

**RULES OF ORIGIN FOR THE  
MALAYSIA-PAKISTAN FREE TRADE AREA**

In determining the origin of products eligible for the preferential tariff concession pursuant to the Early Harvest Programme of the Free Trade Agreement between Malaysia and Pakistan, the following Rules shall be applied:

**Rule 1: Definitions**

For the purpose of this Annex:

- (a) "materials" shall include raw materials, ingredients, parts, components, sub-components, sub-assembly and/or goods that were physically incorporated into another good or were subject to a process in the production of another good.
- (b) "originating products" mean products that qualify as originating in accordance with the provisions of Rule 2.
- (c) "production" means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good.
- (d) "products" means products which are wholly obtained/produced or being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) "CIF" means the value of the good imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation;
- (f) "FOB" means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment abroad;
- (g) "Harmonized System" means the Harmonized Commodity Description and Coding System agreed to under the WCO"
- (h) "Product Specific Rules" are rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy an *ad valorem* criterion or a combination of any of these criteria.

## **Rule 2: Origin Criteria**

For the purposes of this Agreement, products imported by a Party shall be deemed to be originating and eligible for preferential concessions if they conform to the origin requirements under any one of the following:

- (a) products which are wholly obtained/produced as set out and defined in Rule 3; or
- (b) products not wholly obtained/produced provided that the said products are eligible under Rule 4, Rule 5 or Rule 6.

## **Rule 3: Wholly Obtained Products**

Within the meaning of Rule 2 (a), the following shall be considered as wholly obtained/produced in a Party:

- (a) Plant<sup>1</sup> and plant products harvested, picked or gathered there;
- (b) Live animals<sup>2</sup> born and raised there;
- (c) Product<sup>3</sup> obtained from live animals referred to in paragraph (b) above;
- (d) Products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;
- (e) Minerals and other naturally occurring substances, not included in paragraphs (a) to (d), extracted or taken from its soil, waters, seabed or beneath their seabed;
- (f) Products taken from the waters, seabed or beneath the seabed outside the territorial waters of that Party, provided that Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law;
- (g) Products of sea fishing and other marine products taken from the high seas by vessels registered with a Party or entitled to fly the flag of that Party;

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<sup>1</sup> Plant here refers to all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants.

<sup>2</sup> Animals referred to in paragraph (b) and (c) covers all animal life, including mammals, birds, fish, crustaceans, molluscs, reptiles, bacteria and viruses.

<sup>3</sup> Products refer to those obtained from live animals without further processing, including milk, eggs, natural honey, hair, wool, semen and dung.

- (h) Products processed and/or made on board factory ships registered with a Party or entitled to fly the flag of that Party, exclusively from products referred to in paragraph (g) above;
- (i) Articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials, or for recycling purposes<sup>4</sup>;
- (j) Goods obtained/produced in a Party solely from products referred to in paragraphs (a) to (i) above.

**Rule 4: Not Wholly Produced or Obtained**

- (a) For the purposes of Rule 2(b), a product shall be deemed to be originating if:
  - (i) not less than 40% of its content originates from any Party; or
  - (ii) the total value of the materials, part or produce originating from outside of the territory of a Party does not exceed 60% of the FOB value of the product so produced or obtained

provided that the final process of the manufacture is performed within the territory of the Party.

- (b) For the purposes of this Annex, the originating criteria set out in Rule 4(a)(ii) shall be referred to as the “Malaysia-Pakistan FTA content”. The formula for the 40% Malaysia-Pakistan FTA content is calculated as follows:

$\frac{\text{Value of Non-Malaysia Pakistan FTA materials} + \text{Value of materials of undetermined origin}}{\text{FOB Price}} \times 100 \% < 60\%$
<p>Therefore, the Malaysia-Pakistan FTA content: 100% - non-Malaysia Pakistan FTA material = at least 40%</p>

- (c) The value of the non-originating materials shall be:

<sup>4</sup> This would cover all scrap and waste including scrap and waste resulting from manufacturing or processing operations or consumption in the same country, scrap machinery, discarded packaging and all products that can no longer perform the purpose for which they were produced and are fit only for discarding or for the recovery of raw materials. Such manufacturing or processing operations shall include all types of processing, not only industrial or chemical but also mining, agriculture, construction, refining, incineration and sewage treatment operations.

- (i) the CIF value at the time of importation of the materials; or
  - (ii) the earliest ascertained price paid for the materials of undetermined origin in the territory of the Party where the working or processing takes place.
- (d) For the purpose of this Rule, "originating material" shall be deemed to be a material whose country of origin, as determined under these rules, is the same country as the country in which the material is used in production.

**Rule 5: Cumulative Rule of Origin**

Unless otherwise provided for, products which comply with origin requirements provided for in Rule 2 and which are used in the territory of a Party as materials for a finished product eligible for preferential treatment under the Agreement shall be considered as products originating in the territory of the Party where working or processing of the finished product has taken place provided that the aggregate Malaysia-Pakistan FTA content (i.e. full cumulation, applicable among the Parties) on the final product is not less than 40%.

