

行政院所屬各機關因公出國人員出國報告書

(出國類別：出席國際會議)

出席世界關務組織原產地規則技術委員會
(WCO/TCRO)

第 31 屆會議暨相關研討會報告

出國人員：

服務機關	職 稱	姓 名
財政部關務署	科 長	陳玉景

出國地點：比利時布魯塞爾

會議期間：102 年 1 月 22 日至 1 月 23 日

報告日期：102 年 4 月 15 日

行政院及所屬各機關出國報告提要

出國報告名稱：出席世界關務組織原產地規則技術委員會

第 31 屆會議暨相關研討會報告

頁數：95 含附件：☒是 ☐否

出國計畫主辦機關：財政部關務署

出國人：陳玉景 財政部關務署科長 電話：(02)25546502

出國類別：☐1 考察 ☐2 進修 ☐3 研究 ☐4 實習 ☒5 其他

出國日期：102 年 1 月 20 日至 1 月 25 日

報告日期：102 年 4 月 15 日

分類號/目：

關鍵詞：WCO、TCRO、原產地規則、原產地規則技術委員會

內容摘要：

世界關務組織（WCO）原產地規則技術委員會（TCRO）第 31 屆例會暨其相關研討會於 2013 年 1 月 22 日至 23 日在比利時首都布魯塞爾 WCO 總部舉行，本屆 TCRO 會議由中國籍主席劉平主持，除有 63 個會員派員參加外，另歐洲自由貿易聯盟、國際商會世界聯合會及 WTO 秘書處亦以觀察員身分派員出席會議。

本次例會除報告原產地規則技術委員會會員及觀察員狀況、休會期間之進展、秘書處所從事原產地規則能力建構活動、稅收套案行動計畫、討論 WTO 原產地規則協定非優惠性原產地規則轉換彙整文件草案、並請國際商會（ICC）世界商會聯合會（WCF）簡報國際商會原產地證明鑑定鏈。此外，於 TCRO 會議次日舉行原產地研討會，探討自由貿易協定對抗多邊主義之快速增長及技術及程序標準在區域間所扮演之角色。

心得與建議：（一）為免國內原產地規則發展與國際脫節，並與世界關務接軌，建議積極透過我駐外人員協助蒐集各項最新之關務制度資訊，並編列相關出國經費，爭取與會機會，並與其他國家海關建立良好互動關係，爭取合作機會。（二）為避免原產地規則過於複雜，未來我國與其他國家洽簽自由貿易協定時，應遵循 WTO 原產地規則協定規定，並參酌我國與其他國家簽訂 FTA 有關原產地規則條款，以訂定簡單、明確、具一致性之原產地規則。（三）未來規劃實施原產地自行具證制度時，可參酌先進國家作法，加強對業者宣導、對承辦關員施予教育訓練及並運用風險管理機制實施事後稽核等，以避免制度施行後，造成稅收損失及關務詐欺之發生。（四）由於電子產證之跨境傳輸，除能防止產證偽變造外，對於加速貨物通關、提升行政效能及邁向無紙化貿易亦將甚有助益，故未來我國單一窗口系統建置完成，可探討擴大與其他國家合作，利用單一窗口系統之國際介接，相互跨境傳輸電子產證之可行性。

出席世界關務組織原產地規則技術委員會
第 31 屆會議暨相關研討會報告

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出席「第 31 屆原產地規則技術委員會」會議暨原產地 相關研討會報告

壹、會議日期：

一、1 月 22 日：第 31 屆「原產地規則技術委員會(The Technical Committee on Rules of Origin, TCRO)」會議

二、1 月 23 日：原產地研討會

貳、會議地點：

比利時布魯塞爾世界關務組織(World Customs Organization, WCO)總部

參、我方與會代表

財政部關務署

陳玉景 科長

駐歐盟兼駐比利時代表處經濟組 許志明 商務秘書

肆、會議議程

一、第 31 屆「原產地規則技術委員會(The Technical Committee on Rules of Origin, TCRO)」會議

(一) 採認議程

(二) 採認第 30 屆會議報告

(三) 秘書處報告

(四) 報告原產地規則技術委員會職責

(五) 策略性議題

(六) 其他事項

(七) 選舉下屆主席及副主席

(八) 下屆會議日期及地點

二、原產地研討會

(一)自由貿易協定對抗多邊主義之快速增長

(二)技術及程序標準在區域間所扮演之角色

伍、會議紀要

一、「第 31 屆原產地規則技術委員會(The Technical Committee on Rules of Origin, TCRO)」會議：

本次會議於 1 月 22 日舉行，由中國大陸籍劉平擔任主席，主席首先歡迎所有出席人員，並對各出席代表遠從各地前來參與會議深表謝意。主席接續說明，根據 WTO 原產地規則協定附錄 I 第 4 項規定，WTO 會員即為 TCRO 之會員。WTO 去年增加 4 個會員，目前共計有 157 個會員。此外，非 WTO 及 WCO 會員之官方代表及國際政府貿易組織代表，亦可透過 WCO 秘書處邀請並事前經 TCRO 主席同意參加 TCRO 會議。

本次會議除有 63 個會員派代表參加外，另歐洲自由貿易聯盟(European Free Trade Association, EFTA)、國際商會世界商會聯合會(ICC World Chambers Federation)及世界貿易組織(World Trade Organization, WTO)秘書處亦以觀察員身份派員出席會議。

(一) 採認議程(文件：Doc.OC0162E1a，附件 1)：

主席首先告知 TCRO，國際商會(International Chamber of Commerce, ICC)將於其他事項下簡報國際商會原產地鑑定鏈。TCRO 接續採認本次會議議程。

主席提醒所有與會者，2013 年 1 月 23 日將召開非正式

研討會，歡迎大家踴躍參加。WCO 秘書處舉辦此研討會將就自由貿易協定對抗多邊主義之快速增長及技術及程序標準在區域間所扮演之角色等議題進行討論。

(二) 採認第 30 屆會議報告(文件：Doc. OC0161E1b，附件 2)：

主席說明 2012 年 1 月間技術委員會所通過之報告採認程序，接續採認第 30 屆原產地規則技術委員會會議之會議紀錄。

(三)秘書處報告：

1.原產地規則技術委員會會員及觀察員狀況(文件：Doc. OC0163E1a，附件 3)

主席根據更新之 WTO 文件指出，自上會期後 WTO 增加 4 個會員，目前共計有 157 個會員。技術委員會將此份文件記錄至會議報告中。

2.休會期間之進展

(1)秘書處關稅暨貿易事務處處長報告(文件：Doc. OC0164E1a，附件 4)

主席簡要說明文件 OC0164E1a 關於休會期間之進展並邀請秘書處關稅暨貿易事務處處長 Mr. Giuseppe Favale 作較為詳盡之報告。

F 處長報告自第 30 屆 TCRO 會議後之進展情形，特別是 WCO 理事會第 119 及 120 屆會議及秘書處完成

有關原產地行動計畫及稅收套案等，茲分述如下：

● 119 及 120 屆 WCO 理事會會議

WCO 理事會於 2012 年 6 月 28 日至 30 日舉行 119 及 120 屆會議。F 處長簡短報告秘書處所完成關於原產地及稅收配套措施之業務。

F 處長並說明 TCRO 及秘書處將持續以積極、主動及負責任的態度來因應會員之需求。尤其在全球化及區域貿易協定激增，對海關原產地的規劃及實施持續造成挑戰之際，TCRO 及秘書處將就原產地規則業務努力扮演領導者之角色。會員得由下列領域新的發展中瞭解，如更新優惠貿易協定暨新案例研究、文件及優惠原產地查證指南資料庫、從事原產地違規事件之處理、舉辦更多能力建構活動及舉辦有關原產地認證及查證之非正式研討會。

●技術援助/能力建構活動

F 處長報告，自第 30 屆 TCRO 會議後，秘書處應會員國之請求完成數場有關調和非優惠性原產地規則及優惠性原產地規則之技術援助活動。秘書處並於議程 III. 3. 報告較詳細活動項目及內容。

●WCO 原產地行動計畫之執行

F 處長報告 WCO 原產地行動計畫之執行進展，目前已有 250 多個優惠性貿易協定編入資料庫中。而秘書處針對原產地控管及驗證發表一套新模組。

優惠性原產地規則之比較性研究已於 2010 年 12 月發表公布，東協自由貿易區(ASEAN Free Trade Area, AFTA)之原產地規則及分類之模組，及稅收套案中有關原產地違法型態研究均納入該研究中。該研究文件並編列誤用原產地認定標準之典型違法案例及在執行原產地規則之程序障礙。

主席感謝 F 處長之報告並說明 TCRO 將持續以負責任的態度來回應會員之需求。技術委員會記錄此份工作文件。

(2) WTO 原產地規則委員會口頭報告

WTO 秘書處代表簡要報告 WTO 原產地規則委員會相關活動。說明委員會分別於去年 6 月及 11 月舉行兩場正式會議及一系列非正式會議及諮商活動。同時選出中國籍 Changsheng LI 先生為主席。

有關原產地規則調和工作計畫，委員會主要係針對調和原產地規則彙整草案附錄 2 補充規則進行調和工作，並已將調和原產地規則草案轉換至 HS 2002 年版及 2007 年版。調和結果已於去年 6 月及 11 月研討會中提供給各會員，並列入 WTO 文件 JOB/RO/2 及 JOB/RO/3 中，同時亦遞交 TCRO 主席檢視。

另繼 2013 年 4 月 16 日非正式諮商會議後，委員會將於 4 月 18 日召開下次會議。

主席感謝 WTO 代表提供的相關資訊，技術委員會

記錄 WTO 原產地規則委員會完成之工作。

3.秘書處所從事原產地規則能力建構活動(文件：Doc. OC0165E1a，附件 5)

(1)秘書處技術官員Ms. Mette Azzam 簡短報告自上屆 TCRO會議後所完成之能力建構活動。許多與會代表紛紛表達謝意並建議秘書處透過海關參事、原產地聯絡窗口及WCO網站，事先將活動資訊提供予會員，以利會員安排及參與。

(2)WTO秘書處代表報告原產地規則技術委員會有關 WTO每年兩次之技術援助計畫，並說明WTO舉辦這些國家級、區域性及全球性能力建構活動所需經費係由WTO全球信託基金支應，且WTO與WCO秘書處得就原產地規則及關稅估價領域共同舉辦相關能力建構活動。

(3)國際商會告知技術委員會，該商會可以協助推動原產地能力建構並提供會議相關設施及提供原產地專家等可能之援助。

(4)與會代表詢問，由於TCRO會議使用3種官方語言，因此，秘書處舉辦之能力建構研討會除以英語及法語進行外，是否亦可舉辦以西班牙語進行之相關研討會。秘書處技術官員Ms. Azzam及WTO代表確認說，透過國家或區域專家的協助或透過口譯的方式，未來得以舉辦以西班牙語進行之相關研討會。

(5)與會代表提及，國家或區域所遭遇之具體挑戰應納入區域研討會中探討。秘書處回應，研討會將會考慮國家及區域之層面，事先邀請與會者於會中就國家所面臨之挑戰作簡報，然後再進行討論。

(6)主席強調能力建構活動須向主要的論壇，如能力建構委員會提出需求，該活動並須考慮區域及語言平衡，及應兼顧不同之知識水平。

(7)一位曾參加WCO於2012年10月為亞太區域所舉辦之原產地專家認證研討會之與會代表，代表該研討會所有與會者感謝WCO所提倡議並指出該研討會與會者已建立虛擬工作小組，以分享原產地之相關議題資訊。

(8)原產地規則技術委員會記錄秘書處所完成之工作暨會員所提意見。

(四) 報告原產地規則技術委員會之固定職責

1. 第14期報告—2012年度有關原產地規則協定現狀暨運作技術面報告(文件: Doc.OC0166E1a, 附件6)。TCRO採認技術委員會有關2012年原產地規則協定現狀暨運作技術面之第14期報告並將相關文件列入本屆會議報告附錄中。

2. 第14次年度檢視－檢視有關原產地規則協定第2篇及第3篇執行及運作技術面情形（文件：Doc. OC0167E1a, 附件7）

TCRO採認技術委員會有關2012年原產地規則協定第2篇及第3篇執行及運作技術面情形之第14次年度檢視報告並將相關文件列入本屆會議報告附錄中。

(五) 策略性議題

1. WTO原產地規則協定非優惠性原產地規則轉換彙整文件草案（文件：Doc. OC0168E1a, 附件8）
秘書處技術官員Ms. Mette Azzam提交上述文件給技術委員會並說明此份文件係根據WTO秘書處所擬轉換文件草案而製作。

WTO秘書處代表說明本案係根據WTO原產地規則委員會決議將彙整文件草案轉換至HS2012年版。他指出為確保轉換過程之透明度，WTO係採漸進方式進行轉換。同時TCRO亦被邀請協助，以確保轉換之正確性及簡單化。根據WCO所擬關聯性表單顯示，本轉換僅係技術性修正，其目的係保持協議之現狀，並不建議提出新規則。HS2012年版轉換文件將於2013年4月提交WTO原產地規則委員會。轉換任務結束後，所有資料均將編入修正版彙整文件草案中。

TCRO感謝WTO及WCO秘書處所完成之工作，並強

調調和、簡單及透明之原產地規則之必要性。技術性修正僅係技術議題，不應導致原產地規則之改變。另說明若轉換導致部分案例之複雜性，此類案例就應受到關注。

部分代表表示將進一步與其國內機關及工業界諮商，建議TCRO記錄文件內容並以WCO秘書處之建議方式送交WTO原產地規則委員會。

主席裁示轉換程序應確保不涉及既定之規則，其簡單化亦不應導致規則之改變。

TCRO紀錄相關文件及與會者意見並同意以WCO秘書處之建議方式送交WTO原產地規則委員會。

2. 稅收套案行動計畫

WCO原產地次級委員會技術官員Mr. Atsushi TANAKA報告稅收套案行動計畫有關原產地部分之進展。他指出，秘書處和部分自願加入之會員合作，已開發出優惠性原產地驗證指南及國家範例目錄，並於2012年6月經理事會採認，目前放置於WCO網站會員區供下載參閱。

該優惠性原產地驗證指南除為提升原產地驗證效率提供具體構想外，並就如何將不同協議之條款運用至海關實務運作之領域，包括基礎建設如設立總

聯絡辦公室以進行原產地認證及建立此辦公室之職掌等提供有用之資訊。又該驗證指南亦提供驗證程序之範例供參考，如進行文件檢查或詢問出口人應注意之重點、對貨物原產地產生懷疑之特殊理由等。

