

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, সেপ্টেম্বর ২০, ২০০৬

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

(ওস্ক)

প্রজ্ঞাপন

ঢাকা, ৩ আশ্বিন ১৪১৩ বঙ্গাব্দ/১৮ সেপ্টেম্বর ২০০৬

এস, আর, ও নং ২২৮-আইন/২০০৬/২১২৬/ওস্ক।—Customs Act, 1969 (Act IV of 1969), অতঃপর উক্ত Act বলিয়া উল্লিখিত, এর section 19 এ প্রদত্ত ক্ষমতাবলে সরকার, জাতীয় রাজস্ব বোর্ডের সহিত পরামর্শক্রমে, জনস্বার্থে অত্র বিভাগের ১০ মে, ২০০৩ ইংরেজী তারিখে প্রজ্ঞাপন এস আর ও নং ১২৮-আইন/২০০৩/২০০৪/ওস্ক রহিতক্রমে নিম্নবর্ণিত TABLE এর কলাম (1) এ উল্লিখিত উক্ত Act এর First Schedule এর Heading No. সমূহ এবং উহাদের বিপরীতে কলাম (2)-তে বিধৃত H.S. Code সমূহের আওতাধীন কলাম (3)-তে উল্লিখিত পণ্যসমূহকে, যাহা ভারত, চীন, শ্রীলংকা এবং দি রিপাবলিক অব কোরিয়ায় উৎপাদিত বা প্রক্রিয়াজাত এবং Asia Pacific Trade Agreement (APTA) এর Annex-II (APTA Rules of Origin) তে বর্ণিত শর্তাবলী পরিপালন সাপেক্ষে, উহাদের উপর আরোপণীয় আমদানি শুল্কের উপর উক্ত TABLE এর কলাম (4) এ বর্ণিত হারে নিরূপিত শুল্কের সমপরিমাণ আমদানি শুল্ক হইতে অব্যাহতি প্রদান করিল, যথাঃ—

Heading No.	H S Code	Description of the goods	Percentage of Customs duty exempted
1	2	3	4
08.01	0801.11.10	Coconuts: Desicated (excl. wrapped/canned)	60.00
	0801.11.20	Coconuts: Desicated wrapped/canned	60.00
	0801.19.10	Coconuts: Other (excl. wrapped/canned)	50.00
	0801.19.20	Coconuts: Other wrapped/canned	50.00

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1	2	3	4
09.04	0904.11.10	Pepper, neither crushed nor ground (wrapped/canned)	10.00
	0904.11.20	Pepper, neither crushed nor ground (wrapped/canned)	10.00
09.08	0908.10.10	Nutmeg, (excl. wrapped/canned)	10.00
	0908.10.20	Nutmeg, wrapped/canned	10.00
	0908.20.10	Mace (excl. wrapped/canned)	10.00
	0908.20.20	Mace wrapped/canned	10.00
	0908.30.10	Cardamoms (excl. wrapped/canned)	10.00
	0908.30.20	Cardamoms wrapped/canned	10.00
12.03	1203.00.10	Copra: excl. wrapped/canned	20.00
	1203.00.20	Copra: wrapped/canned	20.00
15.13	1513.11.00	Coconut (copra) oil and its fractions, crude	30.00
	1513.19.10	Coconut oil solidified or hardened by mechanical treatment	20.00
	1513.19.90	Coconut (copra) oil and its fractions, refined, other	20.00
24.01	2401.10.00	Tobacco, not stemmed/stripped	50.00
25.01	2501.00.21	Salt (other than pure sodium chloride) not in aqueous solution: Salt bloulder for crushing salt in bulk	10.00
	2501.00.29	Other salt (other than pure sodium chloride) not in aqueous solution	10.00
	2501.00.90	Salt (incl. table salt & denatured salt), whether/not in aqueous solution sea water	10.00
25.04	2504.10.00	Natural graphite: In powder or in flakes	10.00
25.05	2505.10.00	Silica sands & quartz sands	10.00
	2505.90.00	Other natural sands (excl. silica/quartz sands), nes	10.00
27.04	2704.00.00	Coke and semi-coke of coal, of lignite or of peat, weather or not agglomerated; retort carbon.	10.00
28.03	2803.00.00	Carbon (carbon blacks & other forms of carbon not elsewhere specified or included)	10.00
28.17	2817.00.00	Zinc Oxide; Zink Peroxide	10.00
28.24	2824.10.00	Lead monoxide (litharge. massicot)	10.00
28.30	2830.10.00	Sodium sulphides	10.00



