

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

Islamabad, the 11th December, 2007

NOTIFICATION
(CUSTOMS)

SRO 1205(I)/2007.-In pursuance of the Malaysia-Pakistan Closer Economic Partnership Agreement hereinafter referred to as MPCEPA, the Federal Government is pleased to make the following rules, namely:-

1. **Short title and commencement.**-(a) These Rules may be called MPCEPA Determination of Origin of Goods Rules, 2007.

(b) They shall come into force from 1st January, 2008.

2. **Application.**-These Rules shall apply to products originating from the territories of the Islamic Republic of Pakistan and Malaysia.

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

(a) "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;

(b) "designated government authority" means the government authority of each Party that is responsible for the issuing of the Certificate of Origin in accordance with Rule 16;

(c) "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;

(d) "goods" shall include materials and products which can be wholly obtained or produced, or manufactured, even if they are intended for later use in another manufacturing operation;

(e) "materials" include raw materials, ingredients, parts, components, sub-components, sub-assembly or goods that are physically incorporated into another good or are subject to a process in the production of another good;

(f) "originating goods" mean goods that qualify as originating in accordance with rule 4;

(g) "party" means party to the MPCEPA;

(h) "preferential treatment" means the rate of customs duties applicable to an originating good of the country of an exporting Party in accordance with Article 14 of MPCEPA; and

(i) "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.

4. **Origin Criteria.**-(1) For the purposes of this Agreement, goods imported by a Party, which are consigned directly within the meaning of Rule 10 shall qualify as originating goods and be eligible for preferential treatment if they conform to the origin criteria under any one of the following, namely:-

(a) goods which are wholly obtained or produced in the territory of the country of the exporting Party as defined in Rule 5; or

(b) goods otherwise deemed to be originating under Rules 6, 7 or 8.

(2) Notwithstanding subparagraph (b) of paragraph 1 of this Rule, for goods listed in Annex B, Rule 8 shall be solely applicable.

5. Wholly Obtained or Produced Goods.-(1) The following goods shall be considered as wholly obtained or produced in the territory of the country of a Party:

- (a) plants and plant products harvested, picked or gathered in the territory of the country of the Party;
- (b) live animals born and raised in the territory of the country of the Party;
- (c) goods obtained from live animals referred to in paragraph (b);
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted in the territory of the country of the Party;
- (e) minerals and other naturally occurring substances, not included in paragraphs (a) to (d), extracted or taken from the territory of the country of the Party;
- (f) goods taken from the waters, seabed or beneath the seabed outside the territorial waters of the country of that Party, provided that country has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law;
- (g) goods of sea fishing and other marine goods taken from the high seas by vessels of the country of a Party or entitled to fly the flag of that country;
- (h) goods processed or produced on board factory ships of the country of a Party or entitled to fly the flag of that country, exclusively from goods referred to in paragraph (g);
- (i) articles collected in the territory of the country of the Party 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; and
- (j) goods obtained or produced in the territory of the country of a Party solely from goods referred to in paragraphs (a) to (i).

6. Not Wholly Obtained or Produced Goods.-(1) A good shall be deemed to be originating if:

- (a) not less than 40 per cent of its content originates from the country a Party; or
- (b) the total value of the materials, parts or produce originating from outside of the territory of the country of a Party does not exceed 60 per cent of the FOB value of the good so produced or obtained; or
- (c) the final good undergoes a change of tariff heading, where the Harmonized System classification of the final good is different from the Harmonized System classification of all non-originating or undetermined materials used in the production of such final good. For the purposes of this subparagraph, “change of tariff heading” means a change in tariff classification at the four digit level of the Harmonized System.

(2) To be deemed as originating under paragraph 1 of this Rule the final process of manufacturing shall be performed within the territory of the country of the exporting Party.

(3) The originating criteria set out in subparagraphs (a) and (b) of paragraph 1 of this Rule shall be referred to as the Malaysia-Pakistan Closer Economic Partnership Agreement content (hereinafter referred to as “the MPCEPA content”). The formula for calculating the MPCEPA content is as follows:

$$\frac{\text{Non-MPCEPA:} + \text{Value of materials of}}{\text{60\%}} \times 100 \% \leq 60\%$$

content: Value of Non- MPCEPA Materials	undetermined origin
FOB Price	

Therefore, the MPCEPA content:
100% minus non-MPCEPA content (%) \geq 40%

- (4) The value of the non-originating materials shall be:
- (a) the CIF value at the time of importation of the materials, parts or produce; or
 - (b) the earliest ascertained price paid for the materials, parts or produce of undetermined origin in the territory of the country of the Party where the production takes place.