WCO秘書處下階段工作係就原產地違法案件研發出有效之參考資料提供給會員運用，不僅包括故意違法，如偽造原產地證明文件或操縱原產地申報等案件，並包括不管是否故意誤用原產地規則，從優惠或非優惠貿易措施中獲取不正當的利益之案件。

原產貨物之違法或詐欺案件已逐漸成為海關關注之領域。會員已要求不同之WCO機構就此領域採取行動，如原產地規則技術委員會（TCRO）、常設技術委員會(PTC)及商業詐欺工作小組。為回應這些請求，秘書處已計畫從下列兩方面來進行：（1）研究有效之查緝方法對抗原產地詐欺，以符合商業詐欺工作小組所研發之商業詐欺行動計畫；（2）研究除了詐欺以外之原產地違法案件之樣態及趨勢。

秘書長已致函所有會員要求提供原產地違法案件之相關資訊，並已收到35個會員國回應，約佔所有會員之百分之20。利用這些回應資訊，秘書處已草擬對抗原產地詐欺指南草案，並於2012年12月和商

業詐欺工作小組討論。該指南強調企圖進行原產地詐欺之方式，並提供原產地詐欺可能之指標及建議，以對抗有關原產地詐欺風險之案件。該指南將於今年3月提交查緝委員會認可。

秘書處正發展原產地違法案件樣態之研究報告，此研究將強調誤用原產地標準之典型違法案件，例如產品特定原產地規則之應用、累積條款等。有關程序障礙方面，目前已收到部分回饋，例如原產地證據或查證方面之行政合作。這些程序方面的問題亦會在研究中提及。

技術委員會記錄秘書處所提供之資訊及完成之工作。

(六) 其他事項

國際商會（ICC）世界商會聯合會(WCF) Mr. Anthony Parkes簡報國際商會原產地證明鑑定鏈並強調此鑑定鏈如何加強調和原產地證明之驗證標準及程序。

原產地證明鑑定鏈係由ICC WCF所倡議，各商會係採自願性加入。其目的係協助商會調和原產地證明驗證標準及程序，確保原產地證明係根據國際所接受之最佳範例所簽發，以增進商會、業者及海關之利益，達到產證簽發之可信度、加強海關及出口商之接受度、提供透明、獨立、負責任之產證簽發程序及防止可能

錯誤之原產地申報等目標。

主席感謝國際商會所作簡報，並希望國際商會原產地鑑定鏈倡議能便捷海關對商會所簽發之原產地證明之驗證。

(七) 選舉下屆主席及副主席

會議最後選舉下(第32)屆主席與副主席，美國代表指出中國大陸海關總署原產地辦公室主任劉平在WCO長期之經驗及具備原產地規則領域之豐富知識，遂提名劉平繼續連任，歐盟提名史瓦濟蘭海關派駐比利時海關官員Ms. Gugu-Dlamini Zwane擔任副主席，獲出席會員無異議通過。

(八) 下屆會議日期及地點

關稅暨貿易事務處副處長Mr. Craig Clark宣布，下屆會議預定仍將於2014年第1季於布魯塞爾召開，並將避開農曆新年。

此外，Mr. Clark說明這是他在技術委員會任職期間的最後1次會議，因為他將於年中回美國服務。主席代表技術委員會感謝Mr. Clark過去5年以來對TCRO之貢獻。

二、原產地研討會

2013年1月23日由TCRO舉行原產地研討會（informal

workshop)，由美國籍關稅暨貿易事務處副處長Mr. Craig Clark主持。

研討會分別就自由貿易協定對抗多邊主義之快速增長及技術及程序標準在區域間所扮演之角色進行簡報，相關簡報重點，依序摘要如下：

(一)自由貿易協定對抗多邊主義之快速增長

1. WTO 市場進入部門參事 Mr. Eki Kim 以自由貿易協定(FTA)與世界關務組織(WTO)為題進行簡報

(1)K 參事說明由於多邊貿易談判陷入僵局，於是 21 世紀優惠性貿易協定激增，1990 年代約 70 個，致 2010 年已增至 300 個。除蒙古外，所有 WTO 會員國至少擁有 1 個優惠性貿易協定。2008 年優惠性貿易協定下之貿易量佔世界商品貿易之 35%，平均每個優惠性貿易協定有 13 個 WTO 會員加入。

(2)K 參事指出，早期優惠性貿易協定係為避免高關稅，近年來，關稅已大幅降低，以致於貿易量前 20 大進口商，僅 16%符合優惠性貿易，且少於 2%之世界貿易量符合優惠限度。

(3)惟激增之優惠性貿易協定，導致原產地規則之複雜化，嚴格的原產地規則有利於中間產品來自於 FTA 以外之地區，增加貿易多樣化但減少貿易之創新。較

不嚴格之原產地規則，將減少對產業之保護，增加便宜貨物之輸入。

(4)K 參事並說明，WTO 非優惠性原產地規則調和工作計畫(HWP)尚未完成，其彙編內容由來自全世界之專家集體之努力作成，係最完整及限制最少之原產地規則，業經原產地規則委員會(CRO)及原產地規則技術委員會(TCRO)主席認可，相信完成後對簡化原產地規則將甚有助益。

(5)K 參事接續介紹世界貿易組織之沿革、目標、職掌及目前擁有之會員現況，讓與會者有進一步之認識。

2. 國際商會政策及商業執行處副處長 Mr. Carlos Busquets 以自由貿易協定對抗多邊主義之快速增長為題進行簡報

(1)B 副處長報告 ICC 成立之宗旨係為推動跨境貿易及投資，並協助業者面對全球化之挑戰及機會。成員包括企業、商業公會及協會等，目前已在 120 餘國擁有數十萬成員，並與聯合國、G20/G8 元首高峰會、各國政府部門、世界貿易組織及世界關務組織等合作。

(2) B副處長說明，WTO多邊貿易談判陷入僵局導致區域性及優惠性貿易協定之快速增長。然而，自由貿易區激增，每個自由貿易區有不同之原產地規則，

如果一個國家加入二個以上類似協定，可能必須處理不同協定之規則，產生義大利碗麵效果，導致貿易規則複雜化。因此，實務作法建議應建立長程之策略以整合區域性及優惠性自由貿易協定及WTO規則，以便利原產地之實施及執行。

(3)B副處長指出，國際商會(ICC)早在1898年即開始簽發非優惠性原產地證明，近來更與海關合作簽發優惠性原產地證明。為此，國際商會世界商會聯合會(ICC WCF)發展出國際原產地證明書指南提供各商會建立原產地證明簽發及驗證之標準程序，確保產證簽發之獨立性及責任性，增加商會簽發產證之信用度以提升海關及業界對其簽發產證之接受度。

(4)ICC WCF更於2013年開始與公私部門合作發展全球專家小組確認原產地證明及驗證之最佳範例，並為業者、商會、海關關員提供原產地規則能力建構線上訓練。

(5)此外，為促進貿易及投資，ICC開始其世界貿易期程(World Trade Agenda, WTA)，動員國際商業邁向多邊貿易自由化，並建議：結束貿易便捷化協定、在WTO之下建立多邊貿易協定、服務貿易自由化、擴展IT產品貿易及持續進行商業電子化(E-commerce)以邁向多邊之投資架構。

3. 馬拉威海關關員 Ms. Balness Mdezo 以自由貿易協定

快速增長之影響為題進行簡報

- (1) M 關員說明，由於自由貿易協定之各參與國具有相似利益，且參與國家較少，因此較多邊貿易協定易達成決議。另由於 WTO 杜哈回合談判陷入僵局，各國為於多邊貿易談判時，增加國際經濟討價還價之力量，因此助長了區域性自由貿易協定之快速增長。根據 2013 年 1 月 WTO 資料顯示，目前已有 354 個貿易協定，各個貿易協定對原產地規則之規定及其解釋並無一致性標準，造成複雜性，很難令人瞭解。
- (2) M 關員並以馬拉威為例說明自由貿易區域之益處及可能產生之問題，認為自由貿易協定之簽訂可能增加進出口貿易量、透過競爭有助於提升產品品質，消除貿易障礙有助於吸引外國直接投資等諸多益處。然而，自由貿易協定亦可能造成關稅稅收之損失、業者須購買產證，增加業者貿易成本、業者可能提供假產證增加政府查緝成本、增加保護政策之採行、造成競爭力較弱廠商關廠及增加失業等。
- (3) 未來該國將加強訓練海關關員對原產地規則之瞭解，應用 WCO 優惠性原產地規則指南，使用簡單及較明確之原產地規則，採用電子原產地證明並促進自動化系統之國際介接以交換各國海關資料等方式因應自由貿易協定之快速增長。

(二)技術及程序標準在區域間所扮演之角色

1. 比利時商會Mr. Christophe Coulie以非優惠性原產地證明-電子產證為題進行簡報

(1)該會於2009年開始進行網上申請並簽發原產地證明作業程序。產證經商會驗證後，廠商即得下載列印，外國海關亦得上網檢驗產證之真實性，既簡單又安全，不僅得以提升監督者及簽發者之角色，並為出口商提供簡單又經濟之運作模式。至2012年12月止，已有超過百分之50之產證係採線上簽發。

(2)未來該商會將與經濟部合作，與其他權責機關如外國海關、布魯塞爾外國大使館及銀行等討論如何進行電子資料之交換，並與國際商會（ICC）世界商會聯合會(WCF)合作說明網路申請之專業性，進一步推動線上申請及簽發電子產證事宜。

2. 英國商會國家貿易服務經理Mr. Paul Wrighting以電子產證之世界接受度為題進行簡報

(1)W經理說明歐盟係於2000年7月開始採行電子產證(E-Cert)制度，而英國商會則於2007年開始簽發原產地證明-歐洲一號流動證書(MOVEMENT CERTIFICATE EUR.1)。至目前為止，該商會已以電子方式簽發超過1百萬份原產地證明，及簽發超過百

分之五十之歐洲一號流動證書。該商會冀望未來百分之八十的文件均能透過線上處理。

(2)W經理並說明，使用電子產證，出口商可複製先前之文件格式並縮短處理時間，將可為出口商帶來更快速、簡易及成本更低之益處。又使用電子產證，商會職員得以同時處理許多文件，建立驗證重點得以改善文件正確性，雙重檢查得以減少文件不被採認，以及改善文件列印品質等諸多益處。期望未來產證能採用電腦條碼方式邁向無紙化文件方向發展，而英國商會亦將全力支持策動所有權責機關接受電子文件，並全力支持國際商會國際原產地證明鏈計畫。

陸、心得與建議

一、我國身為 WTO 會員，自當遵守 WTO 相關規定，原產地規則協定亦不例外，而對於 WCO 原產地規則技術委員會 TCRO 原產地認定之技術探討、國際規範及最新之產證貿易動態發展等，亦應密切關注。因此，為免國內原產地規則發展與國際脫節，並與世界關務接軌，建議積極透過我駐外人員協助蒐集各項最新之關務制度資訊，並適當編列相關出國經費，爭取與會機會，並與其他國家海關建立良好互動關係，爭取合作機會。

二、近年來全球區域性及優惠性貿易協定之快速增長，衍生貿易規則複雜化，不僅業者難以瞭解，亦增加海關驗證及查緝原產地證明之困難度。有鑑於此，未來我

國與其他國家洽簽自由貿易協定時，應遵循 WTO 原產地規則協定規定，並參酌我國與其他國家簽訂 FTA 有關原產地規則條款，以訂定簡單、明確、具一致性之原產地規則。

三、鑑於目前先進國家多已實施原產地自行具證制度，不僅便捷貨物通關，節省海關與業者之人力物力，且我國刻正積極洽簽 FTA 之談判對手國亦提出實施此制度之要求，因此，我國應妥為因應及早做好完善配套措施，建議未來規劃實施原產地自行具證制度時，可參酌先進國家作法，加強對業者宣導、對承辦關員施予教育訓練及並運用風險管理機制實施事後稽核等，以避免制度施行後，造成稅收損失及關務詐欺之發生。

四、為便捷貿易，提升產證之正確性及驗證程序之效率，先進國家紛紛採行電子產證制度，我國亦於 2005 年開始原產地證明書申辦電子化作業，更於 2010 年與韓國成功合作進行電子產證之跨境傳輸。由於電子產證之跨境傳輸，除能防止產證偽變造外，對於加速貨物通關、提升行政效能及邁向無紙化貿易亦將甚有助益，故未來我國單一窗口系統建置完成，可探討擴大與其他國家合作，利用單一窗口系統之國際介接，相互跨境傳輸電子產證之可行性。

柒、附件

- 1.第 31 屆 TCRO 會議議程
- 2.第 30 屆 TCRO 會議報告
- 3.TCRO 會員及觀察員狀況
- 4.TCRO 休會期間之進展
- 5.TCRO 秘書處所從事原產地規則能力建構活動
- 6.2012 年原產地規則協定現狀暨運作技術面之第 14 期
報告
- 7.2012 年原產地規則協定第 2 篇及第 3 篇執行及運作技
術面情形之第 14 次年度檢視報告
- 8.WTO 原產地規則協定非優惠性原產地規則轉換彙整
文件草案

附件 1. 第 31 屆 TCRO 會議議程



TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0162E1a

-
31st Session
-

O. Eng.

Brussels, 3 December 2012.

DRAFT AGENDA FOR THE 31ST SESSION
OF THE TECHNICAL COMMITTEE ON RULES OF ORIGIN

(Tuesday 22 January 2013 at 10 a.m.)