1	2	3	4
28.36	2836.10.00	Commercial ammonium carbonate & other ammonium carbonate.	10.00
29.01	2901.10.00	Saturated acyclic hydrocarbons	15.00
	2901.21.00	Unsaturated acyclic hydrocarbons: Ethylene	10.00
	2901.22.00	Unsaturated acyclic hydrocarbons: propene (propylene)	10.00
	2901.23.00	Butene (butylene) and isomers thereof	10.00
	2901.24.00	Buta-1, 3-diene & isoprene	10.00
29.02	2902.11.00	Cyclanes, cyclenes and cycloterpenes. Cyclohexane	10.00
	2902.20.00	Benzene	10.00
	2902.30.00	Toluene	10.00
	2902.41.00	O-Xylene	10.00
	2902.42.00	M-Xylene	10.00
	2902.43.00	p-Xylene	10.00
	2902.44.00	Mixed Xylene isomers	10.00
	2902.50.00	Styrene	10.00
	2902.60.00	Ethylbenzene	10.00
	2902.70.00	Cumene	10.00
29.05	2905.11.00	Methanol (Methyl Alcohol)	10.00
	2905.12.10	Propan-1-01 (propyl alcohol) and propan-2-01 (isopropyl alcohol); Isopropanol or isopropyl alcohol	10.00
	2905.12.20	Propan-1-01 (propyl alcohol) and propan-2-01 (isopropyl alcohol): Propan-1-01 (propyl alcohol)	10.00
	2905.13.00	Butan-1-01 (n-butyl alcohol)	10.00
	2905.14.00	Other butanols	10.00
	2905.15.00	Pentanol (amyl alcohol) and isomers thereof	10.00
	2905.16.00	Octanol (octyl alcohol) and isomers thereof	10.00
	2905.17.00	Dodecan 1-01 (lauryl alcohol), hexadecan-1-01 (cetyl alcohol) and octadecan-1-01 (stearyl alcohol)	10.00

1	2	3	4
29.05	2905.19.00	Other saturated monohydric alcohols, nes	10.00
	2905.22.00	Acyclic terpene alcohol	10.00
	2905.31.00	Ethylene glycol (ethanediol)	10.00
	2905.32.00	Propylene glycol (propane-1,2-diol)	10.00
	2905.41.00	2-Ethyl-2 (hydroxymethyl) propane-1,3-diol (trimethylo-propane)	10.00
	2905.42.00	Pentaerythritol	10.00
	2905.43.00	Mannitol	10.00
	2905.44.00	D-glucitol (sorbitol)	10.00
29.07	2907.11.00	Phenol (hydroxybenzene) and its salts	10.00
	2907.12.00	Cresols and their salts	10.00
	2907.13.00	Octylphenol nonylpheno and their isomers: salts thereof	10.00
	2907.14.00	Xylenols and their salts	10.00
	2907.15.00	Naphthols and their salts	10.00
	2907.21.00	Resorcinol & its salts	10.00
	2907.22.00	Hydroquinone (quinol) and its salts	10.00
	2907.23.00	4,4-Isopropylidenediphenol (bisphenol A;diphenylol- propane) and its salts	10.00
	2907.29.90	Other polyphenols, nes	10.00
32.04	3204.11.00	Disperse dyes and preparations based thereon	10.00
32.10	3210.00.10	Approved aircraft and helicopter paint, nes, imported by Bangladesh Biman/Flying Club/ concerned Govt. Dept.	15.00
33.01	3301.29.00	Essential oils other than of citrus fruit: other	10.00
35.07	3507.90.00	Other enzymes/prepared enzymes, nes: Enzymes (foodgrade)	10.00
34.02	3802.10.00	Activated carbon	20.00
38.08	3808.10.29	Insecticides, other	10.00
38.09	3809.91.00	Finising agents, etc. of a kind used in the textile industry.	10.00