7. Cumulative Rule of Origin.- Goods which satisfy the origin criteria under Rule 4 and which are used in the territory of the country of a Party as material for a finished good, shall be deemed as goods originating in the territory of the country of the Party and eligible for preferential treatment under this Agreement where processing of the finished good has taken place, provided that in the final good the aggregate content (value of such inputs plus domestic value addition) is not less than 40 per cent.

8. Product Specific Rules.- Goods subject to and which satisfy the Product Specific Rules as specified in Annex B shall be deemed as originating and eligible for preferential treatment.

9. Minimal Operations and Processes.-(1) The following operations or processes undertaken exclusively by itself or in combination shall be considered to be minimal and shall not be taken into account in determining the origin of goods under Rule 6:

- (a) preservation of products in good condition for the purposes of transport or storage;
- (b) changes of packaging, or breaking-up and assembly of packages;
- (c) simple cleaning, including removal of oxide, oil, paint or other coverings;
- (d) simple painting and polishing operations;
- (e) simple testing or calibration;
- (f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (g) sharpening, simple grinding, slicing or simple cutting;
- (h) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (i) affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;
- (j) simple mixing of goods, whether or not of different kinds; or
- (k) simple assembly of parts of products to constitute a complete good.

10. Direct Consignment.- (1) An originating good shall be deemed as directly consigned from the country of the exporting Party to the country of the importing Party:

- (a) if the goods are transported without passing through the territory of any third State; or
- (b) if the goods are transported for the purpose of transit through third States with or without transshipment or temporary storage in such third States, provided that:
 - (i) the transit entry is justified for geographical reasons or transport requirements;
 - (ii) the goods have not entered into trade or consumption in the territory of the third State; and
 - (iii) the goods have not undergone any operation in the territory of the third State other than unloading and reloading or any operation required to keep the goods in good condition.

11. Treatment of Packages, Packing Materials and Containers.-(1) If a good is subject to the value-added criterion provided in subparagraph (a) or (b) of paragraph 1 of Rule 6 the value of the packages and packing materials for retail sale, shall be taken into account in determining the origin of that good, provided that the packages and packing materials are considered as forming a whole with the good;

(2) If a good is subject to the change in tariff classification criterion provided in subparagraph (c) of paragraph 1 of Rule 6, packages and packing materials classified together with the packaged product, shall not be taken into account in determining origin.

(3) Packing materials and containers used exclusively for the transportation of a good shall not be taken into account in determining the origin of such good.

12. Accessories, Spare Parts and Tools.-The origin of accessories, spare parts, tools and instructional or other information materials presented with the goods shall not be considered in determining the origin of the goods, provided that such accessories, spare parts, tools and information materials are customary to such goods and are classified with the goods by the country of the importing Party.

13. Indirect Materials.- (1) Any indirect material used in the production of a good shall be treated as originating, irrespective of whether such indirect material originates from a third State. The value of such indirect material shall be the cost registered in the accounting records of the producer of such good.

(2) For the purposes of this Rule, indirect materials include:

- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used for testing or inspection of the goods;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) tools, dies and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) any other material 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.

14. Identical and Interchangeable Materials.- The origin of identical or interchangeable materials, whether mixed or physically combined, used to manufacture a good may be determined in accordance

with the generally accepted accounting principles of stock control or inventory management practiced in the country of the exporting Party.

15 Certificate of Origin.- A claim that goods are eligible for preferential treatment under this Agreement shall be supported by a Certificate of Origin in the prescribed form in Annex C, issued by the designated government authority of the exporting Party.

16. Operational Certification Procedure.- For the purposes of implementing the rules of origin, the Operational Certification Procedures as set out in Annex A shall apply.

