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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

**Notification No. 62/2026 -Customs (N.T.)**

New Delhi, the 3<sup>rd</sup> July, 2026.

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely: -

**1. Short title and commencement.** - (1) These rules may be called the Customs Tariff (Determination of Origin of Goods under Comprehensive Economic and Trade Agreement between India and the United Kingdom of Great Britain and Northern Ireland) Rules, 2026.

(2) They shall come into force on the 15<sup>th</sup> July, 2026.

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

(a) **“Agreement”** means the Comprehensive Economic and Trade Agreement between the Government of the Republic of India and the Government of the United Kingdom of Great Britain and Northern Ireland signed on the 24<sup>th</sup> July, 2025;

(b) **“Annexure”** means the annexures appended to these rules;

(c) **“aquaculture”** means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seed stock, including seed stock imported from non-Parties, such as eggs, fry, fingerlings, larvae, parr, smolts or other immature fish at a post-larval stage, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;

(d) **“carrier”** means any vehicle for air, sea or land transport. However, the carriage of product can be made through multimodal transport;

(e) **“competent authority”** means,-

(i) for India, in the case of exports from India, the Department of Commerce or agencies notified to issue the certificate of origin; and in the case of imports into India, the Central Board of Indirect Taxes and Customs or any of its successors; and

(ii) for the United Kingdom, its customs authority as defined in Article 1.4 (General Definitions - Initial Provisions and General Definitions);

(f) **“exporter”** means a person, located in a Party, who, exports a good in accordance with the requirements laid down in the laws and regulations of that Party;

(g) **“fungible goods” or “fungible materials”** means goods or materials that are interchangeable for commercial purposes and the properties of which are essentially identical;

(h) **“generally accepted accounting principles”** means the principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

(i) **“indirect material”** means a material used in the production, testing or inspection of a good but not physically incorporated into the good or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including,-

- (i) fuel, energy, catalysts and solvents;
- (ii) equipment, devices and supplies used to test or inspect the good;
- (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 buildings;
- (vi) lubricants, greases, compounding materials and other materials used in production or used to operate equipment buildings; and
- (vii) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be a part of that production;

(j) **“issuing authority”** means the authorities in India designated for issuance of certificates of origin;

(k) **“material”** means any good, including ingredients, raw inputs, components or parts used in the production of another good and physically incorporated into it;

(l) **“net weight”** means the weight of the material or good excluding the weight of any packaging;

(m) **“non-originating good” or “non-originating material”** means a good or material that does not qualify as originating, including those of unprovable origin, in accordance with these rules;

(n) **“originating good” or “originating material”** means a good or material that qualifies as originating in accordance with these rules;

(o) **“Party”** means the Government of Republic of India or the Government of the United Kingdom of Great Britain and Northern Ireland and jointly as Parties;

(p) **“producer”** means a person who engages in the production of a good;

(q) **“production”** means operations including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, aquaculture, gathering, manufacturing, working, processing or assembling a good other than simple assembly;

Explanation: “simple assembly” means an activity which neither requires special skills nor machines, apparatus or equipment especially produced or installed to carry out the activity;

(r) **“tariff classification”** means the classification of a good according to the Harmonized System;

(s) **“territorial sea”** means waters extending up to twelve nautical miles from the baseline as defined by the Parties in line with the United Nations Convention on the Law of the Sea, 1982; and

(t) **“Working Group on Rules of Origin”** means the Working Group on Rules of Origin established in sub-rule (1) of rule 29.

**3. Origin Criteria.-** Except as otherwise provided in these rules, each Party shall provide that a good is originating, if it is--

- (a) wholly obtained or produced entirely in the territory of one or both of the Parties as specified in rule 4;
- (b) produced entirely in the territory of one or both of the Parties, exclusively from originating materials; or
- (c) produced entirely in the territory of one or both of the Parties using non-originating materials, provided the good satisfies all applicable requirements of Annexure-A,

in each case, provided the good satisfies all other applicable requirements of these rules.

Explanation: For greater clarity, final production of a good must have occurred in the exporting Party, except those activities as specified in clause (b) of sub-rule (2) of rule 15.

**4. Wholly Obtained.-** Each Party shall specify that for the purposes of clause (a) of rule 3 the following goods shall be considered as wholly obtained or produced entirely in one or both of the Parties, if they are--

- (a) minerals, mineral goods and other non-living natural resources extracted or taken from there;

- (b) plant and plant goods, including fruits, flowers, vegetables, trees, seaweed, and live plants or fungi or algae, grown, harvested, cultivated, picked or gathered there;
- (c) live animals born and raised there;
- (d) goods obtained from live animals raised there;

Explanation: For greater clarity, this includes heifers imported into a Party and then raised there;

- (e) goods obtained by hunting, trapping, fishing or aquaculture conducted there, but not beyond the outer limits of a Party's territorial sea;
- (f) fish, shellfish and other marine life taken from the sea, seabed or subsoil outside the territorial sea of each Party and outside the territorial sea of non-Parties in accordance with the international law, by vessels that are registered with a Party and entitled to fly the flag of that Party;
- (g) a good produced from the goods referred to in clause (f) on a factory ship that is registered with a Party and entitled to fly the flag of that Party;
- (h) minerals, mineral goods and other non-living natural resources, taken or extracted from the seabed or subsoil, outside the territories of the Parties, and beyond areas over which non-Parties exercise jurisdiction;

provided that that Party or person of the Party has rights to exploit such seabed or subsoil;

- (i) a good, excluding precious metals, that is--
  - (i) waste or scrap derived from consumption or production there; or
  - (ii) waste or scrap derived from used goods collected there,
    - provided that those goods are fit only for the recovery of raw materials; or
- (j) goods and their derivatives produced there exclusively from goods referred to in clause (a) through (i).

**5. Value of the Good.-** (1) For the purposes of these rules, each Party shall specify that the value of the good may be ex-works price or free-on-board (FOB) value.

- (2) The ex-works price is either;-
  - (a) the price paid or payable for the good to the producer at the place where the last production was carried out and shall include the value of all materials; or
  - (b) the price actually paid or payable for the good when sold for export.
- (3) In case no price is paid or payable or if it does not include the value of all materials, the ex-works price;-

- (a) shall include the value of all materials and the cost of production employed in producing the good, calculated in accordance with the generally accepted accounting principles; and
  - (b) may include amounts for general expenses and profit to the producer that can be reasonably allocated to the good.
- (4) For the purposes of calculating the value of the good in accordance with sub-rule (2) or sub-rule (3), the ex-works price shall;-
- (a) not take into account any internal taxes which are, or may be, repaid when the good obtained is exported; and
  - (b) exclude any costs incurred subsequent to the good leaving the place where the last production was carried out, such as transportation, loading, unloading, handling or insurance.
- (5) The free-on-board value shall be the price actually paid or payable to the exporter for a good when loaded onto the carrier at the named port of exportation, including the cost of the product and all costs required to bring the good onto the carrier, not taking into account any internal taxes which are or may be repaid when the good obtained is exported.

**6. Qualifying Value Content.-** (1) Where Annexure-A specifies a qualifying value content test to determine whether a good is originating, each Party shall provide that the qualifying value content (QVC) shall be calculated using one of the following methods:

- (a) Build-Down Method: based on the value of non-originating materials

$$QVC = \frac{\text{value of the good} - \text{value of non-originating materials}}{\text{value of the good}} \times 100;$$

- (b) Build-Up Method: based on the value of originating materials

$$QVC = \frac{\text{Value of originating materials}}{\text{Value of the good}} \times 100,$$

where, **QVC** is the qualifying value content of a good, expressed as a percentage.

- (2) Each Party shall provide that the value of a material shall be--
- (a) for a material imported by the producer of the good, the price actually paid or payable for the material at the time of importation, or other value determined in accordance with the Customs Valuation Agreement, including the costs incurred in transporting the material to the port or place of importation, such as transportation, loading, unloading, handling or insurance;
  - (b) for a material acquired in the territory where the good is produced--

- (i) the price paid or payable by the producer in the Party where the producer is located;
  - (ii) the value as determined for an imported material in clause (a); or
  - (iii) the earliest ascertainable price paid or payable in the territory of the Party; or
- (c) for a material that is self-produced, all the costs incurred in the production of the material, which includes general expenses.
- (3) For an originating material, the following expenses may be added to the value of the material, if not included under sub-rule (2) :--
- (a) the costs of freight, insurance, packing and all other costs incurred to transport the material to the location of the producer of the good;
  - (b) duties, taxes and customs brokerage fees on the material paid in the territory of a Party, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, which include credit against duty or tax paid or payable; and
  - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by- product.
- (4) For a non-originating material or material of undetermined origin, the following expenses, where included under sub-rule (2), may be deducted from the value of the material :--
- (a) the costs of freight, insurance, packing and all other costs incurred in transporting the material to the location of the producer of the good;
  - (b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both Parties, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, which include credit against duty or tax paid or payable; and
  - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by- product.
- (5) If the cost or expense specified in sub-rule (3) or (4) is unknown or documentary evidence of the amount of the adjustment is not available, then no adjustment is allowed for that particular cost or expense.

**7. Materials Used in Production.-** (1) Each Party shall provide that if a non-originating material undergoes further production such that it satisfies the requirements of these rules, the material is treated as originating when determining the originating status of the subsequently produced good, regardless of whether that material was produced by the producer of the good.

(2) Each Party shall provide that if a non-originating material is used in the production of a good, the following may be counted as originating content in determining whether the resulting good meets a qualifying value content requirement:--

- (a) the value of processing of the non-originating material undertaken in the territory of the exporting party; and
- (b) the value of any originating material used in the production of the non-originating material undertaken in the territory of one or both of the Parties.

**8. Non-Qualifying Operations.**- (1) Each Party shall provide that, notwithstanding anything contained in these rules, a good shall not be considered to be originating merely by undergoing any of the following operations in the territory of that Party:--

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing or thawing, keeping in brine, removal of damaged parts) and other similar operations;
- (b) changes of packaging and breaking up and assembly of packages;
- (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) for textiles: attaching accessory articles such as straps, bands, beads, cords, rings and eyelets; ironing or pressing of textiles;
- (e) simple painting and polishing;
- (f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling and removal of stones and shells from fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) simple operations such as removal of dust, sifting, screening, sorting, classifying, grading or matching;
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of goods, whether or not of different kinds; mixing of sugar or any other sweetening matter to any good;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) slaughter of animals;
- (p) simple testing, calibration, inspection or certification;
- (q) dilution with water or another substance that does not materially alter the characteristics of the good;
- (r) a production or pricing practice in respect of which it may be demonstrated, on the basis of a preponderance of evidence, that the object was to circumvent the provisions of these rules; or

(s) any combination of two or more operations specified in clauses (a) to (r).

(2) For the purposes of this rule, the expression “simple” describes an activity which needs neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the activity.

**9. Cumulation.-** Each Party shall provide that an originating good or material in the territory of one Party, under the terms of rule 3 (Origin Criteria) and all the other applicable requirements of these rules, that is incorporated in the production of a good in the territory of the other Party is considered to originate in the territory of the other Party.

**10. Tolerance.-** (1) Each Party shall provide that a good containing non-originating materials that does not satisfy the applicable change in tariff classification requirement or wholly obtained requirement specified in Annexure-A for the good is nonetheless originating, if:--

(a) in the case of a good in Chapters 1 to 3, 5, 6, 10 and 14 of the Harmonized System:

(i) the value of those non-originating materials does not exceed 7.5 per cent of the value of the good; or

(ii) the net weight of those non-originating materials does not exceed 7.5 per cent of the net weight of the good;

and the good satisfies all other applicable requirements of these rules;

(b) in the case of a good in Chapters 4, 7 to 9, 11 to 13 and 15 to 24 of the Harmonized System:

(i) the value of those non-originating materials does not exceed 12.5 per cent of the value of the good; or

(ii) the net weight of those non-originating materials does not exceed 12.5 per cent of the net weight of the good;

and the good satisfies all other applicable requirements of these rules; or

(c) in the case of a good in Chapters 25 to 98 of the Harmonized System, the value of those non-originating materials does not exceed 12.5 per cent of the value of the good and the good satisfies all other applicable requirements of these rules.