**Rule 6: Product Specific Criteria**

Products which have undergone sufficient transformation in a Party shall be treated as originating goods of that Party. Products which satisfy the Product Specific Rules provided for in Attachment A shall be considered as goods to which sufficient transformation has been carried out in a Party.

For the purpose of Attachment A, the following processes can be considered as sufficient transformation:

- spinning;
- weaving;
- bleaching;
- dyeing;
- printing;
- and
- finishing

### **Rule 7: Minimal Operations and Processes**

Operations or processes undertaken<sup>5</sup>, by themselves or in combination with each other for the purposes listed below, are considered to be minimal and shall not be taken into account in determining whether a good has been wholly obtained in one country:

- (a) ensuring preservation of goods in good condition for the purposes of transport or storage;
- (b) facilitating shipment or transportation;
- (c) packaging<sup>6</sup> or presenting goods for sale.

### **Rule 8: Consignment**

The following shall be considered as consigned directly from the exporting Party to the importing Party:

- (a) Goods shall not be considered to be originating if they undergo subsequent production or any other operation outside the territories of the Parties, other than operations necessary to preserve them in good condition or to transport them to the territory of the other Party, provided that the goods are not traded or used outside the territories of the Parties.
- (b) The products whose transport involves transit through one or more intermediate non-party with or without transshipment or temporary storage in such countries, provided that:
  - (i) the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;

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<sup>5</sup> By way of example, the following would be such operations or processes:

- (a) aeration, ventilation, drying, refrigeration, freezing, chilling;
- (b) slitting;
- (c) division of bulk shipments, grouping in packets, the attaching of markings, distinctive labels or logos on the products and their packing;
- (d) packing, unpacking or repacking;
- (e) process of mixing of goods of different origins;
- (f) dilution in water or in any other aqueous solution; and
- (g) the simple assembly or configuring of parts of products making up a complete good;

<sup>6</sup> This excludes encapsulation which is termed “packaging” by the electronics industry.

- (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 9: Treatment of Packages and Packing Materials**

- (a) Packages and Packing Materials for retail sale:
  - (i) If the product is subject to the value-added 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.
  - (ii) Where paragraph (i) above is not applied, 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 fulfill the criterion corresponding to a change of tariff classification of the said product.
- (b) 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 good.

#### **Rule 10: Accessories, Spare Parts and Tools**

The origin of accessories, spare parts, tools and instructional or other information materials presented with the goods therewith shall not be considered in determining the origin of the goods, provided that such accessories, spare parts, tools and information materials are classified and collected customs duties with the goods by the importing Party.

#### **Rule 11: Indirect Materials**

In order to determine whether a product originates in a Party, any indirect material used to obtain such products shall be treated as originating whether such material originates in non-parties or not, and its value shall be the cost registered in the accounting records of the producer of the export goods, such as the following:

- i) fuel, energy, catalysts and solvents;
- ii) equipment, devices and supplies used for testing or inspection of the goods;
- iii) gloves, glasses, footwear, clothing, safety equipment and supplies;

- iv) tools, dies and moulds;
- v) spare parts and materials used in the maintenance of equipment and buildings;
- vi) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- vii) any other goods which are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

#### **Rule 12 : Identical and Interchangeable Materials**

For the purposes of establishing if a product is originating when in its manufacture utilises originating and non-originating materials, mixed or physically combined, the origin of such materials can be determined by generally accepted accounting principles of stock control applicable/inventory management practiced in the exporting Party.

#### **Rule 13: Certificate of Origin**

A claim that products shall be accepted as eligible for preferential concession shall be supported by a Certificate of Origin (Form MPFTA) as set out in Attachment B issued by a government authority designated by the exporting Party and notified to the other Party to the Agreement in accordance with the Operational Certification Procedures, as set out in Attachment C.

#### **Rule 14: Review and Modification**

These rules may be reviewed and modified as and when necessary upon request of a Party and may be open to such reviews and modifications as may be agreed upon by the Parties.

## ATTACHMENT A

### PRODUCT SPECIFIC RULES

For the purpose of Rules 6: Products Specific Criteria of the Rules of Origin applicable to the Early Harvest Programme of the Malaysia-Pakistan Free Trade Agreement, the products specific rules are as follows:

I. Textile (excluding heading numbers 55.09, 55.10 and 55.11):

The products specific rules for textiles, excluding heading numbers 55.09, 55.10 and 55.11, is a two process substantial transformation and a change in tariff heading as follows:

<u>No</u>	<u>Pakistan HS Code</u>	<u>Malaysia HS Code</u>	<u>Description</u>	<u>Specific Rules</u>
1.	5208.11.00	5208.11.000	<b>Unbleached:</b> Plain weave, weighing not more than 100 g/m <sup>2</sup>	A change to heading 52.08 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
2.	5208.12.00	5208.12.000	Plain weave, weighing more than 100 g/m <sup>2</sup>	A change to heading 52.08 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
3.	5208.13.00	5208.13.000	3-thread or 4- thread twill, including cross twill	A change to heading 52.08 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
4.	5208.21.00	5208.21.000	<b>Bleached:</b> Plain weave, weighing not more than 100 g/m <sup>2</sup>	A change to heading 52.08 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
5.	5208.22.00	5208.22.000	Plain weave, weighing more	A change to heading 52.08 through 52.12 from any heading



			than 100 g/m <sup>2</sup>	outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
6.	5208.23.00	5208.23.000	3-thread or 4-thread twill, including cross twill	A change to heading 52.08 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
7.	5208.29.00	5208.29.000	Other fabrics	A change to heading 52.08 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
8.	5208.31.00	5208.31.000	<b>Dyed:</b> Plain weave, weighing not more than 100 g/m <sup>2</sup>	A change to heading 52.08 through 52.12 from any heading outside that group provided that the fabric is undergone one or more of the preparatory or finishing operations.  A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed,; or  A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