ANNEX A
[See Rule 16]

OPERATIONAL CERTIFICATION PROCEDURE

For the purposes of implementing the Malaysia-Pakistan Closer Economic Partnership Agreement Determination of Origin of Goods Rules, the following operational procedures on the issuance and verification of the Certificate of Origin as in Annex C and the other related administrative matters shall apply:

1. The Certificate of Origin shall be issued by the designated government authority (hereinafter referred to as the “issuing authority”) of the exporting Party.
 - (a) Each Party shall inform the other Party of the names and addresses of its respective government authorities designated to issue the Certificate of Origin and shall provide specimen signatures and official seals used by the said authorities. Any change in names, addresses, or official seals shall be promptly informed in the same manner.
2. For the purposes of verifying whether a good is an originating good, the issuing authority shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate.
3. The exporter or the manufacturer or its authorised representative, shall apply in writing to the issuing authority 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-exportation verification may not apply to the products of which, by their nature, origin can be easily verified.
4. At the time of carrying out the formalities for exporting the products under preferential treatment, the manufacturer or the exporter or its authorised representative shall submit a written application for the Certificate of Origin together with appropriate supporting documents proving that the products to be exported fulfil the originating criteria under this Agreement.
5. The issuing authority shall, to the best of its 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 provisions of this Agreement;

- (c) other statements on the Certificate of Origin correspond to supporting documentary evidence submitted; and
 - (d) HS code, 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.
6. The Certificate of Origin shall have the following contents:

- (a) The Certificate of Origin shall be in ISO A4 size paper and in conformity to the specimen as shown in Annex C.
- (b) The Certificate of Origin shall be in English.
- (c) The Certificate of Origin shall comprise one original and three carbon copies of the following colours:

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

- (d) Each Certificate of Origin shall bear a serial reference number.
- (e) The original and the triplicate of the Certificate of Origin shall be forwarded 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.

7. The issuing authority shall indicate the applicable Rule of Origin of this Notification in Box 8 of the Certificate of Origin.

8. (a) 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 an official authorised to sign the Certificate of Origin and certified by the issuing authority.

- (b) Unused spaces in the Certificate of Origin shall be crossed out by the issuing authority to prevent any subsequent addition.

9. (a) The Certificate of Origin shall be issued by the issuing authority of the exporting Party at the time of exportation or soon thereafter.

(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 within one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

10. In the event of theft, loss or destruction of the Certificate of Origin, the exporter may apply in writing to the issuing authority for a certified true copy. The certified true copy shall be made on the basis of the duplicate copy in the possession of the issuing authority and shall bear 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 later than one year from the date of issuance of the original Certificate of Origin.

11. The original and the triplicate of the Certificate of Origin shall be submitted to the customs authorities at the time of clearance of the products concerned.

12. The following time limit for the presentation of the Certificate of Origin shall apply:

- (a) The Certificate of Origin shall be submitted to the customs authorities of the importing Party within six (6) months from the date of its issuance.
- (b) Where the products pass through the territory of one or more third parties in accordance with Rule 10 (direct consignments) of this notification, the time limit laid down in paragraph (a) of this section for the submission of the Certificate of Origin shall be eight months.
- (c) Where the Certificate of Origin is submitted to the custom 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 or importer.
- (d) In all cases, the custom 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.

13. In the case of consignments of products originating in the exporting Party and not exceeding US\$200.00 FOB, the requirement of a Certificate of Origin may 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 may also be similarly treated.

14. The discovery of minor discrepancies between the particulars 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.

- 15.**
- (a) The importing Party may request a retroactive check at random 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 accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information demonstrating 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 granting of 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 authority receiving a request for retroactive check shall respond to the request promptly and reply not later than six months after the receipt of the request.

16. (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 three 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 within a reasonable time.
- (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.

17. When destination of all or parts of the products exported to a specified port is changed, before or after their arrival in the importing Party, the following rules shall apply:

- (a) If the products have already arrived at a destination within the territory of the importing Party which is different from that specified in the Certificate of Origin, the Certificate of Origin shall, by a written application of the importer, be endorsed by the customs authorities to this effect for all or parts of products. The original shall be returned to the importer and the triplicate shall be returned to the issuing authority.
- (b) If the changing of destination occurs during transportation to the importing Party, the exporter shall apply in writing to the issuing authority for a new Certificate of Origin for all or parts of the products. Such application shall be accompanied with the issued Certificate of Origin.

