential treatment and keep all commercial and customs documentation relating to the material used in the production of the good, for at least five years from the date of issue of the Proof of Origin.

(5) These obligations also apply to suppliers who provide the Exporter or Producer or Manufacturer or Approved Exporter with the declarations certifying the originating status of the goods supplied.

(6) The Exporter or Producer or Manufacturer or Approved Exporter shall upon request of the competent authority of the exporting Party where the Proof of Origin or the origin declaration has been issued, make available records for inspection to enable verification of the origin of the good.

(7) The Exporter or Producer or Manufacturer or Approved Exporter shall not deny any request for a verification visit, agreed between the competent authority of the exporting party and the customs administration of the importing Party, in terms of this rule. Any failure to consent to a verification visit shall be liable for a denial of preferential benefits claimed under the Agreement.

(8) The Exporter or Producer or Manufacturer or Approved Exporter shall undertake to notify all parties to whom the Certificate or statement was given of any change that could affect its accuracy or validity.

20. Presentation of claim for preferential treatment. - (1) The importer shall make the claim for preferential treatment before the customs authority of the importing Party at the time of importation of goods. For the purpose of claiming the preferential tariff treatment for an originating good, the original copy of the Proof of Origin as referred to in rule 13 shall be submitted to the customs authority of the importing Party together with the documents required at the time of customs clearance of the goods for the importation in accordance with the laws and regulations of the importing Party, including the original Proof of Origin if so required.

(2) If a claim for preferential treatment is made without producing the original copy of the Proof of Origin as referred to in rule 13, the customs authority of the importing Party may deny preferential treatment and request a guarantee in any of its modalities or may take any action necessary in order to preserve fiscal interests, as a pre-condition for the completion of

the importation operations subject to and in accordance with the laws and procedures of the importing Party, including the original Proof of Origin if so required.

21. Verification of Certificate of Origin or Statement of Origin. - (1) The customs authority of the importing Party, may initiate a verification relating to the authenticity of a Proof of Origin referred to in rule 13 as well as the veracity of the information contained therein, in accordance with the procedures established in these rules, in cases of doubt or on random basis.

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

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

(4) The proceedings of verification of origin as provided in these rules shall also apply to the goods already cleared for home consumption.

22. Procedure for Verification. - (1) Any request made pursuant to rule 21 shall be in accordance with the following procedure, namely:-

- (a) The customs authority of the importing Party shall make a request for verification by providing a copy of the Proof of Origin on Invoice and Bill of Lading or Airway Bill.
- (b) The customs authority of the importing Party shall specify whether it requires a verification of the genuineness of the Proof of Origin to rule out any forgery or seek the minimum required information or seek to verify the determination of origin.
- (c) In cases where the customs authority of the importing Party seeks to verify the determination of origin, it shall send a questionnaire to the competent authorities of the exporting Party, which shall be passed on to the Exporter or Producer or Manufacturer or Approved Exporter, for such inquiry or documents, as necessary.
- (d) The competent authority of the exporting Party shall provide the information and documentation requested, within:
 - (i) fifteen days of the date of receipt of the request, if the request pertains to the authenticity of issue of the Proof of Origin, including the seal and signatures of the issuing authority;
 - (ii) thirty days of the date of receipt of the request, if the request seeks a copy of the relevant document with the minimum required information.
 - (iii) ninety days from the date of receipt of such request, if the request is on the grounds of suspicion of the accuracy of the determination of origin of the product. Such period can be extended through mutual consultation between the customs authority of the importing Party and issuing authority of the exporting

Party for a period no more than sixty days.