(2) If a good is also subject to a qualifying value content requirement, the value of those non-originating materials shall be included in the value of non-originating materials for any applicable qualifying value content requirement.

**11. Fungible Goods and Materials.-** (1) Each Party shall provide that a fungible good or material is treated as originating based on the:

(a) physical segregation of each fungible good or material; or

(b) use of any inventory management method recognised in the generally accepted accounting principles of the Party where the production is performed, if the fungible good or material is commingled, provided that the

inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

- (2) The inventory management method chosen must:--
  - (a) allow a clear distinction to be made between originating and non-originating materials including materials of undetermined origin acquired or kept in stock; and
  - (b) ensure that, over the relevant accounting period of twelve months, no more goods or materials receive originating status than would have been the case, if the fungible goods or materials had been physically segregated.
- (3) For greater certainty and in accordance with clause (b) of sub-rule (1) of rule 25, a producer using an inventory management system shall keep records of the operation of the system that are necessary for the authority of the Party concerned to verify compliance with the provisions of these rules.

**12. Accessories, Spare Parts or Tools.-** (1) Each Party shall provide that the origin of the accessories, spare parts, tools or instructional or other information materials presented with a good shall be--

- (a) disregarded in determining whether a good satisfies a process or change in tariff classification or wholly obtained requirement for the good; and
  - (b) taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good, if the good is subject to a qualifying value content requirement.
- (2) Sub-rule (1) shall apply only in such cases where:--
    - (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the good; and
    - (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.

**13. Packaging and Packing Materials.-** (1) Each Party shall provide that for the purpose of determining whether a good is originating, packaging and packing materials and containers in which a good is packaged for retail sale shall, if classified with the good, be:--

- (a) disregarded in determining whether a good satisfies a process or change in tariff classification or wholly obtained requirement for the good; and
  - (b) taken into account as originating or non-originating materials, as the case may be, in calculating the QVC of the good.
- (2) Each Party shall provide that packaging and packing materials and containers used for the shipment of a good shall be disregarded in determining the origin of goods.

**14. Indirect Materials.-** Indirect materials shall neither be considered originating nor non-originating for the purposes of calculating QVC specified in rule 6.

**15. Non-Alteration.-** (1) Each Party shall provide that an originating good retains its originating status if the good has been transported to the importing Party without passing through the territory of a non-Party.

(2) Each Party shall provide that an originating good transported through or stored in a non-Party shall retain its originating status provided it:

- (a) remains under customs control, such as in a warehouse, and is not released to free circulation or trade in the territory of any non-Party; and

Explanation: For greater clarity, free circulation includes trade or consumption;

- (b) does not undergo further production or any other operation outside the territories of the Parties, other than unloading, reloading, splitting up of loads, separation from bulk, storing, labelling, marking, bottling or any operation necessary to preserve it in good condition;

Explanation: For greater certainty, bottling applies only to filling into bottles from bulk of goods of heading 2208 of the Harmonized System and where appropriate mere dilution with water that does not alter the origin of the bottled good.

(3) An importer shall provide to the customs authority of the importing Party upon request:--

- (a) information, including documentation, demonstrating that the conditions specified in sub-rule (2) have been fulfilled; and
- (b) where bottling has taken place in a non-Party, transportation documents and commercial documents indicating the entire transport route of the good from the exporting party to the importing party and information including documentation demonstrating that the good remained under customs control, such as a non-manipulation certificate issued by a customs authority in the non-party.

**16. Proof of Origin.-** (1) Each Party shall provide that a claim for preferential tariff treatment is based on an applicable proof of origin:--

- (a) for importers in the United Kingdom, an applicable proof of origin shall be:
  - (i) an origin declaration completed by the exporter or producer;
  - (ii) a certificate of origin issued by an issuing authority; or
  - (iii) the importer's knowledge that the good is originating; and
- (b) for importers in India, an applicable proof of origin shall be an origin declaration completed by the exporter or producer.

(2) Each Party shall provide that an origin declaration or a certificate of origin:

- (a) is valid for twelve months from the date of completion in the case of an origin declaration, or date of issue in the case of a certificate of origin or for such longer period specified by the laws and regulations of the importing Party;
  - (b) is submitted to the customs authority of the importing Party in accordance with the laws and regulations of the importing Party;
  - (c) shall follow the structure in Annexure-B or Annexure-C, as the case maybe;
  - (d) must be in writing including electronic format;
  - (e) must be accompanied by an invoice or any other commercial document that describes the goods concerned in sufficient detail to enable them to be identified;
  - (f) may apply to importations of a single shipment of one or more goods; and
  - (g) shall be in the English language.
- (3) For the United Kingdom, an origin declaration or a certificate of origin may apply to importations of multiple shipments of identical goods within any period specified in the origin declaration or the certificate of origin, where such period does not exceed twelve months.
- (4) In exceptional circumstances, the customs authority of the importing Party may accept a proof of origin for the purpose of granting preferential tariff treatment even after the expiry of its validity provided the failure to observe the time limit results from force majeure or other valid reasons beyond the control of the exporter and the goods have been imported before the expiry of the validity period.
- (5) An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice or other commercial document referred to in clause (e) of sub-rule (2) was issued in a non-Party or not issued by the exporter or producer of a good, provided that it meets the requirements in these rules.
- (6) Subject to sub-rule (7), each Party shall provide that a proof of origin shall be issued or completed prior to or at the time of importation.
- (7) Notwithstanding anything contained in sub-rule (6), a proof of origin may be completed after importation, provided that the good was originating at the time of importation in order to qualify for a late claim as specified in rule 21. A proof of origin completed after importation shall bear the words “completed retrospectively” and shall include an explanation as to why the proof of origin is completed retrospectively.
- (8) A late claim made in accordance with rule 21 shall not be rejected based on the explanation referenced in sub-rule (7), if the good was originating at the time of importation.
- (9) If unassembled or disassembled goods within the meaning of General Rule 2(a) of the Harmonized System are imported by more than one shipment, a single origin declaration for such goods may be used on request of the importer and in accordance with the requirement laid down by the customs authority of the importing Party.

Explanation: For India, this includes a requirement to use a single import declaration for such goods.

**17. Basis of a Claim for Preferential Tariff Treatment.-** (1) The United Kingdom shall provide that if the importer of a good makes a claim for preferential tariff treatment based on the importer's knowledge that the good is originating, the claim is made subject to the importer having documentation demonstrating that the good is originating. Such documentation may have been provided to the importer by the exporter, producer or any other person.

(2) Each Party shall provide that if a producer declares the origin of a good, the origin declaration is completed on the basis of the producer having information that the good is originating.

(3) Each Party shall provide that, if the exporter is not the producer of the good and the exporter declares the origin of a good, the origin declaration is completed on the basis of the exporter having information to demonstrate that the good is originating, which may include a reliance on the producer's information.

(4) India shall provide that if the issuing authority issues a certificate of origin, the certificate of origin is issued on the basis of the issuing authority receiving information that the good is originating from the exporter or the producer.

(5) For greater certainty, nothing in this rule shall be construed to allow the importing Party to require an importer to request the exporter or producer to provide confidential information to the importer.

(6) For the purpose of enabling India to establish the authenticity of an origin declaration prior to an Indian importer making a claim for preferential tariff treatment, subject to sub-rule (8) and Annexure-E, there shall be an authentication process that is provided for in accordance with sub-rule (7).

(7) The Parties shall, on entry into force of the Agreement, agree and provide for the modalities of the authentication process referred to in sub-rule (6) which shall include ensuring that the necessary systems for enabling the electronic exchange of information are in place, following the framework in Annexure-D.

(8) Annexure-E shall apply to information processed by the Parties or shared between the Parties pursuant to the authentication process referred to in sub-rule (7) and Annexure-D. The Parties shall, if appropriate, mutually agree to modify Annexure-E.

**18. Certificate of Origin.-** (1) A certificate of origin shall be issued by an issuing authority.

(2) India shall exchange names of the issuing authorities and their specimen seals with His Majesty's Revenue and Customs.

(3) India shall promptly inform His Majesty's Revenue and Customs of any change in names of the issuing authorities and their specimen seals.

**19. Exemptions from Proof of Origin Requirements.-** (1) For the United Kingdom, by way of derogation from rule 16 and rule 17, provided that a good has been declared to customs as meeting the requirements of these rules and the customs authority of the United

Kingdom has no reasonable doubts as to the veracity of that customs declaration, the United Kingdom shall grant preferential tariff treatment to that good if:

- (a) the customs value of the importation does not exceed 1,000 pounds sterling or any higher amount as the United Kingdom may specify; or
  - (b) it is a good for which the United Kingdom has waived the requirements set out in rule 16 and rule 17.
- (2) At the first meeting of the Working Group on Rules of Origin, the Parties may commence a review of this rule. The review shall consider the introduction of an exception to rule 16 and rule 17 for all low value goods.
- (3) Sub-rule (1) does not apply if the importation forms part of a series of importations which the customs authority of the United Kingdom reasonably considers to have been carried out or planned for the purpose of evading compliance with its laws and regulations governing claims for preferential tariff treatment made under the Agreement.
- (4) A Party shall provide that the importer shall be responsible for the correctness of the declaration referred to in sub-rule (1) of this rule and for compliance with the requirements of these rules.

**20. Determinations of Claims for Preferential Tariff Treatment.-** (1) Save as otherwise provided in sub-rule (2), each Party shall grant a claim for preferential tariff treatment made in accordance with these rules for a good that, on or after the date of entry into force of the Agreement, arrives in that Party or is released from customs control in that Party.

- (2) The importing Party may deny a claim for preferential tariff treatment if:
- (a) it determines that the good does not qualify as originating in accordance with the provisions of these rules or does not satisfy the requirements of these rules;
  - (b) pursuant to a verification under rule 26, it has not received sufficient information, including any information that may have been received or provided by the competent authority of the exporting Party, to determine:
    - (i) that the good qualifies as originating; or
    - (ii) that the importer, exporter, or producer has complied with the requirements of these rules;
  - (c) the exporter, producer, or importer fails to respond to a written request for information specified in rule 26; or
  - (d) the importer, exporter, or producer fails to comply with the relevant requirements for obtaining preferential tariff treatment.
- (3) In case where the importing Party denies a claim for preferential tariff treatment, it shall issue a determination to the importer that includes the reasons for the determination. The customs authority of the importing Party may also share the determination and reasons for the determination with the customs authority of the exporting Party.

**21. Refunds and Claims for Preferential Tariff Treatment After Importation.-** (1) Each

Party shall provide that:

- (a) an importer may make a late claim for preferential tariff treatment; and
  - (b) subject to sub-rule (2), it shall refund any excess duties paid for a good, if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that the good would have qualified for preferential tariff treatment at the time of importation.
- (2) As a condition for a refund of excess duties under clause (b) of sub-rule (1), the importing Party shall require that the importer:
- (a) makes a claim for preferential tariff treatment in accordance with rule 16; and
  - (b) provides such documentation relating to the importation of the good as the importing Party may require. This may include a copy of the origin declaration where a claim is based on an origin declaration.
- (3) Each Party shall provide that a late claim for preferential tariff treatment may be made not later than one year after the date of importation or a longer period, if specified in the importing Party's laws and regulations.

**22. Incorrect Claims for Preferential Tariff Treatment.-** (1) Each Party shall provide that, if the importer has reason to believe that the claim for preferential tariff treatment is based on incorrect information that could affect the accuracy or validity of the claim, the importer shall immediately correct the documentation relating to importation, notify the customs authority of the importing Party and pay any customs duty and, if applicable, penalties imposed.