18. (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 condition that the products meet the requirements of the Rules of Origin of the Notification provided it is shown to the satisfaction of the relevant government authorities of the importing Party that:

- (i) an exporter has exported those products from the territory of the exporting Party to the importing Party where the exhibition is held and has exhibited them there;
- (ii) the exporter has sold the goods or transferred them to a consignee in the importing Party; and
- (iii) 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.

- (b) For purposes of implementing the above provisions, the Certificate of Origin must be produced to the competent authorities of the importing Party. The name and address of the exhibition must be indicated in the certificate issued by the competent authorities of the Party where the exhibition took place together with supporting documents.
- (c) Paragraph (a) of this section shall apply to any 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 these events.

19. (a) When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the 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.

20. In the case of a dispute concerning the determination of origin, classification of products or other matters relating to the clearance of products under this Agreement, the Government authorities concerned shall consult each other with a view to resolving the dispute, and the result shall be notified to the Parties.

PRODUCT SPECIFIC RULES

Part 1

General Notes

For the purposes of the product specific rules set out in this Annex:

- (a) the product specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;
- (b) the following definitions shall apply:
“section” means a section of the Harmonized System;
“chapter” means a chapter of the Harmonized System;
“heading” means the first four digits in the tariff classification number under the Harmonized System; and
“subheading” means the first six digits in the tariff classification number under the Harmonized System;
- (c) this Annex is based on the Harmonized System 2002 (“HS 2002”) and 2007 (“HS 2007”). In the event of inconsistency, the HS 2002 shall prevail.

Part 2

Product Specific Rules

HS 2002	HS 2007	Origin Conferring criteria
SECTION I		
ANIMAL, ANIMAL PRODUCTS		
Chapter 1		
Live animals		
01.01-01.06	01.01-01.06	Wholly obtained or produced in the territory of the exporting Party.
Chapter 2		
Meat and edible meat offal		
02.01-02.10	02.01-02.10	Wholly obtained or produced in the territory of the exporting Party.
Chapter 3		
Fish and crustaceans, molluscs and other aquatic invertebrates		
03.01-03.07	03.01-03.07	Wholly obtained or produced in the territory of the exporting Party.
Chapter 4		
Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not specified or included		
04.01- 4.02, 04.04-04.10	04.01-04.02, 04.04-04.10	Wholly obtained or produced in the territory of the exporting Party.
04.03	04.03	A change to heading 04.03 from any other subheading
Chapter 5		
Products of animal origin, not elsewhere specified or included		
05.01-05.11	05.01-05.11	Wholly obtained or produced in the territory of the exporting Party.
SECTION II		
VEGETABLES PRODUCTS		
Chapter 6		

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		
06.01-06.04	06.01-06.04	Wholly obtained or produced in the territory of the exporting Party.
Chapter 7 Edible vegetables and certain roots and tubers		
07.01-07.14	07.01-07.14	Wholly obtained or produced in the territory of the exporting Party.
Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons		
08.01-08.12, 08.14		Wholly obtained or produced in the territory of the exporting Party.
Chapter 9 Coffee, tea, maté and spices		
09.01, 09.04, 09.06	09.01, 09.04, 09.06	A change to heading 09.01, 09.04 and 09.06 from any other subheading
09.02	09.02	Wholly obtained or produced in the territory of the exporting Party.
Chapter 10 Cereals		
10.01-10.08	10.01-10.08	Wholly obtained or produced in the territory of the exporting Party.
Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten		
11.01-11.03, 11.05-11.09	11.01-11.03, 11.05-11.09	Wholly obtained or produced in the territory of the exporting Party.
Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder		
12.01-12.14	12.01-12.14	Wholly obtained or produced in the territory of the exporting Party.
Chapter 13 Lac; gums, resins and other vegetable saps and extracts		
13.01-13.02	13.01-13.02	Wholly obtained or produced in the territory of the exporting Party.
Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included		
14.01-14.04	14.01-14.04	Wholly obtained or produced in the territory of the exporting Party.
Section III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES.		
Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes		
15.02,15.07, 15.08,15.12, 15.14-15.15, 1511.10 and	15.02,15.07, 15.08,15.12, 15.14-15.15, 1511.10 and	Wholly obtained or produced in the territory of the exporting Party