1	2	3	4
40.01	4001.21.00	Natural rubber in smoked sheets	10.00
	4001.22.00	Technically specified natural rubber (TSNR)	10.00
	4001.29.00	Natural rubber in other forms, nes	10.00
40.07	4007.00.00	Vulcanized rubber thread and cord	10.00
40.09	4009.11.00	Not reinforced or otherwise combined with other, materials: without fittings.	10.00
40.11	4011.61.10	New pneumatic rubber tyres, having a "herring-bone"/similar tread: Of a kind used on tractors.	15.00
	4011.92.00	Of a kind used on agricultural or forestry vehicles and machines: of a kind used on tractors.	15.00
40.15	4015.11.00	Gloves: Surgical	10.00
	4015.19.00	Gloves: Other	10.00
40.17	4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap: Articles of hard rubber.	15.00
44.12	4412.13.00	Plywood.....wood.each ply<=6mm thickness: With at least 1 outer ply of tropical wood specified in shg. Note 1 to Ch.44.	15.00
44.12	4412.14.00	Plywood.....solely of sheets of wood. each ply<=6mm thickness: Other, with at least 1 outer ply of non-coniferous wood.	15.00
	4412.23.00	Other, with at least one outer ply of non-coniferous wood: with at least one layer of particle board.	15.00
48.04	4804.11.00	Kraftliner: Unbleached	15.00
	4804.31.00	Other kraft paper/paperboard weighing<=150 Gm/M2: Unbleached.	15.00
48.05	4805.11.00	Semi-chemical fluting paper (corrugating medium)	15.00
51.08	5108.10.00	Yarn of fine animal hair nprs. carded	15.00
56.07	5607.49.90	Of polyethylene or polyethylene: Other	60.00
61.16	6116.10.00	Gloves impregnated.....plastics/rubber	10.00
	6116.91.00	Other gloves, mittens and mitts, knitted/crocheted: of wool or fine animal hair.	10.00
	6116.92.00	Other gloves, mittens and mitts.knitted/crocheted: Of cotton.	10.00
	6116.99.00	Other gloves, mittens and mitts.knitted/crocheted: Of other textile materials..	10.00

1	2	3	4
62.01	6201.13.00	Overcoats, raincoats, car-coats, caps, cloaks and similar articles: Of man-made fibres.	30.00
68.04	6804.22.10	Other millstones, grindstones, grinding wheels and the like, of other agglomerated abrasives/ceramics:Grinding wheels.	15.00
	6804.22.90	Other millstones, grinding wheels and the like, of other agglomerated abrasives/ceramics: Other	15.00
69.08	6908.10.00	Tiles, cubes and similar articles, whether or not rectangular largest surface $\leq 49$ sq cm	15.00
76.14	7614.10.90	With steel core: other	10.00
79.07	7907.00.10	Zinc anodes (electroplating anodes)	10.00
82.02	8202.39.00	Circular saw blades (incl.slitting or slotting saw blades): Other, including parts.	15.00
82.07	8207.13.00	Rock drilling or earth boring tools: With working part of cermets.	16.00
	8207.19.00	Rock drilling of earth boring tools: Other, including parts.	16.00
	8207.20.00	Dies for drawing or extruding metal	16.00
	8207.30.00	Tools for pressing, stamping & punching	16.00
	8207.40.00	Tools for tapping or threading	16.00
	8207.60.00	Tools for boring and broaching	16.00
	8207.70.00	Tools for milling	16.00
	8207.80.00	Tools for turning	16.00
	8207.90.00	Other interchangeable tools	16.00
84.03	8403.10.00	Boilers	15.00
84.07	8407.10.00	Aircraft engines	10.00
	8407.21.00	Marine propulsion engines: Outboard motors	10.00
	8407.31.10	Two-stroke engine ( $\leq 50$ cc) for three wheeler and auto rickshaw	10.00
84.07	8407.31.20	Four-stroke engine ( $\leq 50$ cc) for three wheeler and auto rickshaw	10.00
	8407.31.90	Other of a cylinder capacity not exceeding 50cc	10.00
	8407.32.10	Two-stroke engine ( $> 50$ cc but $\leq 250$ cc) for three wheeler and auto rickshaw	10.00