<u>Agenda Item</u>	<u>Subject</u>	<u>Documents</u>
I.	<u>ADOPTION OF THE AGENDA</u>	
	Draft Agenda	OC0162E1a
II.	<u>ADOPTION OF THE REPORT OF THE 30th SESSION</u>	OC0161E1b
III.	<u>REPORT BY THE SECRETARIAT</u>	
1.	Position regarding Members and Observers of the Technical Committee on Rules of Origin	OC0163E1a
2.	Intersessional developments	
	(a) Director's report	OC0164E1a
	(b) Oral report on the work of the CRO	
3.	Capacity Building activities on Rules of Origin undertaken by the Secretariat	OC0165E1a
IV.	<u>PERMANENT RESPONSIBILITIES OF THE TECHNICAL COMMITTEE</u>	
(a)	Fourteenth Periodic Report on technical aspects of the operation and status of the Agreement for the period from 1 January to 31 December 2012	OC0166E1a
(b)	Fourteenth Annual Review on technical aspects of the implementation and operation of Parts II and III of the Agreement for the period from 1 January to 31 December 2012	OC0167E1a

<u>Agenda Item</u>	<u>Subject</u>	<u>Documents</u>
V.	<u>STRATEGIC TOPICS</u>	
	(a) Transposition of draft consolidated text of non-preferential Rules of Origin under the WTO Agreement on Rules of Origin	OC0168E1a
	(b) Revenue Package action plan (Information point)	
VI.	<u>OTHER BUSINESS</u>	
VII.	<u>ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSONS</u>	
VIII.	<u>DATE AND PLACE OF NEXT SESSION</u>	

附件 2. 第 30 屆 TCRO 會議報告



TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0161E1b

-
30th Session
-

O. Eng.

Brussels, 17 January 2012.

DRAFT REPORT OF THE 30TH SESSION
OF THE TECHNICAL COMMITTEE ON RULES OF ORIGIN

1. The Technical Committee on Rules of Origin (TCRO) held its 30th Session on 17 January 2012 at the Headquarters of the World Customs Organization in Brussels. The meeting was chaired by Mr. P. LIU (People's Republic of China).
2. The following 48 Member and Observer administrations were represented :

AUSTRALIA
BANGLADESH
BELARUS
BELGIUM
BURKINA FASO
CANADA
CHINA (People's Rep. of)
COMOROS
COSTA RICA
CONGO (Dem. Rep.)
COTE D'IVOIRE
DOMINICAN REPUBLIC
EUROPEAN UNION (EU)
FRANCE
GABON
GERMANY
INDONESIA

ITALY
KOREA
KUWAIT
LIBYAN ARAB JAMAHIRIYA
MADAGASCAR
MALAWI
MALAYSIA
MAURITANIA
MEXICO
MONTENEGRO
MOROCCO
NETHERLANDS
NICARAGUA
NIGERIA
NORWAY
PHILIPPINES
POLAND

QATAR
ROMANIA
SAUDI ARABIA
SERBIA
SOUTH AFRICA
SPAIN
SWAZILAND
SWITZERLAND
CHINESE TAIPEI
THAILAND
TOGO
TUNESIA
TURKEY
UNITED STATES

3. The European Free Trade Association (EFTA), the ICC World Chambers Federation and the Secretariat of the World Trade Organization (WTO) were also represented at the meeting with observer status.
4. The list of participants is set out in Annex A to this Report.
5. The Director of the Tariff and Trade Affairs Directorate, Mr. Giuseppe FAVALE, welcomed the participants and underlined the important work and permanent responsibilities of the TCRO under the WTO Agreement on Rules of Origin. He also highlighted the work accomplished by the Secretariat during the past year to implement the WCO Action Plan to improve the understanding and application of preferential rules of origin.
6. The Chairperson welcomed the participants and the Director, who took up his functions on 1 January 2012. The Chairperson invited the delegations to check the accuracy of the list of contact persons and to inform the Secretariat of any changes or updates.

I. ADOPTION OF THE AGENDA

(Doc. OC0154E1a)

7. The Technical Committee endorsed the Agenda which is reproduced in Annex B to this Report.
8. The Chairperson reminded the participants of the informal workshop planned for 18 January 2012. The Secretariat had taken the initiative to hold this informal workshop on the topical issues of certification and verification of origin.

II. ADOPTION OF THE REPORT OF THE 29th SESSION

9. The draft Report of the 29th Session was adopted (Doc. OC0153E1a).

III. REPORT BY THE SECRETARIAT

(1) Position regarding Members and Observers of the Technical Committee on Rules of Origin

(Doc. OC0155E1a)

10. The Chairperson introduced the document, which had been updated periodically to reflect new accessions to the WTO. He indicated that there were no new accessions to the WTO since the last session (there are still 153 WTO Members).
11. The Observer for the WTO, Mr. E. KIM, informed the Technical Committee that the Ministerial Council of the WTO at its 8th Ministerial Conference in Geneva in December 2011 adopted Russia's, Samoa's and Montenegro's WTO membership. All three countries will be fully-fledged WTO Members 30 days after they notify ratification of their respective accession packages to the WTO.
12. The Technical Committee took note of the working document which is reproduced in Annex C to this Report.

(2) Intersessional developments

(a) Director's report

(Doc.OC0156E1a)

13. The Chairperson briefly introduced Doc.OC0156E1a concerning intersessional developments, and invited the Director to present it in detail.
14. The Director described the origin developments which had taken place since the Technical Committee's 29th Session, including, in particular, the WCO Council's 117th/118th Sessions and the work done by the Secretariat related to the Origin Action Plan and the Revenue Package.

117th and 118th WCO Council Sessions

15. The WCO Council held its 117th/118th Sessions from 23 to 25 June 2011. The Deputy Secretary General gave a brief report on the work done in the origin domain as well as on the work related to the Revenue Package. The TCRO Chairperson presented the Technical Guidelines on Binding Origin Information which were formally approved by the Council. The WTO Director-General, Mr. Pascal LAMY, in his keynote address had referred to the WTO initiative "Made in the World". The Observer for the WTO reported on the status of the work of the negotiations on the harmonization of non-preferential rules of origin in Geneva.

Technical assistance / capacity building activities

16. The Director informed the Technical Committee that since the 29th Session of the TCRO, the Secretariat had carried out, at the request of Members, several technical assistance programmes relating to the harmonization of non-preferential rules of origin, as well as preferential rules of origin.

Implementation of the WCO Action Plan on Origin

17. The Director informed the TCRO on the progress on the implementation of the WCO Action Plan on Origin. To ensure the timely update of the database on preferential agreements, the WCO Secretariat had established a Group of Regional Experts. The Director requested Members to inform the Regional Experts about new or modified preferential trade agreements.
18. The comparative study on preferential rules of origin has been published in December 2010. The Secretariat had published a new module on new trends within origin control and verification. The Secretariat was working on adding the AFTA (ASEAN Free Trade Area) rules of origin to the study.
19. The Chairperson added that the TCRO stays responsive to the needs of the WCO Members and that the initiatives and the work were well received by the Council. He highlighted the importance of the origin database as an important tool in the negotiation of new free trade agreements and stressed that the Guidelines on BOI were a very useful tool for Members.
20. The Chairperson also highlighted the WTO "Made in the World" initiative as a change in the landscape of trade statistics.
21. One delegation asked the Secretariat why it had been decided to add the AFTA rules of origin to the comparative study. Ms. Mette AZZAM, Technical Officer in the WCO Origin

Sub-Directorate, recalled that a modular approach to the study had been chosen in order for the Secretariat to add more modules and agreements in the future. AFTA rules would add value to the study as they are used by an emerging part of the world and as they are used by both developed and developing countries in Asia.

22. The Technical Committee took note of the working document.
23. The representative from the ICC World Chambers Federation thanked the Secretariat for its support to the ICC work and thanked Mr. P. LIU and Mr. S. Mujica for their contributions to the 7th World Chambers Congress. He informed the TCRO that the Inter American Development Bank (IADB) had developed a database of preferential rules of origin in Latin America and that the ICC works closely with the IADB.
24. The Chairperson stressed the importance of close collaboration and partnership between customs and business, including cooperation between the WCO and ICC.

(b) Oral Report of the work of the WTO Committee on Rules of Origin (CRO)

25. The WTO Secretariat representative briefed the Technical Committee on the activities of the CRO. Since the 29th Session of the TCRO, the CRO had held two formal meetings at the WTO Headquarters in Geneva, in April and October 2011, as well as a workshop on the technical rectification of the WTO Agreement on Rules of Origin held in April 2011. The Committee elected Mr. Daniel OWOKO (Kenya) as its Chairperson.
 26. The WTO Secretariat representative explained that the CRO continued its efforts in the negotiations for the harmonization of the non-preferential rules of origin.
 27. He concluded his report by informing the Technical Committee that the CRO had given a mandate to the WTO Secretariat to initiate immediately the transposition of the draft consolidated text of the harmonized rules of origin to recent versions of the HS nomenclature.
 28. One delegation referred to the transposition of the Agreement on Rules of Origin, which would be carried out gradually and questioned why the WTO Secretariat proceeded in this manner and not directly from HS 1996 to HS 2012 since the gradual approach would acquire more work and therefore be more expensive and in any case the 2012 version of the HS is what Members should be using.
 29. The WTO Secretariat representative responded that the process had been heavily discussed. WTO Members had requested that the technical work related to the transposition show every step in order to have a transparent and controlled procedure without any interpretation of rules made by the Secretariat.
 30. The same delegation added that the transposition is an automatic and mechanical work. The fact that Members use different versions of the HS will cause problems. It would be preferable that all Members use the latest version of the HS.
 31. The Deputy Director of the TTA Directorate, Mr. Craig CLARK, explained that the question which was asked raised two separate issues: 1) which version of the HS should be used and 2) how the transposition should be done (directly from HS 1996 to HS 2012 or step-by-step). He stated that the WCO Secretariat encourages Members to use the most recent version of the HS, i.e. HS2012. The transposition of the Agreement on Rules of Origin, however, is not undertaken in order to allow Members to use earlier versions but must be seen as a practical matter where the negotiating text is transposed to the most recent
- 4.

version of the HS in order to facilitate the negotiations. The transposition is a difficult undertaking and there is a need to see the changes along the way. He concluded by stating that a direct transposition is difficult if not impossible and even though it would save time it is not a realistic possibility.

32. Another delegation added that the idea of the transposition is to maintain the status quo of the rules of origin that had been negotiated under HS 1996.
33. The Chairperson agreed that the step-by-step approach will assure that the rules of origin that are agreed are not being modified by the technical transposition.
34. The Chairperson thanked the representative of the WTO for the information and added that the WCO Secretariat is willing to help in every possible way.
35. The Technical Committee took note of the information and the comments made.

IV. PERMANENT RESPONSIBILITIES OF THE TECHNICAL COMMITTEE

- (a) Thirteenth Periodic Report on technical aspects of the operation and status of the Agreement for the period from 1 January to 31 December 2011

(Doc. OC0157E1a)

36. The TCRO adopted the thirteenth Periodic Report of the Technical Committee for the period from 1 January to 31 December 2011. This document is reproduced in Annex D to this Report.

- (b) Thirteenth Annual Review on technical aspects of the implementation and operation of Parts II and III of the Agreement for the period from 1 January to 31 December 2011

(Doc. OC0158E1a)

37. The Technical Committee adopted the report on the thirteenth Annual Review on technical aspects of the implementation and operation of Parts II and III of the Agreement for the period from 1 January to 31 December 2011. This document is reproduced in Annex E to this Report.

V. STRATEGIC TOPICS

- (a) Availability of documents

(Doc. OC0159E1a)

38. Ms. Mette Azzam presented the document to the Technical Committee. She recalled the background and the discussions at the 29th Session of the TCRO. In February 2002 the TCRO had adopted a proposal to make available all historical documents except for non-papers, business confidential information etc. and had made available documents from the 1st to 21st Sessions. The current proposal is to adopt a permanent and regular procedure for the availability of documents. Exceptionally for the documents covered by the 22nd to the 29th Sessions of the TCRO, it was suggested to publish these on the WCO Public website if no objections were made during the present session.
39. Delegations expressed their general support for the proposal. One delegation suggested to apply the general procedure for the documents covered by the 22nd to the

29th Sessions as well, allowing Members to send written objections to the Secretariat within 60 days.

40. Another delegation asked for further details as to the selection of documents for derestriction. The Secretariat referred to the safeguard measures indicated in the proposal according to which the publication would cover only historical documents from the formal document series, i.e. not including non-papers, business confidential information, nor current working documents.
41. The TCRO took note of various comments made by delegations and adopted the document subject to the additional period of 60 days for written objections to the publication of documents covered by the 22nd to the 29th Sessions of the Technical Committee.

(b) Adoption of reports

(Doc. OC0161E1a)

42. Ms. Azzam recalled the background to this Agenda item, i.e. one delegation proposed at the 28th Session to adopt the report of the Technical Committee after each session by a written procedure so that a final report could be presented to the Council sessions in June. The Secretariat was requested to study the current report adoption procedure for the Technical Committee in light of those of other WCO bodies. In a working document prepared for the 29th Session, the Secretariat indicated that no particular problem with the current report adoption procedure has arisen, although the main difference with other committees is that the TCRO only has one session per year. Ms. Azzam presented the present document and illustrated the proposed reporting procedures.
43. Some delegations suggested more detailed procedures including a more specific reference to the presentation of the report to the Council. A delegation suggested the adoption of an Executive Summary at the end of each session and the adoption of the report before an eventual workshop held back-to-back with the formal meeting of the Technical Committee.
44. The Chairperson referred to the limited resources of the Secretariat and the fact that the meeting of the TCRO only lasts one day. He recalled the consensus at the last session not to draft an Executive Summary but to ask the Secretariat to draft report adoption procedures. The Chairperson indicated that it was not possible to draft a report (in three languages) at the end of each session for practical and administrative reasons. He underlined that the TCRO is officially closed at the end of the one day session and it would therefore not be possible to adopt the report before the start of a following workshop as such a workshop is informal and not mandated by the WTO Agreement on Rules of Origin.
45. It was agreed for the Secretariat to revise the proposed procedures during the lunch break by adding details on the presentation of the report to the Council as well as adding a second comment period on the draft report into the procedures.
46. After the presentation of the revised proposal, the Technical Committee adopted the adoption procedures with small adjustments. The final text is reproduced in Annex F to this Report.

