

## Form I

(Please refer to rule 4)

### Section I

(Guidance for filing up this Form)

In terms of section 28DA of the Customs Act, 1962, an importer making a claim for preferential rate of duty is required to possess sufficient information as regards the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the rules of origin in the trade agreement, are satisfied.

For the above purpose, this Form contains a list of basic minimum information which an importer is required to possess while importing the goods.

2. Section 28DA of the Act further requires that the importer shall exercise reasonable care to accuracy and truthfulness of the information supplied and the preferential claim. Hence, any additional information, as deemed fit to ascertain correctness of the country of origin criterion, may also be obtained.

3. Wherever necessary, technical terms used in the Form have been explained as below for general guidance. Each trade agreement, however, has its own set of Rules of Origin, and precise definition of each of the term listed below may vary. Importers are, therefore, advised to refer to the respective Rules of Origin also, as notified in terms of sub-section (1) of section 5 of the Customs Tariff Act, 1975.

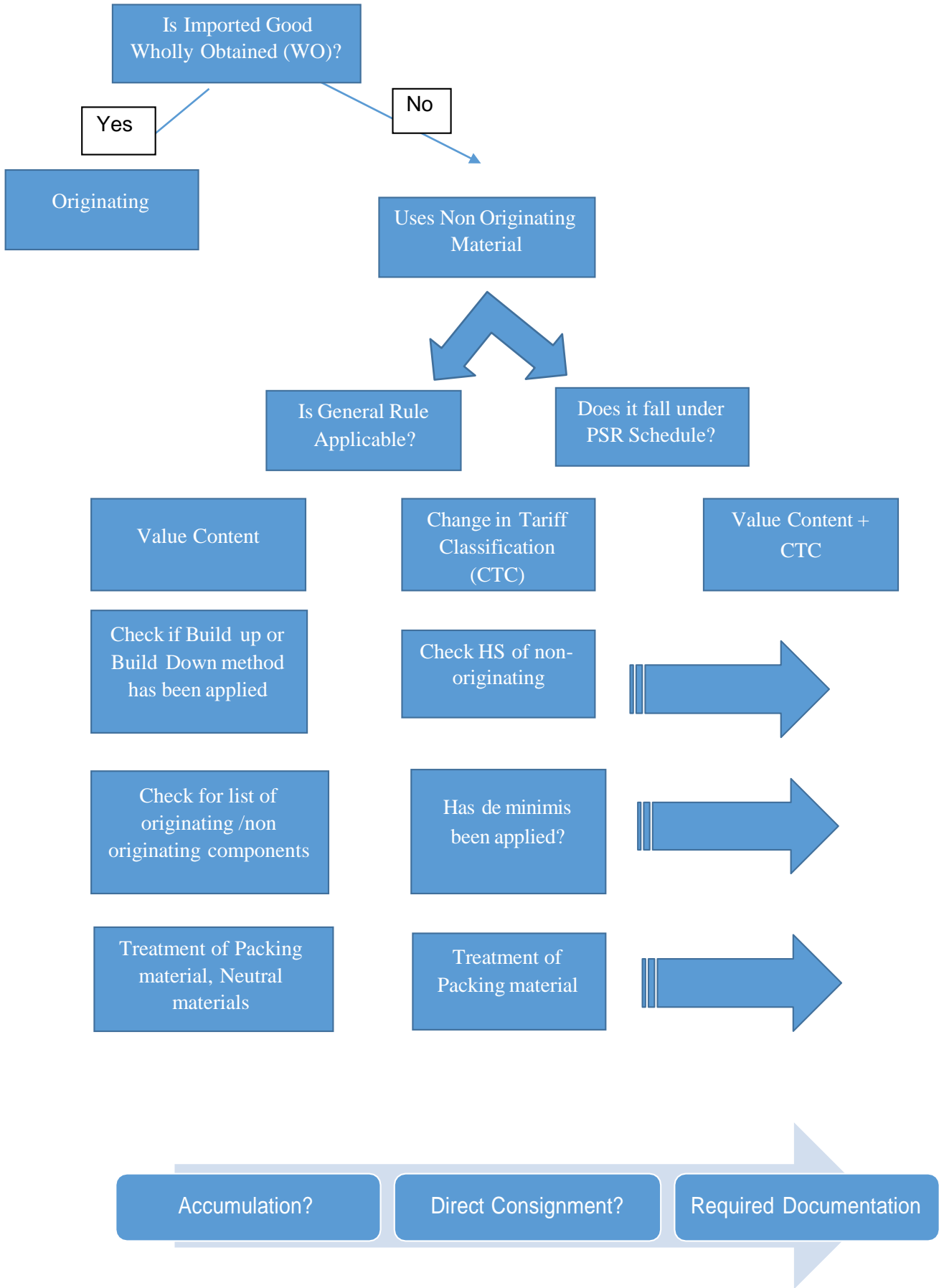
- i. **Goods Wholly Obtained (WO):** Goods produced or obtained without any non-originating input material incorporated.
- ii. **Goods that are produced using non-originating materials,** i.e. not Wholly Obtained, are required to undergo substantial transformation in a country for the good to be qualified as originating. This criterion can be met using following method in combination or standalone, depending upon the criteria assigned for a good,-
  - (a) Change in Tariff Classification (CTC);
  - (b) Regional or Domestic Value Content (RVC/DVC); and
  - (c) Process rule.
- iii. **Value Content Method:** This rule requires that a certain minimum percentage of the good's value originates in a country for the good to be considered as originating. The components of value and formula for calculating such value addition may vary from agreement to agreement.
- iv. **Change in Tariff Classification (CTC) Method:** To qualify under this origin criterion, non-originating materials that are used in the production of the good must not have the same HS classification (e.g. Chapter level, Heading level or Sub Heading Level as may be required in the Rules of Origin) as the final good. Depending on the Trade Agreement requirements, the good would have to undergo either a change in Chapter (CC), Heading (CTH) or Sub Heading level (CTSH) in order to qualify for preferential treatment under the FTA. Producers and/or exporters should know the HS