1	2	3	4
84.07	8407.32.20	Four-stroke engine (>50cc but <=250cc) for three wheeler and auto rickshaw	10.00
	8407.32.90	Other, of a cylinder capacity >50cc but <=250cc	10.00
	8407.33.10	Two-stroke engine (>250cc but <=1000cc) for three wheeler and auto rickshaw	15.00
	8407.33.20	Four-stroke engine (<=250cc but <=1000cc) for three wheeler and auto rickshaw	15.00
	8407.33.90	Other, of a cylinder capacity >250CC but <=1000CC	15.00
	8407.34.00	Reciprocating piston engines of a kind used for propulsion of vehicles of Ch.87: Of a cylinder capacity>1000cc	15.00
	8407.90.90	Other engines	10.00
84.08	8408.10.10	Marine propulsion engines: Marine engine for fishing trawler	10.00
	8408.10.90	Marine propulsion engines: Other	15.00
	8408.20.10	Two-stroke engine for three wheelers and auto rickshaw	10.00
	8408.20.20	Four-stroke engine for three wheelers and auto rickshaw	10.00
	8408.20.30	Engines of a kind used for the propulsion of vehicles of hds Nos.87.02 and 87.04 of cylinder capacity>=2600cc	10.00
	8408.20.90	Other engines of a kind used for the propulsion of vehicles of Chapter Nos.87	10.00
	8408.90.90	Other engines	10.00
84.09	8409.10.00	For aircraft engines	10.00
	8409.91.90	Parts, suitable for use solely/principally with spark-ignition internal combustion piston engines: Other	10.00
84.14	8414.80.10	Other air/vacuum pumps/compressors....Pumps and compressors	15.00
	8414.80.20	Other air/vacuum pumps/compressors....Blowers for used in pisciculture	15.00
	8414.80.30	Other air/vacuum pumps/compressors... Blowers for use in tea industries	15.00
	8414.80.90	Other air/vacuum pumps/compressors...Other	15.00

1	2	3	4
84.16	8416.10.00	Furnace burners for liquid fuel	15.00
84.19	8419.31.00	Dryers: For agricultural products	50.00
84.20	8420.99.00	Parts: Other	50.00
84.21	8421.21.10	Filtering/purifying machinery and apparatus for liquids: For filtering/purifying water-Sterilizers for laboratory use	15.00
	8421.21.20	Filtering/purifying machinery/apparatus for liquids: For water—Domestic apparatus. pressure/electromagnetic type	15.00
84.21	8421.21.92	Filtering/purifying machinery/apparatus for liquids: For filtering/purifying water, Other	15.00
	8421.29.00	Filtering/purifying machinery/apparatus for liquids: Other	15.00
84.24	8424.89.00	Other appliances, other (excluding agricultural and horticultural appliances)	15.00
84.28	8428.33.00	Other continuous-action elevators and conveyors, for goods/materials: Other, belt type	10.00
84.31	8431.43.00	Parts for boring or sinking machinery of subheading Nos. 8430.41/8430.49	10.00
84.33	8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	10.00
84.37	8437.90.00	Parts: Rice huller and wheat crusher	10.00
84.41	8441.20.00	Machines for making bags, sacks or envelopes	15.00
	8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	15.00
	8441.80.00	Other machinery	15.00
84.48	8448.39.00	Other parts/accessories of hdg No.84.45 or of their auxiliary machinery	10.00
	8448.49.00	Other parts/accessories of weaving machines or of their auxiliary machines. nes..	10.00
84.52	8452.21.00	Other sewing machines: Automatic unti	15.00
	8452.30.00	Sewing machine needles	15.00
84.74	8474.10.00	Sorting, screening, sparating or washing machines	10.00
	8474.80.00	Other machinery	10.00
84.79	8479.89.20	Other machines/mechanical appliances: Other	10.00
	8479.90.00	Parts	15.00