1513.21	1513.21	
SECTION IV PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND VINEGARS, TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates		
16.04-16.05	16.04-16.05	A change to heading 16.04-16.05 from any other chapter.
Chapter 17 Sugars and sugar confectionery		
17.01 (except 17.01.99), 17.03	17.01 (except 17.01.99), 17.03	Wholly obtained or produced in the territory of the exporting Party.
Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants		
20.03, 2005.60, 2005.70, 2008.20, 2009.21, 2009.29, 2009.41, 2009.49, 2009.80, 2009.90	20.03, 2005.60, 2005.70, 2008.20, 2009.21, 2009.29, 2009.41, 2009.49, 2009.80, 2009.90	A change to heading 20.03, 2005.60, 2005.70, 2008.20, 2009.21, 2009.29, 2009.41, 2009.49, 2009.80, 2009.90 from any other chapter
20.01-20.02, 20.04, 2005.10-2005.59, 2005.80-2005.90, 20.06-20.07, 2008.11-2008.19, 2008.30-2008.99, 2009.11-2009.19, 2009.31-2009.39, 2009.50-2009.79	20.01-20.02, 20.04, 2005.10-2005.59, 2005.80-2005.91, 2005.99, 20.06-20.07, 2008.11-2008.19, 2008.30-2008.99, 2009.11-2009.19, 2009.31-2009.39, 2009.50-2009.79	Wholly obtained or produced in the territory of the exporting Party.
Chapter 23 Residues and waste from the food industries; prepared animal fodder		
23.01-23.09	23.01-23.09	Wholly obtained or produced in the territory of the exporting Party.
Chapter 24 Tobacco and manufactured tobacco substitutes		
24.01-24.03	24.01-24.03	Wholly obtained or produced in the territory of the exporting Party.

Section XI**TEXTILES AND TEXTILE ARTICLES**

Note 1: For purposes of Chapter 50 through 51, the dyeing or printing process shall be accompanied by two or more of the following operations:

- (1) antibacterial finish;
- (2) antimelt finish;
- (3) antimosquito finish;
- (4) anti-pilling finish;
- (5) antistatic finish;
- (6) artificial creasing;
- (7) bleaching;
- (8) brushing;
- (9) buff finish;
- (10) burn-out finish;
- (11) calendering;
- (12) compressive shrinkage;
- (13) crease resistant finish;
- (14) decatizing;
- (15) deodorant finish;
- (16) easy-care finish;
- (17) embossing;
- (18) emerising;
- (19) flame resistant finish;
- (20) flock finish;
- (21) foam printing;
- (22) liquid ammonia process;
- (23) mercerization,
- (24) microbial control finish;
- (25) milling;
- (26) moare finish;
- (27) moisture permeable waterproofing;
- (28) oil-repellent finish;
- (29) organdie finish;
- (30) peeling treatment;
- (31) perfumed finish;
- (32) relaxation;
- (33) ripple finish;
- (34) schreiner finish;
- (35) shearing;
- (36) shrink resistant finish;
- (37) soil guard finish;
- (38) soil release finish;
- (39) stretch finish;
- (40) tick-proofing;
- (41) UV cut finish;
- (42) wash and wear finish;
- (43) water absorbent finish;
- (44) waterproofing;
- (45) water-repellent finish;
- (46) wet decatizing;
- (47) windbreak finish; or

(48) wire raising. Chapter 50 Silk		
50.07	50.07	No required change in tariff classification to heading 50.07, provided that the good is dyed or printed, accompanied by at least two preparatory or finishing operations.
Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric		
51.11-51.13	51.11-51.13	No required change in tariff classification to heading 51.11 through 51.13, provided that the good is dyed or printed, accompanied by at least two preparatory or finishing operations.
Chapter 52 Cotton		
52.01, 52.03 52.08-52.12	52.01, 52.03 52.08- 52.12	Wholly obtained or produced in the territory of the exporting Party. A change to headings 52.08 to 52.12 from headings 52.01, 52.02, 52.03, 52.04, 52.05, 52.06 or 52.07.
Section XVI MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
Chapter 84 Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts Thereof		
8414.30, 8414.40, 8414.80, 8415.82, 8471.10, 8471.30, 8471.41, 8471.50, 8471.60, 8471.70, 8477.30	8414.30, 8414.40, 8414.80, 8415.82, 8443.31, 8443.32, 8471.30, 8471.41, 8471.49, 8471.50, 8471.60, 8471.70, 8477.30	A change to subheading 8414.30, 8414.40, 8414.80, 8415.82, 8443.31, 8443.32, 8471.30, 8471.41, 8471.49, 8471.50, 8471.60, 8471.70, 8477.30 from any other subheading.
Chapter 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		
8516.31, 8516.32, 8516.33, 8516.50 8516.80, 8517.21*, 8517.22, 8517.80	8516.31, 8516.32, 8516.33, 8516.50 8516.80, 8517.62, 8517.69, 8528.41, 8528.51, 8528.61	A change to subheading 8516.31, 8516.32, 8516.33, 8516.50, 8516.80, 8517.62, 8517.69, 8528.41, 8528.51, 8528.61 from any other subheading. *note: covered under HS 8443.31 and HS 8443.32
Section XX MISCELLANEOUS MANUFACTURED ARTICLES		
Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and		