- (e) On receiving the results of the verification check pursuant to clause (d), if the customs authority of the importing Party deems it necessary to request for further investigative actions or information, the customs authority of the importing Party shall communicate the fact to the competent authority of the exporting Party. The term for the execution of such new actions or for the presentation of additional information shall be not more than ninety days, from the date of the receipt of the request for the additional information.
- (f) If, on receiving the results of the verification pursuant to clause (d) or clauses (d) and (e), the competent authorities of the importing Party deem it necessary, it may deliver a written request to the competent authority of the exporting Party to facilitate a visit to the premises of the Exporter or Producer or Manufacturer or Approved Exporter, with a view to examining the records, production processes, as well as the equipment and tools utilised in the manufacture of the good under verification.
- (g) The request for a verification visit shall be made not later than 30 days of the receipt of the verification report referred to in clause (d) or/and clause (e). The requested Party shall promptly inform the dates of the visit, but not later than 45 days of the receipt of request and give a notice of at least 21 days to the requesting Party and Exporter or Producer or Manufacturer or Approved Exporter so as to enable arrangements for the visit.
- (h) The competent authorities of the exporting Party shall accompany the authorities of the importing Party in their above-mentioned visit, which may include the participation of specialists who shall act as observers. Each Party can designate specialists, who shall be neutral and have no interest whatsoever in the verification. Each Party may deny the participation of such specialists whenever the latter represent the interests of the companies involved in the verification.
- (i) Once the visit is concluded, the participants shall subscribe to a "Record of Visit". The said record shall contain the following information: date and place of the carrying out of the visit; identification of the Certificate of Origin or the origin declaration which led to the verification; identification of the goods under verification; identification of the participants, including indications of the organs and institutions to which they belong; and a record of proceedings.

23. Release of goods. - Upon reasonable suspicion regarding the origin of the goods, the importing Party may request a guarantee in any of its modalities or may take any action necessary in order to preserve fiscal interests, as a pre-condition for the completion of the importation operations subject to and in accordance with the laws and procedures of the importing country.

24. Confidentiality. - (1) The information obtained by the customs authority of the importing Party can be utilised for arriving at a decision regarding the determination of origin in respect of the good under verification and can be used in the legal proceedings under its laws for the time being in force.

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

25. Denial of preferential treatment. - (1) The customs authority of the importing Party may deny the claim for preferential tariff treatment or recover unpaid duties in accordance with its laws and regulations, where -

(a) the customs authority of the importing Party determines that the goods do not meet the origin-related requirements of these rules;

(b) the Exporter or Producer or Manufacturer or Approved Exporter of the goods fails to maintain records or documentation necessary for determining the origin of the good or denies access to the records, documentation or visit for verification;

(c) the Exporter or Producer or Manufacturer or Approved Exporter of the goods fails to provide sufficient information that the importing Party requested to determine that the good is an originating good;

(d) the Exporter or Producer or Manufacturer or Approved Exporter denies access to the records or production facilities during a verification visit;

(e) the competent authorities of the exporting Party fail to provide sufficient information in pursuance to a written request for verification within stipulated time lines stated in rule 22;

(f) the information provided by the competent authority of the exporting Party or exporter or producer or manufacturer or approved exporter is not sufficient to prove that the good qualifies as an originating good as defined under the Agreement.

(2) In cases where the Proof of Origin is rejected by the customs authorities of the importing Party, after following the due process provided under its domestic laws, a copy of the decision, containing the grounds of rejection, shall be provided to the importer and the competent authority of the exporting Party. The customs authority of the importing Party shall alongside of communicating this decision also return the original Proof of Origin to the competent authority of the exporting Party.

(3) Upon being communicated the grounds for denial of preferential tariff treatment, the Exporter or Producer or Manufacturer or Approved Exporter in the exporting Party may within the period provided for in the customs law of the importing Party file an appeal against such decision with the appropriate appellate authority under the customs laws of the importing Party.

26. Goods complying with origin criteria. - If a verification conducted under rule 21 determines the goods to be complying with the origin criteria under these rules, the importer shall be promptly refunded the duties paid in excess or guarantees obtained in accordance with the domestic legislation of the Parties.

27. Goods non-complying with origin criteria. - If a verification under rule 21 establishes non-compliance of the goods with the origin criteria, duties shall be levied in accordance with the domestic legislation of the importing Party in addition to any other action that may be taken under any laws for the time being in force.

