

CHAPTER 3

RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A: Rules of Origin

Article 3.1: Definitions

For the purposes of this Chapter:

aquaculture means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seed stock such as eggs, fry, fingerlings or larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;

fungible goods or materials means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

Generally Accepted Accounting Principles means those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices and procedures;

good means any merchandise, product, article or material;

indirect material means a material used in the production, testing or inspection of a good but not physically incorporated into the good; or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including:

- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used to test or inspect the good;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) tools, dies and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;

第 3 章

原产地规则和原产地程序

A 节：原产地规则

第 3.1 条 定义

就本章而言：

水产养殖指对水生生物体的养殖，包括从卵、鱼苗、鱼虫或鱼卵等种子库开始的鱼类、软体类、甲壳类、其他水生无脊椎动物和水生植物，通过有规律的放养、喂养或防止捕食者侵袭等方式，对饲养或生长过程进行干预，以提高蓄养群体的产量；

可互换货物或材料指可为商业目的进行互换的、特性实质相同的货物或材料；

一般公认会计原则(GAAP)指在一缔约方领土获得一致认可或实质权威支持的有关记录收入、费用、成本、资产和负债、信息披露以及编制财务报表的原则。这些原则可既包括普遍适用的宽泛指南，也包括详细的标准、实务和程序；

货物指任何商品、产品、物品或材料；

间接材料指用于货物生产、测试或检验，但未与该货物产生物理结合的材料，或用于与货物生产有关的建筑物维护或设备运行的材料，包括：

- (a) 燃料、能源、催化剂和溶剂；
- (b) 用于测试或检验货物的设备、装置和用品；
- (c) 手套、眼镜、鞋、衣服、安全设备和用品；
- (d) 工具、压模和形模；
- (e) 用于设备和建筑物维护的备件和材料；

- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be a part of that production;

material means a good that is used in the production of another good;

non-originating good or **non-originating material** means a good or material that does not qualify as originating in accordance with this Chapter;

originating good or **originating material** means a good or material that qualifies as originating in accordance with this Chapter;

packing materials and containers for shipment means goods used to protect another good during its transportation, but does not include the packaging materials or containers in which a good is packaged for retail sale;

producer means a person who engages in the production of a good;

production means operations including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, aquaculture, gathering, manufacturing, processing or assembling a good;

transaction value means the price actually paid or payable for the good when sold for export or other value determined in accordance with the Customs Valuation Agreement; and

value of the good means the transaction value of the good excluding any costs incurred in the international shipment of the good.

Article 3.2: Originating Goods

Except as otherwise provided in this Chapter, each Party shall provide that a good is originating if it is:

- (a) wholly obtained or produced entirely in the territory of one or more of the Parties as established in Article 3.3 (Wholly Obtained or Produced Goods);
- (b) produced entirely in the territory of one or more of the Parties, exclusively from originating materials; or
- (c) produced entirely in the territory of one or more of the Parties using non-originating materials provided the good satisfies all

- (f) 生产用或设备和建筑物运行用润滑油、润滑脂、合成材料和其他材料；以及
- (g) 未构成该货物组成部分但可合理证明其在该货物生产过程中的使用属该生产过程一部分的任何其他材料。

材料指生产另一货物过程中所使用的货物；

非原产货物或非原产材料指依照本章不具备原产资格的货物或材料；

原产货物或原产材料指依照本章规定具备原产资格的货物或材料；

运输用包装材料和容器指用于在运输过程中保护另一货物的货物，但不包括一货物为零售目的进行包装所用包装材料或容器；

生产商指从事货物生产的人；

生产指包括货物种植、培育、饲养、开采、收获、捕捞、诱捕、狩猎、捕捉、采集、繁殖、提取、水产养殖、收集、制造、加工或装配在内的操作；

成交价格指货物出口销售时实付或应付的价格，或依照《海关估价协定》确定的其他价格；以及

货物价格指不含国际运输中所发生的任何费用的该货物的成交价格。

第 3.2 条 原产货物

除非本章中另有规定，否则每一缔约方应规定属下列情况的货物为原产货物：

- (a) 按第 3.3 条(完全获得或生产的货物)所规定的，在一个或多个缔约方领土内完全获得或生产；
- (b) 完全在一个或多个缔约方领土内生产，仅使用原产材料；或
- (c) 完全在一个或多个缔约方领土内使用非原产材料生产，只要该货物需满足附件 3-D(特定产品原产地规

applicable requirements of Annex 3-D (Product-Specific Rules of Origin),

and the good satisfies all other applicable requirements of this Chapter.