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| 9.  | 5208.33.00 | 5208.33.000 | 3-thread or 4-thread twill, including cross twill | <p>A change to heading 52.08 through 52.12 from any heading outside that group; or</p> <p>A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p> |
| 10. | 5208.39.00 | 5208.39.000 | Other fabrics                                     | <p>A change to heading 52.08 through 52.12 from any heading outside that group; or</p> <p>A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08</p>  |

				through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
11.	5208.41.00	5208.41.000	Plain weave, weighing not more than 100 g/m <sup>2</sup>	<p>A change to heading 52.08 through 52.12 from any heading outside that group; or</p> <p>A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
12.	5208.42.00	5208.42.000	Plain weave, weighing more than 100 g/m <sup>2</sup>	<p>A change to heading 52.08 through 52.12 from any heading outside that group; or</p> <p>A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.08</p>

				through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
13.	5208.51.00	5208.51.000	Plain weave, weighing not more than 100 g/m <sup>2</sup>	<p>A change to heading 52.08 through 52.12 from any heading outside that group; or</p> <p>A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
14.	5208.52.00	5208.52.000	Plain weave, weighing more than 100 g/m <sup>2</sup>	<p>A change to heading 52.08 through 52.12 from any heading outside that group; or</p> <p>A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the</p>

preparatory or finishing operations; or

A change to heading 52.08 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations

	<b>5209</b>	<b>5209</b>	<b>Woven fabrics of cotton</b>	
15.	5209.11.00	5209.11.100	<b>Unbleached:</b> Plain weave Elastic fabrics and trimmings combined with rubber threads	A change to heading 52.09 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
16.	5209.12.00	5209.12.000	3-thread or 4-thread twill, including cross twill	A change to heading 52.09 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
17.	5209.19.00	5209.19.000	Other fabrics	A change to heading 52.09 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
18.	5209.21.00	5209.21.000	Plain weave	A change to heading 52.09 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.
19.	5209.29.00	5209.29.000	Other fabrics	A change to heading 52.09 through 52.12 from any heading outside that group, provided that the fabric is undergone one or more of the preparatory or finishing operations.

				finishing operations.
20.	5209.31.00	5209.31.000	Dyed: Plain weave	<p>A change to heading 52.09 through 52.12 from any heading outside that group, or</p> <p>A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
21.	5209.32.00	5209.32.000	3-thread or 4-thread twill, including cross twill	<p>A change to heading 52.09 through 52.12 from any heading outside that group, or</p> <p>A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08,</p>

				54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
22.	5209.41.00	5209.41.000	Of yarns of different colours: Plain weave	<p>A change to heading 52.09 through 52.12 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11; or</p> <p>A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
23.	5209.42.00	5209.42.000	Denim	<p>A change to heading 52.09 through 52.12 from any heading outside that group, or</p> <p>A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the</p>

fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

24. 5209.43.00 5209.43.000 Other fabrics of 3-thread or 4-thread twill, including cross twill:

A change to heading 52.09 through 52.12 from any heading outside that group, or

A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

25. 5209.51.00 5209.51.000 Plain weave

A change to heading 52.09 through 52.12 from any heading outside that group, or

A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06



through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

26. 5209.59.00 5209.59.000 Other fabrics

A change to heading 52.09 through 52.12 from any heading outside that group, or

A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 52.09 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

**5210**                      **5210**                      **Cotton fabrics**  
27. 5210.11.00 5210.11.000 Unbleached:

A change to heading 52.10

			Plain weave	through 52.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
28.	5210.19.00	5210.19.000	Other fabrics	A change to heading 52.10 through 52.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
29.	5210.21.00	5210.21.000	Bleached: Plain weave	A change to heading 52.10 through 52.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or  A change to heading 52.10 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
30.	5210.29.00	5210.29.000	Other	A change to heading 52.10 through 52.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or  A change to heading 52.10 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the

fabric, undergone one or more of the preparatory or finishing operations.