(c) Revenue Package

(Oral report)

47. Mr. Atsushi TANAKA, Technical Attache at the WCO Origin Sub-Directorate, informed the TCRO about the state of play of the origin part of the Revenue Package Action Plan. With regard to origin, the proposed area for future work concerns assistance to Members with the verification of preferential origin under new free trade agreements. For this purpose, a study on the typology of origin control methods had been conducted as part of the comparative study on origin. This new module had been published after the 2011 Council Sessions. The Secretariat, with the assistance of a virtual group of volunteer Members, is currently drafting guidelines on verification of preferential origin and compiling a catalog of national practices of volunteer Members. The guidelines will be presented to the Permanent Technical Committee in March 2012 and to the Council in June 2012 for adoption.
48. The Chairperson welcomed the verification guidelines as a practical tool for Members and highlighted the need for a good balance between effective control and trade facilitation in origin verification.
49. One delegation welcomed the guidelines along the lines of the Chairperson and informed the TCRO that it worked together with other volunteer Members and made due contributions. The delegation stressed that the guidelines should not challenge procedures established or to be established by Members.
50. Another delegation stated that it was an ambitious initiative to be used especially by developing countries. The delegation asked if the Secretariat had analyzed the consequences of the proliferation of free trade agreements in developing countries and added that the loss of revenue for developing countries due to these agreements could be compensated by the increased volume in trade that the agreements would generate. Moreover, the delegation asked if the Secretariat had identified the types of origin fraud and included the information in the guidelines.
51. Mr. Tanaka stated that an analysis on the types of origin fraud was not included in the guidelines on verification. This aspect can be looked at by the Secretariat in a separate study at a later stage.
52. The Chairperson indicated that the analysis of the revenue effect of FTAs is not specifically conducted by the WCO as it is a broader initiative. While due to the proliferation of free trade agreements it makes more and more sense to analyze the consequences, this aspect is not strictly under the control of Customs. Two other delegations informed the TCRO that the WCO Enforcement Committee may have dealt with origin fraud issues at an earlier stage and that the WCO Commercial Fraud Handbook may also contain such information.
53. The Technical Committee took note of the information provided and the comments made. The Chairperson thanked the volunteer countries (i.e. Canada, China, Japan, Korea and South Africa) for their valuable contributions.

(d) Transposition of WTO Agreement on Rules of Origin

(Oral report)

54. Ms. Mette Azzam made a presentation on the transposition of the WTO Agreement on Rules of Origin and informed the TCRO that the presentation would be available on the WCO Members' Web site. The WTO Secretariat had been mandated by the Committee on Rules of Origin to initiate immediately the technical rectification of the Agreement in consultation with the WTO Members and the WCO Secretariat. The transposition should be carried out in parallel with the ongoing negotiations. The transposition is a major undertaking that requires expertise and the WTO Secretariat will take a step-by-step approach as discussed under Agenda item III. 2 (b).
55. One delegation asked more details about the technical process and how this would affect the rules of origin that had already been agreed by the TCRO/CRO. Ms. Azzam explained that the objective is to make sure to maintain a given rule to a given good notwithstanding the changes that might have occurred in the HS.
56. The Observer for the WTO informed the TCRO that new documents on the transposition would be sent to Members and to the WCO Secretariat in March 2012. A workshop would take place on 6 June 2012.
57. Another delegation asked about the role of the TCRO and the process between the two organizations. The Observer for the WTO explained that the TCRO had conducted good work and referred to the non-paper from the 21st Session of the Technical Committee. The WTO Secretariat will work under guidance from the WCO and as the WTO budget is frozen, the WTO Secretariat relies on the expertise of the WCO. Since the mechanism to consider and propose amendments to the results of the harmonization work programme laid down in Article 6 of the Agreement on Rules of Origin had not yet been implemented, and in order to save time the WTO Secretariat would therefore not go through the TCRO.
58. The Chairperson stated that in principle the WCO Secretariat would furnish all necessary and possible assistance to the WTO. As the process was apparently still under evolution in the WTO Secretariat - and therefore still not clear - Members would wait for further detailed information on the role of the CRO, the TCRO, the WTO and the WCO.
59. A third delegation, though understanding that it would not be practical to involve the TCRO, asked about what kind of expertise and knowledge of the WCO HS experts could be used in the transposition work. The Deputy Director indicated that a WCO HS expert gave a presentation to the CRO in April 2011 explaining what a transposition would involve. The WTO Secretariat agreed to do the transposition but can consult the WCO. The WCO Secretariat is currently waiting for clarification from the WTO on the process.
60. The Observer for the WTO stated that all documents would be sent to Ms. M. Azzam who could then consult with the HS team. The Chair of the TCRO was on the WTO distribution list as well. The process would be very transparent and flexible. At the CRO meeting and workshop in June, Members would look at the documents issued not later than April 2012. The WTO would try to invite the WCO Secretariat to the meeting and work closely with the WCO and the Chair of the TCRO.
61. The Chairperson concluded that the TCRO would be kept informed of the process and the work done. The TCRO took note of the information.

(e) Binding Origin Information

(Presentation by Australia)

62. Mr. Chris O'KEEFFE, Australian Customs Counsellor, made a presentation on the Australian Origin Advice Arrangements and System.
63. The Chairperson thanked Mr. O'Keeffe for the very comprehensive presentation and added that advance rulings involve a lot of national specifics on procedures, such as binding force, timeframes, appeals, costs etc., which need to be provided for at national level. He believed that the presentation would be very useful for Members to establish and maintain a system of Binding Origin Information.
64. The presentation was very well received by Members and engendered numerous requests for more detailed information. The presentation and an explanatory paper will be published on the WCO Members' Web site.
65. The Chairperson noted the appreciation expressed by Members for the informative and interesting presentation. The TCRO took note of the information.

VI. OTHER BUSINESS

66. A delegation asked for information on the negotiation of Economic Partnership Agreements involving the ACP countries. The Chairperson referred to the WCO database of preferential trade agreements and the comparative study on preferential rules of origin. The Vice-Chair mentioned that one of the presentations at the origin workshop on 18 January would touch upon that issue.

VII. ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSONS

67. The delegation of the European Union proposed the re-election of Mr. P. Liu, Director of Division of Rules of Origin, as Chairperson for the year 2012, pointing out his longstanding experience in the WCO and his outstanding knowledge in the field of rules of origin. The delegation of Canada proposed the re-election of Ms. K.J.B. KAWANDA, Customs Attaché of the Democratic Republic of the Congo, as Vice-Chairperson of the TCRO for the year 2012.
68. The Technical Committee re-elected Mr. P. Liu as Chairperson and Ms. K.J.B. Kawanda as Vice-Chairperson for the year 2012, by acclamation.

VIII. DATE AND PLACE OF NEXT SESSION

69. It was proposed, on a provisional basis, that the TCRO's next session be held in the first quarter of 2013 in Brussels. The duration of the session would depend on the progress made by the CRO by the end of 2012. In accordance with the Technical Committee's Rules of Procedure, the date and place of the next session would be fixed by the Secretary General in consultation with the Chairperson.

Ping LIU,
Chairperson

PROVISIONAL LIST OF DELEGATES
LISTE PROVISoire DES DELEGUES
LISTA PROVISIONAL DE DELEGADOS

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COMMITTEE/
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Annex A to Doc. OC0161E1b
(OC/30/Jan. 2012)

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Annex A to Doc. OC0161E1b
(OC/30/Jan. 2012)

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SECRETARIAT

**TARIFF AND TRADE AFFAIRS / DIRECTION DES QUESTIONS TARIFAIRES ET
COMMERCIALES**

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Director

Mr. C. CLARK
Deputy Director

Mrs. M. AZZAM
Technical Officer

Mr. A. TANAKA
Technical Attaché

Mr. M-H. JO
Technical Attaché

Ms. V. TOVMASYAN
Researcher

INTERPRETERS/INTERPRETES

Mme P. MANIN
Mr. J-C. PIERRET
Mr. J-F. MICHEL
Mr. P. NARBONA
Mr. T. GARZON-JOLI
Mme M. OLACIREGUI
Mr. J. AMARI
Mme D. ZUGRAVESCU
Mr. S. BOUAYAD

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WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES
ORGANIZACIÓN MUNDIAL DE ADUANAS

TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0154E1a

-
30th Session
-

O. Eng.

Brussels, 22 November 2011.

DRAFT AGENDA FOR THE 30TH SESSION
OF THE TECHNICAL COMMITTEE ON RULES OF ORIGIN

(Tuesday 17 January 2012 at 10 a.m.)

<u>Agenda Item</u>	<u>Subject</u>	<u>Documents</u>
I.	<u>ADOPTION OF THE AGENDA</u>	
	Draft Agenda	OC0154E
II.	<u>ADOPTION OF THE REPORT OF THE 29th SESSION</u>	OC0153E
III.	<u>REPORT BY THE SECRETARIAT</u>	
1.	Position regarding Members and Observers of the Technical Committee on Rules of Origin	OC0155E
2.	Intersessional developments	
	(a) Director's report	OC0156E
	(b) Oral report on the work of the CRO	
IV.	<u>PERMANENT RESPONSIBILITIES OF THE TECHNICAL COMMITTEE</u>	
(a)	Thirteenth Periodic Report on technical aspects of the operation and status of the Agreement for the period from 1 January to 31 December 2011	OC0157E
(b)	Thirteenth Annual Review on technical aspects of the implementation and operation of Parts II and III of the Agreement for the period from 1 January to 31 December 2011	OC0158E

<u>Agenda Item</u>	<u>Subject</u>	<u>Documents</u>
V.	<u>STRATEGIC TOPICS</u>	
(a)	Availability of Technical Committee documents and reports on the WCO Website	OC0159E
(b)	Adoption procedure of TCRO reports	OC0160E
(c)	Revenue Package – Guidelines on origin verification (oral report)	
(d)	Transposition of WTO Agreement on Rules of Origin	
(e)	Binding Origin Information – Presentation by Members	
VI.	<u>OTHER BUSINESS</u>	
VII.	<u>ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSONS</u>	
VIII.	<u>DATE AND PLACE OF NEXT SESSION</u>	

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WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES
ORGANIZACIÓN MUNDIAL DE ADUANAS

TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0155E1a

-
30th Session
-

O. Eng.

Brussels, 1 December 2011.

POSITION REGARDING MEMBERS AND OBSERVERS OF THE TECHNICAL
COMMITTEE ON RULES OF ORIGIN
(Item III. 1 on the agenda)

1. In accordance with the provisions of the Agreement on Rules of Origin (the Agreement), Annex I, paragraph 4, Members of the World Trade Organization (WTO) are "members" of the Technical Committee on Rules of Origin (Technical Committee) (Annex I hereto).
2. Meetings of the Technical Committee are also attended by Observers from the World Customs Organization (WCO) who are not Members of the WTO and the WTO Secretariat. At the invitation of the Secretary General of the WCO and with the prior approval of the Chairperson of the Technical Committee, representatives of governments who are neither Members of the WTO nor Members of the WCO and representatives of international governmental and trade organisations (Agreement, Annex I, paragraphs 4, 5 and 6) (Annex II hereto) can also participate.
3. Regarding the last-mentioned category of Observers, the Chairperson has approved the invitation of the international governmental and trade organisations listed in Annex II to this document.

For reasons of economy, documents are printed in limited number. Delegates are kindly asked to bring their copies to meetings and not to request additional copies.

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LIST OF WTO MEMBERS AS OF 23 JULY 2008 (153 WTO MEMBERS)

Albania	Guinea	Saint Kitts and Nevis
Angola	Guyana	Saint Lucia
Antigua and Barbuda		Saint Vincent and the Grenadines
Argentina	Haiti	
Armenia	Honduras	
Australia	Hong Kong, China	Saudi Arabia
Austria	Hungary	Senegal
Bahrain	Iceland	Sierra Leone
Bangladesh	India	Singapore
Barbados	Indonesia	Slovakia
Belgium	Ireland	Slovenia
Belize	Israel	Solomon Islands
Benin	Italy	South Africa
Bolivia	Jamaica	Spain
Botswana	Japan	Sri Lanka
Brazil	Jordan	Suriname
Brunei Darussalam	Kenya	Swaziland
Bulgaria	Korea (Rep. of)	Sweden
Burkina Faso	Kuwait	Switzerland
Burundi	Kyrgyzstan	Chinese Taipei
Cambodia	Latvia	Tanzania
Cameroon	Lesotho	The Former Yugoslav Republic of Macedonia
Canada	Liechtenstein	Thailand
Cape Verde	Lithuania	Togo
Central African Republic	Luxembourg	Tonga
Chad	Macau, China	Trinidad and Tobago
Chile	Madagascar	Tunisia
China	Malawi	Turkey
Colombia	Malaysia	Uganda
Congo (Rep. of the)	Maldives	Ukraine
Costa Rica	Mali	United Arab Emirates
Côte d'Ivoire	Malta	United Kingdom
Croatia	Mauritania	United States
Cuba	Mauritius	Uruguay
Cyprus	Mexico	Venezuela
Czech Republic	Moldova	Vietnam
Democratic Republic of the Congo	Mongolia	Zambia
Denmark	Morocco	Zimbabwe
Djibouti	Mozambique	
Dominica	Myanmar	
Dominican Republic	Namibia	
Ecuador	Nepal	
Egypt	Netherlands (+ Antilles)	
El Salvador	New Zealand	
Estonia	Nicaragua	
European Communities	Niger	
Fiji	Nigeria	
Finland	Norway	
France	Oman	
Gabon	Pakistan	
Gambia	Panama	
Georgia	Papua New Guinea	
Germany	Paraguay	
Ghana	Peru	
Greece	Philippines	
Grenada	Poland	
Guatemala	Portugal	
Guinea-Bissau	Qatar	
	Romania	
	Rwanda	

LIST OF OBSERVERS

COUNTRY	OTHER
Afghanistan (Islamic Rep. of)	WTO Committee on Rules of Origin
Algeria	
Andorra	WCO Harmonized System Committee
Azerbaijan	
Bahamas	International Chamber of Commerce (ICC)
Belarus	
Bermuda	Association of European Chambers of Commerce and Industry in Brussels
Bhutan	
Bosnia and Herzegovina	
Comoros	International Textiles and Clothing Bureau (ITCB)
Eritrea	
Ethiopia	
Iran (Islamic Rep. of)	Organization for Economic Co-operation and Development (OECD)
Iraq	
Kazakhstan	
Lebanon	Secretariat of the United Nations Convention on the Law of the Sea
Liberia	
Libyan Arab Jamahiriya	
Lao People's Democratic Republic	United Nations Conference on Trade and Development (UNCTAD)
Montenegro	
Russian Federation	
Samoa	United Nations Statistical Division
São Tomé and Príncipe	
Seychelles	WTO Secretariat
Sudan	
Serbia	
Syrian Arab Republic	
Tajikistan	
Timor-Leste	
Turkmenistan	
Uzbekistan	
Vanuatu	
Yemen	

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TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0157E1a

30th Session

O. Eng.

Brussels, 1 December 2011.