classification of the final good and the non-originating raw materials.

- v. **Process Rule Method:** This rule requires the good which is being considered as originating, to be produced through specific chemical process in the originating country.

Note: Same good may be assigned different originating criteria in different trade agreements.

- vi. **General Rule vs Product Specific Rule (PSR):** Many trade agreements have a single rule for all goods that are produced using non-originating materials. In some agreements, for some or all tariff headings there are Product Specific Rules (PSRs). Depending on the HS classification of the good, it needs to be seen which criteria has been used to claim origin.
- vii. **De minimis:** This provision allows that non-originating materials that do not satisfy an applicable rule may be disregarded, provided that the totality of such materials does not exceed specific percentages in value or weight of the good. This provision may or may not be there in an agreement and the percentage also varies from agreement to agreement.
- viii. **Cumulation/ Accumulation:** The concept of “accumulation”/“cumulation” allows countries which are part of a preferential trade agreement to share production and jointly comply with the relevant rules of origin provisions, i.e. a producer of one participating country of a trade agreement is allowed to use input materials from another participating country without losing the originating status of that input for the purpose of the applicable rules of origin. Otherwise said, the concept of accumulation/cumulation or cumulative rules of origin allows products of one participating country to be further processed or added to products in another participating country of that agreement. The nature and extent of such cumulation is defined in an agreement and may vary from agreement to agreement. Cumulation can be bilateral, regional, diagonal, etc.
- ix. **Indirect/Neutral elements** refer to material used in the production, testing or inspection of goods but not physically incorporated into the goods, or material used in the maintenance of buildings or the operation of equipment associated with the production of goods. For example, energy and fuel, plant and equipment, goods which do not enter into the final composition of the product, etc. Depending upon the trade agreement, these elements may be treated as originating or non-originating.
- x. **Rule on treatment of packages and packing materials for retail sale :** Such rule provides the manner in which such material will be treated while calculating qualifying value content or tariff shift.
- xi. **Direct Consignment:** Most agreements lay down the condition that good claiming originating status of a country should be directly transported from that country to the importing country. Certain relaxation may be provided in a trade agreement, subject to presentation of certain documents.