Article 3.3: Wholly Obtained or Produced Goods

Each Party shall provide that for the purposes of Article 3.2 (Originating Goods), a good is wholly obtained or produced entirely in the territory of one or more of the Parties if it is:

- (a) a plant or plant good, grown, cultivated, harvested, picked or gathered there;
- (b) a live animal born and raised there;
- (c) a good obtained from a live animal there;
- (d) an animal obtained by hunting, trapping, fishing, gathering or capturing there;
- (e) a good obtained from aquaculture there;
- (f) a mineral or other naturally occurring substance, not included in subparagraphs (a) through (e), extracted or taken from there;
- (g) fish, shellfish and other marine life taken from the sea, seabed or subsoil outside the territories of the Parties and, in accordance with international law, outside the territorial sea of non-Parties¹ by vessels that are registered, listed or recorded with a Party and entitled to fly the flag of that Party;
- (h) a good produced from goods referred to in subparagraph (g) on board a factory ship that is registered, listed or recorded with a Party and entitled to fly the flag of that Party;
- (i) a good other than fish, shellfish and other marine life taken by a Party or a person of a Party from the seabed or subsoil outside the territories of the Parties, and beyond areas over which non-Parties exercise jurisdiction provided that Party or person of that Party has

¹ Nothing in this Chapter shall prejudice the positions of the Parties with respect to matters relating to the law of the sea.

则)的所有适用要求，
且该货物满足本章所有其他适用要求。

第 3.3 条 完全获得或生产的货物

每一缔约方应规定，就第 3.2 条(原产货物)而言，属下列情况的货物为在一个或多个缔约方领土内完全获得或生产：

- (a) 在相关领土内种植、培育、收获、采摘或收集的植物或植物产品；
- (b) 在相关领土内出生和饲养的活动物；
- (c) 自相关领土内的活动物中获得的货物；
- (d) 在相关领土内狩猎、诱捕、捕捞、收集或捕获的动物；
- (e) 在相关领土内水产养殖获得的货物；
- (f) 在相关领土内提取或获取的、(a)至(e)项中未包括的矿物质或其他天然物质；
- (g) 由在一缔约方注册、登录或登记且有权悬挂该缔约方国旗的船舶在相关缔约方领土之外和依照国际法在相关缔约方领海¹外的海洋、海床或底土获取的鱼类、贝类和其他海洋生物；
- (h) 在一缔约方注册、登录或登记并有权悬挂该缔约方国旗的捕鱼加工船上使用(g)项中所指货物生产的货物；
- (i) 一缔约方或一缔约方的人在缔约方领土之外和在非缔约方行使管辖权的区域外的海床、底土获取的除鱼类、贝类和其他海洋生物外的货物，只要该缔约

¹ 本章中任何内容不得损害缔约方关于与海洋法相关事项的立场。

the right to exploit that seabed or subsoil in accordance with international law;

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

Article 3.4: Treatment of Recovered Materials Used in Production of a Remanufactured Good

1. Each Party shall provide that a recovered material derived in the territory of one or more of the Parties is treated as originating when it is used in the production of, and incorporated into, a remanufactured good.

2. For greater certainty:

- (a) a remanufactured good is originating only if it satisfies the applicable requirements of Article 3.2 (Originating Goods); and
- (b) a recovered material that is not used or incorporated in the production of a remanufactured good is originating only if it satisfies the applicable requirements of Article 3.2 (Originating Goods).