28. Prospective restoration of preferential benefits. - (1) Where preferential treatment to a good has been denied by the customs authority of the importing Party, the Exporter or Producer or Manufacturer or Approved Exporter may take recourse to the procedure in sub-rule (2) of this rule in respect of future exports to importing Party.

(2) Such Exporter or Producer or Manufacturer or Approved Exporter shall clearly demonstrate to the issuing authority of the exporting Party that the manufacturing conditions were modified so as to fulfil the origin requirements of these rules.

(3) The competent authorities of the exporting Party shall send the information to the customs authority of the importing Party explaining the changes carried out by Exporter or Producer or Manufacturer or Approved Exporter in the manufacturing conditions as a consequence of which the goods fulfil the origin criterion.

(4) The competent authorities of the importing Party shall within forty-five days, from the date of the receipt of the said information, request for a verification visit to the producer's premises, if deemed necessary, for satisfying itself of the veracity the claims of the Exporter or Producer or Manufacturer or Approved Exporter referred in sub-rule (2) of this rule.

(5) If the competent authorities of the importing and the exporting Parties fail to agree on the fulfilment of the origin criteria subsequent to the modification of the manufacturing conditions, they may refer the matter to the Joint Technical Committee established under the Agreement.

29. Temporary suspension of preferential treatment. - (1) The importing Party may suspend the tariff preference in respect of a good originating in the exporting Party, when the withdrawal is justified due to persistent failure to comply with the provisions of these rules by an Exporter or Producer or Manufacturer or Approved Exporter in the exporting Party or a persistent failure on part of the competent authority to respond to a request for verification.

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

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

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

(5) Pursuant to the consultations between both Parties, and such measures as may be mutually agreed, both Parties shall resolve to:

- (a) restore preferential benefit to the good with retrospective effect; or
- (b) restore preferential benefit to the good with prospective effect, subject to implementation of any mutually agreed measures by one or both Parties; or
- (c) continue with the suspension of preferential benefits to the good, subject to remedies available under rule 28.

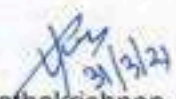
30. Penalties. - (1) Each Party shall adopt or maintain measures that provide for the imposition of civil, administrative, and, where appropriate, criminal sanctions for violations of

its customs laws and regulations, including those governing tariff classification, customs valuation, rules of origin, and the entitlement to preferential tariff treatment under the Agreement.

(2) Nothing contained in these rules shall preclude the application of the respective national legislation relating to breach of customs laws or any other law for the time being in force on the importer or Exporter or Producer or Manufacturer or Approved Exporter in both the territories of both Parties.

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

[F. No. 15020/2/2017-Dir(ICD)]


(Rathakrishnan Ananth)

Deputy Secretary to the Government of India

ANNEX 1: PRODUCT SPECIFIC RULES

(See Rule 3)

HS Code	Description of product	Product Specific Rules (PSRs)
Chapter 1	Live animals.	WO
Chapter 2	Meat and edible meat offal.	WO
Ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates.	WO
Ex 030449	Other (Fresh and chilled fish fillets, of Tuna, Monkfish, Hake fish and Salmon)	CTH
Ex 030487	Other (Frozen fillets of Skipjack and Bonito)	CTH and 25% VA
Ex 030489	Other (Frozen fillets of Yellowfin tuna, frozen pieces, chunks of fish, fillets & steak of Rainbow Runner & Dorade)	CTH
Ex 030499	Other (Yellowfin tuna bellies, offcuts, steak, Skipjack offcuts, Bigeye tuna bellies, Ailes de Raie; Hareng; Ques de Lotte; Cabillaud; Salmon; 'Grenadier en tranche', Albacore)	CTH and 25% VA
Ex 030569	-- Other (Snoek (barracouta) (Thyrsites atun)	CTH
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	WO
Chapter 5	Products of animal origin, not elsewhere specified or included.	WO
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	WO
Chapter 7	Edible vegetables and certain roots and tubers.	WO
Ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons.	WO
080132	-- Shelled (Cashew kernel)	CTSH
Ex Chapter 9	Coffee, tea, maté and spices.	WO
090520	- Crushed or ground (Vanilla)	CTSH
Chapter 10	Cereals.	WO
Chapter 11	Products of the milling industry; malt; starches; insulin; wheat gluten.	WO
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	WO
Chapter 13	Lac; natural gums, resins, gum-resins and oleoresins	WO