THIRTEENTH PERIODIC REPORT ON TECHNICAL ASPECTS
OF THE OPERATION AND STATUS OF THE AGREEMENT
FOR THE PERIOD FROM 1 JANUARY TO 31 DECEMBER 2011
(Item IV (a) on the agenda)

I. DRAFT THIRTEENTH PERIODIC REPORT

Technical aspects of the operation and status of the Agreement

1. There has been no change in the texts of the Agreement.

Parts I, II and III and Annexes I and II of the Agreement

Notification by Members

2. Since the last session three Members have notified their non-preferential rules of origin to the WTO, bringing the total number to eighty-three Members. One hundred and twenty-six Members have notified preferential rules of origin, which is one more since the last session (see WTO Doc. G/RO/W/139).

Technical assistance activities

3. During 2011 the following technical assistance activities relating to the harmonization of non-preferential rules of origin and preferential rules of origin were conducted at the request of Members:

Type of activity	Date	Venue	Participants
Presentations and assistance in COMESA origin meeting	5-6 April 2011	Lusaka, Zambia	COMESA Origin Experts
ACP seminar on Economic Partnership Agreements	16 June 2011	Brussels, Belgium	ACP negotiators

Part IV of the Agreement – Harmonization of Rules of Origin (Article 9)

Status of the Harmonization Work Programme

4. With regard to the Harmonization Work Programme carried out by the Committee on Rules of Origin, the number of outstanding issues, namely 137, has remained unchanged.

Meetings of the Technical Committee

5. During the period under review, one formal session of the Technical Committee on Rules of Origin (TCRO) (29th Session) was held on 24 January 2011. The questions which were examined are contained in the Report (Doc. OC0153E1).

Election of Chairperson and vice-Chairpersons

6. The Technical Committee re-elected Mr. Ping LIU, Director of Origin Division of the General Administration of China Customs, as Chairperson and Mrs. K.J.B. KAWANDA, Customs Attaché of the Democratic Republic of the Congo as Vice-Chairperson for the year 2011 (including the 30th Session of the TCRO in 2012).

II. CONCLUSION

7. The Technical Committee is requested to approve the Thirteenth Periodic Report as set out above.

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WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES
ORGANIZACIÓN MUNDIAL DE ADUANAS

TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0158E1a

-
30th Session
-

O. Eng.

Brussels, 1 December 2011.

THIRTEENTH ANNUAL REVIEW ON TECHNICAL ASPECTS OF THE IMPLEMENTATION
AND OPERATION OF PARTS II AND III OF THE ORIGIN AGREEMENT
FOR THE PERIOD FROM 1 JANUARY TO 31 DECEMBER 2011
(Item IV (b) on the agenda)

I. DRAFT THIRTEENTH ANNUAL REVIEW

Technical aspects of the implementation and operation of Parts II and III of the Agreement

1. There has been no change in the texts of the Agreement.

Technical review of Part II – Disciplines to govern the application of Rules of Origin
(Articles 2 and 3)

Article 2 (Disciplines during the transition period)

2. No difficulties with regard to specific issues were reported to the Technical Committee on Rules of Origin (TCRO) relating to the disciplines during the transition period.

Article 3 (Disciplines after the transition period)

3. Article 3 was not applicable during the period under review.

Technical review of Part III – Procedural arrangements on notification, review, consultation
and dispute settlement (Articles 4, 5, 6, 7 and 8)

Article 4 (Institutions)

4. At its 29th Session, the Technical Committee re-elected Mr. Ping LIU, Director of Origin Division of the General Administration of China Customs, as Chairperson and Mrs. K.J.B. KAWANDA, Customs Attaché of the Democratic Republic of the Congo as Vice-Chairperson for the year 2011 (including the 30th Session of the TCRO in 2012).

5. The following items were discussed and conducted at the 29th Session of the TCRO :

- An account of the work done by the WTO Committee on Rules of Origin;
- Technical assistance activities.

Article 5 (Information and procedures for modification and introduction of new Rules of Origin)

6. According to the World Trade Organization, since the last session three Members have notified their non-preferential rules of origin to the WTO, bringing the total number to eighty-three Members. One hundred and twenty-six Members have notified preferential rules of origin, which is one more since the last session (see WTO Doc. G/RO/W/139).

Article 6 (Review)

7. No specific issues were raised during the period under review.

Article 7 (Consultation)

8. No specific issues were reported to the Technical Committee during the period under review.

Article 8 (Dispute settlement)

9. No issues related to dispute settlement were reported to the TCRO during the period under review.

II. CONCLUSION

10. The Technical Committee is requested to approve the Thirteenth Annual Review as set for the above.

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REPORTING PROCEDURES FOR THE TECHNICAL COMMITTEE ON RULES OF ORIGIN

1. The draft report will be prepared by the Secretariat within two weeks after the end of the meeting and will be e-mailed (or faxed, if necessary) to delegates, that were actually present in the meeting, for comments, if any.
 2. The comment period will be three weeks from the date of dispatch of the draft report by the Secretariat and only written comments (by e-mail, fax or hard copy) will be accepted on the draft report.
 3. The second version of the report, including amendments, prepared in consultation with the Chairperson, will then be published by the Secretariat on the WCO Members' web site for further comments or approval. All comments received within the time period allowed will be copied to the origin page of the WCO Members Web site for the information of delegates.
 4. The second comment period will be two weeks from the date of dispatch of the second version of the report by the Secretariat and only written comments (by e-mail, fax or hard copy) will be accepted on the draft report.
 5. The revised version of the report, including the new amendments, prepared in consultation with the Chairperson, will then be published by the Secretariat on the WCO Members' web site and will be presented to the Council as a document approved by the Technical Committee.
 6. The revised version of the report will be formally adopted by the Technical Committee at the beginning of the next meeting. The approved report will then be published as soon as possible, distributed in the normal manner and not annexed to the report of that session.
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附件 3. TCRO 會員及觀察員狀況



TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0163E1a

-
31st Session
-

O. Eng.

Brussels, 11 December 2012.

POSITION REGARDING MEMBERS AND OBSERVERS OF THE TECHNICAL
COMMITTEE ON RULES OF ORIGIN

(Item III.1 on the agenda)

1. In accordance with the provisions of the Agreement on Rules of Origin (the Agreement), Annex I, paragraph 4, Members of the World Trade Organization (WTO) are "Members" of the Technical Committee on Rules of Origin (Technical Committee) (Annex I hereto).
2. Meetings of the Technical Committee are also attended by Observers from the World Customs Organization (WCO) who are not Members of the WTO and the WTO Secretariat. At the invitation of the Secretary General of the WCO and with the prior approval of the Chairperson of the Technical Committee, representatives of governments who are neither Members of the WTO nor Members of the WCO and representatives of international governmental and trade organizations (Agreement, Annex I, paragraphs 4, 5 and 6) (Annex II hereto) can also participate.
3. Regarding the last-mentioned category of Observers, the Chairperson has approved the invitation of the international governmental and trade organizations listed in Annex II to this document.

* * *

LIST OF WTO MEMBERS AS OF 24 AUGUST 2012 (157 WTO MEMBERS)

Albania	Grenada	Peru
Angola	Guatemala	Philippines
Antigua and Barbuda	Guinea-Bissau	Poland
Argentina	Guinea	Portugal
Armenia	Guyana	Qatar
Australia	Haiti	Romania
Austria	Honduras	Russian Federation
Bahrain	Hong Kong, China	Rwanda
Bangladesh	Hungary	Saint Kitts and Nevis
Barbados	Iceland	Saint Lucia
Belgium	India	Samoa
Belize	Indonesia	Saint Vincent and the Grenadines
Benin	Ireland	Saudi Arabia
Bolivia	Israel	Senegal
Botswana	Italy	Sierra Leone
Brazil	Jamaica	Singapore
Brunei Darussalam	Japan	Slovakia
Bulgaria	Jordan	Slovenia
Burkina Faso	Kenya	Solomon Islands
Burundi	Korea (Rep. of)	South Africa
Cambodia	Kuwait	Spain
Cameroon	Kyrgyzstan	Sri Lanka
Canada	Latvia	Suriname
Cape Verde	Lesotho	Swaziland
Central African Republic	Liechtenstein	Sweden
Chad	Lithuania	Switzerland
Chile	Luxembourg	Chinese Taipei
China	Macau, China	Tanzania
Colombia	Madagascar	The Former Yugoslav Republic of Macedonia
Congo (Rep. of the)	Malawi	Thailand
Costa Rica	Malaysia	Togo
Côte d'Ivoire	Maldives	Tonga
Croatia	Mali	Trinidad and Tobago
Cuba	Malta	Tunisia
Cyprus	Mauritania	Turkey
Czech Republic	Mauritius	Uganda
Democratic Republic of the Congo	Mexico	Ukraine
Denmark	Moldova	United Arab Emirates
Djibouti	Mongolia	United Kingdom
Dominica	Montenegro	United States
Dominican Republic	Morocco	Uruguay
Ecuador	Mozambique	Vanuatu
Egypt	Myanmar	Venezuela
El Salvador	Namibia	Vietnam
Estonia	Nepal	Zambia
European Communities	Netherlands (+ Antilles)	Zimbabwe
Fiji	New Zealand	
Finland	Nicaragua	
France	Niger	
Gabon	Nigeria	
Gambia	Norway	
Georgia	Oman	
Germany	Pakistan	
Ghana	Panama	
Greece	Papua New Guinea	
	Paraguay	

* * *

LIST OF OBSERVERS

COUNTRY	OTHER
Afghanistan (Islamic Rep. of)	WTO Committee on Rules of Origin
Algeria	
Andorra	WCO Harmonized System Committee
Azerbaijan	
Bahamas	International Chamber of Commerce (ICC)
Belarus	
Bermuda	Association of European Chambers of Commerce and Industry in Brussels
Bhutan	
Bosnia and Herzegovina	International Textiles and Clothing Bureau (ITCB)
Comoros	
Eritrea	Organization for Economic Co-operation and Development (OECD)
Ethiopia	
Iran (Islamic Rep. of)	
Iraq	Secretariat of the United Nations Convention on the Law of the Sea
Kazakhstan	
Lebanon	
Liberia	United Nations Conference on Trade and Development (UNCTAD)
Libyan Arab Jamahiriya	
Lao People's Democratic Republic	
São Tomé and Príncipe	United Nations Statistical Division
Seychelles	
Somalia	
South Sudan	
Sudan	WTO Secretariat
Serbia	
Syrian Arab Republic	
Tajikistan	
Timor-Leste	
Turkmenistan	
Uzbekistan	
Yemen	

附件 4. TCRO 休會期間之進展



TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0164E1a

-
31st Session
-

O. Eng.

Brussels, 11 December 2012.

INTERSESSIONAL DEVELOPMENTS

DIRECTOR'S REPORT

(Item III.2 (a) on the Agenda)

1. Several activities relating to rules of origin have taken place since the 30th Session of the Technical Committee on Rules of Origin (TCRO) in January 2012. The WCO Council held its 119th /120th Sessions, the WTO Committee on Rules of Origin (CRO) held two formal meetings, and the WCO Directorate continued its technical assistance activities.

I. 119th /120th WCO COUNCIL SESSIONS

TCRO Report to the Council

2. The Director, Tariff and Trade Affairs, informed the Council that the Technical Committee on Rules of Origin (TCRO) had held its 30th Session on 17 January 2012. The TCRO had re-elected Mr. Liu (China) as Chairperson and Ms. Kawanda (Democratic Republic of the Congo) as Vice-Chairperson.
3. The TCRO had been informed of the progress with regard to the development of the work on the harmonization of the Non-Preferential Rules of Origin at the WTO in Geneva and had adopted its Thirteenth Periodic Report and Thirteenth Annual Review, for the period from 1 January to 31 December 2011.
4. The Secretariat had presented a status report on the work relating to the Origin Action Plan. The Comparative Study compared European and North American Free Trade Agreement (NAFTA) rules of origin. Asian rules of origin would shortly be incorporated and published. The Study was a very useful tool when negotiating new agreements, as well as when applying and using existing agreements.

5. Since the 2011 Council Sessions, the Secretariat's work in the area of origin had focused on the Revenue Package, the development of new modules of the Comparative Study, and the update of the Database of Preferential Trade Agreements.
6. At the meeting of the WTO Committee on Rules of Origin (CRO) held in Geneva on 7 June 2012, it had been decided to ask the TCRO for technical advice concerning the transposition of the consolidated text of the harmonized Non-Preferential Rules of Origin to recent versions of the HS. In the coming months, the Secretariat and the TCRO would again be involved in work relating to the Non-Preferential Rules of Origin.
7. The Director mentioned that irregularities in the area of origin had significant impact on Members' revenue collection. In this context, the Secretariat was planning to develop guidance materials which could serve as useful references and tools to help Members effectively address the issue.
8. The Secretariat was currently planning to study typologies and trends in respect of origin irregularities, and a letter had been sent to Members asking for contributions on misinterpretation, fraud and other irregularities encountered with the application of rules of origin and other origin provisions. The deadline for the contributions was 30 June 2012 and the Secretariat had so far received around 20 replies. The Director thanked the Members for their assistance and urged those which had not yet replied to do so in order for the Secretariat to work on this very useful tool.
9. The Secretariat also planned to carry out regional capacity building activities on the Revenue Package, especially in relation to verification of origin.
10. The Chairperson then gave the floor to Mr. LIU, Chair of the Technical Committee on Rules of Origin. Mr. Liu thanked all Members for the confidence and support in having re-elected Ms. Kawanda and himself for five consecutive years as officers of the TCRO.
11. He reported that the TCRO and the Secretariat had continued to remain active, dynamic and responsive to Members' needs in trying to take a leading role in rules of origin as increased globalization and proliferation of Regional Trade Agreements (RTAs) continued to pose challenges to Customs administrations in the formulation and administration of rules of origin. This had been demonstrated by new developments in areas such as the update of the Database of Preferential Trade Agreements with new studies and materials, guidelines on preferential origin verification, work on dealing with origin irregularities, more capacity building activities, and the holding of another informal session on origin certification and verification.
12. The involvement of the TCRO in the transposition of the draft harmonized Non-Preferential Rules of Origin indicated that work in this area was now returning to the WCO again after the submission of the outcome of the TCRO to the WTO in 1999. This represented a positive development in the now 17-year-long Harmonized Work Programme. The TCRO and the Secretariat would get ready to commence the review of technically difficult rules at the TCRO's next session in January 2013, with a view to providing the WTO with relevant advice to improve the quality of the transposition work.
13. Finally, Mr. Liu informed the Council that the TCRO had also done useful housekeeping by streamlining its report-reading procedure, enabling it to adopt the draft Report "virtually" before its submission to the Council, rather than having to wait for another year to do so at its following session, as had been the case before.