1	2	3	4
84.80	8480.71.00	Moulds for rubber or plastics: injection or compression type	15.00
84.81	8481.90.00	Parts	15.00
85.01	8501.62.90	AC generators (alternators): Of an output >75KVA but ≤375KVA	15.00
85.02	8502.11.00	Generating sets w/compressn-ignition internal combustn piston engines (diesel/semi-diesel): of an output ≤75KVA	15.00
	8502.12.00	Generating sets w/compressn-ignition internal combustn piston engines (diesel/semi-diesel): 75KVA-375KVA output	15.00
	8502.13.00	Generating sets w/compressn-ignition internal combustn piston engines (diesel/semi-diesel): >375KVA output	15.00
85.14	8514.10.00	Resistance heated furnaces & ovens	15.00
	8514.20.00	Furnaces and ovens functioning by Induction or dielectric loss	15.00
	8514.30.00	Other furnaces & ovens	15.00
	8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	15.00
85.18	8518.10.00	Microphones & stands therefor	15.00
	8518.21.00	Single loudspeakers, mounted in their enclosures	15.00
	8518.22.00	Multiple loudspeakers, mounted in the same enclosures	15.00
85.25	8525.10.90	Transmission apparatus: Other	10.00
85.32	8532.10.00	Fixed capacitors designed for use in 50/60 Hz circuits and having reactive power capacity ≥0.5K var	10.00
	8532.29.00	Other fixed capacitors. nes	15.00
85.35	8535.90.00	Other electrical apparatus for switching/protecting electrical circuits...nes	10.00
85.38	8538.90.00	Other parts. nes	10.00
85.39	8539.22.90	Other filament lamps. excl.ultra-violet/infra-red lamps: Of power ≤200W, voltage ≥100V—Other	15.00
	8539.31.10	Energy saving lamp having an output of light three times or more compared to normal filament bulb consuming same electricity	10.00
	8539.31.90	Discharge lamps, other than ultra violet lamps: Other	10.00

1	2	3	4
85.43	8543.20.00	Signal generators	15.00
	8543.89.00	Other machines and apparatus: Other	15.00
85.44	8544.70.00	Optical fibre cables	10.00
87.01	8701.10.10	Pedestrian controlled tractors: CBU	10.00
88.03	8803.30.00	Other parts of acroplanes or helicopters	10.00
88.05	8905.10.00	Dredgers	10.00
90.18	9018.31.00	Syringes, needles, catheters, cannulac and the like: Syringes. with or without needles	15.00
	9018.32.00	Syringes. needles. catheters. cannulac and the like: Tubular metal needles and needles for sutures	15.00
	9018.49.00	Instruments/appliances used in dental sciences: Other	15.00
90.25	9025.19.00	Thermometers, not combined with other instruments: Other	15.00
	9025.90.00	Parts & accessories	15.00
90.28	9028.10.00	Gas meters	15.00
90.29	9029.20.00	Speed indicator and tachometers: stroboscopes	15.00
90.30	9030.31.00	Multimeters	15.00
	9030.39.00	Other instruments/apparatus for measuring/checking voltage, current, resistance or power, without a recording device: Other	15.00
90.31	9031.10.00	Machines for balancing mechanical parts	15.00
90.33	9033.00.00	Parts and accessories (not specified or included elsewhere in chapter 90) for machines and appliances	15.00
94.05	9405.10.10	Spotlights	15.00
	9405.10.90	Chandeliers and other electric ceiling wall lighting fittings, excl those for lighting public open spaces thorough-fares	15.00
	9405.20.00	Electric table, desk, bedside or floor standing lamps	15.00
	9405.50.10	Hurricane lamps of base metal	10.00
	9405.50.90	Other non-electrical lamps and lighting fittings	10.00
96.09	9609.20.00	Pencil leads, black or colored	10.00