the like; prefabricated buildings		
9401.30, 9403.30, 9403.50, 9403.60	9401.30, 9403.30, 9403.50, 9403.60	A change to subheading 9401.30, 9403.30, 9403.50, 9403.60 from any other subheading

ANNEX C
[See Rule 15]

CERTIFICATE OF ORIGIN FORM
Original (Duplicate/Triplicate/Quadruplicate)

1. Goods consigned from (Exporter's business name, address, country)		Reference No.			
2. Goods consigned to (Consignee's name, address, country)		<p>MALAYSIA-PAKISTAN CLOSER ECONOMIC PARTNERSHIP AGREEMENT CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)</p> <p>FORM MPCEPA Issued in _____ (Country) See Notes Overleaf</p>			
3. Means of transport and route (as far as known)		4. For Official Use			
Departure date		<input type="checkbox"/> Preferential Treatment Given Under Malaysia-Pakistan Closer Economic Partnership Agreement Preferential Tariff			
Vessel's name/Aircraft etc.		<input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)			
Port of Discharge		<p>-----</p> <p>-- Signature of Authorized Signatory of the Importing Country</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	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices

		importing country)			
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above particulars and statement are correct; that all the goods were produced in</p> <p>..... (Country)</p> <p>and that they comply with the origin requirements specified for these goods in the Malaysia-Pakistan Closer Economic Partnership Agreement Preferential Tariff for the goods exported to</p> <p>..... (Importing Country)</p> <p>..... Place and date, signature of authorized 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>..... 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 Closer Economic Partnership Agreement are Malaysia and Pakistan (hereinafter individually referred to as “the Party”).
2. CONDITIONS: The main conditions for admission to the preferential treatment under the Malaysia-Pakistan Closer Economic Partnership Agreement 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 paragraph 3.

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 Party as defined in Article 21(a) of the Malaysia-Pakistan Closer Economic Partnership Agreement (Rule 4(a) of MPCEPA Determination of Origin of Goods Rules, 2007);
- (ii) subject to subparagraph (i), for the purpose of implementing the provisions of Article 21(b) of the Malaysia-Pakistan Closer Economic Partnership Agreement (Rule 4(b) of MPCEPA Determination of Origin of Goods Rules, 2007), 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 Article 21 of the Malaysia-Pakistan Closer Economic Partnership Agreement (Rule 4 of MPCEPA Determination of Origin of Goods Rules, 2007) 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 Closer Economic Partnership Agreement content of the final product is not less than 40% in terms of Article 24 of the Malaysia-Pakistan Closer Economic Partnership Agreement (Rule 7 of MPCEPA Determination of Origin of Goods Rules, 2007); or
- (iv) products which satisfy the Product Specific Rules provided for in Article 25 of the Malaysia-Pakistan Closer Economic Partnership Agreement (Rule 8 of MPCEPA Determination of Origin of Goods Rules, 2007) 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 in conformity with the provisions of paragraph 3 (i)	“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 country content, example 40%
(c) Products worked upon but not wholly produced in the country of exportation	Percentage of MPCEPA cumulative content, example 40%

which were produced in conformity with the provisions of paragraph 3 (iii) above	
(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.
8. FOR OFFICIAL USE: The customs authority of the country of importation must indicate (√) in the relevant boxes in column 4 whether or not preferential treatment is accorded.

No. 7(5)/05/AP-1