Article 3.5: Regional Value Content

1. Each Party shall provide that a regional value content requirement specified in this Chapter, including related Annexes, to determine whether a good is originating, is calculated as follows:

- (a) Focused Value Method: Based on the Value of Specified Non-Originating Materials

$$RVC = \frac{\text{Value of the Good} - \text{FVNM}}{\text{Value of the Good}} \times 100$$

方或该缔约方的人依照国际法有权开发该海床或底土；

- (j) 下列货物：
 - (i) 源自相关领土内生产过程的废碎料；或
 - (ii) 源自在相关领土收集的旧货的废碎料，只要这些货物仅适合原材料回收；以及
- (k) 在相关领土内仅使用(a)项至(j)项中所指货物或其衍生物生产的货物。

第 3.4 条 对再制造货物生产中所用回收材料的处理

1. 每一缔约方应规定，对于在一个或多个缔约方领土内产生的回收材料，如其用于再制造货物的生产并构成其一部分，则应被视为原产货物。
2. 为进一步明确：
 - (a) 只有符合第 3.2 条(原产货物)的适用要求，再制造货物方属原产货物；及
 - (b) 只有符合第 3.2 条(原产货物)的适用要求，未用于再制造货物生产或构成其一部分的回收材料方属原产货物。

第 3.5 条 区域价值成分

1. 每一缔约方应规定，本章、包括相关附件中、所规定用于确定货物是否属原产货物的区域价值成分(RVC)要求应按下列公式计算：
 - (a) 价格法：根据特定非原产材料价格

$$RVC = \frac{\text{货物价格} - \text{特定非原产材料价格(FVNM)}}{\text{货物价格}} \times 100$$

- (b) **Build-down Method:** Based on the Value of Non-Originating Materials

$$\text{RVC} = \frac{\text{Value of the Good} - \text{VNM}}{\text{Value of the Good}} \times 100$$

- (c) **Build-up Method:** Based on the Value of Originating Materials

$$\text{RVC} = \frac{\text{VOM}}{\text{Value of the Good}} \times 100$$

or

- (d) **Net Cost Method (for Automotive Goods Only)**

$$\text{RVC} = \frac{\text{NC} - \text{VNM}}{\text{NC}} \times 100$$

where:

RVC is the regional value content of a good, expressed as a percentage;

VNM is the value of non-originating materials, including materials of undetermined origin, used in the production of the good;

NC is the net cost of the good determined in accordance with Article 3.9 (Net Cost);

FVNM is the value of non-originating materials, including materials of undetermined origin, specified in the applicable product-specific-rule (PSR) in Annex 3-D (Product-Specific Rules of Origin) and used in the production of the good. For greater certainty, non-originating materials that are not specified in the applicable PSR in Annex 3-D (Product-Specific Rules of Origin) are not taken into account for the purpose of determining FVNM; and

VOM is the value of originating materials used in the production of the good in the territory of one or more of the Parties.

2. Each Party shall provide that all costs considered for the calculation of regional value content are recorded and maintained in conformity with the Generally Accepted Accounting Principles applicable in the territory of a Party where the good is produced.

(b) 扣减法：根据非原产材料价格

$$RVC = \frac{\text{货物价格} - \text{非原产材料价格(VNM)}}{\text{货物价格}} \times 100$$

(c) 增值法：根据原产材料价格

$$RVC = \frac{\text{原产材料价格(VOM)}}{\text{货物价格}} \times 100$$

或

(d) 净成本法(仅限于汽车产品)

$$RVC = \frac{\text{净成本(NC)} - \text{非原产材料价格(VNM)}}{\text{净成本(NC)}} \times 100$$

其中：

RVC-区域价值成分，指货物的区域价值成分，以百分比表示；

VNM-非原产材料价格，指用于货物生产的非原产材料价格，包括未确定原产地的材料；

NC-净成本，指依照第 3.9 条(净成本)确定的货物净成本；

FVNM-特定非原产材料价格，指非原产材料价格，包括在附件 3-D(特定产品原产地规则)中适用的特定产品原产地规则(PSR)中列明的用于货物生产的未确定原产地的材料。为进一步明确，未在附件 3-D(特定产品原产地规则)中的适用 PSR 中列明的非原产材料在确定 FVNM 时不予考虑；以及