**ANNEX II****Rules of Origin for the Asia-Pacific Trade Agreement**

For determining the origin of products eligible for preferential concessions under the Asia-Pacific Trade Agreement in the light of Article 8 of the Agreement, the following Rules shall be applied:

**Rule 1: Originating products**

Products covered by preferential trade within the framework of the Agreement imported into the territory of a Participating State from another Participating State which are consigned directly within the meaning of Rule 5 hereof, shall be eligible for preferential concessions if they conform to the origin requirement under any one of the following conditions:

- (a) Products wholly produced or obtained in the exporting Participating State as defined in Rule 2; or
- (b) Products not wholly produced or obtained in the exporting Participating State, provided that the said products are eligible under Rule 3 or Rule 4.

**Rule 2: Wholly produced or obtained**

Within the meaning of Rule 1 (a) the following shall be considered as wholly produced or obtained in the exporting Participating State:

- (a) raw or mineral products extracted from its soil, its water or its seabeds; 1
- (b) agricultural products harvested there; 2
- (c) animals born and raised there;
- (d) products obtained from animals referred to in paragraph (c) above;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other marine products taken from the high seas by its vessels; 3/4
- (g) products processed and/or made on board its factory ships 4/5 exclusively from products referred to in paragraph (f) above;
- (h) parts or raw materials recovered there from used articles which can no longer perform their original purpose nor are capable;



- (i) used articles collected there which can no longer perform their original purpose there nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) goods produced there exclusively from the products referred to in paragraph (a) to (j) above.

### Rule 3 : Not wholly produced or obtained

(a) Within the meaning of Rule 1 (b), products worked on or processed as a result of which the total value of the materials, parts or produce originating from non-Participating States or of undetermined origin used does not exceed 55 per cent of the f.o.b. value of the products produced or obtained and the final process of manufacture is performed within the territory of the exporting Participating State shall be eligible for preferential concessions, subject to the provisions of Rule 3(c), (d) and (e).

(b) Sectoral agreements 6

(c) The formula for calculating the content of non-originating materials, and its requirement for obtaining the originating status referred to in Rule 3(a) is as follows:

*Value of imported non-originating materials, parts or produce + Value of undetermined origin materials, parts or produce*

—————  
×100 = 55%

*f.o.b. price*

- (d) The value of the non-originating materials, parts or produce shall be:
  - (i) the c.i.f. value at the time of importation of materials, parts or produce where this can be proven; or
  - (ii) The earliest ascertainable price paid for the materials, parts or produce of undetermined origin in the territory of the Participating State where the working or processing takes place.
- (e) Whether or not the requirements of Rule 1(b) are satisfied, the following operations or processes are considered to be insufficient to confer the status of originating products:
  - (i) Operations to ensure the preservation of products in good condition either for transportation or storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);



- (ii) Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting cutting up;
- (iii) Changes of packaging and breaking up and assembly of consignments;
- (iv) Simple slicing, cutting or repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, etc.
- (v) The affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (vi) Simple mixing;
- (vii) Simple assembly of parts of products to constitute a complete product;
- (viii) Slaughter of animals;
- (ix) Peeling, unflaking, grain removing and removal of bones; and
- (x) A combination of two or more operations specified above.