31. 5210.39.00 5210.39.000 Dyed:  
Other

A change to heading 52.10 through 52.12 from any heading outside that group, or

A change to heading 52.10 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 52.10 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

32. 5210.51.00 5210.51.990 Printed:  
Other

A change to heading 52.10 through 52.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 52.10 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing

				operations.
33.	5210.59.990	Printed: Other		<p>A change to heading 52.10 through 52.12 from any heading outside that group, or</p> <p>A change to heading 52.10 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.10 through 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
	<b>5211</b>	<b>5211</b>	<b>Cotton fabrics</b>	
34.	5211.21.00	5211.21.000	Bleached: Plain weave	<p>A change to heading 52.11 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.11 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>

35.	5211.29.00	5211.29.000	Bleached: Other fabrics	<p>A change to heading 52.11 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.11 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
36.	5211.39.00	5211.39.000	Dyed: Other fabrics	<p>A change to heading 52.11 from any heading outside that group, or</p> <p>A change to heading 52.11 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.11 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
37.	5211.49.00	5211.49.000	Of yarns of different colours: Other fabrics	<p>A change to heading 52.11 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07,</p>

53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11; or

A change to heading 52.11 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 52.11 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

38. 5211.59.00 5211.59.990

Printed:  
Other fabrics  
Other

A change to heading 52.11 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 52.11 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

5212

5212

**Cotton fabric  
(Weighing not  
more than 200**

39.	5212.11.00	5212.11.000	g/m <sup>2</sup> : Unbleached	A change to heading 52.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
40.	5212.12.00	5212.12.000	Bleached	A change to heading 52.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
41.	5212.13.00	5212.13.000	Dyed	<p>A change to heading 52.12 from any heading outside that group, or</p> <p>A change to heading 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
42.	5212.14.00	5212.14.000	Yarn of different colour	A change to heading 52.12 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01

through 54.06 or 55.08 through 55.11; or

A change to heading 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

43. 5212.21.00 5212.21.990

Unbleached:  
Other

A change to heading 52.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.

44. 5212.25.00 5212.25.990 Printed:  
Other

A change to heading 52.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 52.12 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to



				weaving the fabric, undergone one or more of the preparatory or finishing operations.
		5402	<b>Synthetic filament yarn</b>	
45.	<b>540233</b>	5402.33.000	Polyester Yarn	A change to heading 54.02 from any other chapter, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.03 through 52.07, 53.06 through 53.08 or 55.06 through 55.11.
	<b>5407</b>	<b>5407</b>	<b>Woven fabrics of synthetic filament yarn, incl. woven fabrics obtained from materials of heading 54.04</b>	
46.	5407.10.00	5407.10.900	Of nylon or other polyamides or of polyesters	A change to heading 54.07 from any heading outside that group, ; provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or  A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
47.	5407.20.00	5407.20.910	Woven- Other: elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	A change to heading 54.07 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or  A change to heading 54.07 from

			fabrics obtained from strip and the like	heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
48.	5407.51.00	5407.51.000	Unbleached or bleached	A change to heading 54.07 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
49.	5407.52.00	5407.52.000	Dyed	A change to heading 54.07 from any heading outside that group, ; or  A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or  A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
50.	5407.54.00	5407.54.990	Printed - Other	A change to heading 54.07 from any heading outside that group, ;

provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

51. 5407.61.00 5407.61.900

**Printed:**  
Containing 85%  
or more by  
weight of non-  
textured  
polyester  
filaments  
- Other

A change to heading 54.07 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

52. 5407.69.00 5407.69.000 Other

A change to heading 54.07 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11; provided that the fabric is dyed or printed, undergone one or more of the preparatory or

finishing operations; or

A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

53. 5407.73.00 5407.73.000 Of yarns of different colours

A change to heading 54.07 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11; or

A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

54. 5407.74.00 5407.74.990 Other woven fabrics, containing less than 85% by

A change to heading 54.07 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or

			weight of synthetic filament: Printed	more of the preparatory or finishing operations; or  A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
55.	5407.81.00	5407.81.900	Other woven fabrics, containing less than 85% by weight of synthetic filament mixed mainly or solely with cotton: Unbleached or bleached	A change to heading 54.07 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
56.	5407.91.00	5407.91.900	Unbleached or bleached: Other	A change to heading 54.07 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
57.	5407.92.00	5407.92.900	Dyed: Other	A change to heading 54.07 from any heading outside that group, ; or  A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed,

undergone one or more of the preparatory or finishing operations; or

A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

58. 5407.94.00 5407.94.990

Printed:  
Other

A change to heading 54.07 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 54.07 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

**5408**

**5408**

**Woven fabric of artificial filament yarn including woven fabrics obtained from materials of heading no. 54.05**

59. 5408.10.00 5408.10.900

Woven fabrics obtained from high tenacity yarn of viscose rayon

A change to heading 54.08 from any heading outside that group, ; or

				A change to heading 54.08 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
60.	5408.32.00	5408.32.100	Dyed: Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	<p>A change to heading 54.08 from any heading outside that group, or</p> <p>A change to heading 54.08 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 54.08 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
61.	5408.32.00	5408.32.900	Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads: Other	<p>A change to heading 54.08 from any heading outside that group, or</p> <p>A change to heading 54.08 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the</p>

				preparatory or finishing operations; or
				A change to heading 54.08 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
62.	5408.33.00	5408.33.900	Of yarns of different colours: Other	A change to heading 54.08 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11; or
				A change to heading 54.08 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or
				A change to heading 54.08 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
63.	5408.34.00	5408.34.000	Printed	A change to heading 54.08 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more



