

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

Islamabad, the 26th November, 2007

NOTIFICATION
(CUSTOMS)

S.R.O. 1149(I)/2007.-In pursuance of the Preferential Trade Agreement (PTA) between the Islamic Republic of Pakistan and the Republic of Mauritius, the Federal Government is pleased to make the following rules, namely:-

Short Title and Commencement.-These rules may be called the Pakistan-Mauritius Preferential Trade Agreement (PMPTA) Issuance and Verification of the Certificate of Origin (Operational Procedure) Rules, 2007.

(2) These shall come into force with effect from 30th November 2007.

I. Authorities.-The Certificate of Origin shall be issued by the Authority designated by the Government (Designated Authority) of the exporting Contracting Party.

II. Exchange of Names of Authorities.-(a) A Contracting Party shall inform the other Contracting Party of the name and address of its respective designated authority issuing the Certificate of Origin and shall provide specimen signatures and specimen of official seals.

(b) Any change in names, addresses, or official seals shall be promptly informed in the same manner.

III. Call for Supporting Documents.-For the purpose of verifying the conditions for preferential treatment, the designated Authority shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate under the law.

APPLICATIONS

IV. Application.-The exporter or the manufacturer or his authorized representative at the time of carrying out the formalities for exporting the products under preferential treatment 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

V. Examination.-The designated Authority shall, to the best of their competence and ability, carry out proper examination upon each application for a Certificate of Origin to ensure that, the

- (a) application and the Certificate of Origin are duly completed, signed by the authorized person and which bears the original impression of the stamp of the exporter;
- (b) origin of the product is in conformity with provisions of the Pakistan-Mauritius Preferential Trade Agreement Determination of Origin of Goods Rules 2007, as notified by the Ministry of Commerce;
- (c) other statements of the Certificate of Origin correspond to supporting documentary evidence submitted; and
- (d) description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified, confirm to the products to be exported and entries are correctly entered in each box of the Certificate of Origin.

VI. Issuance of Certificate of Origin.-(a) The Certificate of Origin shall be in English and in ISO A4 size paper in conformity to the specimen as shown in Schedule B of PMPTA as issued in this SRO

(b) The Certificate of Origin shall comprise one original and three (3) copies of the following colours.--

Original-	Yellow
Duplicate-	Light Blue
Triplicate-	Light Blue
Quadruplicate	Light Blue

(c) Each Certificate of Origin shall bear a reference number and the original impression of the designated Authority.

(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 designated 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 of the certificate and retained by the Customs Authority of importing Contracting Party.

VII Alterations.-Neither erasures nor super-imposition shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous entries and making any addition required. Such alterations shall be the person who made them and certified by the designated Authority which issued the Certificate. Unused spaces shall be crossed out to prevent any subsequent addition.

VIII. Time of Issuance of the Certificate.-(a) The Certificate of Origin shall be issued by the designated Authority 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 this SRO

(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 retrospectively but no longer than one year from the date of shipment, bearing the words "ISSUED RETROSPECTIVELY"

IX Copy of the Certificate.-In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the relevant designated Authority 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 with the fourth copy.

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

XI. Time Limit for Presentation.-Where the time frame provided for in paragraph X has not been complied with, 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 twelve (12) months from the date of endorsement by the designated Authority of the exporting Contracting Party;

(b) Where the Certificate of Origin is submitted to the relevant 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

- (c) 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.

XII. Exemptions.-In the case of consignments of products originating in the exporting Contracting Party and not exceeding US \$200.00 FOB, the requirement of 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.

XIII Minor Discrepancies.-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.

XIV. Suspicion as to the Authenticity of the Certificate.-(a) The importing Contracting Party may request a check at random and /or when it has reasonable doubt as to the authenticity of the documents 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 accompanied 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 check is requested on a random basis.
- (c) The Customs Authorities of the importing Contracting Party may suspend the provisions on preferential treatment while awaiting the results 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 designated Authority receiving a request for check shall/respond to the request promptly and reply not later than six (6) months after the receipt of the request.

XV. Retention of Documents. The application for Certificate of Origin and all documents related to such application shall be retained by the issuing authorities for at least two (2) years from the date of issuance.

XVI. Information Sharing.-(a) Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Contracting Party.

- (b) Any information communicated between the Contracting Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes.

XVII. Products for Exhibition.- Products sent from an exporting Contracting Party for exhibition in the other Contracting 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 this SRO , provided it is shown to the satisfaction of the relevant Government authorities of the importing Party that –

- (a) an exporter has dispatched those products from the territory of the exporting Contracting Party to the importing Contracting Party where the exhibition is held and has exhibited them there;

- (b) the exporter has sold the goods or transferred them to a consignee in the importing Contracting Party; and
- (c) the products have been consigned during the exhibition or immediately thereafter to the importing Contracting Party in the state in which they were sent for exhibition.

XVIII. Action Against Fraudulent Acts. (a) Where 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 Contracting Party against the persons involved.

- (b) Each Contracting Party shall be responsible for providing legal sanctions for fraudulent acts related to the Certificate of Origin, in accordance with their domestic legislation.

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