HS Code	Description of product	Product Specific Rules (PSRs)
	(for example, balsams)	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	WO
Ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	WO
150410	- Fish-liver oils and their fractions	CC
150420	- Fats and oils and their fractions, of fish, other than liver oils	CC
Ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	WO
1603	Extracts and Juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates:	CC
160431	-- Caviar	CC
160432	-- Caviar substitutes	CC
160414	-- Tunas, skipjack and bonito (Sarda spp.):	CTH
160420	- Other prepared or preserved fish:	CTH
Ex Chapter 17	Sugars and sugar confectionery.	CTSH or 40% VA
170112	Raw Sugar not containing added flavoring or colouring matter --Beet sugar	WO
170113	-- Cane sugar as specified in footnote ¹	WO

¹Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 690 or more but less than 930. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS Code	Description of product	Product Specific Rules (PSRs)
Ex 170114	Other cane sugar -- <i>Demerara sugar</i> ² -- <i>Soft sugar</i> ³	40% VA s.t 40% cap on imported sugar
170199	Other refined sugar not containing added flavouring or colouring matter	CTSH or 40% VA
Ex Chapter 18	Cocoa and cocoa preparations	WO
1803	Cocoa paste, whether or not defatted.	CTH or 35% VA
1804	Cocoa butter, fat and oil	CTH or 35% VA
1805	Cocoa powder, not containing added sugar or other sweetening matter.	CTH or 35% VA
1806	Chocolate and other food preparations containing cocoa.	CTH or 35% VA
Ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products.	WO
1902	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.	CC
1905	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.	CC
Ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants.	WO

²"Demerara sugar" means unrefined Golden Brown non-GMO centrifugal cane sugar in solid form not containing added flavouring or colouring matter. It contains 97 % or more by weight of sucrose determined by the polarimetric method and a sulphite content expressed as Sulphur dioxide not exceeding 10 ppm. The sugar has not been subjected to ionizing radiation and is suitable for direct consumption without further processing.

³"Soft sugar" means unrefined fine grain non-GMO centrifugal cane sugar in solid form with moisture content of at least 0.4% and not containing added flavouring or colouring matter. It contains 84% or more by weight of sucrose determined by the polarimetric method and a sulphite content expressed as Sulphur dioxide not exceeding 10 ppm. The sugar has not been subjected to ionizing radiation and is suitable for direct consumption without further processing.

HS Code	Description of product	Product Specific Rules (PSRs)
200190	- Other: (Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid, other than cucumbers and gherkins)	CC
200710	- Homogenised preparations	CC
200799	Other(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, other than its homogeneous preparations)	CC
200820	- Pineapples	CC
200899	Other(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, , other than palm hearts, cranberries and mixtures	CC
Ex Chapter 21	Miscellaneous edible preparations.	WO
210690	Other food preparation	CTH and 35% VA
Ex Chapter 22	Beverages, spirits and vinegar.	WO
2203	Beer made from malt.	CC and 35%VA
2206	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	CC and 35%VA
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	CC and 35%VA
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	CC and 35%VA
2209	Vinegar and substitutes for vinegar obtained from acetic acid.	CC and 35%VA
Ex Chapter 23	Residues and waste from the food industries; prepared animal fodder.	WO