of the preparatory or finishing operations; or

A change to heading 54.08 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

	<b>5509</b>	<b>5509</b>	<b>Yarn (other than sewing thread) of synthetic staple fibres not for retail sales</b>	
64.	5509.11.00	5509.11.000	Containing 85% or more by weight of polyester staple fibres: Single yarn	A change to heading 55.09 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.03 through 52.07, 54.01 through 54.06 or 55.06 through 55.11.
65.	5509.41.00	5509.41.000	Other yarn containing 85% or more by weight of polyester staple fibres: Single yarn	A change to heading 55.09 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.03 through 52.07, 54.01 through 54.06 or 55.06 through 55.11.
66.	5509.53.00	5509.53.000	Mixed mainly or solely with cotton	A change to heading 55.09 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.03 through 52.07, 54.01 through 54.06 or 55.06 through 55.11.

67.	5509.59.00	5509.59.000	Other yarn, of polyester staple fibres: Other	A change to heading 55.09 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.03 through 52.07, 54.01 through 54.06 or 55.06 through 55.11.
68.	5509.92.00	5509.92.000	Other yarn: Mixed mainly or solely with cotton	A change to heading 55.09 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.03 through 52.07, 54.01 through 54.06 or 55.06 through 55.11.
69.	5509.99.00	5509.99.000	Other yarn: other	A change to heading 55.09 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.03 through 52.07, 54.01 through 54.06 or 55.06 through 55.11.
	<b>5510</b>	<b>5510</b>	<b>Yarn of artificial staple fibre not for retail sale</b>	
70.	5510.90.00	5510.90.000	Other yarn	A change to heading 55.10 from any other heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.03 through 52.07, 54.01 through 54.06 or 55.06 through 55.11.
	<b>5512</b>	<b>5512</b>	<b>Woven fabrics of synthetic staple fibres (more than 85%)</b>	
71.	5512.11.00	5512.11.000	Unbleached or bleached	A change to heading 55.12 from any heading outside that group,

				provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
72.	5512.19.00	5512.19.000	Other	A change to heading 55.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
73.	5512.21.00	5512.21.000	Unbleached or bleached	A change to heading 55.12 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
74.	5512.29.00	5512.29.000	Other	A change to heading 55.12 from any other heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.03 through 52.07, 54.01 through 54.06 or 55.06 through 55.11.
	<b>5513</b>	<b>5513</b>	<b>Woven fabrics of synthetic staple fibres (less than 85%)</b>	
75.	5513.11.00	5513.11.000	Unbleached or bleached	A change to heading 55.13 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
76.	5513.41.00	5513.41.000	Printed: Of polyester staple fibres,	A change to heading 55.13 from any heading outside that group, provided that the fabric is dyed or

plain weave

printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 55.13 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

	<b>5514</b>	<b>5514</b>	<b>woven fabrics of synthetic staple fibres (less than 85%)</b>	
77.	5514.11.00	5514.11.000	Unbleached or bleached: Of polyester staple fibres, plain weave	A change to heading 55.14 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
78.	5514.12.00	5514.12.000	Unbleached or bleached: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	A change to heading 55.14 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
79.	5514.13.00	5514.13.000	Unbleached or bleached: Other woven fabrics of polyester staple fibres	A change to heading 55.14 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
80.	5514.19.00	5514.19.000	Unbleached or	A change to heading 55.14 from

			bleached: Other woven fabrics	any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.
81.	5514.21.00	5514.21.000	Dyed: of polyester staple fibre plain weave	<p>A change to heading 55.14 from any heading outside that group, or</p> <p>A change to heading 55.14 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 55.14 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
82.	5514.22.00	5514.22.000	3-thread or 4- thread twill, including cross twill, of polyester staple fibres	<p>A change to heading 55.14 from any heading outside that group, or</p> <p>A change to heading 55.14 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing</p>

				operations; or
				A change to heading 55.14 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
83.	5514.29.00	5514.29.000	Other woven fabrics	A change to heading 55.14 from any heading outside that group, or
				A change to heading 55.14 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or
				A change to heading 55.14 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
84.	5514.3900	5514.39.000	Of yarn of different colours: Other woven fabrics	A change to heading 55.14 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11; or
				A change to heading 55.14 from

heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 55.14 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

85. 5514.41.00 5514.41.000 Printed:  
Of polyester  
staple fibres,  
plain weave

A change to heading 55.14 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 55.14 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

86. 5514.43.00 5514.43.000 Other woven  
fabrics of  
polyester staple  
fibres

A change to heading 55.14 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 55.14 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04

through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

87. 5514.49.00 5514.49.000 Other woven fabrics

A change to heading 55.14 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 55.14 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

**5515                      5515                      Other woven fabrics of synthetic staple fibres**

88. 5515.11.00 5515.11.000 Mixed mainly or solely with viscose rayon staple fibres

A change to heading 55.15 from any heading outside that group; or

A change to heading 55.15 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 55.15 from heading 50.04 through 50.06,



				51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
	5515.12.00	5515.12.000	Mixed mainly or solely with man-made filaments:	A change to heading 55.15 from any heading outside that group; or
89.				A change to heading 55.15 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or
				A change to heading 55.15 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.
90.	5515.1900	5515.19.000	Other	A change to heading 55.15 from any heading outside that group; or
				A change to heading 55.15 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations.