(2) Each Party shall encourage its customs authority, when considering imposing penalty in relation to a claim for preferential tariff treatment, to consider as a significant mitigating factor, a notification given prior to the discovery of that error by the Party and, provided that in accordance with sub-rule (1), the importer rectifies the error and pays any duty.

**23. Errors and Discrepancies.-** (1) A Party shall not reject a proof of origin due to minor errors or discrepancies, omissions of information or typing errors or formatting errors, provided these minor errors or discrepancies do not create doubt as to the originating status of a good.

(2) Each Party shall provide that, if its customs authority determines that a proof of origin in respect of a good imported into that Party is illegible or defective on its face, the importer shall be granted a period of thirty days from the date of communication from the customs authority of the importing Party to provide a copy of the corrected proof of origin.

**24. Penalties.-** Each Party shall adopt or maintain measures imposing, where appropriate, criminal, civil, or administrative penalties for violations of its laws and regulations relating to these rules.

**25. Record Keeping Requirements.-** (1) Each Party shall provide that an importer claiming preferential tariff treatment is required to keep and provide to the customs authority of the importing Party upon request:--

- (a) the documentation related to the importation, including any origin declaration or certificate of origin that served as the basis for the claim; and
- (b) any records necessary to demonstrate the good satisfies the requirements for obtaining originating status for a period of at least four years from the date of importation of the good, or such longer period as required by the laws and regulations of the importing Party.

(2) Each Party shall provide that a producer or exporter is required to keep for a period of five years from the date of issuance of the certificate of origin or completion of the origin declaration, or such longer period as the exporting Party specifies, documentation related to the importation, including any origin declaration or certificate of origin and, where applicable, information from the supplier and all records thereof to prove origin.

Explanation: For India, this sub-rule shall also apply to the issuing authority.

(3) Each Party shall provide that an importer, exporter or producer in that Party may choose to maintain the records in sub-rules (1) and (2) in any medium that allows for prompt retrieval, including electronic, optical, magnetic or written form in accordance with that Party's laws and regulations.

Explanation: For India, this sub-rule shall also apply to the issuing authority.

(4) For greater certainty, these obligations shall apply to the inventory management system of the producer.

**26. Verification of Origin.-** (1) For greater certainty, the verification of origin process specified herein shall be subsequent to the checking of authenticity of the proof of origin in accordance with rule 17. The mechanism based on Annexure-D may be amended by mutual agreement by the Subcommittee on Trade in Goods to be considered further by the Working Group on Rules of Origin.

(2) Where a claim for preferential tariff treatment is based on the importer's knowledge pursuant to sub-rule (1) of rule 16, for the purpose of determining whether a good imported into the United Kingdom is originating, the customs authority of the United Kingdom may conduct a verification by a written request for information from the importer of the goods.

Explanation: For greater certainty, if a claim for preferential tariff treatment is based on the importer's knowledge that the good is originating, the customs authority of the United Kingdom shall not request information from the competent authority of India to complete verification under these rules.

(3) Where a claim for preferential tariff treatment is based on an origin declaration or a certificate of origin, for the purpose of determining whether a good imported into the importing Party is originating, the customs authority of the importing Party may conduct a verification of the claim by requesting in writing, information from the importer of the good in accordance with the laws and regulations of the importing Party.

(4) Where the customs authority of the importing Party considers the information obtained under sub-rule (3) is not sufficient to make a determination of origin, the customs authority of the importing Party shall make a written request for information from the competent authority of the exporting Party. The customs authority of the importing Party shall seek information necessary to verify the origin of the good and pertaining to the

fulfilment of the requirements of these rules. The request shall be made not later than two years after the date on which the claim for preferential tariff treatment was made.

(5) A request for assistance relating to the verification of origin in respect of a claim for preferential tariff treatment under the Agreement may be made after the two year time period specified in sub-rule (4) in accordance with the *Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India on Cooperation and Mutual Administrative Assistance in Customs Matters* signed in London on 31st May, 2021. Such requests may include a request for the information referred to in sub-rule (6). For greater certainty, rule 20 remains applicable pursuant to such a request. In the case of suspected fraud, collusion, wilful misstatement, and suppression of facts where such a request is made within a period of five years from the date on which the claim for preferential tariff treatment was made, the requested Party shall ensure that it responds to the request within twelve months. In exceptional cases, the Parties may by mutual agreement agree to extend this period for further six months.

Explanation: Requests for information from the United Kingdom shall be made to the Department of Commerce in India.

(6) A request made pursuant to sub-rule (4) may also include a request for the competent authority of the exporting Party to verify specific information held by the exporter, producer or supplier necessary to determine the origin of the good, such as:

- (a) where the origin criterion is wholly obtained pursuant to clause (a) of sub-rule (1) of rule 3, the applicable category, such as harvesting, mining, fishing and the place of production;
- (b) where the origin criterion is based on the good having been produced entirely pursuant to clause (b) of sub-rule (1) of rule 3, the information on the origin of the materials used, including information referred to in clauses (d), (e) and (f) and the place of production;
- (c) where the origin criterion is based on the good satisfying all applicable requirements of Annexure-A in accordance with clause (c) of sub-rule (1) of rule 3, the information on the origin of the materials, including information referred to in clauses (d), (e) and (f) and the place of production;
- (d) where the origin criterion is based on a change in tariff classification, a list of all the non-originating materials used in the production of the good in a Party, including their tariff classification in two, four or six- digit format, depending on the relevant product-specific rule of origin;
- (e) where the origin criterion is based on a value method, the value of the final good and the value of all the non-originating materials used in the production of that good if the build down method is used or the value of all originating materials used in the production if the build-up method is used as well as other relevant elements, including expenses, in accordance with rule 6;
- (f) where the origin criterion is based on a specific production process, a description of that specific process;
- (g) where the good has acquired originating status pursuant to sub-rule (1) of

rule 7 or rule 9, information on the origin of the materials used and the final good, including information referred to in clauses (d), (e) and (f) and the place of production;

- (h) information on any tolerances relied on under rule 10;
- (i) information relating to compliance with the non-alteration provisions under rule 15;
- (j) any other information including specific documentation or production process; or
- (k) supporting documentation, where appropriate.

(7) The competent authority of the exporting Party shall provide the customs authority of the importing Party with a written acknowledgement of receipt of the request made pursuant to sub-rule (4) or sub-rule (6) within a period of thirty days after the date of the request.

(8) Following a request under sub-rule (4), the competent authority of the exporting Party may conduct a verification by one or more of the following activities:--

- (a) requesting in writing, specific information and documentation from the exporter, producer or supplier referred to in sub-rule (6);
- (b) requesting in writing, including by way of questionnaire, such information from the exporter, a producer or a supplier to ascertain the veracity of the information that formed the basis of the proof of origin; and
- (c) visiting the premises of the exporter, producer, or supplier to review the records referred to in sub-rule (2) of rule 25, or to observe the facilities, processes, equipment or tools used in the production of the good, or to gather further evidence to verify the originating status of the goods.

(9) As soon as possible and in any event within seven months of receiving a request under sub-rule (4), the competent authority of the exporting Party shall provide the customs authority of the importing Party with a verification report. In exceptional cases, the Parties may agree, by mutual agreement, to extend this period by a further three months. The verification report shall include the following:--

- (a) subject to sub-rule (10), any available information, including specific documentation, which the customs authority of the importing Party requested the competent authority of the exporting Party to verify, pursuant to sub-rule (6);
- (b) a description of the good that is subject to examination, including its tariff classification in 2, 4 or 6-digit format, depending on the origin criterion;
- (c) a description of the production process;
- (d) information on the manner in which the verification of the good pursuant to sub-rule (8) was conducted including the subject and scope of the verification; and

(e) supporting documentation, where appropriate.

(10) Notwithstanding sub-rule (9), the competent authority of the exporting Party shall not provide information to the customs authority of the importing Party if that information is deemed confidential by the exporter, producer or supplier. In such circumstances, the competent authority of the exporting Party shall confirm if it has reviewed the information the importing Party requested it to verify pursuant to sub-rules (4) and (6) and shall list the sources of information reviewed, stating whether the information supports the claim for preferential tariff treatment.

(11) If, upon receiving the verification report under sub-rule (9), the customs authority of the importing Party is unable to make a determination, it may request that the competent authority of the exporting Party verifies specific additional information, as mentioned in the request, relating to the origin of the good, which may include the information referred to in sub-rule (6), by way of a written request to the exporter, producer or supplier.

(12) In exceptional circumstances, if, following a request under sub-rule (11), the customs authority of the importing Party is unable to make a determination, it may request that the competent authority of the exporting Party conducts a visit to the exporter, producer or supplier. The customs authority of the importing Party shall only make a request where it reasonably considers the visit necessary to make a determination. The request for such a verification visit shall be made not later than thirty days of the receipt of the response from the competent authority of the exporting Party to a request made under sub-rule (11). The competent authority of the exporting Party shall respond to the request for a visit within forty-five days.

(13) Upon acceptance of a request for a visit under sub-rule (12), the competent authority of the exporting Party shall give a notice of at least twenty-one days to the competent authority of the importing Party to enable arrangements for the visit.

(14) Subject to any reasonable conditions specified by the competent authority of the exporting Party, such as health and safety requirements, the customs authority of the importing Party may designate upto two observers to be present during the verification visit conducted by the customs authority of the exporting Party under sub-rule (12), provided that,-

(a) any person designated as an observer is a government official of the importing Party; and

(b) any observer acts through the competent authority of the exporting Party and does not, on its own initiative, look for documents, conduct any searches or questions the exporter, producer or supplier directly.

(15) The competent authority of the exporting Party shall share the information on the visit including the manner in which the visit was conducted as well as the subject and scope of the verification within forty-five days of the conclusion of the visit.

(16) A verification under this rule may be conducted at any time after the claim for preferential tariff treatment is made.

(17) A request for verification under this rule shall be conducted on the basis of risk assessment methods, which may include random selection or on the basis of intelligence.

(18) During verification, the importing Party may allow the release of the good, subject

to payment of any duties or provision of any security as provided for in its laws and regulations. In accordance with the laws and regulations of the importing Party, if, as a result of the verification, the importing Party determines that the good meets all the requirements of these rules, it shall grant preferential tariff treatment to the good and refund any excess duties paid or release any security provided, unless the security also covers other obligations.

(19) The customs authority of the importing Party shall reserve the right to issue the final determination of origin in accordance with rule 20, provided that the determination takes into account the information provided to it by the competent authority of the exporting Party as well as any independent findings or investigation.

(20) The customs authority of the importing Party shall:--

- (a) make a determination following a verification as expeditiously as possible and not later than one year from the date it receives information which, in its opinion, is sufficient to enable it to make such a determination. If permitted by its laws and regulations, a Party may extend this period in exceptional cases, such as where the information concerned is complex. This time period will not apply to verifications pertaining to cases of suspected fraud, collusion, wilful misstatement, and suppression of facts referred to in sub-rule (5);
- (b) provide the importer with a written determination of whether the good is originating that includes the reasons for the determination; and
- (c) provide the competent authority of the exporting Party with a written determination of whether the good is originating including the reasons for that determination.

(21) The competent authorities of the Parties shall cooperate in the overall operation and administration of the verification process including establishing priorities, by mutual agreement, if there are a significant number of requests.

(22) The customs authorities of the Parties shall bear their own costs in carrying out the activities referred to in this rule.