14. There were no questions or comments on the reports, and the Chairperson of the Council concluded that the Council :
- took note of the ongoing efforts in the negotiations for the harmonization of the Non-Preferential Rules of Origin; and
 - took note of the publication of a new module on origin verification as part of the Comparative Study on Preferential Rules of Origin.

Other issues discussed at the last Policy Commission and Council Sessions related to the work of the TCRO

Revenue Package

15. The Director provided an overview of the WCO's Revenue Package programme which had been designed to strengthen Members' capacity to collect revenue in a fair, efficient and effective manner. In accordance with the Revenue Package Action Plan, approved by the Policy Commission, a set of new tools had been produced, with the assistance of Members which provided practical assistance in the areas of valuation, classification, origin and post-clearance audit. The new materials had been endorsed by the Policy Commission at its 67th Session and technical assistance activities were planned to assist Members to implement the new tools.
16. The materials were available via the Members' Web site and on a CD issued to Members attending the Council Sessions. Members were encouraged to study and share the materials within their administrations.

II. WORK OF THE WTO COMMITTEE ON RULES OF ORIGIN (CRO)

17. Since the 30th Session of the TCRO, the CRO has held two formal meetings in the WTO Headquarters in Geneva as well as two workshops on the technical rectification (transposition) of the Agreement on Rules of Origin. The representative of the CRO will give an oral report on the work of the CRO under Agenda Item III.2 (b).

III. TECHNICAL ASSISTANCE ACTIVITIES OF THE SECRETARIAT

18. Since the 30th Session of the TCRO and at the request of Members, the Secretariat has conducted a number of technical assistance programmes relating to the harmonization of non-preferential rules of origin as well as preferential rules. A more detailed overview of the Secretariat's activities in the area of technical assistance is compiled in Doc. OC0165E1a under Agenda Item III.3.
19. The Secretariat would like to thank the countries and international organizations which endeavoured to sponsor these activities and invite them and others to follow suit.

IV. PROGRESS REPORT ON IMPLEMENTING THE ACTION PLAN

20. With the adoption of the WCO Action Plan to improve the understanding and application of Preferential Rules of Origin, WCO Members have increased the profile of the Organization in the field of preferential rules of origin.
21. The action plan comprises a number of key issues, including the establishment of a Database of Preferential Agreements, the launch of a Comparative Study on Preferential Rules of Origin and training in all origin related matters.

Database of Preferential Agreements

22. The Database has been published and is continuously updated. To that end the WCO Secretariat has established a Group of Regional Experts. The Expert Group will, on a regular basis, inform the WCO Secretariat (Origin Sub-Directorate) about new or modified preferential trade agreements that have come into force in the Region or in any country in the Region. More than 250 preferential trade agreements are currently compiled in the database.

Comparative Study on Preferential Rules of Origin

23. The Comparative Study on Preferential Rules of Origin is published on the WCO Public Website. The Secretariat is working on the development of the study by adding more agreements and more modules. The Secretariat has added the AFTA rules of origin to the original study as well as a categorization module. The new modules have been published on the new WCO Web site.

Study on the Typology of Origin Irregularities

24. One of the proposed areas for future work within the Revenue Package concerns a study on the typology of origin irregularities as part of the Comparative Study on Origin. The study paper will showcase typical irregularity cases in terms of misapplication of origin criteria, as well as some procedural malfunctions in the implementation of rules of origin.

V. CONCLUSION

25. The Committee is invited to take note of the initiatives undertaken by the Secretariat and of the report on the intersessional developments.
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附件 5. TCRO 秘書處所從事原產地規則
能力建構活動



TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0165E1a

-
31st Session
-

O. Eng.

Brussels, 11 December 2012.

CAPACITY BUILDING ACTIVITIES ON RULES OF ORIGIN

UNDERTAKEN BY THE SECRETARIAT

(Item III.3 on the Agenda)

1. With the adoption of the WCO Action Plan to improve the understanding and application of Preferential Rules of Origin, WCO Members have increased the profile of the Organization in the field of preferential rules of origin.
2. The action plan comprises a number of key issues, including training of Customs Administrations and private stakeholders in all origin related matters.
3. Since the 30th Session of the TCRO and at the request of Members, the Secretariat has conducted a number of technical assistance programmes relating to the harmonization of non-preferential rules of origin as well as preferential rules of origin.
4. This document will provide delegations with a detailed overview of the Secretariat's activities in the area of technical assistance during 2012.

Type of activity	Date	Venue	Participants
APEC Market Access Group meeting	10 February 2012	Moscow, Russian Federation	APEC Member Economies
International Origin Expert Conference	22-23 May 2012	Seoul, Rep. of Korea	Korean stakeholders and Korean FTA partners
APEC Market Access Group meeting	26 May 2012	Kazan, Russian Federation	APEC Member Economies
WCO Workshop on origin	11-15 June 2012	Shanghai, Peoples Rep. of China	WCO Members, AP Region

For reasons of economy, documents are printed in limited number. Delegates are kindly asked to bring their copies to meetings and not to request additional copies.

24 th European Customs Conference	14-15 June 2012	Erfurt, Germany	Private and government stakeholders
WCO Knowledge Academy	9-10 July 2012	Brussels, Belgium	WCO Members and private sector
APEC Workshop on rules of origin in FTAs	10-12 July 2012	Seoul, Rep. of Korea	APEC origin experts
WCO Accreditation Workshop for origin experts	15-19 October 2012	Shanghai, Peoples Rep. of China	AP Region origin experts
Workshop on international trade	16 October 2012	Paris, France	Customs, private sector, academia
Origin Seminar for South African Countries	18 October 2012	Stockholm, Sweden	Selected countries from Southern Africa
APEC Workshop on Remanufactured Goods	22-23 October 2012	Kuala Lumpur, Malaysia	APEC Member Economies and private sector

5. After the WCO Accreditation Workshop for the Asia Pacific Region, the participating origin experts have formed a virtual working group to work on issues of specific interest in their region, including origin verification, development of guidelines or explanatory notes for a common understanding of rules of origin, and identification of areas for capacity building on rules of origin.
6. The Secretariat would like to remind Members from all regions that they can request and receive targeted training in all rules of origin related matters.
7. The Secretariat would like to thank the countries and international organizations which endeavoured to sponsor the capacity building activities and invite them and others to follow suit.

CONCLUSION

8. The Committee is invited to take note of the activities undertaken by the Secretariat in the area of capacity building relating to origin.

**附件 6. 2012 年原產地規則協定現狀暨
運作技術面之第 14 期報告**



TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0166E1a

31st Session

O. Eng.

Brussels, 12 December 2012.

FOURTEENTH PERIODIC REPORT ON TECHNICAL ASPECTS
OF THE OPERATION AND STATUS OF THE AGREEMENT
FOR THE PERIOD FROM 1 JANUARY TO 31 DECEMBER 2012
(Item IV (a) on the agenda)

I. DRAFT FOURTEENTH PERIODIC REPORT

Technical aspects of the operation and status of the Agreement

1. There has been no change in the texts of the Agreement.

Parts I, II and III and Annexes I and II of the Agreement

Notification by Members

2. Since the last session five Members have notified their non-preferential rules of origin to the WTO, bringing the total number to eighty-eight Members. One hundred and thirty two Members have notified preferential rules of origin, which is six more since the last session.

Technical assistance activities

3. During 2012 the following technical assistance activities relating to the harmonization of non-preferential rules of origin were conducted at the request of Members:

Type of activity	Date	Venue	Participants
WCO Workshop on origin	11-15 June 2012	Shanghai, Peoples Rep. of China	WCO Members, AP Region
WCO Knowledge Academy	9-10 July 2012	Brussels, Belgium	WCO Members and private sector
WCO Accreditation Workshop for origin	15-19 October 2012	Shanghai, Peoples Rep. of	AP Region origin experts

For reasons of economy, documents are printed in limited number. Delegates are kindly asked to bring their copies to meetings and not to request additional copies.

experts		China	
Origin Seminar for South African Countries	18 October 2012	Stockholm, Sweden	Selected countries from Southern Africa

Part IV of the Agreement – Harmonization of Rules of Origin (Article 9)

Status of the Harmonization Work Programme

4. With regard to the Harmonization Work Programme carried out by the Committee on Rules of Origin, the number of outstanding issues, namely 137, has remained unchanged.

Meetings of the Technical Committee

5. During the period under review, one formal session of the Technical Committee on Rules of Origin (TCRO) (30th Session) was held on 17 January 2012. The questions which were examined are contained in the Report (Doc. OC0161E1).

Election of Chairperson and vice-Chairpersons

6. The Technical Committee re-elected Mr. Ping LIU, Director of Origin Division of the General Administration of China Customs, as Chairperson and Mrs. K.J.B. KAWANDA, Customs Attaché of the Democratic Republic of the Congo as Vice-Chairperson for the year 2012 (including the 31st Session of the TCRO in 2013).

II. CONCLUSION

7. The Technical Committee is requested to approve the Fourteenth Periodic Report as set out above.

附件 7. 2012 年原產地規則協定第 2 篇及
第 3 篇執行及運作技術面情形之
第 14 次年度檢視報告



TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0167E1a

-
31st Session
-

O. Eng.

Brussels, 12 December 2012.

FOURTEENTH ANNUAL REVIEW ON TECHNICAL ASPECTS OF THE IMPLEMENTATION
AND OPERATION OF PARTS II AND III OF THE ORIGIN AGREEMENT
FOR THE PERIOD FROM 1 JANUARY TO 31 DECEMBER 2012

(Item IV (b) on the agenda)

I. DRAFT FOURTEENTH ANNUAL REVIEW

Technical aspects of the implementation and operation of Parts II and III of the Agreement

1. There has been no change in the texts of the Agreement.

Technical review of Part II – Disciplines to govern the application of Rules of Origin
(Articles 2 and 3)

Article 2 (Disciplines during the transition period)

2. No difficulties with regard to specific issues were reported to the Technical Committee on Rules of Origin (TCRO) relating to the disciplines during the transition period.

Article 3 (Disciplines after the transition period)

3. Article 3 was not applicable during the period under review.

Technical review of Part III – Procedural arrangements on notification, review, consultation
and dispute settlement (Articles 4, 5, 6, 7 and 8)

Article 4 (Institutions)

4. At its 30th Session, the Technical Committee re-elected Mr. Ping LIU, Director of Origin Division of the General Administration of China Customs, as Chairperson and Mrs. K.J.B. KAWANDA, Customs Attaché of the Democratic Republic of the Congo as Vice-Chairperson for the year 2012 (including the 31st Session of the TCRO in 2013).

5. The following items were discussed and conducted at the 30th Session of the TCRO :

- An account of the work done by the WTO Committee on Rules of Origin;
- Technical assistance activities.

Article 5 (Information and procedures for modification and introduction of new Rules of Origin)

1. According to the World Trade Organization, since the last session five Members have notified their non-preferential rules of origin to the WTO, bringing the total number to eighty-eight Members. One hundred and thirty two Members have notified preferential rules of origin, which is six more since the last session.

6.

Article 6 (Review)

7. No specific issues were raised during the period under review.

Article 7 (Consultation)

8. No specific issues were reported to the Technical Committee during the period under review.

Article 8 (Dispute settlement)

9. No issues related to dispute settlement were reported to the TCRO during the period under review.

II. CONCLUSION

10. The Technical Committee is requested to approve the Fourteenth Annual Review as set for the above.

**附件 8. WTO 原產地規則協定非優惠性
原產地規則轉換彙整文件草案**



TECHNICAL COMMITTEE
ON RULES OF ORIGIN

OC0168E1a

-
31th Session
-

O. Eng.

Brussels, 19 December 2012.

TRANSPOSITION OF DRAFT CONSOLIDATED TEXT ON
NON-PREFERENTIAL RULES OF ORIGIN UNDER
THE WTO AGREEMENT ON RULES OF ORIGIN

(Item V (a) on the Agenda)

1. Since the beginning of the negotiations of the Harmonization Work Programme (HWP) the WCO Council has adopted several recommendations to amend the Harmonized System (HS). These HS amendments came into effect internationally on 1 January 2002, 2007 and 2012.
2. The Technical Committee on Rules of Origin (TCRO) has agreed in the past that synchronized application of the Harmonized System and the Harmonized Rules of Origin is essential. A technical rectification of the Agreement on Origin will therefore be needed.
3. At its meeting on 27 October 2011, the Committee on Rules of Origin (CRO) agreed to initiate the transposition of the draft consolidated text of Non-Preferential Rules of Origin into more recent versions of the HS nomenclature. The WTO Secretariat has been mandated to conduct this work with a view to concluding it as soon as possible. The transposition exercise would be conducted on a step-by-step basis as to gradually conduct a technical rectification from HS 1996 to HS 2012.
4. At its meeting on 7 June 2012 the CRO agreed to invite comments from the TCRO on documents prepared by the WTO Secretariat concerning the transposition exercise. To that effect, the Chairperson of the CRO addressed a letter to the Chairperson of the TCRO on 13 June 2012.
5. On 29 June the Chairperson of the TCRO welcomed this opportunity for a review of the transposed text by the experts of the TCRO adding that a technical review of the transposed rules would ensure that the final agreement is simplified and, hence, facilitates its implementation by Customs administrations and the business community. The TCRO would provide the CRO with relevant advice to improve the quality of the transposition work.

6. On 24 September 2012 the Chairperson of the TCRO addressed a letter to the TCRO delegations stating that :

"while a large portion of the HS amendments has little or no impact on the rules of origin, the transposed rules may become overly complex in certain cases if the transposition was only carried out mechanically without any logical simplification.

Therefore it is extremely important for Customs as well as the traders to ensure that the transposed rules are simple and clear, so that the rules are fully effective and implementable. The Technical Committee on Rules of Origin (TCRO) is now expected to contribute to this very important technical work. In this context, I am of the view that the TCRO should focus on the examination of those possible complex cases, and provide reasonable options to the CRO for consideration.

As the centrepiece of practical expertise in the implementation of rules of origin, I am confident that the TCRO can make valuable contributions as we have done through the early years of the development of the Harmonization Work Programme."