operations; or

A change to heading 55.15 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

91. 5515.9900 5515.99.000 Other

A change to heading 55.15 from any heading outside that group; or

A change to heading 55.15 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 55.15 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

**5516**

**5516**

**Woven fabrics  
of artificial  
staple fibres**

92. 5516.12.00 5516.12.000 Dyed

A change to heading 55.16 from any heading outside that group, or

A change to heading 55.16 from heading 50.04 through 50.06,

51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 55.16 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

93. 5516.13.00 5516.13.000 Of yarns of different colours

A change to heading 55.16 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11; or

A change to heading 55.16 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 55.16 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

94.	5516.2300	5516.23.000	Of yarns of different colours	<p>A change to heading 55.16 from any heading outside that group, except from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11; or</p> <p>A change to heading 55.16 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 55.16 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.</p>
95.	5516.9200	5516.92.000	Dyed	<p>A change to heading 55.16 from any heading outside that group, or</p> <p>A change to heading 55.16 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or</p> <p>A change to heading 55.16 from</p>

heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

96. 5516.9400 5516.94.000 Printed

A change to heading 55.16 from any heading outside that group, provided that the fabric is dyed or printed, undergone one or more of the preparatory or finishing operations; or

A change to heading 55.16 from heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06 or 55.08 through 55.11, provided that the yarn is dyed prior to weaving the fabric, undergone one or more of the preparatory or finishing operations.

## II. Jewellery:

The products specific rules for jewellery is a change in tariff heading as follows:

<u>No</u>	<u>Pakistan HS Code</u>	<u>Malaysia HS Code</u>	<u>Description</u>	<u>Specific Rules</u>
	<b>7113</b>	<b>7113</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal</b>	
1.	7113.11.00	7113.11.000	Of precious metal whether or not plated or clad with precious metal: Of silver, whether or not plated or clad with other precious metal	A change to heading 7113 from any other headings.
2.	7113.19.00	7113.19.000	Of precious metal whether or not plated or clad with precious metal: Of other precious metal, whether or not plated or clad with precious metal	A change to heading 7113 from any other headings.
3.	7113.20.00	7113.20.000	Of precious metal whether or not plated or clad with precious metal: Of base metal clad with precious metal	A change to heading 7113 from any other headings.
	<b>7114</b>	<b>7114</b>	<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal</b>	
4.	7114.11.00	7114.11.000	Of precious metal whether or not plated or clad with precious metal: Of silver, whether or not plated or clad with other precious metal	A change to heading 7114 from any other headings.
5.	7114.19.00	711419000	Of precious metal whether or not plated or clad with precious metal: of other precious metal, whether or not plated or clad with precious metal	A change to heading 7114 from any other headings.
6.	7114.20.00	711420000	Of precious metal whether or not plated or clad with precious metal: of base metal clad with precious metal	A change to heading 7114 from any other headings.

**ATTACHMENT B**

**Original (Duplicate/Triplicate/Quadruplicate)**

<p>1. Goods consigned from (Exporter's business name, address, country)</p>		<p>Reference No. MALAYSIA-PAKISTAN FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)</p> <p align="center">FORM MPFTA</p> <p>Issued in _____ (Country) See Notes Overleaf</p>			
<p>2. Goods consigned to (Consignee's name, address, country)</p>		<p>4. For Official Use</p> <p><input type="checkbox"/> Preferential Treatment Given Under Malaysia-Pakistan Free Trade Agreement Free Trade Area Preferential Tariff</p> <hr/> <p><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)</p> <hr/> <p align="center">..... Signature of Authorised Signatory of the Importing Country</p>			
<p>3. Means of transport and route (as far as known)</p> <p>Departure date</p> <p>Vessel's name/Aircraft etc.</p> <p>Port of Discharge</p>					
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in</p> <p align="center">..... (Country)</p> <p>and that they comply with the origin requirements specified for these goods in the Malaysia-Pakistan Free Trade Area Preferential Tariff for the goods exported to</p> <p align="center">..... (Importing Country)</p> <p align="center">..... Place and date, signature of authorised signatory</p>			<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p align="center">..... Place and date, signature and stamp of certifying authority</p>		