**27. Temporary Suspension of Preferential Tariff Treatment.-** (1) Subject to the possibility of exemption under sub-rule (11), the importing Party may, in accordance with the procedure laid down in sub-rule (3), temporarily suspend preferential tariff treatment in respect of a good for which an exporter or producer has completed a proof of origin, if:

- (a) a good has been subject to verification in accordance with rule 26 on at least two separate occasions and the second occasion is in respect of a proof of origin dated at least one month after the competent authority of the importing Party provides the determination to the competent authority of the exporting Party in respect of the first occasion; and
- (b) each verification results in the denial of preferential tariff treatment in accordance with rule 20.

(2) Suspension of preferential tariff treatment under sub-rule (1) shall only apply to a good imported after the suspension is initiated, if that good is:

- (a) classified under the same classification code as specified in the import declaration of the good that was subject to verification under sub-rule (1); and
- (b) exported or produced by the exporter or producer who completed the proof of origin of the good that was subject to verification under sub-rule (1).

(3) If the importing Party intends to temporarily suspend preferential tariff treatment in accordance with sub-rule (1), it shall notify the competent authority of the exporting Party at least fifteen days prior to the commencement of any suspension, which shall include the following:

- (a) the name of the exporter or producer and their reference number;
- (b) the detailed reasons for the intention to suspend preferential tariff treatment;
- (c) a detailed description of the good subject to suspension, including the corresponding commodity code as specified in the import declaration and the description of the good as specified in the proof of origin;
- (d) the time period for which the temporary suspension is to be in effect;
- (e) the information on the measures necessary for the restoration of preferential tariff treatment; and
- (f) any other relevant information.

(4) Temporary suspension pursuant to sub-rule (1) shall apply only for the period necessary to counteract breaches or circumventions of these rules and to protect the financial interests of the importing Party. The competent authority of the importing Party shall restore preferential tariff treatment suspended in accordance with sub-rule (1), if the competent authority of the exporting Party provides evidence and the Parties agree that the conditions that gave rise to the suspension no longer exist. If the importing Party is not satisfied that the evidence provided by the competent authority of the exporting Party demonstrates that the conditions that gave rise to the suspension no longer exist, they shall provide their reasoning. Where the conditions that gave rise to the suspension exist at the expiry of the period of the temporary suspension, the importing Party may decide to renew the suspension. Any renewal of suspension shall be notified to the competent authority of the exporting Party.

(5) Subject to the possibility of exemption under sub-rule (11), the importing Party may temporarily suspend the relevant preferential tariff treatment for future imports of the same good classified under an identified classification code as specified in the import declaration in accordance with the procedure laid down in sub-rules (7) to (9) if:--

- (a) the importing Party suspects, based on verifiable information that deliberate breaches of these rules have been committed in respect of that good;
- (b) the good has been subject to verification in accordance with rule 26 for at least two different exporters or producers, each being subject to verification on at least two separate occasions, and the second occasion is in respect of a proof of origin dated at least one month after the competent authority of the importing Party provides the determination to the competent authority of the

exporting Party in respect of the first occasion; and

- (c) each verification results in the denial of preferential tariff treatment in accordance with rule 20.

(6) For the purposes of sub-rule (5), the exporters or producers subject to verification shall collectively account for the majority of the total exports of those goods from the exporting Party to the importing Party in the twelve months preceding the date of the first request for verification referred to in clause (b) of sub-rule (5).

(7) In case where the importing Party intends to temporarily suspend preferential tariff treatment in accordance with sub-rule (5), it shall notify the Working Group on Rules of Origin and, on the exporting Party's request, shall enter into consultations with the exporting Party. The importing Party shall provide that the notification to the Working Group on Rules of Origin includes evidence that the requirements specified in sub-rules (5) and (6) have been met. The consultation shall aim to clarify the grounds for intention to suspend, be used to discuss any mitigating factors and explore possible solutions to avoid suspension. No suspension shall take place until the consultation process has concluded, unless the Parties agree otherwise.

(8) If the Parties fail to agree on a mutually acceptable solution or no consultations have been entered into within one month after the date of notification made in accordance with sub-rule (7), or such other period as the Parties may mutually agree, the importing Party may temporarily suspend the relevant preferential tariff treatment. In that case, the importing Party shall notify the temporary suspension, including the period during which it intends the temporary suspension to apply, to the Working Group on Rules of Origin without delay.

(9) Temporary suspension pursuant to sub-rule (5) shall apply only for the period necessary to counteract breaches or circumventions of these rules and to protect the financial interests of the importing Party. The Parties shall keep any suspension under review through the Working Group on Rules of Origin and where it is agreed by the Parties that the suspension is no longer necessary, the importing Party shall bring it to an end. Where the conditions that gave rise to the suspension pursuant to sub-rule (5) persist at the expiry of the initial period of the temporary suspension, the importing Party may decide to renew the suspension. Any such renewal of suspension shall be notified to the exporting Party.

(10) Each Party shall publish, in accordance with its internal procedures, notices to importers about any decision concerning temporary suspension referred to in sub-rule (5).

(11) Notwithstanding anything contained in sub-rules (1) and (5), if an exporter or producer is able to satisfy the exporting Party that such goods are fully compliant with the requirements of these rules and the importing Party agrees, the importing Party shall exempt those goods from the suspension.

Explanation: For greater certainty, a good subject to verification which has been released subject to the payment of any duties or provision of any security in accordance with sub-rule (18) of rule 26 shall not constitute temporary suspension of preferential tariff treatment under this rule.

**28. Confidentiality.-** (1) These rules shall not require a Party to furnish or allow access to

information where the use or disclosure of that information would impede law enforcement or would be contrary to that Party's law.

(2) Each Party shall maintain, in conformity with its law, the confidentiality of any information collected pursuant to these rules and shall protect that information from disclosure that could prejudice the competitive position of the person to whom the information relates.

(3) Each Party shall ensure that confidential information collected pursuant to these rules shall not be used or disclosed for purposes other than the administration and enforcement of determination of origin or of customs matters, except with the permission of the person or Party who provided the confidential information.

(4) Notwithstanding anything contained in sub-rules (2) and (3), if the Party receiving or obtaining the information is required by its law to disclose the information for purposes other than the administration and enforcement of determination of origin or of customs matters, that Party shall, where possible, notify the person or Party who provided the information of such use. That notification shall, where possible, be given in advance of such use.

(5) Notwithstanding anything contained in sub-rule (3), a Party may allow information collected pursuant to these rules to be used in any administrative, judicial, or quasi-judicial proceedings instituted for failure to comply with customs-related laws and regulations implementing these rules. A Party shall, where possible, notify the person or Party who provided the information of such use. That notification shall, where possible, be given in advance of such use.

(6) The Parties shall, if one of them so requests, exchange information on their respective law for the purpose of facilitating the operation and application of this rule.

**29. Working Group on Rules of Origin.-** (1) The Parties hereby establish a Working Group on Rules of Origin consisting of government representatives of each Party responsible for rules of origin matters to consider any matters arising under these rules.

(2) The functions of the Working Group on Rules of Origin shall include:--

- (a) cooperating in the administration and interpretation of these rules;
- (b) exchanging information on matters related to these rules;
- (c) communicating and updating the necessary contact details of the Working Group members for the purposes of these rules;
- (d) considering any matter referred to it by the Subcommittee on Trade in Goods or the Joint Committee; and
- (e) any other matter as the Working Group mutually agrees.

(3) The Working Group on Rules of Origin shall meet within twelve months of the date of entry into force of the Agreement and thereafter at least once annually.

(4) The Working Group on Rules of Origin shall report to the Subcommittee on Trade in Goods.

## Annexure-A

[See rule 3]

### (Product Specific Rules of Origin)

#### Headnotes to the Annexure

1. For the purposes of this Annexure:
  - (a) “**section**” means a section of the Harmonized System;
  - (b) “**chapter**” means the first two digits of the tariff classification number under the Harmonized System;
  - (c) “**heading**” means the first four digits of the tariff classification number under the Harmonized System; and
  - (d) “**sub-heading**” means the first six digits of the tariff classification number under the Harmonized System.
2. The product specific rule, or set of product specific rules, that apply to a particular chapter, heading or sub-heading are described in this Annexure at Column 3. Where, in some cases, a chapter or heading is preceded by “ex”, this signifies that the product specific rule applies only to part of that chapter or heading. Where a sub-heading is preceded by “ex”, this signifies that the product specific rule applies only to part of that sub-heading, as per the description at Column 2.
3. Section notes, where applicable, are found at the beginning of each section, and are read in conjunction with the product specific rules of origin and may impose further conditions on, or provide an alternative, product specific rule of origin.
4. A requirement of a change in tariff classification applies only to non-originating materials.
5. If a chapter, heading or sub-heading is excluded as part of a change in tariff classification rule, it means that non-originating materials of that chapter, heading or sub-heading may not be used to meet the change in tariff classification rule.
6. Note 5 does not apply where non-originating materials do not exceed either the relevant value or weight percentage as specified for that chapter as set out in rule 10.
7. Where a chapter, heading or sub-heading is subject to alternative product specific rules, the requirements of this Annexure will be considered to be satisfied if a good satisfies one of the alternative rules.

8. If a good is subject to a product specific rule that includes multiple requirements, the requirements of this Annexure will be considered to be satisfied for that good only if the good satisfies all applicable requirements.

9. For the purposes of “LIST” of this Annexure:

- (a) “**WO**” means wholly obtained as established in rule 4;
- (b) “**CC**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;
- (c) “**CTH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four- digit level;
- (d) “**CTSH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;
- (e) “**QVC**” means that the good must have a qualifying value content as calculated under rule 6 of not less than the percentage specified in Column 3, whether using the build-up method or build-down method;
- (f) “**Standard QVC**” means that the good must have a qualifying value content as calculated under rule 6 of not less than:
  - (i) 40 percent of the ex-works price under the build-down method;
  - (ii) 45 percent of the free-on-board value under the build-down method; or
  - (iii) 35 percent of either the ex-works price or free-on-board value under the build-up method;
- (g) “**build-down method**” means the good has a qualifying value content calculated using the build-down method under rule 6;
- (h) “**build-up method**” means the good has a qualifying value content calculated using the build-up method under rule 6;
- (i) “**ex-works price**” means the good is valued in accordance with rule 5;
- (j) “**free-on-board value**” means the good is valued in accordance with rule 5; and

- (k) “**Melt and Pour**” means the process undertaken in one or both of the Parties where the iron or steel is: (i) first produced in an iron or steel-making furnace in a liquid state; and then (ii) poured into its first solid shape.

10. This Annexure is based on the 2022 Edition of the Harmonized System, which entered into force on the 1st January 2022.