## Section II

(To be filled after filing of Bill of Entry)

(a) **Name of the importer:**

(b) **Bill of Entry (B/E)No. and Date:**

(c) **Customs Station where B/E was filed:**

(d) **Goods on which preferential rate of duty has been claimed:**

S.no.	Description	Classification (8 digit)

## Section III

(This information should be possessed before import of goods)

### Part A:

1. Briefly describe the production process undertaken in country of origin with respect to production of the imported good. Also, state which of the originating criteria prescribed in the Rules of Origin has been claimed. For example, WO, RVC + CTH/CTSH or CTH or CC or RVC, etc.

[WO: Wholly Obtained; RVC: Regional Value Content; CTH: Change in Tariff Head; CTSH: Change in Tariff Sub-Head; CC: Change in Chapter]

**Note 1:** Where the good is claimed to be “Wholly Obtained”, mention the process through which it is claimed to fall under this category. Each trade agreement lists out such processes under a specific rule and may vary from agreement to agreement.

Examples:

- *goods obtained by hunting or trapping within the land territory, or fishing or aquaculture conducted within the internal waters or within the territorial sea of the Party;*
- *goods produced on board factory ships from the goods referred to in preceding paragraph, provided that such factory ships are registered or recorded with a Party and fly its flag.*

**Note 2:** If the goods are not wholly obtained, the manufacturing/processing undertaken in country of origin must be ascertained.

<b>Description of goods</b>	<b>Production process</b>	<b>Originating Criterion</b>
1.		
2.		

**Part B:**

(To be filled if originating criteria is NOT wholly obtained, for each of such good under import, on separate sheets)

1. State the following information for each originating material or component used in production of good subject to this request. If no originating material/components were used, same should be indicated as “None”.

**Description of good under import and its classification (8 digit):**

<b>Description of the originating Materials or Component</b>	<b>Whether manufactured by producer of final good</b>	<b>Whether procured by producer locally from a third party</b>	<b>In case procured from third party, did producer of final good seek conformation and documentary proof of origin of these component?</b>
	<b>(Yes/No)</b>	<b>(Yes/No)</b>	<b>(Yes/No)</b>
1.			
2.			

Note: If origin of any of the components used in manufacture of final good cannot be ascertained, same should be treated as non-originating.

2.

a.	Is the de minimis provision used to determine whether the good subject to this request qualifies as an originating good?	<input type="radio"/> Yes <input type="radio"/> No If yes, describe such material and the percentage value or quantity as applicable.
b.	Is the accumulation/cumulation provision applied to determine whether the good subject to this request qualifies as an originating good?	<input type="radio"/> Yes <input type="radio"/> No If yes, describe the manner and extent of cumulation.
c.	Has any other additional criteria such as indirect/neutral materials, packing materials, etc. used in ascertaining whether the good qualifies as an originating good.	<input type="radio"/> Yes <input type="radio"/> No If yes, provide the criteria used:  Describe the material concerned:
d.	Is the originating criteria based on value content?	<input type="radio"/> Yes <input type="radio"/> No If yes, provide the following:  (i) percentage of local value content:  (ii) components which constitute value addition  (e.g. material, profit, labour, overhead cost, etc.):
e.	Has CTC rule been applied for meeting originating criteria?	<input type="radio"/> Yes <input type="radio"/> No If yes, provide HS of non-originating material/components used in production of good:
f.	Has process rule been applied in ascertaining origin of good subject to this request?	<input type="radio"/> Yes <input type="radio"/> No If yes, provide the rule applied:
g.	Has the CoO been issued retrospectively?	<input type="radio"/> Yes <input type="radio"/> No If yes, provide reasons for same:

h.	Has the consignment in question been directly shipped from country of origin?	<ul style="list-style-type: none"><li>○ Yes</li><li>○ No</li></ul> If not, then has it been ascertained that same is as per provisions of the concerned agreement?  How has it been ascertained that goods have met the prescribed conditions of Direct Shipment?
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