**OVERLEAF NOTES**

1. Countries which accept this form for the purpose of preferential treatment under the Malaysia-Pakistan Free Trade Area Preferential Tariff are MALAYSIA and PAKISTAN (hereinafter individually referred to as a Party).
2. CONDITIONS: The main conditions for admission to the preferential treatment under the Malaysia-Pakistan Free Trade Area Preferential Tariff are that goods sent to any Party listed above:
  - (i) must fall within a description of products eligible for concessions in the country of destination;
  - (ii) must comply with the consignment conditions that the goods must be consigned directly from one Party to the other Party but transport that involves passing through one or more intermediate non-parties, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements; and
  - (iii) must comply with the origin criteria given in the next paragraph.
3. ORIGIN CRITERIA: For exports to the above mentioned countries to be eligible for preferential treatment, the requirement is that either:
  - (i) The products wholly obtained in the exporting Party as defined in Rule 3 of the Malaysia-Pakistan Free Trade Area Rules of Origin;
  - (ii) Subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 2 (b) of the Malaysia-Pakistan Free Trade Area Rules of Origin, products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-parties or of undetermined origin used does not exceed 60% of the FOB value of the product produced or obtained and the final process of the manufacture is performed within territory of the exporting Party;
  - (iii) Products which comply with origin requirements provided for in Rule 2 of the Malaysia-Pakistan Free Trade Area Rules of Origin and which are used in a Party as inputs for a finished product eligible for preferential treatment in the other Party shall be considered as a product originating in the Party where working or processing of the finished product has taken place provided that the aggregate Malaysia-Pakistan FTA content of the final product is not less than 40%; or
  - (iv) Products which satisfy the Product Specific Rules provided for in Attachment A of the Malaysia-Pakistan Free Trade Agreement Rules of Origin shall be considered as goods to which sufficient transformation has been carried out in a Party.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Products wholly produced in the country of exportation (see paragraph 3 (i) above)	"X"
(b) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (ii) above	Percentage of single country content, example 40%
(c) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of Malaysia-Pakistan FTA cumulative content, example 40%
(d) Products satisfied the Products Specific Rules	"Products Specific Rules"

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. DESCRIPTION OF PRODUCTS: The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
6. The Harmonised System number shall be that of the importing Party.
7. The term "Exporter" in Box 11 may include the manufacturer or the producer.
8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate ( ✓ ) in the relevant boxes in column 4 whether or not preferential treatment is accorded.



**OPERATIONAL CERTIFICATION PROCEDURES  
FOR THE RULES OF ORIGIN OF THE  
MALAYSIA – PAKISTAN FREE TRADE AREA**

For the purpose of implementing the rules of origin applicable for the Early Harvest Programme the Malaysia-Pakistan Free Trade Agreement, the following operational procedures on the issuance and verification of the Certificate of Origin (Form MPFTA) and the other related administrative matters shall be followed:

**AUTHORITIES**

**RULE 1**

The Certificate of Origin shall be issued by the Government authorities of the exporting Party.

**RULE 2**

- (a) The Party shall inform the other Party of the names and addresses of their respective Government authorities issuing the Certificate of Origin and shall provide specimen signatures and specimen of official seals used by their said Government authorities.
- (b) The above information and specimens shall be provided to the other Party to the Agreement. Any change in names, addresses, or official seals shall be promptly informed in the same manner.

**RULE 3**

For the purpose of verifying the conditions for preferential treatment, the Government authorities designated to issue the Certificate of Origin shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate. If such right cannot be obtained through the existing national laws and regulations, it shall be inserted as a clause in the application form referred to in the following Rules 4 and 5.

**APPLICATIONS**

**RULE 4**

The exporter and/or the manufacturer of the products qualified for preferential treatment shall apply in writing to the Government authorities requesting for the pre-exportation verification of the origin of the products. The result of the verification, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in verifying the origin of the said products to be exported thereafter. The pre-verification may not apply to the products of which, by their nature, origin can be easily verified.

## RULE 5

At the time of carrying out the formalities for exporting the products under preferential treatment, the exporter or his authorised representative shall submit a written application for the Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin.

## **PRE-EXPORTATION EXAMINATION**

### RULE 6

The Government authorities designated to issue the Certificate of Origin shall, to the best of their competence and ability, carry out proper examination upon each application for the Certificate of Origin to ensure that:

- (a) The application and the Certificate of Origin are duly completed and signed by the authorised signatory;
- (b) The origin of the product is in conformity with the Malaysia-Pakistan Free Trade Agreement Rules of Origin;
- (c) The other statements of the Certificate of Origin correspond to supporting documentary evidence submitted;
- (d) Description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified, conform to the products to be exported.

## **ISSUANCE OF CERTIFICATE OF ORIGIN**

### RULE 7

- (a) The Certificate of Origin must be in ISO A4 size paper in conformity to the specimen as shown in Attachment B. It shall be made in English.
- (b) The Certificate of Origin shall comprise one original and three (3) carbon copies of the following colours:
  - Original - Light Yellow
  - Duplicate - Light Blue
  - Triplicate - Light Blue
  - Quadruplicate - Light Blue
- (c) Each Certificate of Origin shall bear a reference number separately given by each place of office of issuance.

- (d) The original copy shall be forwarded, together with the triplicate, by the exporter to the importer for submission to the Customs Authority at the port or place of importation. The duplicate shall be retained by the issuing authority in the exporting Party. The quadruplicate shall be retained by the exporter. After the importation of the products, the triplicate shall be marked accordingly in Box 4 and returned to the issuing authority within a reasonable period of time.

#### RULE 8

To implement the provisions of Rules 4 and 5 of the Malaysia-Pakistan Free Trade Agreement Rules of Origin, the Certificate of Origin issued by the final exporting Party shall indicate the relevant rules and applicable percentage of Malaysia-Pakistan FTA content in Box 8.

#### RULE 9

Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by the person who made them and certified by the appropriate Government authorities. Unused spaces shall be crossed out to prevent any subsequent addition.