HS Code	Description of product	Product Specific Rules (PSRs)
Ex 230120	Fish meal	CC or 35%VA
Ex230990	- Other (Feeds for fish, marine animals)	CC
Chapter 24	Tobacco and manufactured tobacco substitutes.	WO
Chapter 25	Salt, sulphur, earths and stone; plastering materials, lime and cement.	CTH or 35% VA
Chapter 26	Ores, slag and ash.	CTH or 35% VA
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.	CTH or 35% VA
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.	CTH or 35% VA
Chapter 29	Organic chemicals.	CTH or 35% VA
Chapter 30	Pharmaceutical products.	CTH or 40% VA
Chapter 31	Fertilisers.	CTH or 35% VA
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.	CTH or 35% VA
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	CTH or 35% VA
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 or 35% VA
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes.	CTH or 35% VA

HS Code	Description of product	Product Specific Rules (PSRs)
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	CTH or 35% VA
Chapter 37	Photographic or cinematographic goods.	CTH or 35% VA
Chapter 38	Miscellaneous chemical products.	CTH or 35% VA
Chapter 39	Plastics and articles thereof.	CTH or 35% VA
Ex Chapter 40	Rubber and articles thereof.	CTH and 35% VA
400110	- Natural rubber latex, whether or not pre-vulcanised	WO
400121	-- Smoked sheets	WO
400122	-- Technically specified natural rubber (TSNR)	WO
400129	Other (Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip, other than smoked sheets and TSNR)	WO
Chapter 41	Raw hides and skins (other than furskins) and leather.	CTH or 35% VA
Ex Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut).	CC and 35 % VA
4202	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	CC or 35% VA

HS Code	Description of product	Product Specific Rules (PSRs)
	vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
4203	Articles of apparel and clothing accessories, of leather or of composition leather.	CC or 35% VA
4205	Other articles of leather or of composition leather.	CC or 35% VA
Chapter 43	Furskins and artificial fur, manufactures thereof.	CTH and 35% VA
Chapter 44	Wood and articles of wood; wood charcoal.	CTH or 35% VA
Chapter 45	Cork and articles of cork.	CTH or 35% VA
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.	CTH or 35% VA
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.	CTH or 35% VA
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard.	CTH or 35% VA
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	CTH or 35% VA
Chapter 50	Silk.	CTH or 35% VA
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTH or 35% VA
5201	Cotton, not carded or combed.	WO
5202	Cotton waste (including yarn waste and garnetted stock).	WO
5203	Cotton, carded or combed.	WO
5204	Cotton sewing thread, whether or not put up for retail sale.	WO
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	CTH OR 40%
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	CTH OR 40%
5207	Cotton yarn (other than sewing thread) put up for retail sale.	CTH OR 40%

HS Code	Description of product	Product Specific Rules (PSRs)
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .	CTH and 30% VA
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .	CTH and 30% VA
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .	CTH and 30% VA
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .	CTH and 30% VA
5212	Other woven fabrics of cotton.	CTH and 30% VA
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTH or 35% VA
Ex Chapter 54	Man-made filaments	CTH
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	woven and dyed or printed
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	CTH and 35% VA
Ex Chapter 55	Man-made staple fibres	CTH
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	woven and dyed or printed
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	woven and dyed or printed
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .	woven and dyed or printed
5515	Other woven fabrics of synthetic staple fibres.	woven and dyed or printed
5516	Woven fabrics of artificial staple fibres	CTH and 35% VA
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Spun, woven and dyed or printed
5602	Felt, whether or not impregnated, coated, covered or laminated.	Spun, woven and dyed or printed
5603	Nonwovens, whether or not impregnated, coated,	Spun, woven and

HS Code	Description of product	Product Specific Rules (PSRs)
	covered or laminated	dyed or printed
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	CTH
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	CTH
5606	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CTH
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	CTH
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	CTH
5609	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	CTH
Chapter 57	Carpets and other textile floor coverings	CTH or 35% VA
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Spun, woven and dyed or printed
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Spun, woven and dyed or printed
Chapter 60	Knitted or crocheted fabrics	CTH and 35% VA
Ex Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	CTH and 35% VA
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	CTH and 35 % VA
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	CTH and 35 % VA
6104	Women's or girls' suits, ensembles, jackets, blazers,	CTH and 35 % VA

