

**GOVERNMENT OF PAKISTAN**  
**MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTICS & REVENUE**  
**(REVENUE DIVISION)**

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Islamabad, the 26<sup>th</sup> November, 2007

**NOTIFICATION**  
**(CUSTOMS)**

**S.R.O. 1148(I)/2007.**-In pursuance of the Preferential Trade Agreement (PTA) between the Islamic Republic of Pakistan and Republic of Mauritius, the Federal Government is pleased to make the following rules, namely:-

**1. Short title and commencement.**-(1) These rules shall be called the Determination of Origin of Goods under Pakistan-Mauritius Preferential Trade Agreement (PMPTA) Rules, 2007. The rules shall apply to products consigned from the territory of either of the contracting parties. They shall come into force with effect from 30<sup>th</sup> November, 2007.

**3. Definitions.**-In these rules, unless the context otherwise requires:

“Agreement” means Pakistan-Mauritius Preferential Trade Agreement (hereinafter referred to PMPTA)  
“CIF” means the value of the good imported, and includes the cost of freight and insurance up to the port of clearance into the country of importation; “Cumulation” means the process through which products which have acquired originating status in the territory of one Contracting Party may be taken into account when used as inputs for a finished product eligible for preferential treatment in the territory of the other Contracting Party; “FOB value” means the free-on-board value of exported goods; “Harmonized System” means the Harmonized Commodity Description and Coding System agreed under the World Customs Organization, as amended and in force in the territory of the respective contracting party; “materials” include ingredients, parts, components, sub-components, sub-assembly and/or goods that were physically incorporated into another goods or were subject to a process in the production of another goods; “originating product” mean a product that qualifies as originating product from a Contracting Party in accordance with rule 4; “Product specific rules” are rules specified in Schedule C (which will be decided later on by both the parties), and which 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.

**3. Claim at the time of Importation.**-where an importer of a product is claiming preferential treatment under the Agreement, he shall, at the time of importation.--

- (a) declare that such product is eligible for preferential treatment under the Agreement; and
- (b) produce the certificate of Origin as specified in Schedule B.

**4. Originating products.**-Where a product covered by the Agreement is imported into the territory of a Contracting Party from the other Contracting Party and is directly consigned in accordance with Rule 11, it shall be eligible for preferential treatment where it conforms to the origin requirements under any one of the following conditions.-

- (a) products wholly produced or obtained in the territory of the exporting Contracting Party as defined in Rule 5; or
- (b) products not wholly produced or obtained in the territory of the exporting Contracting Party, provided that the said products are eligible under Rule 6, 7, 8 or 9.

**5. Wholly produced or obtained.**-the following shall be considered as wholly produced or obtained in the territory of the exporting Contracting Party, within the meaning of Rule 4(a).--

- (a) minerals and other naturally occurring substances, extracted or taken from its soil, its water or its seabeds or beneath their seabeds;
- (b) vegetables products harvested, picked and gathered there (“vegetable products” include agricultural and forest products); agricultural products harvested there including forestry products;
- (c) live animals born and raised therein;
- (d) goods obtained or produced solely from products referred to in paragraph (a) to (c) above;
- (e) products obtained by hunting , trapping, fishing, aquaculture, gathering or capturing conducted in the territory of the Contracting Party;
- (f) products taken from the waters, seabed or beneath the seabed outside the territorial-waters of a contracting party, provided that the contracting party has the rights to exploit such waters, seabeds and beneath the seabeds in accordance with international law.
- (g) products of sea fishing and other marine products taken from the high seas by vessels registered with a contracting party or entitled to fly the flag of that Contracting Party;
- (h) products processed or made on board its factory ships registered with a contracting party or entitled to fly the flag of that Contracting Party, exclusively from products referred to in paragraph (g) above;

**6. Not wholly produced or obtained.**-Products shall be deemed to be originating if they satisfy the following conditions:

- (a) Subject to Rule 7, a product shall be deemed to be originating if the total value of the materials, parts or produce originating for 5m outside the territory of a Contracting Party does not exceed 65% of the FOB value of the product so produced or obtained, provided that the final process of manufacturing is performed within the territory of the Contracting Party and the product has undergone sufficient processing.
- (b) Non originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified in a heading at the six digit level of the harmonized commodity description and coding system, different from those in which all the non-originating materials used in its manufactures are classified.
- (c) In order to determine whether a product originates in the territory of a Contracting Party, it shall not be necessary to establish, whether the power and fuel, plant and equipment, and machines and tools used to obtain such products originate in third countries or not.

**7. Minimal Operations and Processes.**-Operations or processes undertaken by themselves or in combination with each other for the purpose listed below, are considered to be minimal and shall not be taken into account as sufficient processing in terms of the provisions of Rule 6.

- (a) ensuring preservation of goods in good condition for the purposes of transport or storage;
- (b) facilitating shipment or transportation
- (c) packaging or presenting goods for sale;
- (d) changes of packing;
- (e) simple slicing, cutting and repacking or placing in bottles, flasks, bags and boxes;

- (f) affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (g) simple assembly of parts of products to constitute a complete product.

**8. Cumulative rules of Origin.**-In respect of a products, which complies with the origin requirements provided in Rule 4(b), is exported by any Contracting Party and which has used material, parts or products originating in the territory of the other Contracting Party, the value addition in the territory of the exporting Contracting party shall not be less than 25 percent of the F.O.B. value of the product under export subject to the condition that the aggregate value addition in the territories of the Contracting Parties is not less than 35 per cent of the F.O.B. value of the product under export.

**9. Product Specific Criteria.**-Notwithstanding the provisions of Rule 4, Products that satisfy the product specific rules provided for in Schedule C shall be considered as originating in terms of the provision of Rule 4(b).

**10. Direct Consignment.**-The following shall be considered to be directly consigned from the territory of the exporting Contracting Party to the territory of the of the importing Contracting Party:

- (a) where the products are transported without passing through the territory of any country other than the Contracting Party;
- (b) The products whose transport involves transit through one or more country other than the Contracting Parties, with or without transshipment or temporary storage in such countries, provided that, the--
  - (i) transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;
  - (ii) products have not entered into trade or consumption there; and
  - (iii) products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.
- (c) Goods shall not be originating if they undergo subsequent production or any other operation outside the territories of the Contracting Parties, other than operations necessary to preserve them in good condition or to transport them to the territory of the other Contracting Party, provided that the goods are not traded or used outside the territories of the Contracting Parties.

**11. Treatment of packing.**-For the purpose of determining the origin of goods, packaging and packing material shall deemed to have the same origin as goods they contain.

**12. Certificate of Origin.** – Products eligible for preferential treatment shall be supported by a Certificate of Origin in the prescribed Form at Schedule B issued by an authority designated by the Government of the exporting Contracting Party and notified to the other Contracting Party, in accordance with certification procedures as provided in the Schedule A.

**13. Prohibitions.**-(1) Any Contracting Party may prohibit the importation of product containing any inputs originating from any third country not covered by its diplomatic recognition or trade policy.

(2) Where a Contracting Party has prohibited the importation of a product under this Rule, it shall forthwith notify the other Contracting Party of its decision.

**15. Co-operation between Contracting Parties.**-(1) The Contracting Parties will --

- (a) do their best to co-operate in order to specify origin of inputs in the Certificate of Origin;

- (b) take measures necessary to address, to investigate and, where appropriate to take legal and/or administrative action to prevent circumvention of this agreement through false declaration concerning country or origin or falsification of original documents; and
- (c) co-operate fully, consistent with their domestic laws and procedures, in instances of circumvention or alleged circumvention of the Agreement to address problems arising from circumvention including facilitation of joint plant visits and contacts by representative of both Contracting Parties upon request and on a case-by-case basis.