VOM-原产材料价格，指在一个或多个缔约方领土内用于货物生产的原产材料的价格。

2. 每一缔约方应规定，计算区域价值成分所考虑的所有成本应按照生产该货物的缔约方领土内适用的一般公认会计原则进行记录和保存。

Article 3.6: Materials Used in Production

1. Each Party shall provide that if a non-originating material undergoes further production such that it satisfies the requirements of this Chapter, the material is treated as originating when determining the originating status of the subsequently produced good, regardless of whether that material was produced by the producer of the good.

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

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

Article 3.7: Value of Materials Used in Production

Each Party shall provide that for the purposes of this Chapter, the value of a material is:

- (a) for a material imported by the producer of the good, the transaction value of the material at the time of importation, including the costs incurred in the international shipment of the material;
- (b) for a material acquired in the territory where the good is produced:
 - (i) the price paid or payable by the producer in the Party where the producer is located;
 - (ii) the value as determined for an imported material in subparagraph (a); or
 - (iii) the earliest ascertainable price paid or payable in the territory of the Party; or
- (c) for a material that is self-produced:
 - (i) all the costs incurred in the production of the material, which includes general expenses; and

第 3.6 条 生产所用材料

1. 每一缔约方应规定，如一非原产材料经过进一步加工进而符合本章的要求，则在确定随后生产的货物的原产地时，应将该材料视为原产材料，无论该材料是否由该货物的生产商生产。
2. 每一缔约方应规定，如一非原产材料被用于货物生产，则为确定该货物是否满足一区域价值成分要求，下列可作为原产成分计算：
 - (a) 在一个或多个缔约方领土内对非原产材料进行加工的价格；及
 - (b) 在一个或多个缔约方领土内用于非原产材料生产的任何原产材料的价格。

第 3.7 条 生产中所用材料的价格

每一缔约方应规定，就本章而言，材料的价格为：

- (a) 对于由货物生产商进口的材料，包括材料国际运输中发生费用在内的材料进口时的成交价格；
- (b) 对于在货物生产的领土内获得的材料：
 - (i) 生产商在其所在地的缔约方领土内实付或应付的价格；
 - (ii) (a)项中所确定的进口材料的价格；或
 - (iii) 在缔约方领土内最早可确定的实付或应付价格；或
- (c) 对于自产材料：
 - (i) 包括一般费用在内的生产该材料所发生的所有费用；及

- (ii) an amount equivalent to the profit added in the normal course of trade, or equal to the profit that is usually reflected in the sale of goods of the same class or kind as the self-produced material that is being valued.

Article 3.8: Further Adjustments to the Value of Materials

1. Each Party shall provide that for an originating material, the following expenses may be added to the value of the material, if not included under Article 3.7 (Value of Materials Used in Production):

- (a) the costs of freight, insurance, packing and all other costs incurred to transport the material to the location of the producer of the good;
- (b) duties, taxes and customs brokerage fees on the material, paid in the territory of one or more of the Parties, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, which include credit against duty or tax paid or payable; and
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

2. Each Party shall provide that, for a non-originating material or material of undetermined origin, the following expenses may be deducted from the value of the material:

- (a) the costs of freight, insurance, packing and all other costs incurred in transporting the material to the location of the producer of the good;
- (b) duties, taxes and customs brokerage fees on the material paid in the territory of one or more of the Parties, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, which include credit against duty or tax paid or payable; and
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

3. If the cost or expense listed in paragraph 1 or 2 is unknown or documentary evidence of the amount of the adjustment is not available, then no adjustment is allowed for that particular cost.