HS Code	Description of product	Product Specific Rules (PSRs)
	dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
6105	Men's or boys' shirts, knitted or crocheted.	CTH and 35 % VA
6106	Women' or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	CTH and 35 % VA
6109	T-shirts, singlets and other vests, knitted or crocheted.	CTH and 35 % VA
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	CTH and 35 % VA
6111	Babies' garments and clothing accessories, knitted or crocheted.	CTH and 35 % VA
6112	Track suits, ski suits and swimwear, knitted or crocheted.	CTH and 35 % VA
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	CTH and 35% VA
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	CTH and 35 % VA
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	CTH and 35 % VA
6205	Men's or boys' shirts.	CTH and 35 % VA
6206	Women's or girls' blouses, shirts and shirt-blouses.	CTH and 35 % VA
Ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	CTH and 35% VA
6302	Bed linen, table linen, toilet linen and kitchen linen.	CTH or 40% VA
6304	Other furnishing articles, excluding those of heading	CTH or 40% VA

HS Code	Description of product	Product Specific Rules (PSRs)
	94.04.	
Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH and 35 % VA
Chapter 65	Headgear and parts thereof	CTH or 35% VA
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	CTH or 35% VA
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTH or 35% VA
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTH or 35% VA
Chapter 69	Ceramic products	CTH or 35% VA
Chapter 70	Glass and glassware	CTH or 35% VA
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
7102	Diamonds, whether or not worked but not mounted or set	CTSH and 15%
Ex 7108	Gold	CTH, except from HS 7113 to 7118
710812	Other unwrought forms	15% VA
7113	Articles or jewellery and parts thereof, of precious metal or of metal clad with precious metal	CTH and 30% VA
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	CTH and 30% VA
7115	Other articles of precious metal or of metal clad with precious metal.	CTH and 30% VA
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	CTH and 30% VA
7117	Imitation Jewellery	CTSH and 35% VA

HS Code	Description of product	Product Specific Rules (PSRs)
7118	Coins	CTH and 30% VA
Ex Chapter 72	Iron and steel	CTH and 40% VA
7204	Ferrous waste and scrap	CC
Chapter 73	Articles of iron or steel	CTH or 35% VA
Ex Chapter 74	Copper and articles thereof	CTH and 35% VA
7404	Copper waste and scrap	CC
Chapter 75	Nickel and articles thereof	CTH or 35% VA
Ex Chapter 76	Aluminium and articles thereof	CTH and 50% VA
7602	Aluminium waste and scrap	CC
Chapter 78	Lead and articles thereof	CTH or 35% VA
Chapter 79	Zinc and articles thereof	CTH or 35% VA
Chapter 80	Tin and articles thereof	CTH or 35% VA
Chapter 81	Other base metals; cermets; articles thereof	CTH or 35% VA
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTH or 35% VA
Chapter 83	Miscellaneous articles of base metal	CTH or 35% VA
Ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof except for	CTH and 35% VA
8407	Spark-ignition reciprocating or rotary internal combustion piston engines.	CTH and 50% VA
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	CTH and 50% VA
8409	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	CTH and 50% VA
841330	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTH and 40% VA
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	CTH and 40 % VA
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	CTH and 40 % VA
8458	Lathes (including turning centres) for removing metal.	CTH and 40 % VA
8459	Machine-tools (including way-type unit head	CTH and 40 % VA

HS Code	Description of product	Product Specific Rules (PSRs)
	machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	
8460	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.	CTH and 40 % VA
8461	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.	CTH and 40 % VA
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	CTH and 40 % VA
8463	Other machine-tools for working metal or cermets, without removing material.	CTH and 40 % VA
8482	Ball or roller bearings	CTH and 50% VA
848360	Clutches and shaft couplings (including universal joints)	CTH and 50% VA
8484	Gaskets and similar joints of metal sheering 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	CTH and 40% VA
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	CTH and 35% VA
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	CTH and 50% VA
8512	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or	CTH and 50% VA