7. The Chairperson indicated that the WCO Secretariat would analyse the transposition documents received from the WTO Secretariat and draft a working document to facilitate the discussions at the TCRO.
8. The WCO Secretariat has analysed the transposition documents received from the WTO. As indicated by the Chairperson, a large portion of the HS amendments has little or no impact on the rules of origin.
9. The result of the decisions taken by the TCRO will be forwarded to the CRO by the Chairperson to be duly utilized for the CRO's consideration.

CONCLUSION

10. The Committee is invited to discuss the transposed rules of origin compiled in the Annexes to the present document in order to provide the CRO with relevant advice to improve the quality of the transposition work undertaken by the WTO Secretariat.

* * *

TRANSPOSITION EXERCISE
HS 1996 TO HS 2002

I. Chapters 28 and 29.

In view of the Chapter Primary Rules for Chapters 28 and 29 which provide for a chemical reaction as well as mixing and blending as origin conferring processes, the WCO Secretariat recommends a simple CTSH rule for the following headings :

28.05, 28.27, 28.34, 28.41, 28.42, 29.03, 29.05, 29.07, 29.14, 29.18, 29.21, 29.22, 29.24, 29.25, 29.26, 29.32, 29.33, 29.34, 29.37

II. Heading 30.06.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	<i>As specified for subheadings</i>
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	CTH
3006.20	- Blood-grouping reagents	CTH
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTH
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	CTH
3006.50	- First-aid boxes and kits	CTH, <i>except when resulting only from putting up in sets</i>
3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	CTH
3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTSH, except from subheading 3824.90
3006.80	- Waste pharmaceuticals:	<i>As specified for split subheading</i>
ex3006.80(a) ex3006.80(b) ex3006.80(c)	--- Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. --- Glands and other organs, dried, whether or not powdered --- Extracts of glands or other organs or of their	CTSHS CTSHS CTSHS

HS 2002	Description	Rule
ex3006.80(d)	secretions --- Other -- Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	CTSHS
ex3006.80(e)	--- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	CTSHS
ex3006.80(f)	--- Vaccines for human medicine	CTSHS
ex3006.80(g)	--- Vaccines for veterinary medicine	CTSHS
ex3006.80(h)	--- Other -- Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	CTSHS
ex3006.80(i)	-- Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	CTSHS
ex3006.80(j)	-- Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	CTSHS
ex3006.80(k)	--- Impregnated or coated with pharmaceutical substances	CTSHS or from the headings of Section XI
ex3006.80(l)	--- Not impregnated or coated with pharmaceutical substances	CTSHS
ex3006.80(m)	-- Pharmaceutical goods specified in Note 4 to this Chapter --- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments --- Other	CTSHS

Comment: The exceptions in the product specific rule for those changes that are unlikely to happen may not be needed and therefore have been deleted from the recommendation. Residual exceptions that are possible to happen in a commercial sense can be deleted if a Chapter Note is added specifying that for the purposes of heading 30.06, a change of a product to its own waste pharmaceutical as defined in the Harmonized System Chapter Note 4(k) or a change of a product to its own clinical waste as defined in HS Note 6 (a) to Chapter 38 is not origin conferring.

Another option to consider is to apply a single origin criterion for all waste pharmaceuticals. For instance, to apply the same rule that most of the chapters of the Consolidated Text of Non-Preferential Rules of Origin apply to waste and scrap: The country of origin of this heading shall be the country in which waste of this heading is derived or collected from manufacturing or processing operations or from consumption.

If the headings in Chapter 30 are solved for the transposition exercise 1996-2002, this will also solve the challenges for the 2002-2007 transposition exercise, as the WTO Secretariat for the 2002-2007 rectification worked on a non-simplified version of the HS 2002.

III. Heading 34.01.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	<i>As specified for split headings</i>
ex34.01(a)	- Paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	CTHS
ex34.01(b)	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	CTHS, except from heading 34.02
ex3401(c)	- Other	CTHS, except from split heading ex3401(a)

Comment : Organic surface-active products and preparations for washing the skin, in form of liquid, were classified (HS1996) in subheading 3402.20 - preparations put up for retail sale. Rule applicable to this subheading is CTH rule. In HS1996 rule: 1) change to split heading ex34.01(a) and (b) from organic surface-active products and preparations for washing the skin, in form of liquid, was origin conferring and 2) change to organic surface-active products and preparation for washing the skin, in form of liquid, from other subheadings of heading 34.02 was not origin conferring.

Therefore it seems necessary to create an additional split in the transposed rule for organic surface-active products and preparations for washing the skin, in form of liquid. This new split needs to have CTHS rule to ensure that change to organic surface active products from ex3401(a) and (b) is origin conferring. In addition, an exception needs to be included in order to make not origin conferring the change to organic surface-active products from subheadings of heading 34.02. In the case of rule for ex34.01(b) (split heading c in HS2002 rule) CTHS, except from ex34.01(a) ensures that a change from organic surface-active products be origin conferring.

IV. Heading 34.02.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	<i>As specified for subheadings</i>
3402.11	- Organic surface-active agents, whether or not put up for retail sale: -- Anionic	CTSH
3402.12	-- Cationic	CTSH
3402.13	-- Non-ionic	CTSH
3402.19	-- Other	CTSH
3402.20	- Preparations put up for retail sale	CTH, except from split heading ex34.01(b)
3402.90	- Other	CTH, except from split heading ex34.01(b)

Comment: Exception is needed to ensure that change to preparation put up for retail sale of subheading 3402.20 from organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap, now classified in heading ex34.01 is not origin conferring.

V. Heading 38.24 / 38.25.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	CTSH
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	Option A: CTH Option B: The country of origin of this heading shall be the country in which waste of this heading is derived or collected from manufacturing or processing operations or from consumption.

Comment : If the headings in Chapter 38.24/38.25 are solved for the transposition exercise 1996-2002, this will in principle also solve the challenges for the 2002-2007 transposition exercise, as the WTO Secretariat for the 2002-2007 rectification worked on a non-simplified version of the HS 2002.

VI. Heading 48.02.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	CTH

VII. Heading 48.04.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	CTH

VIII. Heading 48.05.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	CTH

IX. Heading 48.06.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	CTH

X. Heading 48.07.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	CTH

XI. Heading 48.08.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	<i>As specified for subheadings</i>
4808.10	- Corrugated paper and paperboard, whether or not perforated	CTH
4808.20	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808.30	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808.90	- Other	CC

XII. Heading 48.10.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	CTH

XIII. Heading 48.11.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	<i>As specified for split heading</i>
ex48.11(a)	-Ink-jet imaging paper and paperboard coated, impregnated or covered with plastic	CTHS
ex48.11(b)	-Other	CTH

XIV. Heading 48.23.

(a) Recommendation by the Secretariat

HS 2002	Description	Rule
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	<i>As specified for split heading</i>
ex48.23(a)	- <u>Uncoated kraft paper and paperboard, other than that of heading 48.02 or 48.03 in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm</u>	CTH
ex48.23(b)	- <u>Other uncoated paper and paperboard, not further worked or processed than as specified in Note 3 to this Chapter in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm,</u>	CTH
ex48.23(c)	- <u>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm</u>	CTH
ex48.23(d)	- <u>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm</u>	CTH
ex48.23(e)	- <u>Paper and paperboard, corrugated (with or without glued flat surface sheets), whether or not perforated other than paper of the kind described in heading 48.03, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm; kraft paper, creped or crinkled, whether or not embossed or perforated, in strips or rolls other than paper of the kind described in heading 48.03, of a width exceeding 15 cm but not exceeding 36 cm</u>	CTHS
ex48.23(f)	- <u>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in strips or rolls other than paper of the kind described in heading 48.03, of a width exceeding 15 cm but not exceeding 36 cm, other than paper and paperboard covered by split heading ex48.23(e)</u>	CC
ex48.23(g)	- <u>Other, in strips or rolls, of a width not exceeding 15cm or in rectangular (including square) sheets no side exceeding 36 cm</u>	CTHS
ex48.23(h)	- <u>Other</u>	CTHS, except from ex48.02(a), ex48.10(b), ex48.11(c) or ex48.23(g)

Comment : if the headings in Chapter 48 are solved for the transposition exercise 1996-2002, this will also solve the challenges for the 2002-2007 transposition exercise, as the WTO Secretariat for the 2002-2007 rectification worked on a non-simplified version of the HS 2002.

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TRANSPOSITION EXERCISE
HS 2002 TO HS 2007

I. Chapters 28 and 29.

In view of the Chapter Primary Rules for Chapters 28 and 29 which provide for a chemical reaction as well as mixing and blending as origin conferring processes, the WCO Secretariat recommends a simple CTS rule for the following headings :

28.11, 28.24, 28.25, 28.26, 28.27, 28.30, 28.33, 28.34, 28.35, 28.39, 28.41, 28.42, 28.43, 28.48, 28.49, 28.50, 28.51, 28.52, 29.03, 29.05, 29.06, 29.07, 29.08, 29.09, 29.10, 29.12, 29.15, 29.16, 29.17, 29.18, 29.20, 29.21, 29.22, 29.24, 29.25, 29.30, 29.31, 29.32, 29.34, 29.36, 29.39

II. Heading 33.01.

(a) Recommendation by the Secretariat

HS 2007	Description	Rule
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	CTSH

Comment : The WCO Secretariat recommends as a simplification to keep CTS as the origin criterion for the whole heading because of the low trade volume

III. Heading 39.20.

(a) Recommendation by the Secretariat

HS 2007	Description	Rule
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	<i>As specified for subheading</i>
3920.10	- Of polymers of ethylene	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(a)
3920.20	- Of polymers of propylene	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(b)

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HS 2007	Description	Rule
3920.30	- Of polymers of styrene	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(c)
3920.43	- Of polymers of vinyl chloride: -- Containing by weight not less than 6% of plasticisers	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics., except from split subheading ex3006.10(d)
3920.49	-- Other	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(e)
3920.51	- Of acrylic polymers: -- Of poly(methyl methacrylate)	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(f)
3920.59	-- Other	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(g)
3920.61	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: -- Of polycarbonates	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(h)
3920.62	-- Of poly(ethylene terephthalate)	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(i)
3920.63	-- Of unsaturated polyesters	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(j)
3920.69	-- Of other polyesters	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(k)
	- Of cellulose or its chemical derivatives :	

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HS 2007	Description	Rule
3920.71	-- Of regenerated cellulose	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(l)
3920.73	-- Of cellulose acetate	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics., except from split subheading ex3006.10(m)
3920.79	-- Of other cellulose derivatives	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(n)
3920.91	- Of other plastics: -- Of poly(vinyl butyral)	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(o)
3920.92	-- Of polyamides	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(p)
3920.93	-- Of amino-resins	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(q)
3920.94	-- Of phenolic resins	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(r)
3920.99	-- Of other plastics	CTH or change within this heading following the vacuum disposition of metal on the surface of plastics, except from split subheading ex3006.10(s)

Comment : many exceptions come from heading 30.06. A simplification may be possible after solving heading 30.06

IV. Heading 39.21.

(a) Recommendation by the Secretariat

HS 2007	Description	Rule
39.21	Other plates, sheets, film, foil and strip, of plastics.	<i>As specified for subheading</i>
	- Cellular:	
3921.11	-- Of polymers of styrene	CTH or change within this heading to reinforced, laminated, or supported material, or change within this heading following the vacuum deposition of metal on the surface of plastics, except from split subheading ex3006.10(t)
3921.12	-- Of polymers of vinyl chloride	CTH or change within this heading to reinforced, laminated, or supported material, or change within this heading following the vacuum deposition of metal on the surface of plastics, except from split subheading ex3006.10(u)
3921.13	-- Of polyurethanes	CTH or change within this heading to reinforced, laminated, or supported material, or change within this heading following the vacuum deposition of metal on the surface of plastics, except from split subheading ex3006.10(v)
3921.14	-- Of regenerated cellulose	CTH or change within this heading to reinforced, laminated, or supported material, or change within this heading following the vacuum deposition of metal on the surface of plastics, except from split subheading ex3006.10(w)
3921.19	-- Of other plastics	CTH or change within this heading to reinforced, laminated, or supported material, or change within this heading following the vacuum deposition of metal on the surface of plastics, except from split subheading ex3006.10(x)
3921.90	- Other	CTH or change within this heading to reinforced, laminated, or supported material, or change within this heading following the vacuum deposition of metal on the surface of plastics.