- (ii) 金额等于该自产材料在正常贸易过程中增加的利润，或等于与被估价自产材料同级别或同种类的货物销售中通常带来的利润。

第 3.8 条 材料价格的进一步调整

1. 每一缔约方应规定，对于原产材料，如下列费用未包含在第 3.7 条(生产中所用材料的价格)中，则可将其加入材料的价格中：
 - (a) 将该材料运至货物生产商所在地所发生的运费、保险费、包装费及所有其他费用；
 - (b) 在一个或多个缔约方领土内为该材料支付的关税、国内税和海关代理费，包括贷记的实付或应付关税或国内税，免除、返还、可退还或可以其他方式收回的关税和国内税除外；以及
 - (c) 使用该材料生产货物时产生的废料和损耗的成本，减去可重复利用的碎料或副产品的价格。
2. 每一缔约方应规定，对于非原产材料或未确定原产地的材料，下列费用可从材料价格中扣除：
 - (a) 将该材料运至货物生产商所在地所发生的运费、保险费、包装费及所有其他费用；
 - (b) 在一个或多个缔约方领土内为该材料支付的关税、国内税和海关代理费，包括贷记的实付或应付关税和国内税，免除、返还、可退还或可以其他方式收回的关税和国内税除外；以及
 - (c) 使用该材料生产一货物时产生的废料和损耗的成本，减去可重复利用的碎料或副产品的价格。
3. 如第 1 款或第 2 款中所列成本或费用不可知，或无法获得调整金额证明文件，则不允许对该特定成本进行调整。

Article 3.9: Net Cost

1. If Annex 3-D (Product-Specific Rules of Origin) specifies a regional value content requirement to determine whether an automotive good of subheading 8407.31 through 8407.34, 8408.20, subheading 8409.91 through 8409.99, heading 87.01 through 87.09 or heading 87.11 is originating, each Party shall provide that the requirement to determine the origin of that good based on the Net Cost Method is calculated as set out under Article 3.5 (Regional Value Content).

2. For the purposes of this Article:

- (a) **net cost** means total cost minus sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost; and
- (b) **net cost of the good** means the net cost that can be reasonably allocated to the good, using one of the following methods:
 - (i) calculating the total cost incurred with respect to all automotive goods produced by that producer, subtracting any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs that are included in the total cost of all those goods, and then reasonably allocating the resulting net cost of those goods to the good;
 - (ii) calculating the total cost incurred with respect to all automotive goods produced by that producer, reasonably allocating the total cost to the good, and then subtracting any sales promotion, marketing and after-sales service costs; royalties, shipping and packing costs, and non-allowable interest costs that are included in the portion of the total cost allocated to the good; or
 - (iii) reasonably allocating each cost that forms part of the total cost incurred with respect to the good, so that the aggregate of these costs does not include any sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs, and non-allowable interest costs, provided that the allocation of all those costs is consistent with the provisions regarding the reasonable allocation of costs set out in Generally Accepted Accounting Principles.

3. Each Party shall provide that, for the purposes of the Net Cost Method for motor vehicles of heading 87.01 through 87.06 or heading 87.11, the calculation may be averaged over the producer's fiscal year using any one of the following categories, on the basis of all motor vehicles in the category or only those motor vehicles in the category that are exported to the territory of another Party:

第 3.9 条 净成本

1. 如附件 3-D(特定产品原产地规则)规定一区域价值成份要求用于确定子目 8407.31 至 8407.34、8408.20、8409.91 至 8409.99、品目 87.01 至 87.09 或品目 87.11 所列的一汽车产品是否为原产货物，则每一缔约方应规定根据第 3.5 条(区域价值成分)下所列净成本法确定货物原产地的要求。

2. 就本条而言：

(a) **净成本**指总成本减去促销、市场营销和售后服务费、特许权使用费、运输和包装费以及包含在总成本中的不可扣除的利息费用；及

(b) **货物净成本**指可使用下列一种方法合理分摊至该货物的净成本：

(i) 计算该生产商生产的所有汽车产品所发生的总成本，减去任何促销、市场营销和售后服务费、特许权使用费、运输和包装费以及包含在所有这些产品中的总成本中不可扣除的利息费用，再将得出的这些货物的净成本合理分摊至该货物；