HS Code	Description of product	Product Specific Rules (PSRs)
	motor vehicles.	
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	CTH or 35% VA
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	CTH and 50% VA
Chapter 88	Aircraft, spacecraft, and parts thereof	CTH or 35% VA
Chapter 89	Ships, boats and floating structures	CTH or 35% VA
Ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	CTH and 35% VA
9001	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 40 % VA
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof.	CTH or 40 % VA
9004	Spectacles, goggles and the like, corrective, protective or other.	CTH or 40 % VA
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	CTH or 40 % VA
9021	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.	CTH or 40 % VA
Ex Chapter 91	Clocks and watches and parts thereof	CTH and 35%
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	CTSH or 40 % VA
9103	Clocks with watch movements, excluding clocks of heading 91.04.	CTSH or 40 % VA

HS Code	Description of product	Product Specific Rules (PSRs)
9105	Other clocks.	CTSH or 40 % VA
9108	Watch movements, complete and assembled.	CTSH or 40 % VA
9109	Clock movements, complete and assembled.	CTSH or 40 % VA
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	CTSH or 40 % VA
9111	Watch cases and parts thereof.	CTSH or 40 % VA
9113	Watch straps, watch bands and watch bracelets, and parts thereof.	CTSH or 40 % VA
9114	Other clock or watch parts.	CTSH or 40 % VA
Chapter 92	Musical instruments; parts and accessories of such articles	CTH or 35% VA
Chapter 93	Arms and ammunition; parts and accessories thereof	CTH and 35 % VA
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	CTH and 35 % VA
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH or 35% VA
Chapter 96	Miscellaneous manufactured articles	CTH or 35% VA
Chapter 97	Works of art, collectors' pieces and antiques	CTH or 35% VA

ANNEX 2 - APPROVED EXPORTER SCHEME OF SELF-CERTIFICATION UNDER INDIA-MAURITIUS TRADE AGREEMENT

(See Rule 13)

1. The competent authority of the exporting Party may, subject to domestic regulations, authorise an eligible exporter (hereafter known as an "approved exporter") established in that Party to self-certify their origin declaration, provided that the approved exporter accepts full responsibility for certification of origin of the export product.
2. The competent authority of a Party shall after a due process grant an authorisation number to an approved exporter established in that Party. The authorisation number must be unique for every approved exporter and be mentioned in the origin declaration.
3. The self-certification of origin of an approved exporter will have the following wording:
"The exporter (name with authorisation number) of the product(s) covered by this commercial document declares that, except where otherwise clearly indicated, these products are of _____⁴ preferential origin according to the rules of origin under the India-Mauritius Trade Agreement and that the criteria met is _____⁵ with/without bilateral cumulation. The exporter of the product(s) accepts full responsibility for this origin declaration"
4. The origin declaration must be provided in English, in a legible and permanent form, on any commercial document such as commercial invoice that identifies the approved exporter and the originating products. The commercial document which includes the origin declaration must be signed by an authorised signatory.
5. An origin declaration may be completed when the products to which it relates are exported, or within 12 months of exportation.
6. The competent authority of the Party of export 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.
7. The Parties shall notify the original list of their approved exporters with authorisation numbers along with any modifications thereof to each other's competent authorities. They shall also notify the domestic regulatory framework of the approved exporter scheme.