## LIST

### Product Specific Rules of Origin

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Chapter 1	Live animals	WO
Chapter 2	Meat and edible meat offal	WO
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	WO
Chapter 5	Products of animal origin ; not elsewhere specified or included	WO
SECTION II VEGETABLE PRODUCTS	<b>Section Note:</b> An agricultural or horticultural good grown in the territory of a Party is originating even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants that are imported from a non-Party.	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	WO
Chapter 7	Edible vegetables and certain roots and tubers	WO
Ex Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	WO

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
0812	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption	CTH
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of chapter 08	CTH
Ex Chapter 9	Coffee, tea, maté and spices	WO
090112	Coffee, not roasted: decaffeinated	CTSH
090121	Coffee roasted: not decaffeinated	CTSH
090122	Coffee roasted: decaffeinated	CTSH
090190	Coffee; coffee husks and skins; coffee substitutes containing coffee in any proportion	CTSH
090210	Green tea (not fermented) in immediate packings of a content not exceeding 3kg	CTSH; or blending
090220	Green tea (not fermented) in immediate packings of a content exceeding 3kg	CC; or blending
090230	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	CTSH; or blending
090240	Black tea (fermented) and partly fermented tea, in immediate packings of a content exceeding 3kg	CC; or blending
Chapter 10	Cereals	WO
Ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	WO

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
1101	Wheat or meslin flour	CC
1102	Cereal flours other than of wheat or meslin	CC
110319	Groats and meal: of other cereals	CC
Ex 110320	Pellets of oats	CC
110412	Rolled or flaked cereal grains: of oats	CC
110422	Other worked grains (e.g. hulled, pearled, sliced or kibbled): of oats	CC
1107	Malt, whether or not roasted	CC
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	WO
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	CC
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO
Ex Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	CTH and Standard QVC
1505	Wool grease and fatty substances derived therefrom (including lanolin)	CC
151211	Sunflower-seed or safflower oil and fractions thereof: crude oil	CC
151219	Sunflower-seed or safflower oil and fractions thereof: other	CC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
151221	Cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed	CC
151229	Cotton-seed oil and its fractions: other	CC
151411	Low erucic acid rape or colza oil and its fractions: crude oil	CC
151419	Low erucic acid rape or colza oil and its fractions: other than crude oil	CTSH
151491	Crude rape, colza or mustard oil and fractions thereof, not chemically modified: other than low erucic acid rape or colza oil and its fractions	CC
151499	Other rape, colza or mustard oil and fractions thereof, not chemically modified: other than low erucic acid rape or colza oil and its fractions	CTSH
1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	CC
1516	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	CC
1518	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically	CC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of chapter 15, not elsewhere specified or included	
1520	Glycerol, crude; glycerol waters and glycerol lyes	CC
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	CTH
Chapter 16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects;	CC
Ex Chapter 17	Sugars and sugar confectionary	CC
1702	Other sugars, including chemically pure lactose, maltose, glucose or fructose, in solid form: sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	CTH
1704	Sugar confectionery (including white chocolate), not containing cocoa	CTH
Ex Chapter 18	Cocoa and cocoa preparations	WO
Ex 1806	Chocolate and other food preparations containing cocoa	CTH, excluding non-originating materials from heading 1805
180690	Other chocolate and other food preparations containing cocoa	CTH

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex Chapter 19	Preparations of cereal, flour, starch or milk; pastrycooks' products	CC, in which the non-originating materials of chapters 10 and 11 do not exceed 30 percent of the value or net-weight of the good. Rule 10(Tolerance) does not apply to non-originating materials of chapters 10 and 11.
1901	Malt extract; food preparations of flour, groats, meal, starch, malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	CC
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (e.g. corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	CC, in which the non-originating materials of chapters 10 and 11 do not exceed 60 percent of the value or net-weight of the good. Rule 10(Tolerance) does not apply to non-originating materials of chapters 10 and 11.
1905	Bread, pastry, cakes, biscuits, and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	CTH

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	CTH and Standard QVC
Ex Chapter 21	Miscellaneous edible preparations	CC, excluding non-originating materials from chapter 4
210310	Soya sauce	CTH
210320	Tomato ketchup and other tomato sauces	CTSH
210330	Mustard flour and meal and prepared mustard	CTH
210390	Other sauces and preparations therefor; mixed condiments and mixed seasonings	CTSH
2104	Soups and broths and preparations therefor; homogenised composite food preparations	CTSH
2105	Ice cream and other edible ice; whether or not containing cocoa	CTH
2106	Food preparations not elsewhere specified or included	CTH
Ex Chapter 22	Beverages, spirits and vinegar	CC
2203	Beer made from malt	CC, excluding non-originating materials from heading 1901
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	CC, excluding non-originating materials from heading 2009
2205	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances	CC, excluding non-originating materials from heading 2009

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
2206	Other fermented beverages (e.g. cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	CC, excluding non-originating materials from heading 0409
Ex 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume; spirits, liqueurs and other spirituous beverages	CTH and Standard QVC
220830	Whiskies	CTH
Ex 220850	Gin, in containers holding 2 litres or less	CTH
Ex Chapter 23	Residues and wastes from the food industries; prepared animal fodder	CC
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	CTH and Standard QVC
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305	CTH and Standard QVC
2307	Wine lees; argol	CTH and Standard QVC
2308	Vegetable materials and vegetable waste, vegetable residues and bi-products, whether or not in the form of pellets, of a kind used in animal	CTH and Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	feeding, not elsewhere specified or included	
2309	Preparations of a kind used in animal feeding	CTH
Ex Chapter 24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	CTH
2401	Unmanufactured tobacco; tobacco refuse	WO
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	CTSH and Standard QVC
Chapter 26	Ores, slag and ash	CTSH and Standard QVC
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	CTSH
SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	<p><b>Section Note 1: Chemical Reaction Rule</b></p> <p>Notwithstanding the applicable product specific rules of origin, a good of chapter 28 through 38 that is the product of a chemical reaction satisfies the requirements of this Annexure if the chemical reaction occurs in the territory of one or both of the Parties. For the purposes of this rule: “chemical reaction” means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not chemical reactions:</p> <ul style="list-style-type: none"> <li>(a) dissolving in water or other solvents;</li> <li>(b) the elimination of solvents including solvent water; or</li> <li>(c) the addition or elimination of water of crystallisation.</li> </ul>	

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	<p><b>Section Note 2: Mixing and Blending Rule</b></p> <p>Notwithstanding the applicable product specific rules of origin, a good of chapter 33, satisfies the requirements of this Annexure if mixing and blending occurred in the territory of one or both of the Parties. For the purposes of this rule: “mixing and blending” means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.</p>	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	CTSH; or Standard QVC; or chemical reaction
Chapter 29	Organic chemicals	CTSH; or Standard QVC; or chemical reaction
Chapter 30	Pharmaceutical products	CTSH; or Standard QVC; or chemical reaction
Ex Chapter 31	Fertilisers	CTSH; or chemical reaction
3105	Mineral or chemical fertilizers containing 2 or 3 of the fertilising elements nitrogen, phosphorus, potassium; other fertilisers; goods of chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CTH; or chemical reaction
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints,	CTSH; or Standard QVC; or chemical reaction

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	varnishes; putty, other mastics; inks	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTH; or chemical reaction; or mixing and blending
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	CTH; or chemical reaction
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	CTSH; or chemical reaction
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTH; or chemical reaction
Chapter 37	Photographic or cinematographic goods	CTH excluding non- originating materials from headings 3701, 3702 and 3703; or chemical reaction
Chapter 38	Miscellaneous chemical products	CTSH; or chemical reaction
SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF	<p><b>Section Note 1: Chemical Reaction Rule</b></p> <p>Notwithstanding the applicable product specific rules of origin, a good of chapter 39 that is the product of a chemical reaction satisfies the requirements of this Annexure if the chemical reaction occurs in the territory of one or both of the Parties. For the purposes of this rule: “chemical reaction” means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by</p>	

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not chemical reactions:  (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallisation.	
Ex Chapter 39	Plastics and articles thereof	CTSH; or chemical reaction
3915	Waste, parings and scrap, of plastics	WO
Ex Chapter 40	Rubber and articles thereof	CTH; or Standard QVC
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums; in primary forms or in plates, sheets or strip	WO
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	CTSH and Standard QVC
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	CTSH and Standard QVC
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	CTSH and Standard QVC
Chapter 41	Raw hides and skins (other than furskins) and leather	CTSH and Standard QVC
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of	CTH and Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
	animal gut (other than silk-worm gut)	
Chapter 43	Furskins and artificial fur; manufactures thereof	CTH and Standard QVC
Chapter 44	Wood and articles of wood; wood charcoal	CTSH and Standard QVC
Chapter 45	Cork and articles of cork	CTH and Standard QVC
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	CTSH and Standard QVC
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	CTSH and Standard QVC
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	CTSH and Standard QVC
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTSH and Standard QVC
Chapter 50	Silk	CTH and Standard QVC
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTH and Standard QVC
Chapter 52	Cotton	CTH and Standard QVC
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTH and Standard QVC
Chapter 54	Man-made filaments; strip and the like of man- made textile materials	CTH and Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
Chapter 55	Man-made staple fibres	CTH and Standard QVC
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	CTH and Standard QVC
Chapter 57	Carpets and other textile floor coverings	CTH and Standard QVC
Chapter 58	Special woven fabrics, tufted textile fabrics, lace, tapestries, trimmings, embroidery	CTH and Standard QVC
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	CTH and Standard QVC
Chapter 60	Knitted or crocheted fabrics	CTH and Standard QVC
Chapter 61	Articles of apparel and clothing accessories; knitted or crocheted	CTH and Standard QVC
Chapter 62	Articles of apparel and clothing accessories; not knitted or crocheted	CTH and Standard QVC
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	CTH and Standard QVC
Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH
Chapter 65	Headgear and parts thereof	CTH and Standard QVC
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	CTSH and Standard QVC
Chapter 67	Prepared feathers and down and articles made of feather or of	CTSH and Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	down; artificial flowers; articles of human hair	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTSH and Standard QVC
Chapter 69	Ceramic products	CC
Chapter 70	Glass and glassware	CTH
Ex Chapter 71	Natural, cultured pearls; precious, semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	CTSH and Standard QVC
7102	Diamonds, whether or not worked, but not mounted or set	CTSH and a QVC of not less than 6%
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	CTSH and a QVC of not less than 20%
7106	Silver (including silver plated with gold or platinum); unwrought or in semi-manufactured forms, or in powder form	CTSH and a QVC of not less than 25%
7110	Platinum; unwrought or in semi-manufactured forms, or in powder form	CC
Ex 711311	Silver jewellery: Plain	CTSH and a QVC of not less than 3.5%
Ex 711311	Silver jewellery: Studded with Gemstones	CTSH and a QVC of not less than 6%

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex 711311	Silver jewellery: Studded with Diamonds	CTSH and a QVC of not less than 7%
Ex 711311	Parts	CTSH and a QVC of not less than 3.5%
Ex 711319	Gold jewellery: Plain	CTSH and a QVC of not less than 3.5%
Ex 711319	Gold jewellery: Studded with Gemstones	CTSH and a QVC of not less than 6%
Ex 711319	Gold jewellery: Studded with Diamonds	CTSH and a QVC of not less than 7%
Ex 711319	Gold jewellery: Studded with Pearls	CTSH and a QVC of not less than 6%
Ex 711319	Parts	CTSH and a QVC of not less than 3.5%
711320	Jewellery: of base metal clad with precious metal, and parts thereof	CTSH and a QVC of not less than 3.5%
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	CTSH and a QVC of not less than 3.5%
7117	Imitation jewellery	CTSH and a QVC of not less than: (a) 35% of the ex-works price under the build-down method; or (b) 40% of the free-on-board value under the build-down method; or (c) 30% of either the ex-works price or free-on-board

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
		value under the build-up method
7118	Coin	CTH and a QVC of not less than 1.5%
Ex Chapter 72	Iron and steel	Melt and Pour in the Parties
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	CTH and a QVC of not less than:
7202	Ferro-alloys	(a) 50% of the ex- works price under the build-down method; or
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or the similar forms; iron having a minimum purity of 99.94%, in lumps, pellets or similar forms	(b) 55% of the free-on- board value under the build-down method; or
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	(c) 45% of either the ex-works price or free-on-board value under the build-up method
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	
Chapter 73	Articles of iron or steel	CTH and a QVC of not less than:  (a) 50% of the ex- works price under the build-down method; or  (b) 55% of the free-on- board value under the build-down method; or  (c) 45% of either the ex-works price or free-on-board value under the build-up method