(ii) 计算该生产商生产的所有汽车产品所发生的总成本，将该总成本合理分摊至该货物，再减去任何促销、市场营销和售后服务费、特许权使用费、运输和包装费以及分摊至该货物的那部分总成本中所包括的不可扣除的利息费用；或

(iii) 将构成该货物所发生的总成本中的每一项成本合理分摊至该货物，因此这些成本之和不包括任何促销、市场营销和售后服务费、特许权使用费、运输和包装费以及不可扣除的利息费用，只要所有这些成本的分摊符合一般公认会计原则中所列关于合理分摊成本的规定。

3. 每一缔约方应规定，就适用品目 87.01 至 87.06 或品目 87.11 所列的机动车辆的净成本法而言，可使用下列任何一类别按该生产商财务年度的平均值进行计算，根据该类别中的所有机动车辆或仅根据该类别中出口至另一缔约方领土的机动车辆：

- (a) the same model line of motor vehicles in the same class of motor vehicles produced in the same plant in the territory of a Party;
- (b) the same class of motor vehicles produced in the same plant in the territory of a Party;
- (c) the same model line of motor vehicles produced in the territory of a Party; or
- (d) any other category as the Parties may decide.

4. Each Party shall provide that, for the purposes of the Net Cost Method in paragraphs 1 and 2, for automotive materials of subheading 8407.31 through 8407.34, 8408.20, heading 84.09, 87.06, 87.07, or 87.08, produced in the same plant, a calculation may be averaged:

- (a) over the fiscal year of the motor vehicle producer to whom the good is sold;
- (b) over any quarter or month; or
- (c) over the fiscal year of the producer of the automotive material,

provided that the good was produced during the fiscal year, quarter or month forming the basis for the calculation, in which:

- (i) the average in subparagraph (a) is calculated separately for those goods sold to one or more motor vehicle producers; or
- (ii) the average in subparagraph (a) or (b) is calculated separately for those goods that are exported to the territory of another Party.

5. For the purposes of this Article:

- (a) **class of motor vehicles** means any one of the following categories of motor vehicles:
 - (i) motor vehicles classified under subheading 8701.20, motor vehicles for the transport of 16 or more persons classified under subheading 8702.10 or 8702.90, and motor vehicles classified under subheading 8704.10, 8704.22, 8704.23, 8704.32 or 8704.90, or heading 87.05 or 87.06;

- (a) 在一缔约方领土内由同一工厂生产的属相同级别机动车辆中的相同车型机动车辆；
- (b) 在一缔约方领土内由同一工厂生产的相同级别机动车辆；
- (c) 在一缔约方领土内生产的相同车型机动车辆；或
- (d) 缔约方可能决定的任何其他类别。

4. 每一缔约方应规定，就第 1 款和第 2 款中的净成本法而言，对于由同一工厂生产的子目 8407.31 至 8407.34、子目 8408.20、品目 84.09、87.06、87.07 或 87.08 所列的汽车材料，可按下列期限计算平均值：

- (a) 货物所售予的机动车辆生产商的财务年度；
- (b) 任何季度或月份；或
- (c) 汽车材料生产商的财务年度，

只要该货物在构成计算基础的财务年度、季度或月份内生产，其中：

- (i) (a)项中的平均值将售予一个或多个汽车生产商的货物分别计算；或
- (ii) (a)项或(b)项中的平均值将出口至另一缔约方领土的货物分别计算。

5. 就本条而言，

- (a) **机动车辆级别**指下列任何一机动车辆类别：
 - (i) 归入子目 8701.20 项下的机动车辆，归入子目 8702.10 或 8702.90 项下的 16 座及以上机动车辆，归入子目 8704.10、8704.22、8704.23、8704.32 或 8704.90 或品目 87.05 或 87.06 项下的机动车辆；