(2) Where either Party believes that the Rules of Origin are being circumvented, it may request consultation to address the matter or matters concerned with a view to seeking a mutually satisfactory solution. Each party will hold such consultations promptly where the situation so requires.

**16. Review.**-These Rules may be reviewed as and when necessary upon the request of either Contracting Party and may be open to such modification as may be mutually agreed upon.

**Schedule-B**  
**Form**  
**(See Rule 13)**

**CERTIFICATE OF ORIGIN (PAKISTAN-MAURITIUS)**

<p>1. Goods consigned from (exporter's business name, address, country).</p> <p>2. Goods consigned to (Consignee's name, address, country).</p> <p>3. Means of transport and route (as far as known). Departure date</p> <p>Vessel's name/ aircraft etc.</p> <p>Port of discharge</p>	<p>Reference No. Pakistan-Mauritius Preferential Trade Agreement Preferential Tariff Certificate of Origin (Combined declaration and Certificate) <b>FORM PMPTA</b></p> <p>Issued in _____ (country) <span style="float: right;"><i>see notes overleaf</i></span></p> <p>4. For official use <input type="checkbox"/></p> <p>Preferential Treatment given under Pakistan-Mauritius <b>Preferential</b> Trade Agreement Preferential Tariff <input type="checkbox"/></p> <p>Preferential Treatment Not given ( Please state reason/s)</p> <p>----- Signature of Authorised Signatory of the Importing Country</p>				
5. Item number packages	6. Marks and Numbers on goods	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
11. Declaration by the Exporter: The undersigned, hereby declares that the above details and statements are correct, that all the goods			12. Certificate : It is hereby certified, on the basis of control carried out that declaration by the exporter is correct.		

<p>were produced in  .....  (Country  and that they comply with the origin requirements  specified for those goods in the Pakistan-Mauritius  <b>Preferential</b> Trade Agreement (PMPTA)  .....  (Importing Country)  .....  Place and date, signature of authorized signatory</p>	<p>.....  Place and date, signature and stamp of certifying  authority</p>
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**OVERLEAF NOTES**

1. Countries which accept this form for the purpose of preferential treatment under the Pakistan-Mauritius Preferential Trade Area Preferential Tariff are Mauritius and Pakistan (hereinafter individually referred to as a Contracting Party).
2. **CONDITIONS:** The main conditions for admission to the preferential treatment under the Pakistan-Mauritius Preferential 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 Contracting Party to the other Contracting 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 product is wholly obtained in the exporting Contracting Party as defined in Rule 4(a) of Pakistan-Mauritius Preferential Trade Area Rules of Origin.
  - (ii) A product shall, subject to provisions of Rule 6, be deemed to be originating if the total value of the materials, parts or produce originating from outside the territory of a contracting Party does not exceed 65% of the FOB value of the product so produced or obtained provided that the final process of manufacturing is performed within the territory of the Contracting Party and the product has undergone sufficient processing
  - (iii) In respect of a product which complies with origin requirements provided in Rule 8 and is exported by any Contracting Party and which has used material, parts or products originating in the territory of the other Contracting Party, the value addition in the territory of the exporting Contracting Party shall not be less than 25 per cent of the FOB value of the product under export subject to the condition that the aggregate value addition in the territories of the Contracting Parties is not less than 35 per cent of the FOB value of the product under export.
    - (i) products which satisfy the Product Specific Rules provided for in Schedule C of the Pakistan-Mauritius Preferential Trade Area 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 country of exportation which were produced in conformity with the provisions of paragraph 3 (ii)	Percentage of single content, example 35%
(c) Products worked upon but not wholly produced in the country of exportation which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of Pakistan-Mauritius PTA cumulative content, example 35%
(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 or producer and any trade mark shall also be specified.
6. The Harmonized System number shall be that of the country of importation.
7. The term “Exporter” in Box 11 may include the manufacturer or the producer or their authorized representative.
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.