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
Chapter 74	Copper and articles thereof	CTSH and Standard QVC
Chapter 75	Nickel and articles thereof	CTSH and Standard QVC
Ex Chapter 76	Aluminium and articles thereof	CTSH and Standard QVC
7601	Unwrought Aluminium	Standard QVC; or thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste and scrap	CTH; or Standard QVC
7603	Aluminium powders and flakes	CTH; or Standard QVC
7604	Aluminium bars, rods and profiles	CTH; or Standard QVC
7605	Aluminium wire	CTH; or Standard QVC
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	CTH; or Standard QVC
Chapter 78	Lead and articles thereof	CTSH and Standard QVC
Chapter 79	Zinc and articles thereof	CTSH and Standard QVC
Chapter 80	Tin and articles thereof	CTSH and Standard QVC
Chapter 81	Other base metals; cermets and articles thereof	CTSH and Standard QVC
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTSH and Standard QVC
Chapter 83	Miscellaneous articles of base metal	CTSH and Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	CTSH and Standard QVC
Ex 8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors, machinery and apparatus for isotopic separation	CTSH; or Standard QVC
840140	Parts of nuclear reactors	CTH; or Standard QVC
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	CTH; or No change in tariff classification required, provided there is a QVC of not less than:
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	
Ex 8411	Turbo-jets, turbo-propellers and other gas turbines	CTSH; or Standard QVC
841191	Parts of turbo-jets and turbo-propellers	CTH; or Standard QVC
841199	Parts of other gas turbines	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex 8413	Pumps for liquids, whether or not fitted with measuring device; liquid elevators	CTSH; or Standard QVC
841391	Parts of pumps	CTH; or Standard QVC
841392	Parts of liquid elevators	CTH; or Standard QVC
Ex 8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters	CTSH; or Standard QVC
841490	Parts of air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters	CTH; or Standard QVC
Ex 8415	Air conditioning machines; comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	CTSH; or Standard QVC
841590	Parts of air conditioning machines; comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex 8419	Machinery, plant or laboratory equipment, whether or not electrically heated, (excluding furnaces, ovens and other equipment of heading 8514) for the treatment of materials by a process involving change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric	CTSH; or Standard QVC
841990	Parts of machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	CTH; or Standard QVC
Ex 8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	CTSH; or Standard QVC
842191	Parts of centrifuges, including centrifugal dryers	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
842199	Parts of filtering or purifying machinery and apparatus, for liquids or gases	CTH; or Standard QVC
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals, or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	CTH; or Standard QVC
8431	Parts suitable for use solely or principally with the machinery of heading 8425 to 8430	CTH; or Standard QVC
Ex 8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined	CTSH; or Standard QVC
844391	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	CTH; or Standard QVC
844399	Parts and accessories of other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	CTH; or Standard QVC
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	grinding or gear finishing machines of heading 8461	
8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above	CTH; or Standard QVC
Ex 8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in chapter 84	CTSH; or Standard QVC
847990	Parts of machine and mechanical appliances; having individual functions, not specified or included elsewhere in chapter 84	CTH; or Standard QVC
Ex 8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	CTSH; or Standard QVC
848190	Parts of taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	CTH; or Standard QVC
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and	CTH; or No change in tariff classification required,

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	provided there is a QVC of not less than:  (a) 50% of the ex-works price under the build-down method; or  (b) 55% of the free-on-board value under the build-down method; or  (c) 45% of either the ex-works price or free-on-board value under the build-up method
Ex 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	CTSH and Standard QVC
8501	Electric motors and generators (excluding generating sets)	CTH; or Standard QVC
8502	Electric generating sets and rotary converters	CTH; or Standard QVC
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	CTH; or Standard QVC
Ex 8504	Electric transformers, static converters (e.g. rectifiers) and inductors	CTSH; or Standard QVC
850490	Parts of electric transformers, static converters (e.g. rectifiers) and inductors	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Ex 8506	Primary cells and primary batteries	CTSH; or Standard QVC
850690	Parts of primary cells and primary batteries	CTH; or Standard QVC
8507	Electric accumulators, including separators therefor; whether or not rectangular (including square)	CTH or QVC 40%
Ex 8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (e.g. ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (e.g., dynamos, alternators) and cut outs of a kind used in conjunction with such engines	CTSH; or Standard QVC
851190	Parts of electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (e.g., ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (e.g., dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	CTH; or Standard QVC
Ex 8517	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data,	CTSH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	including apparatus for communication in a wired or wireless networks (such as local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527, or 8528	
851771	Aerials and aerial reflectors of all kinds, parts suitable for use therewith	CTH; or Standard QVC
851779	Other parts of telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527, or 8528	CTH; or Standard QVC
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (e.g., switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1000 volts; connectors for optical fibres, optical fibre bundles or cables	CTH; or Standard QVC
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535, 8536 for electric control or the	CTH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
	distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading no. 8517	
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	CTH; or Standard QVC
Ex 8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps; light-emitting diode (LED) light sources (excluding modules)	CTSH; or Standard QVC
853951	Light-emitting diode (LED) modules	CTH; or Standard QVC
853990	Parts of electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps; light-emitting diode (LED) light sources	CTH; or Standard QVC
Ex 8541	Semiconductor devices (e.g. diodes, transistors, semiconductor based transducers); light-emitting diodes (LED), whether or not assembled with other LEDs; mounted piezo-electric crystals	CTSH; or Standard QVC
854142	Photovoltaic cells not assembled in modules or made up into panels	CTSH and Standard QVC
854143	Photovoltaic cells assembled in modules or made up into panels	CTSH and Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
854149	Other photosensitive semiconductor devices	CTSH and Standard QVC
854159	Other semiconductor devices	CTSH and Standard QVC
854390	Parts of electrical machines and apparatus, having individual functions, not specified or included elsewhere in chapter 85	CTH; or Standard QVC
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connector; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	CTSH; or Standard QVC
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	CTSH and Standard QVC
Ex Chapter 87	Vehicles other than railway or tramway rolling- stock, and parts and accessories thereof	CTH and a QVC of not less than: (a) 45% of the ex-works price under the build-down method; or (b) 50% of the free-on-board value under the build-down method; or (c) 40% of either the ex-works price or free-on-board

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
		value under the build-up method
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	A QVC of not less than 35%
8706	Chassis fitted with engines, for the motor vehicles of heading 8701 to 8705	CTH; or a QVC of not less than:
8707	Bodies (including cabs), for the motor vehicles of heading 8701 to 8705	(a) 50% of the ex- works price under the build-down method; or
8708	Parts and accessories of the motor vehicles of heading 8701 to 8705	(b) 55% of the free on- board value under the build-down method; or  (c) 45% of either the ex-works price or free-on-board value under the build-up method
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	A QVC of not less than:  (a) 50% of the ex- works price under the build-down method; or  (b) 55% of the free on- board value under the build-down method; or  (c) 40% of either the ex-works price or free-on-board value under the build-up method

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
8714	Parts and accessories of vehicles of heading 8711 to 8713	CTH; or a QVC of not less than: (a) 50% of the ex-works price under the build-down method; or (b) 55% of the free on-board value under the build-down method; or (c) 40% of either the ex-works price or free-on-board value under the build-up method
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	CTSH and Standard QVC
Chapter 88	Aircraft, spacecraft, and parts thereof	CTH; or Standard QVC
Chapter 89	Ships, boats and floating structures	CTSH and Standard QVC
Ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories	CTSH and Standard QVC
901814	Scientigraphic apparatus	CTSH; or Standard QVC
901841	Dental drill engines, whether or not combined on a single base with other dental equipment	CTSH; or Standard QVC
901849	Other instruments and appliances, used in dental sciences: other	CTSH; or Standard QVC

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
901850	Other ophthalmic instruments and appliances	CTSH; or Standard QVC
901910	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	CTH; or Standard QVC
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	CTH; or Standard QVC
902121	Artificial teeth	CTSH; or Standard QVC
902129	Other dental fittings	CTSH; or Standard QVC
902139	Other artificial parts of the body: other	CTH
902213	Apparatus based on the use of x-rays for dental uses, including radiography or radiotherapy apparatus	CTSH; or Standard QVC
902214	Apparatus based on the use of x-rays for medical, surgical or veterinary uses, including radiography or radiotherapy apparatus	CTSH; or Standard QVC
902229	Apparatus based on the use of alpha, beta, gamma or other ionising radiations for other than medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus	CTSH; or Standard QVC
902290	Other X-ray generators, high tension generators, control panels and desks, screens,	CTSH and a QVC of not less than:

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
	examination or treatment tables, chairs and the like, including parts and accessories	(a) 35% of the ex-works price under the build-down method; or (b) 40% of the free-on-board value under the build-down method; or (c) 30% of either the ex-works price or free-on-board value under the build-up method
Chapter 91	Clocks and watches and parts thereof	CTSH and Standard QVC
Chapter 92	Musical instruments; parts and accessories of such articles	CTH and Standard QVC
Chapter 93	Arms and ammunition; parts and accessories thereof	CTH and Standard QVC
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	CTH and Standard QVC
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH and Standard QVC
Chapter 96	Miscellaneous manufactured articles	CTSH and Standard QVC
Chapter 97	Works of art, collectors' pieces and antiques	CTSH and Standard QVC

## Annexure-B

(See clause (c) of sub-rule (2) of rule 16)

### (Origin Declaration Template)

<b>Origin Declaration</b> <b>India – United Kingdom Comprehensive Economic and Trade Agreement</b>	
<b>1. Signatory</b> <input type="checkbox"/> Exporter <input type="checkbox"/> Producer  Signatory's Name.....  Title.....  E-mail address.....  Telephone Number.....	
<b>2. Exporter details (if known)<sup>1</sup>:</b>  Name: .....  Address: .....  Telephone Number (if known): .....  E-mail Address (if known): .....	<b>3. Producer details (if different from exporter)<sup>2</sup>:</b>  Name: .....  Address: .....  Telephone Number (if known): .....  E-mail Address (if known): .....
<b>4. Importer details (if known)<sup>3</sup>:</b>  Name: .....  Address: .....  Telephone Number (if known): .....  E-mail Address (if known): .....	<b>5. Signatory's Reference number <sup>4</sup></b>  Reference number: .....
<b>6 (a). HS Tariff Classification (6-digit level):</b>  <b>6 (b). Description of the Good(s):</b>  <b>6 (c). Invoice number and date (if applicable):</b>	<b>7. Origin criterion:</b>  <input type="checkbox"/> <b>WO</b> (wholly obtained means goods grown or produced entirely within the Parties: rule 4 (Wholly Obtained))  <input type="checkbox"/> <b>PE</b> (means goods produced exclusively from originating materials: rule 3 (Origin Criteria))  <input type="checkbox"/> <b>PSR</b> (means goods that incorporate non-originating materials in their final stage of

<input type="checkbox"/> the invoice was issued in a non-party or issued by a person other than the exporter or producer, as per sub-rule (5) of rule 16 (Proof of Origin)	production and meet the product specific rule: rule 3 (Origin Criteria)  Identify product specific rule .....  (As identified for the good in Annexure-A)
<p><b>8. Non-Alteration (if known and applicable):</b></p> <input type="checkbox"/> the good(s) will be transported through or stored in a non-party before being imported into the importing Party: rule 15 (Non- Alteration) <p><b>For HS 2208 (if applicable):</b></p> <input type="checkbox"/> bottling has taken place in a non-Party	<p><b>9. Roll Up/Absorption Principle (if applicable):</b></p> <input type="checkbox"/> The good(s) meet the product specific rule by application of rule 7 (Materials Used in Production).
<p><b>10. Single or Multiple Shipment:</b></p> <input type="checkbox"/> <b>Single shipment</b> or <input type="checkbox"/> <b>Multiple shipments of identical goods</b> (For Indian exporters and producers only, as per sub-rule (3) of rule 16 (Proof of Origin)) <p>For multiple shipments of identical goods imported into the UK, provide the time period covered by the declaration .....</p> <p>(This time period must be within 12 months from declaration being completed)</p>	
<p><b>11. Declaration (signed by the signatory listed above):</b></p> <p>The exporter/producer certifies that the good(s) described in this document qualify as originating and the information contained in this document is true and accurate. The exporter/producer is responsible for proving such representations, which may include, where appropriate, written representation(s) from the supplier(s). In accordance with rule 25 (Record Keeping Requirements) and rule 26 (Verification of Origin), the exporter/producer agrees to maintain and present upon request, or make available during a verification visit, information, which may include documentation, relating to the origin of the goods and where applicable, materials.</p> <p><b>Signature:</b> .....</p> <p><b>Date:</b> .....</p> <p><input type="checkbox"/> <b>Completed retrospectively</b><sup>5</sup> - short explanation .....</p>	

Origin Declaration Notes

1. These details are not required if the producer is the signatory and the exporter's details are not known. The address of the exporter must be in the exporting Party, which shall be either India or the United Kingdom.