Comment : many exceptions come from heading 30.06. A simplification may be possible after solving heading 30.06

V. Heading 46.01.

(a) Recommendation by the Secretariat

HS 2007	Description	Rule
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	<i>As specified for subheadings</i>
	- Mats, matting and screens of vegetable materials:	
4601.21	-- Of bamboo	CTSH, except from subheadings 4601.22 or 4601.29
4601.22	-- Of rattan	CTSH, except from subheadings 4601.21 or 4601.29
4601.29	-- Other	CTSH, except from subheadings 4601.21 or 4601.22
	- Other:	
4601.92	-- Of bamboo	<i>As specified for split subheadings</i>
ex4601.92(a)	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	CTH
ex4601.92(b)	--- Other	CTSHS, except from split subheadings ex4601.93(b) or ex4601.94(b)
4601.93	-- Of rattan	<i>As specified for split subheadings</i>
ex4601.93(a)	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	CTH
ex4601.93(b)	--- Other	CTSHS, except from split subheadings ex4601.92(b) or ex4601.94(b)
4601.94	-- Of other vegetable materials	<i>As specified for split subheadings</i>
ex4601.94(a)	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	CTH
ex4601.94(b)	--- Other	CTSHS, except from split subheadings ex4601.92(b) or ex4601.93(b)
4601.99	-- Other	<i>As specified for split subheadings</i>
ex4601.99(a)	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	CTH
ex4601.99(b)	--- Other	CTSHS

VI. Chapter 84.

As a result of the creation of Heading 84.86, the technical rectification of certain headings within Chapter 84 ends up in a CTSH rules with exceptions referring to split headings in Heading 84.86. The WCO recommends that, once the recommendation on the simplification of Heading 84.86 has been agreed to be a simple CTSH rule, it should be considered not to create split headings with exceptions referring to Heading 84.86 for the following headings :

84.19, 84.21, 84.24, 84.28, 84.31, 84.56, 84.62, 84.64, 84.65, 84.66, 84.77, 84.80, 84.79,

VII. Heading 84.86.

(a) Recommendation by the Secretariat

HS 2007	Description	Primary rules	
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.		
8486.10	- Machines and apparatus for the manufacture of boules or wafers	<i>As specified for split subheadings</i>	
ex8486.10(a)	-- "Machinery, plant or laboratory equipment, other than non-electric instantaneous or storage water heaters, medical surgical or laboratory sterilisers, dryers or rectifying plant, heat exchange products, other machinery, plant and equipment for making hot drinks or for cooking or heating food"	CTSHS, except from split subheading 8419.89(a)	
ex8486.10(b)	-- products classified in HS2002 subheading 8421.19	CTSHS, except from subheading 8421.19	
ex8486.10(c)	-- products classified in HS2002 subheading 8456.10	CTSHS	
ex8486.10(d)	-- products classified in HS2002 subheading 8456.99	CTSHS,	
ex8486.10(e)	-- products classified in HS2002 subheading 8464.10	CTSHS	
ex8486.10(f)	-- products classified in HS2002 subheading 8464.20	CTSHS	
ex8486.10(g)	-- products classified in HS2002 subheading 8464.90	CTSHS	
ex8486.10(h)	-- products classified in HS2002 subheading 8479.89	CTSHS	

HS 2007	Description	Primary rules	
ex8486.10(i)	-- products classified in HS2002 subheading 8514.10	CTSHS	
ex8486.10(j)	-- products classified in HS2002 subheading 8514.20	CTSHS	
ex8486.10(k)	-- products classified in HS2002 subheading 8514.30	CTSHS	
ex8486.10(l)	-- products classified in HS2002 subheading 8543.89	CTSHS	
8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	<i>As specified for split subheadings</i>	
ex8486.20(a)	-- products classified in HS2002 subheading 8419.89	CTSHS	
ex8486.20(b)	-- products classified in HS2002 subheading 8421.19	CTSHS	
ex8486.20(c)	-- products classified in HS2002 subheading 8424.89	CTSHS	
ex8486.20(d)	-- products classified in HS2002 subheading 8456.10	CTSHS	
ex8486.20(e)	-- products classified in HS2002 subheading 8456.91	CTSHS	
ex8486.20(f)	-- products classified in HS2002 subheading 8462.21	CTSHS	
ex8486.20(g)	-- products classified in HS2002 subheading 8462.29	CTSHS	
ex8486.20(h)	-- products classified in HS2002 subheading 8464.20	CTSHS	
ex8486.20(i)	-- products classified in HS2002 subheading 8464.90	CTSHS	
ex8486.20(j)	-- products classified in HS2002 subheading 8465.99	CTSHS	
ex8486.20(k)	-- products classified in HS2002 subheading 8477.20	CTSHS	
ex8486.20(l)	-- products classified in HS2002 subheading 8477.30	CTSHS	
ex8486.20(m)	-- products classified in HS2002 subheading 8477.80	CTSHS	
ex8486.20(n)	-- products classified in HS2002 subheading 8479.89	CTSHS	
ex8486.20(o)	-- products classified in HS2002 subheading 8514.10	CTSHS	
ex8486.20(p)	-- products classified in HS2002 subheading 8514.20	CTSHS	
ex8486.20(q)	-- products classified in HS2002 subheading 8514.30	CTSHS	
ex8486.20(r)	-- products classified in HS2002 subheading 8515.80	CTSHS	
ex8486.20(s)	-- products classified in HS2002 subheading 8543.11	CTSHS	
ex8486.20(t)	-- products classified in HS2002 subheading 8543.89	CTSHS	
ex8486.20(u)	-- products classified in HS2002 subheading 9010.41	CTSHS	
ex8486.20(v)	-- products classified in HS2002 subheading 9010.42	CTSHS	
ex8486.20(w)	-- products classified in	CTSHS	

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HS 2007	Description	Primary rules	
	HS2002 subheading 9010.49		
8486.30	- Machines and apparatus for the manufacture of flat panel displays	<i>As specified for split subheadings</i>	
ex8486.30(a)	-- products classified in HS2002 subheading 8421.19	CTSHS	
ex8486.30(b)	-- products classified in HS2002 subheading 8424.89	CTSHS	
ex8486.30(c)	-- products classified in HS2002 subheading 8456.10	CTSHS	
ex8486.30(d)	-- products classified in HS2002 subheading 8456.20	CTSHS	
ex8486.30(e)	-- products classified in HS2002 subheading 8456.30	CTSHS	
ex8486.30(f)	-- products classified in HS2002 subheading 8456.99	CTSHS	
ex8486.30(g)	-- products classified in HS2002 subheading 8464.10	CTSHS	
ex8486.30(h)	-- products classified in HS2002 subheading 8464.20	CTSHS	
ex8486.30(i)	-- products classified in HS2002 subheading 8464.90	CTSHS	
ex8486.30(j)	-- products classified in HS2002 subheading 8479.50	CTSHS	
ex8486.30(k)	-- products classified in HS2002 subheading 8479.89	CTSHS	
ex8486.30(l)	-- products classified in HS2002 subheading 8543.89	CTSHS	
ex8486.30(m)	-- products classified in HS2002 subheading 9010.50	CTSHS	
8486.40	- Machines and apparatus specified in Note 9 (c) to this Chapter	<i>As specified for split subheadings</i>	
ex8486.40(a)	-- products classified in HS2002 subheading 8428.39	CTSHS	
ex8486.40(b)	-- products classified in HS2002 subheading 8428.90	CTSHS	
ex8486.40(c)	-- products classified in HS2002 subheading 8456.99	CTSHS	
ex8486.40(d)	-- products classified in HS2002 subheading 8465.99	CTSHS	
ex8486.40(e)	-- products classified in HS2002 subheading 8477.10	CTSHS	
ex8486.40(f)	-- products classified in HS2002 subheading 8477.40	CTSHS	
ex8486.40(g)	-- products classified in HS2002 subheading 8477.59	CTSHS	
ex8486.40(h)	-- products classified in HS2002 subheading 8479.89	CTSHS	
ex8486.40(i)	-- products classified in HS2002 subheading 8480.71	CTSHS	
ex8486.40(j)	-- products classified in HS2002 subheading 8515.19	CTSHS	
ex8486.40(k)	-- products classified in HS2002 subheading 8515.21	CTSHS	
ex8486.40(l)	-- products classified in HS2002 subheading 8515.29	CTSHS	

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HS 2007	Description	Primary rules	
ex8486.40(m)	-- products classified in HS2002 subheading 8515.80	CTSHS	
ex8486.40(n)	-- products classified in HS2002 subheading 8543.89	CTSHS	
ex8486.40(o)	-- products classified in HS2002 subheading 9011.10	CTSHS	
ex8486.40(p)	-- products classified in HS2002 subheading 9011.20	CTSHS	
ex8486.40(q)	-- products classified in HS2002 subheading 9012.10	CTSHS	
ex8486.40(r)	-- products classified in HS2002 subheading 9017.20	CTSHS	
8486.90	- Parts and accessories	<i>As specified for split subheadings</i>	
ex8486.90(a)	-- products classified in HS2002 subheading 8419.90	CTSHS	
ex8486.90(b)	-- products classified in HS2002 subheading 8421.91	CTSHS	
ex8486.90(c)	-- products classified in HS2002 subheading 8424.90	CTSHS	
ex8486.90(d)	-- products classified in HS2002 subheading 8431.39	CTSHS	
ex8486.90(e)	-- products classified in HS2002 subheading 8466.10	CTSHS	
ex8486.90(f)	-- products classified in HS2002 subheading 8466.20	CTSHS	
ex8486.90(g)	-- products classified in HS2002 subheading 8466.30	CTSHS	
ex8486.90(h)	-- products classified in HS2002 subheading 8466.91	CTSHS	
ex8486.90(i)	-- products classified in HS2002 subheading 8466.92	CTSHS	
ex8486.90(j)	-- products classified in HS2002 subheading 8466.93	CTSHS	
ex8486.90(k)	-- products classified in HS2002 subheading 8466.94	CTSHS	
ex8486.90(l)	-- products classified in HS2002 subheading 8477.90	CTSHS	
ex8486.90(m)	-- products classified in HS2002 subheading 8479.90	CTSHS	
ex8486.90(n)	-- products classified in HS2002 subheading 8514.90	CTSHS	
ex8486.90(o)	-- products classified in HS2002 subheading 8515.90	CTSHS	
ex8486.90(p)	-- products classified in HS2002 subheading 8543.90	CTSHS	
ex8486.90(q)	-- products classified in HS2002 subheading 9010.90	CTSHS	
ex8486.90(r)	-- products classified in HS2002 subheading 9011.90	CTSHS	
ex8486.90(s)	-- products classified in HS2002 subheading 9012.90	CTSHS	
ex8486.90(t)	-- products classified in HS2002 subheading 9017.90	CTSHS	

Comment : The exercise conducted for split subheading ex8486.10(a) should be conducted for all other new split headings which have been introduced in the HS2007 nomenclature. Nevertheless, the Secretariat is of the view that the result of that exercise would be impractical, as seen for split heading 8486.10(a) in the table above. Therefore, the Secretariat would suggest deleting these split subheadings. The rule for heading 84.86 would, in that case, be 'CTSH'.

VIII. Heading 85.08.

(a) Recommendation by the Secretariat

HS 2007	Description	Primary rules	
85.08	Vacuum cleaners.	<i>As specified for subheadings</i>	CTH; except from 85.01; or 35% value added rule
	- With self-contained electric motor:		
8508.11	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	CTSH, except from subheading 8508.19	
8508.19	-- Other	CTSH, except from subheadings 8479.89, 8508.11, split subheadings ex8486.10(a), ex8486.20(a), ex8486.40(h) or ex8486.60(m)	
8508.60	- Other vacuum cleaners	CTSH, except from heading 8479.89, split subheadings ex8486.10(a), ex8486.20(a), ex8486.30(k), or ex8486.40(h)	
8508.70	- Parts	CTH, except from headings 8479.90, 8509.90 or split subheading ex8486.90(m)	

IX. Heading 85.14.

(a) Recommendation by the Secretariat

HS 2007	Description	Primary rules	
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	<i>As specified for subheadings</i>	CTH; or 35% value added rule

8514.10	- Resistance heated furnaces and ovens	CTSH, except from split subheadings ex8486.10(i) or ex8486.20(o)	
8514.20	- Furnaces and ovens functioning by induction or dielectric loss	CTSH, except from split subheadings ex8486.10(j) or ex8486.20(p)	
8514.30	- Other furnaces and ovens	CTSH, except from split subheadings ex8486.10(k) or ex8486.20(q)	
8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH	
8514.90	- Parts	CTH, except from split subheading ex8486.90(n)	

Comments : In the HS2007 nomenclature, part of heading 85.14 has been moved to a new heading 84.86. Accordingly, the creation of new exceptions may be necessary to prevent widening the scope of the rule of origin. However, the Secretariat is of the view that the CTH rule is enough for subheading 8514.90 and would suggest deleting the newly created exceptions.

X. Heading 85.15.

(a) Recommendation by the Secretariat

HS 2007	Description	Primary rules	
	- Brazing or soldering machines and apparatus:	<i>As specified for subheading</i>	CTH; or 35% value added rule
8515.11	-- Soldering irons and guns	CTSH	
8515.19	-- Other	CTSH, except from split subheading ex8486.40(j)	
	- Machines and apparatus for resistance welding of metal:		
8515.21	-- Fully or partly automatic	CTSH, except from split subheading ex8486.40(k)	
8515.29	-- Other	CTSH, except from split subheading ex8486.40(l)	
	- Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31	-- Fully or partly automatic	CTSH	
8515.39	-- Other	CTSH	
8515.80	- Other machines and apparatus	CTSH, except from split split subheading ex8486.20(r) or ex8486.40(m)	
8515.90	- Parts	CTH, except for split subheading ex8486.90(o)	

Comments : In the HS2007 nomenclature, part of heading 84.15 has been moved to a new heading 84.86. Accordingly, the creation of new exceptions may be necessary to prevent widening the scope of the rule of origin. However, the Secretariat is of the view that the CTH rule is enough for subheading 8515.90 and would suggest deleting the newly created exceptions.

XI. Heading 85.17.

(a) Recommendation by the Secretariat

HS 2007	Description	Primary rules	
85.17	Telephone sets, including 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 network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	<i>As specified for subheadings and split subheadings</i>	CTH; or 35% value added rule
	- Telephone sets, including telephones for cellular networks or for other wireless networks:		
8517.11	-- Line telephone sets with cordless handsets	CTSH	
8517.12	-- Telephones for cellular networks or for other wireless networks	CTSH, except from subheadings 8517.61, 8517.62 or subheading 8526.60	
8517.18	-- Other	<i>As specified for split subheading</i>	
ex8517.18(a)	-- Videophones, fitted with an encryption system	CTSHS, except from subheading 8517.69	
ex8517.18(b)	-- Other	CTSH, except from subheading 8517.69	
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517.61	-- Base stations	CTSH, except from subheading 8517.62	
8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH, except from subheading 8471.80, 8443.32, 8517.61 or split subheading 8525.60(a)	

HS 2007	Description	Primary rules	
8517.69	-- Other	CTSH, except from subheading 8527.99	
8517.70	- Parts	<i>As specified for split subheadings</i>	
ex8517.70(a)	- Parts, fitted with an encryption system	CTSHS, except from subheading 8443.99 or split heading ex84.73(b)	
ex8517.70(b)	- other parts suitable for use solely or principally with the apparatus of headings Nos.85.25 to 85.28, fitted with an encryption system	CTSHS, except from split subheading ex8529.90(b)	
ex8517.70(c)	Other	CTSH	

XII. Heading 85.25.

(a) Recommendation by the Secretariat

HS 2007	Description	Primary rules	
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras.	<i>As specified for subheadings and split subheadings</i>	45% value added rule
8525.50	- Transmission apparatus	CTH, except from subheadings 8517.61 or 8517.62	
8525.60	- Transmission apparatus incorporating reception apparatus	<i>As specified for split subheadings</i>	
ex8525.60(a)	-- Transmission apparatus incorporating reception apparatus, fitted with and encryption system	CTSHS, except from subheadings 8517.12, 8517.61 or 8517.62	
ex8525.60(b)	-- Other	CTH	
8525.80	- Television cameras, digital cameras and video camera recorders	CTH	