**Rule 4 : Cumulative rules of origin**

Products which comply with origin requirements provided for in Rule 1 and which are used by a Participating State as input for a finished product eligible for preferential treatment by another Participating State shall be considered as a product originating in the territory of the Participating State where working or processing of the finished product has taken place provided that the aggregate content originating in the territory of the Participating States is not less than 60 percent of its f.o.b. value.<sup>7</sup>

**Rule 5 : Direct consignment**

The following shall be considered as directly consigned from the exporting Participating State to the importing Participating State.

- (a) if the products are transported without passing through the territory of any non-Participating State:
- (b) the products whose transport involves transit through one or more intermediate non-Participating States with or without transshipment or temporary storage in such countries, provided that:
  - (i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements;

- (ii) the products have not entered into trade or consumption there; and
- (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.

**Rule 6 : Treatment of packing**

When determining the origin of products, packing should be considered as forming a whole with the product it contains. However, packing may be treated separately if the national legislation so requires.

**Rule 7 : Certificate of origin**

Products eligible for preferential concessions shall be supported by a Certificate of Origin issued by an authority designated by the government of the exporting Participating State and notified to the other Participating States in accordance with the attached sample Certificate of Origin and notes for the completion thereof.

**Rule 8 : Prohibition and co-operation**

- (a) Any Participating State may prohibit importation of products containing any inputs originating from States with which it does not have economic and commercial relations.
- (b) Participating States will do their best to co-operate in order to specify origin of inputs in the Certificate of Origin.

**Rule 9 : Review**

These Rules may be reviewed as and when necessary upon request of one-third of the Participating States and may be open to such modifications as may be agreed upon.

**Rule 10 : Special criteria percentage**

Products originating in least developed Participating States can be allowed a favorable 10 percentage points applied to the percentages established in Rules 3 and 4. Thus, for Rule 3, the percentage would not exceed 65 percent, and for Rule 4, the percentage would not be less than 50 percent.

**Footnotes**

1. Includes mineral fuels, lubricants and related materials as well as minerals or metal ores.
2. Includes forestry products.



3. "Vessels"-shall refer to fishing vessels engaged in commercial fishing, registered in a Participating State and operated by a citizen or citizens or governments of Participating States or partnership, corporation or association, duly registered in such

Participating State, at least 60 per cent of equity of which is owned by a citizen or citizens and/or government of such

Participating State or 75 per cent by citizens and/ or governments of the Participating States.

However, the products taken

from vessels engaged in commercial fishing under bilateral agreements which provide for chartering/leasing of such vessels

and/or sharing of catch between Participating States, will also be eligible for preferential concessions.

4. In respect of vessels or factory ships operated by government agencies the requirement of flying the flag of a Participating State shall not apply.

5. For the purpose of this Agreement, the term "factory ship" means any vessel, as defined, used for processing and / or making on board products exclusively from those products referred to in paragraph (f) above.

6. In respect of products traded within the framework of sectoral agreements negotiated under this Agreement, provision may

need to be made for special criteria to apply. Consideration may be given to these criteria as and when the sectoral agreements are negotiated.

7. "Partial" cumulation as implied by Rule 4 above means that only products which have acquired originating status in the

territory of one Participating State may be taken into account when used as inputs for a finished product eligible for preferential treatment in the territory of another Participating State subject to Rule 3(e).

8. A standard Certificate of Origin to be used by all Participating States is annexed and approved by the Participating States.