2. The address must be in the Party where the good is produced. If the producer is the signatory they must be located in the exporting Party, which shall be either India or the United Kingdom. If the exporter is the signatory and there are multiple producers, the entry may state “various”.
3. The address of the importer must be in either India or the United Kingdom.
4. Provide the signatory’s reference number:
  - (a) for signatories in the United Kingdom, this shall be the exporter reference number assigned in accordance with the laws and regulations of the United Kingdom; and
  - (b) for signatories in India this shall be the Importer Exporter Code (“IEC”).
5. If the origin declaration has been completed retrospectively, after the importation of the good in accordance with sub-rule (8) of rule 16, tick this box and provide a short explanation of the reason(s) why, such as, for example, because the importer did not request the origin declaration earlier.

## Annexure-C

(See clause (c) of sub-rule (2) of rule 16)

### (Certificate of Origin Template)

<b>Certificate of Origin</b> <b>India – United Kingdom Comprehensive Economic and Trade Agreement</b>	
<b>1. Signatory:</b> <input type="checkbox"/> Exporter <input type="checkbox"/> Producer Signatory's Name..... Title..... E-mail address..... Telephone Number.....	
<b>2. Exporter details (if known);<sup>1</sup></b>  Name: ..... Address: ..... Telephone Number (if known): ..... E-mail Address (if known): .....	<b>3. Producer details (if different from exporter);<sup>2</sup></b>  Name: ..... Address: ..... Telephone Number (if known): ..... E-mail Address (if known): .....
<b>4. Importer details (if known):<sup>3</sup></b>  Name: ..... Address: ..... Telephone Number (if known): ..... E-mail Address (if known): .....	<b>5. Signatory's Reference number:<sup>4</sup></b>  Reference number (IEC): .....
<b>6 (a). HS Tariff Classification (6-digit level):</b>  <b>6 (b). Description of the Good(s):</b>  <b>6 (c). Invoice number and date (if applicable):</b>	<b>7. Origin criterion:</b>  <input type="checkbox"/> <b>WO</b> (wholly obtained means goods grown or produced entirely within the Parties: rule 4 (Wholly Obtained))  <input type="checkbox"/> <b>PE</b> (means goods produced exclusively from originating materials: rule 3 (Origin Criteria))  <input type="checkbox"/> <b>PSR</b> (means goods that incorporate non-originating materials in their final stage of production and meet the product specific rule: rule 3 (Origin Criteria))

<input type="checkbox"/> the invoice was issued in a non-party or issued by a person other than the exporter or producer, as per sub-rule (5) of rule 16 (Proof of Origin)	Identify product specific rule ..... (As identified for the good in Annexure-A (Product Specific Rules of Origin))
<p><b>8. Non-Alteration (if known and applicable):</b></p> <input type="checkbox"/> the good(s) will be transported through or stored in a non-party before being imported into the importing Party: rule 15 (Non- Alteration) <p><b>For HS 2208 (if applicable):</b></p> <input type="checkbox"/> bottling has taken place in a non-Party	<p><b>9. Roll Up/Absorption Principle (if applicable):</b></p> <input type="checkbox"/> The good(s) meet the Product Specific Rule by application of rule 7 (Materials Used in Production).
<p><b>10. Single or Multiple Shipment:</b></p> <p>Does this Origin Declaration relate to a:</p> <input type="checkbox"/> <b>Single shipment</b> or <input type="checkbox"/> <b>Multiple shipments of identical goods</b> (For Indian exporters and producers only, as per sub-rule (3) of rule 16 (Proof of Origin)) <p>For multiple shipments of identical goods imported into the UK, provide the time period covered by the declaration .....</p> <p>(This time period must be within 12 months from declaration being completed)</p>	
<p><b>11. Declaration (signed by the signatory listed above):</b></p> <p>The exporter/producer certifies that the good(s) described in this document qualify as originating and the information contained in this document is true and accurate. The exporter/producer is responsible for proving such representations, which may include, where appropriate, written representation(s) from the supplier(s). In accordance with rule 25 (Record Keeping Requirements) and rule 26 (Verification of Origin), the exporter/producer agrees to maintain and present upon request, or make available during a verification visit, information, which may include documentation, relating to the origin of the goods and where applicable, materials.</p> <p><b>Signature:</b> .....</p> <p><b>Date:</b> .....</p> <input type="checkbox"/> <b>Completed retrospectively<sup>5</sup></b> - short explanation .....	
<p><b>12. Certification by Issuing Authorities:</b></p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter or producer is correct.</p> <p>Issuing Authority:.....</p>	

Seal .....
Name: .....
Address:.....
Telephone Number:.....
E-mail Address:.....

Certificate of Origin Notes

1. These details are not required if the producer is the signatory and the exporter's details are not known. The address of the exporter must be in India.
2. The address must be in the Party where the good is produced. If the producer is the signatory they must be located in India. If the exporter is the signatory and there are multiple producers, the entry may state "various".
3. The address of the importer must be in the United Kingdom.
4. Provide the Indian signatory's reference number. This shall be the Importer Exporter Code ("IEC").
5. If the certificate of origin has been completed retrospectively, after importation of the good in accordance with sub-rule (8) of rule 16, tick this box and provide a short explanation of the reason(s) why, such as, for example, because the importer did not request the certificate of origin earlier.

## **Annexure-D**

(See sub-rule (7) of rule 17)

### **(Framework for the Authentication Process of Origin Declarations)**

For the purpose of enabling India to establish the authenticity of an origin declaration, in accordance with rule 17:

1. an exporter or producer intending to export goods to India and complete an origin declaration under the Agreement shall provide the customs authority of the United Kingdom with the information necessary to authenticate their identity;
2. the customs authority of the United Kingdom shall review the information provided by the exporter or producer and shall share relevant information, as agreed by the Parties, electronically with the customs authority of India. The information shared shall include unique reference numbers, registered email addresses of exporters and producers and other information as agreed by the Parties necessary to identify the exporter or producer so as to enable confirmation that the same exporter or producer has completed the origin declaration. The customs authority of the United Kingdom shall update the information from time to time and inform the customs authority of India of such amendments. The customs authority of India shall use this information to create and maintain a database of United Kingdom exporters and producers;
3. the exporter or producer shall send the origin declaration, completed in accordance with rule 16 and Annexure-B, to the nodal email address of the customs authority of India and to the email address of the Indian importer within the same email. The origin declaration shall be sent as an attachment in a file type to be agreed between the Parties. The subject line of the email shall follow a structure to be agreed between the Parties;
4. the customs authority of India shall review the information sent by the exporter or producer in accordance with paragraph 3 against the database referred to in paragraph 2;
5. if the information is successfully matched, the authenticity of the origin declaration shall be established. The customs authority of India shall notify the email address of the exporter or producer that sent the email referred to in paragraph 3 that authenticity has been established and that a claim for preferential tariff treatment using the origin declaration may be made by the Indian importer. The importer shall be copied into this notification email. The contents of the notification email shall be agreed by the Parties;
6. if the information is not successfully matched, the customs authority of India shall notify the email address of the exporter or producer that sent the email referred to in paragraph 3 that authenticity has not been established. The Indian importer shall be copied into this notification email. The contents of the notification email shall be agreed by the Parties. The customs authority of India

shall also automatically send an alert to the registered email address corresponding to the unique reference number held on the database referred to in paragraph 2; and

7. if the authenticity of the origin declaration is not established through this process, the importer shall not be entitled to make a claim for preferential tariff treatment. The exporter or producer may start the authentication process again by sending the email referred to in paragraph 3 from a registered email address corresponding to the unique reference number in the database referred to in paragraph 2, or by updating their information with the customs authority of the United Kingdom in order for the customs authority of the United Kingdom to restart the process from paragraph 2.

For greater certainty, the authentication process set out in this Annexure does not constitute a claim for preferential tariff treatment and no penalty shall be imposed solely on the basis that authenticity has not been established in accordance with this Annexure.

## Annexure-E

(See sub-rule (6) of rule 17)

### (Data Protection and Processing of Personal Information)

#### 1. Definitions.- For the purposes of this Annexure:

- (a) “**data controller**” (also known as data fiduciary in India) means the person who, alone or jointly with others, determines the purposes and means of the processing of personal data;
- (b) “**data subject**” (also known as data principal in India) means an identifiable natural person who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person;
- (c) “**personal data**” means any information relating to a data subject transferred from the transferring customs authority to the receiving customs authority in accordance with Annexure-D;
- (d) “**personal data breach**” means a breach of data security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or unauthorised access to, the personal data transmitted, stored or otherwise processed;
- (e) “**process**”, “**processed**” or “**processing**” means any operation or set of operations which are performed on personal data or on sets of personal data, whether by wholly or partially automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction;
- (f) “**professional secrecy**” means the laws and regulations applicable to a customs authority obliging it not to disclose non-public information received in an official capacity;
- (g) “**receiving customs authority**” means the customs authority in India receiving the requested information pursuant to the Agreement;
- (h) “**receiving Party**” means India;
- (i) “**transferring customs authority**” means the customs authority in the United Kingdom sending the requested information pursuant to the Agreement; and
- (j) “**transferring Party**” means the United Kingdom.

**2. Scope.-** (1) This Annexure shall apply to the transfer of personal data between the customs authorities of the Parties, for general processing, in accordance with sub-rules (6) and (7) of rule 17 and Annexure-D. In accordance with Annexure-D, the scope of personal data covered under this Annexure shall be limited to data such as unique reference numbers, registered email addresses of exporters and producers and other information as agreed by the Parties, necessary as part of any transfer of information. For greater certainty, this Annexure does not apply to the origin declaration under rule 16.

(2) The Parties shall ensure that the appropriate safeguards in this Annexure are in place for the general processing of personal data and protecting the personal data consistent with the laws, regulations and internal policies and procedures applicable to each Party.

(3) The transfer of personal data between the Parties shall be deemed to be a data controller to data controller transfer, for the purposes of the transferring customs authority's legislation.

**3. Purpose and Use Limitation.-** (1) Subject to sub-paragraph 2, the transfer of personal data shall solely be for the specified purpose of establishing the authenticity of an origin declaration in accordance with sub-rules (6) and (7) of rule 17 and Annexure-D. The receiving Party shall not further process the relevant personal data in a manner that is incompatible with the purpose for which it was transferred. Compatible processing includes processing pursuant to the terms of Annexure-D, administration and enforcement of determination of origin or of customs matters under these rules, and any other authentication instruments that may be agreed between the Parties.

(2) The receiving customs authority shall not process the relevant personal data for purposes other than those specified herein sub-paragraph (1), unless it has received written approval from the transferring customs authority.

**4. Data Accuracy and Minimisation.-** (1) The transferring customs authority shall only transfer personal data that is adequate, relevant and limited to what is necessary in relation to the purpose of processing. The transferring customs authority shall ensure that, to the best of its knowledge, the personal data it transfers is accurate and up to date.

(2) If a customs authority becomes aware that the personal data it has transferred or received is inaccurate or has become outdated, it shall inform the other customs authority without undue delay. Each customs authority shall take reasonable steps to ensure that inaccurate personal data is erased, corrected or otherwise rectified as appropriate and in a timely manner, having regard to the purpose of processing.