⁴ The country of origin must be indicated in this field i.e. "Indian" or "Mauritius"

⁵ "WO" for wholly originating; "PSR" followed by the HS6 digit code of that product for product specific rules

**ANNEX 3 - INDIAN AGENCIES AUTHORISED TO ISSUE CERTIFICATE OF ORIGIN
UNDER THE INDIA-MAURITIUS CECPA**

(See Rule 13)

Agency	Product Category
Export Inspection Council and Export Inspection Agencies	All products
Marine Products Export Development Authority and regional offices	Marine products
Development Commissioner, Handicraft and regional offices	Handicraft
Spices Board,	Spices and Cashew nuts
Coir Board,	Coir and Coir products
Textile Committee and regional offices	Textiles and Clothing
Central Silk Board and regional offices	Silk products
MEPZ special Economic Zone	All products by Units in Madras SEZ and EOUs located within the jurisdiction.
Kandla Special Economic zone,	All products manufactured by Units in Kandla and Surat SEZs and EOUs located within the respective jurisdiction
SEEPZ Special Economic Zone	All products manufactured by Units in SEEPZ SEZ and EOUs located within the respective jurisdiction.
Cochin Special Economic Zone,	All products manufactured by Units in Cochin SEZ and EOUs located within the respective jurisdiction
NOIDA Export Processing Zone	All products manufactured by Units in Noida SEZ and EOUs located within the respective jurisdiction
Vishakhapatnam SEZ	All products manufactured by Units in Vishakhapatnam SEZ and EOUs located within the respective jurisdiction
Falta SEZ	All products manufactured by Units in Falta SEZ and EOUs located within the respective jurisdiction
Directorate General of Foreign Trade and regional offices	All products
Tobacco Board	Tobacco and tobacco products
Agricultural and Processed Food Products Export Development Authority (APEDA)	Agricultural Products

**ANNEX 4 - MAURITIUS AGENCIES AUTHORISED TO ISSUE CERTIFICATE OF ORIGIN
UNDER THE INDIA-MAURITIUS CECPA**

(See Rule 13)

Mauritius Revenue Authority (Customs)

**ANNEX 5 - FORMAT OF THE CERTIFICATE OF ORIGIN UNDER THE INDIA-MAURITIUS
TRADE AGREEMENT**

(See Rule 13)

1. Exporter's Name, Address and Country:	Certification No.	Number of page /	
2. Importer's [consignee's] Name, Address and Country	AGREEMENT BETWEEN INDIA AND MAURITIUS CERTIFICATE OF ORIGIN		
3. Transport details			
4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number	5. ORIGIN criterion (see overleaf note)	6. Gross Weight or other Quantity	7. Invoice number(s) and date(s)
8. Remarks: <input type="checkbox"/> ISSUED RETROSPECTIVELY			
9. Declaration by the exporter: I, the undersigned, declare that: - 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 Place and Date: Signature: Name (printed): Company:	10. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Export Document Number: Issuing Authority: Stamp Place and Date: Signature:		

Overleaf Notes-

1. The following origin criteria code should be inserted in Box 5

(i) WO for Wholly Obtained

(ii) PSR for Product Specific Rules

ANNEX 6 - MINIMUM REQUIRED INFORMATION

(See Rule 17)

1. Name and Address of the Exporter /Manufacturer:
2. Registration Number:
3. Country of origin:

All cost and price figures are to be shown in United States of America dollars (\$) /national currency

4. Export Product-wise general information:

S. No.	Description of	Model/Brand	HS code	FOB value

5. Good - wise material cost information (to be furnished for each good listed in Para 4 above):

A	B	C	D	E	F	G	H
Sl. no.	Description of component, materials, inputs, parts or produce	Quantity and Unit	Unit CIF Value	Total CIF Value	HS Code (at six digit level)	Supplier's name and address	Country of Origin of the component, materials, inputs, parts or produce

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

- (i) India;
- (ii) Other Party;
- (iii) non-originating materials used in production.

6. Calculation

(i) Value of non-originating materials used in production as a percentage of FOB value: _____

(ii) Value of originating materials as a percentage of FOB value: _____

7. Description of the manufacturing process:

DECLARATION

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

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

Signature, Name and Designation of the signatory

FOR OFFICIAL USE

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

Place and Date:

Signature and Name of the Competent Authority with Official Seal