#### RULE 10

- (a) The Certificate of Origin shall be issued by the relevant Government authorities of the exporting Party at the time of exportation or soon thereafter whenever the products to be exported can be considered originating in that Party within the meaning of the Malaysia-Pakistan Free Trade Agreement Rules of Origin.
- (b) In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or soon thereafter due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively but no longer than one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

#### RULE 11

In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the Government authorities which issued it for the certified true copy of the original and the triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in Box 12. 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 longer than one year from the date of issuance of the original Certificate of Origin and on condition that the exporter provides to the relevant issuing authority the fourth copy.

## **PRESENTATION**

### RULE 12

The original Certificate of Origin shall be submitted together with the triplicate to the Customs Authorities at the time of lodging the import entry for the products concerned.

### RULE 13

The following time limit for the presentation of the Certificate of Origin shall be observed:

- (a) Certificate of Origin shall be submitted to the Customs Authorities of the importing Party within four (4) months from the date of endorsement by the relevant Government authorities of the exporting Party;
- (b) Where the products pass through the territory of one or more non-parties in accordance with the provisions of Rule 8(b) of the Malaysia-Pakistan Free Trade Agreement Rules of Origin, the time limit laid down in paragraph (a) above for the submission of the Certificate of Origin is extended to six (6) months;
- (c) Where the Certificate of Origin is submitted to the relevant Government authorities of the importing Party after the expiration of the time limit for its submission, such Certificate is still to be accepted when failure to observe the time limit results from force majeure or other valid causes beyond the control of the exporter; and
- (d) In all cases, the relevant Government authorities in the importing Party may accept such Certificate of Origin provided that the products have been imported before the expiration of the time limit of the said Certificate of Origin.

### RULE 14

In the case of consignments of products originating in the exporting Party and not exceeding US\$200.00 FOB, the production of a Certificate of Origin shall be waived and the use of simplified declaration by the exporter that the products in question have originated in the exporting Party will be accepted. Products sent through the post not exceeding US\$200.00 FOB shall also be similarly treated.

### RULE 15

The discovery of minor discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the Customs Authorities of the importing Party for the purpose of carrying out the formalities for importing the products shall not *ipso-facto* invalidate the Certificate of Origin, if it does in fact correspond to the products submitted.

## RULE 16

- (a) The importing Party may request a retroactive check at random and/or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question or of certain parts thereof.
- (b) The request shall be undergone with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis.
- (c) The Customs Authorities of the importing Party may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the products to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.
- (d) The issuing Government authorities receiving a request for retroactive check shall respond to the request promptly and reply not later than six (6) months after the receipt of the request.

## RULE 17

- (a) The application for Certificates of Origin and all documents related to such application shall be retained by the issuing authorities for not less than two (2) years from the date of issuance.
- (b) Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Party.
- (c) Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only.

## **SPECIAL CASES**

### RULE 18

When destination of all or parts of the products exported to a specified Party is changed, before or after their arrival in the Party, the following rules shall be observed:

- (a) If the products have already been submitted to the Customs Authorities in the specified importing Party, the Certificate of Origin shall, by a written application of the importer be endorsed to this effect for all or parts of products by the said authorities and the original returned to the importer. The triplicate shall be returned to the issuing authorities.

- (b) If the changing of destination occurs during transportation to the importing Party as specified in the Certificate of Origin, the exporter shall apply in writing, undergone with the issued Certificate of Origin, for the new issuance for all or parts of products.

#### RULE 19

- (a) Products sent from an exporting Party for exhibition in the other Party and sold during or after the said exhibition shall benefit from the preferential tariff treatment on the condition that the products meet the requirements of the Malaysia-Pakistan Free Trade Agreement Rules of Origin provided it is shown to the satisfaction of the relevant Government authorities of the importing Party that:
  - (b) an exporter has dispatched those products from the territory of the exporting Party to the importing Party where the exhibition is held and has exhibited them there;
  - (c) the exporter has sold the goods or transferred them to a consignee in the importing Party; and
  - (d) the products have been consigned during the exhibition or immediately thereafter to the importing Party in the state in which they were sent for exhibition.
- (a) For purposes of implementing the above provisions, the Certificate of Origin must be produced to the relevant Government authorities of the importing Party. The name and address of the exhibition must be indicated, a certificate issued by the relevant Government authorities of the Party where the exhibition took place together with supporting documents prescribed in Rule 8 of the Rules of Origin may be required.
- (b) Paragraph (a) shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display in shops or business premises with the view to the sale of foreign products and where the products remain under Customs control during the exhibition.

### **ACTION AGAINST FRAUDULENT ACTS**

#### RULE 20

- (a) When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Government authorities concerned shall cooperate in the action to be taken in the territory of the respective Party against the persons involved.
- (b) Each Party shall be responsible for providing legal sanctions for fraudulent acts related to the Certificate of Origin.

## Rule 21

In the case of a dispute concerning origin determination, classification or products or other matters, the Government authorities concerned in the importing and exporting Party shall consult each other with a view to resolving the dispute, and the result shall be reported to the other Party for information.