**5. Storage Limitation.-** The receiving customs authority shall retain the personal data no longer than necessary and appropriate for the purpose for which it is processed, including any administrative, quasi-judicial or judicial proceedings initiated for the failure to comply with laws and regulations implementing these rules. The receiving customs authority shall put in place appropriate technical or organisational measures to ensure compliance with this obligation.

**6. Scrutiny of Processing.-** (1) The transferring customs authority during the transmission of the personal data and the receiving customs authority upon receipt of the personal data, shall implement appropriate technical and organisational measures to ensure the security of the personal data, including protection against accidental or unlawful destruction, loss, or alteration, and protection against unauthorised disclosure or access.

(2) Subject to sub-paragraph 3, in the event of a personal data breach concerning personal data processed by the transferring customs authority or the receiving customs authority, the customs authority concerned shall notify the other customs authority as soon as possible but not later than twenty-four hours from the time of discovering the personal data breach. The notification may include appropriate restrictions as to the further transmission of the personal data.

(3) In the event of personal data breach, the customs authority concerned may delay or omit the notification when such notification could endanger security of the Party or any form of public security operations.

(4) In the event of personal data breach, the customs authority concerned shall use reasonable and appropriate means to remedy the personal data breach, including measures to minimise and mitigate possible adverse effects and prevent such a breach from taking place again.

(5) In the event of personal data breach, the customs authority concerned shall document, report, investigate and keep records of the personal data breach, including its effects and any remedial action taken. The other customs authority may request information on the outcome of the investigation, relating to transfers of personal data under this Annexure.

**7. Access.-** (1) Each customs authority shall ensure it has appropriate measures in place to respond without undue delay, to any enquiries and requests it receives from data subjects relating to the processing of their personal data pursuant to this Annexure, subject to the restrictions specified in paragraph 10.

(2) In particular, upon request by a data subject, the relevant customs authority to the extent applicable shall provide the following:--

- (a) confirmation to the data subject as to whether personal data relating to them is being processed;
- (b) a copy of the personal data relating to them;
- (c) confirmation that the personal data held by the receiving customs authority is consistent with the data received from the transferring Party;
- (d) the information contained in paragraph 11;
- (e) the information on any onward transfer in paragraph 13; and
- (f) the information on the right to lodge a complaint with the customs authority.

(3) The transferring customs authority shall, at the request of the receiving customs

authority, cooperate with the receiving customs authority in responding to enquiries and requests from data subjects under sub-paragraphs (1) and (2).

(4) Each customs authority shall provide that the information specified in sub-paragraph (2) is provided free of charge within the time limits specified in paragraph 12.

(5) In case where the provision of such information is denied or restricted, the customs authority shall inform the data subject in writing without undue delay, setting out the basis for the denial or restriction.

(6) Each customs authority may publish guidance relating to the operation of this paragraph.

**8. Rectification.-** (1) Each customs authority shall ensure that data subjects are able to seek the correction or rectification of their personal data if they assert that it is inaccurate, no longer necessary for the purposes for which it was collected or processed or has not been processed in accordance with the applicable legal requirements or requirements of this Annexure. Correction or rectification may include supplementation, erasure, blocking or other measures or methods for addressing inaccuracies or improper processing. On request by a data subject seeking correction or rectification, the customs authority that received the request shall liaise with the other customs authority when considering the request. Upon reaching a decision, the customs authority that received the request shall inform the data subject, without undue delay, whether the data has been corrected or rectified or whether the request has been denied and provide reasons for the denial.

(2) In case where the customs authority concludes that personal data it has received under the Agreement is inaccurate, has been improperly processed or has been kept longer than necessary following a request by a data subject under paragraph 7 or through its own investigation or inquiry, it shall take the correction or rectification measures specified in sub-paragraph (1), as appropriate.

(3) The transferring customs authority shall, at the request of the receiving customs authority, provide reasonable assistance to the receiving customs authority in taking any appropriate correction or rectification measures pursuant to sub-paragraph (1) or (2).

(4) The correction or rectification request by the data subject in a particular case may be subject to reasonable restrictions as specified in paragraph 10. If correction or rectification is denied or restricted, the customs authority that received the request shall, without undue delay, inform the data subject in writing as to the basis for the denial or restriction.

(5) Each customs authority may publish guidance relating to the operation of this paragraph.

**9. Automated Decision.-** If a customs authority uses solely automated decision making, it shall use its best endeavours to have suitable measures in place to inform the relevant data subject about the reasons underlying the automated decision where this has resulted in authenticity not being established under Annexure-D.

**10. Restrictions.-** (1) Each Party shall provide that the measures specified in paragraphs 7 and 8 are subject to the Party's legal obligation not to disclose confidential information pursuant to professional secrecy or other legal obligations.

(2) Each Party may restrict disclosure to prevent prejudice or harm to supervisory or enforcement functions of an authority of the Party acting in the exercise of the official authority vested in it.

(3) Each Party shall provide that provisions restricting disclosure shall only be relied on, if necessary, provided by law and in accordance with this Annexure. Each Party shall provide that reliance continues only for as long as the reason for the restriction on disclosure exists.

(4) The receiving customs authority shall ensure that the relevant data subject is informed in writing about the restriction applied, without undue delay, unless doing so would prejudice the reasons for the restriction.

**11. Transparency.-** (1) Each Party shall make a transparency notice available to data subjects, describing in a clear and accessible manner as to how personal data under this Annexure may be processed by its customs authority in its capacity as a transferring or receiving authority.

(2) The transparency notice shall provide information on the purposes of processing, rights available to data subjects and procedures to exercise them, relevant safeguards and any limitations or conditions applicable to such processing.

(3) Each Party shall ensure that the transparency notice is published on an official government website and remains accessible to data subjects along with a copy of this Annexure.

**12. Time Limits.-** (1) Subject to sub-paragraph (2), each Party shall address and respond to a request from a data subject made in accordance with paragraph 7 or paragraph 8 not later than one month from the date it received the request.

(2) Each Party may further extend the period to respond to a request made pursuant to paragraph 7 by up to sixty days, taking into account the complexity and number of requests. Each Party shall notify the relevant data subject of the extended response period within thirty days of the request.

**13. Onward Disclosure and Transfer of Personal Data.-** (1) Subject to sub-paragraph (2), the receiving customs authority shall ensure that personal data received pursuant to Annexure-D is only disclosed and transferred to other national customs enforcement, regulatory or administrative authorities in that Party if:--

- (a) it is disclosed and transferred for the purpose specified in sub-paragraph (1) of paragraph 3; and
- (b) the recipient authority undertakes to comply with the safeguards specified in this Annexure, including by providing the data subjects with the

relevant protections and applicable measures.

(2) In exceptional cases, the receiving customs authority may disclose and transfer personal data to other national customs enforcement, regulatory or administrative authorities without the undertakings specified in sub-paragraph (1) provided that the disclosure or transfer of the personal data is for important reasons of public interest or necessary for the establishment, exercise or defence of a legal claim.

**14. Administrative Redress.-** (1) Each Party shall ensure that a data subject is entitled to administrative redress where the data subject believes that a request made in accordance with paragraph 7 or paragraph 8 has been improperly denied.

(2) Each Party shall provide that a designated authority or person (“reviewer”) reviews and, if appropriate, scrutinises any complaint raised by a data subject with a view to determining whether the processing of that data subject’s personal data by the Party constitutes an infringement of that Party’s laws and regulations or any of the requirements specified in this Annexure.

(3) Each Party shall provide that the reviewer may, where considered appropriate, inform the relevant data subject about the progress of their complaint. The reviewer shall formally respond to the complaint within thirty days of its receipt, or in exceptional cases, within forty-five days.

(4) Each Party shall provide that a formal written response setting out its determination and any recommendations relating to the matters raised includes details of the complaint escalation process, including judicial redress pursuant to paragraph 15, that the relevant data subject may pursue if they are not satisfied with the outcome of the handling by the reviewer.

**15. Judicial Redress.-** (1) Each Party shall ensure that if a data subject believes that that Party has failed to comply with the obligations specified in paragraphs 7, 8 or 14, or believes that their personal data has been subject to a personal data breach, that data subject can seek judicial redress against that Party following that Party’s domestic appeal and dispute resolution process as part of the data protection laws and regulations, as appropriate.

(2) In the event of a dispute between a data subject and a Party, that Party shall inform the other Party of the dispute. If appropriate, the other Party shall cooperate in resolving the dispute.

(3) Without prejudice to any other judicial redress available, sub-paragraphs (1) and (2) shall apply with respect to the processing of a data subject’s personal data under the law of the Party in which redress is required.

**16. Joint Review.-** The Parties shall conduct periodic joint reviews of the policies and procedures that implement this Annexure and their effectiveness through the Working Group on Rules of Origin.

**17. Suspension.-** (1) If the transferring Party considers that the receiving Party has materially breached this Annexure and has sufficient evidence to support such determination, it may

suspend, in whole or in part, the transfer of personal data pursuant to sub-rules (6) and (7) of rule 17 and Annexure-D by written notification to the receiving Party through the Working Group on Rules of Origin.

(2) Such suspension shall be limited to circumstances involving a serious or systemic failure by the receiving Party to comply with its obligations under this Annexure. A suspension shall not be initiated in response to isolated or minor breaches that do not constitute a material failure to comply with this Annexure, particularly where the receiving Party has taken prompt and appropriate remedial action to contain the breach and prevent its recurrence.

(3) The transferring Party may only make a written notification as described in sub-paragraph (1) where it deems the conditions specified in sub-paragraph (2) have been met and after the Parties have engaged in a reasonable period of consultation through the customs authorities without reaching a resolution.

(4) The suspension shall take effect twenty days from the date of notification. Such suspension may be lifted by the transferring Party by written notification to the receiving Party. The suspension shall be lifted immediately on receipt of such notification. Any suspension under this paragraph shall be subject to a review by the Parties every ninety days.

(5) Notwithstanding anything contained in sub-paragraphs (1) to (3), in the event of a material personal data breach, such as significant cyberattacks, physical security breaches or other serious incidents that compromise the integrity of the system or the personal data, the transferring Party may suspend transfers of personal data with immediate effect, taking into account the nature of the breach and risks to individuals. A suspension shall not be initiated in response to isolated or minor breaches, particularly where the receiving Party has taken prompt and appropriate remedial action to contain the breach and prevent its recurrence.

(6) The receiving customs authority shall continue to accept origin declarations as applicable proofs of origin in accordance with rule 16 in the event that data transfers to enable the authentication process pursuant to sub-rules (6) and (7) of rule 17 and Annexure-D are suspended under this paragraph.

(7) Where a personal data breach occurs prior to the receipt by the receiving Party, including during transmission of personal data by the transferring Party, the transferring Party may suspend the transfer of personal data in accordance with sub-paragraph 5. The Parties shall enter into consultations without delay to ensure that appropriate remedial measures are taken by the transferring Party to prevent recurrence. Where continued authentication of origin declarations is likely to be impacted by a suspension, the transferring Party shall, in consultation with and agreeable to the receiving Party, identify and implement suitable alternative mechanisms for data transfer within a reasonable period not exceeding three months. These mechanisms shall be subject to joint review every ninety days, with a view to restoring the normal process of data transfers as soon as practicable. Once the risk underlying the suspension has been addressed to the satisfaction of both the Parties, the standard data transfer mechanism shall be reinstated without undue delay.

(8) Notwithstanding any suspension of personal data transfers under sub-paragraphs (1), (5) and (7), personal data falling within the scope of this Annexure and transferred prior to its suspension shall continue to be processed in accordance with this Annexure.

**18. Notification.-** Each Party shall make reasonable efforts to notify the other Party regarding the adoption of laws or regulations that may materially affect the implementation of this Annexure, as soon as practicable after such measures are adopted.

**[F.No. CBIC-15020/2/2021-ICD-CBEC- PART-I]**

(Indrajit Panda)

Under Secretary to the Government of India