**SAMPLE CERTIFICATE OF ORIGIN**  
**Asia-Pacific Trade Agreement**  
**(Combined declaration and certificate)**

1. Goods consigned from : (Exporter's business name, address, country)			Reference No. _____  Issued in..... (Country)		
2. Goods consigned to : (Consignee's name, address, country)			3. For Official use		
4. Means of transport and route:					
5. Tariff item number	6. Marks and number of Packages:	7. Number and kind of packages/description of goods:	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity:	10. Number and date of invoices:
11. Declaration by the exporter :  The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in  ..... (Country)  and that they comply with the origin requirements specified for these goods in the Asia-Pacific Trade Agreement for goods exported to  ..... (Importing Country)  ..... Place and date, signature of authorized Signatory			12. Certificate  It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct.  ..... Place and date, signature and Stamp of Certifying Authority		



## Notes for completing Certificate of Origin

### 1. General Conditions:

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the list of concessions of an Asia-Pacific Trade Agreement country of destination;
- (b) comply with Asia-Pacific Trade Agreement rules of origin. Each article in a consignment must qualify separately in its own right; and
- (c) comply with the consignment conditions specified by the Asia-Pacific Trade Agreement rules of origin. In general, products must be consigned directly within the meaning of Rule 5 hereof from the country of exportation to the country of destination.

### II. Entries to be made in the boxes

#### Box 1 Goods Consigned from

Type the name, address and country of the expoter. The name must be the same as the exporter described in the invoice;

#### Box 2 Goods Consigned to

Type the name, address and country of the impoter. The name must be the same as the importer described in the invoice. For third party trade, the words "To Order" may be typed.

#### Box 3 Official Use

Reserved for use by certifying authority.

#### Box 4 Means of Transport and Route

State in detail the means of transport and route for the products exported. If the L/C terms etc. do not require such details, type "By Air" or "By Sea". If the products are transported through a third country this can be indicated as follows:

e.g. "By Air"

"Laos to India via Bangkok"

#### Box 5 Tariff Item Number

Type the 4-digit HS heading of the individual items.

**Box 6 Marks and Numbers of Packages**

Type the marks and numbers of the packages covered by the Certificate. This information should be identical to the marks and numbers on the packages.

**Box 7 Number and Kind of Packages; Description of Goods**

Type clearly the description of the products exported. This should be identical to the description of the products contained in the invoice. An accurate description will help the Customs Authority of the country of destination to clear the products quickly.

**Box 8 Origin Criterion**

Preference products must be wholly produced or obtained in the exporting Participating State in accordance with Rule 2 of the Asia-Pacific Trade Agreement Rules of Origin, or where not wholly produced or obtained in the exporting Participating State must be eligible under Rule 3 or Rule 4.

- (a) Products wholly produced or obtained: enter the letter 'A' in Box 8.
- (b) Products not wholly produced or obtained: the entry in Box 8 should be as follows:

1. Enter letter "B" in Box 8, for products which meet the origin criteria according to Rule 3.

Entry of letter "B"

would be followed by the sum of the value of materials, parts or produce originating from non-Participating

States, or undetermined origin used, expressed as a percentage of the f.o.b. value of the products; (example "B" 50 per cent);

2. Enter letter "C" in Box 8 for products which meet the origin criteria according to Rule 4.

Entry of letter "C" would be followed by the sum of the aggregate content originating in the territory of the exporting Participating State expressed as a percentage of the f.o.b. value of the exported product; (example "C" 60 per cent);

3. Enter letter "D" in Box 8 for products which meet the special origin criteria according to Rule 10.



**Box 9 Gross Weight or Other Quantity**

Type the gross weight or other quantity (such as pieces, kg) of the products covered by the Certificate.

**Box 10 Number and Date of Invoices**

State number and date of the invoice in question. The date of the invoice attached to the Application should not be later than the date of approval on the Certificate.

**Box 11 Declaration by the Exporter**

The term "Exporter" refers to the shipper who can either be a trade or a manufacturer. Type the name of the producing country and the importing country and the place and date when the declaration is made. This box must be signed by the Company's authorized signatory.

**Box 12 Certification**

The certifying authority will certify in this Box.

রাষ্ট্রপতির আদেশক্রমে

ডঃ আ, তা, মু সারওয়ার হোসেন  
অতিরিক্ত সচিব।