- (ii) motor vehicles classified under subheading 8701.10 or subheadings 8701.30 through 8701.90;
 - (iii) motor vehicles for the transport of 15 or fewer persons classified under subheading 8702.10 or 8702.90, and motor vehicles classified under subheading 8704.21 or 8704.31;
 - (iv) motor vehicles classified under subheadings 8703.21 through 8703.90; or
 - (v) motor vehicles classified under heading 87.11.
- (b) **model line of motor vehicles** means a group of motor vehicles having the same platform or model name;
- (c) **non-allowable interest costs** means interest costs incurred by a producer that exceed 700 basis points above the yield on debt obligations of comparable maturities issued by the central level of government of the Party in which the producer is located;
- (d) **reasonably allocate** means to apportion in a manner appropriate under Generally Accepted Accounting Principles;
- (e) **royalty** means payments of any kind, including payments under technical assistance or similar agreements, made as consideration for the use or right to use any copyright; literary, artistic or scientific work; patent; trademark; design; model; plan; secret formula or process, excluding those payments under technical assistance or similar agreements that can be related to specific services such as:
- (i) personnel training, without regard to where that training is performed; or
 - (ii) engineering, tooling, die-setting, software design and similar computer services, or other services, if performed in the territory of one or more of the Parties;
- (f) **sales promotion, marketing and after-sales service costs** means the following costs related to sales promotion, marketing and after-sales service:
- (i) sales and marketing promotion; media advertising; advertising and market research; promotional and demonstration materials; exhibits; sales conferences, trade shows and conventions; banners; marketing displays; free samples; sales, marketing and after-sales service literature

- (ii) 归入子目 8701.10 或子目 8701.30 至 8701.90 项下的机动车辆；
 - (iii) 归入子目 8702.10 或 8702.90 项下的 15 座及以下机动车辆，及归入子目 8704.21 或 8704.31 项下的机动车辆；
 - (iv) 归入子目 8703.21 至 8703.90 项下的机动车辆；或
 - (v) 归入品目 87.11 项下的机动车辆。
- (b) **机动车辆车型**指具有相同平台或型号名称的一组机动车辆；
- (c) **不可扣除的利息费用**指生产商发生的超过其所在地的缔约方中央政府发行的到期时间具有可比性的债券收益率 700 个基点的利息费用；
- (d) **合理分摊**指根据一般公认会计原则属适当的分摊；
- (e) **特许权使用费**指作为使用或有权使用任何版权、文学、艺术或科学作品、专利、商标、设计、模型、图纸、秘密配方或工序的报酬任何种类的支付，包括根据技术援助或类似协议的支付，不包括根据技术援助或类似协议可与下列特定服务相关联的支付：
- (i) 人员培训，无论该培训在何地进行；或
 - (ii) 工程调试、工具调试、模具调试、软件设计及类似计算机服务或其他服务，如该服务在一个或多缔约方领土内进行；
- (f) **促销、市场营销和售后服务费**指下列与促销、市场营销和售后服务相关的费用：
- (i) 销售和市场营销、媒体广告、广告和市场调查、促销和演示材料、展览、销售会议、商品展和会议、横幅、营销展示、免费样品、

- (good brochures, catalogues, technical literature, price lists, service manuals and sales aid information); establishment and protection of logos and trademarks; sponsorships; wholesale and retail restocking charges; and entertainment;
- (ii) sales and marketing incentives; consumer, retailer or wholesaler rebates; and merchandise incentives;
 - (iii) salaries and wages; sales commissions; bonuses; benefits (for example, medical, insurance or pension benefits); travelling and living expenses; and membership and professional fees for sales promotion, marketing and after-sales service personnel;
 - (iv) recruiting and training of sales promotion, marketing and after-sales service personnel and after-sales training of customers' employees, if those costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;
 - (v) liability insurance for goods;
 - (vi) office supplies for sales promotion, marketing and after-sales service of goods, if those costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;
 - (vii) telephone, mail and other communications, if those costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer;
 - (viii) rent and depreciation of sales promotion, marketing and after-sales service offices and distribution centres;
 - (ix) property insurance premiums, taxes, cost of utilities, and repair and maintenance of sales promotion, marketing and after-sales service offices and distribution centres, if those costs are identified separately for sales promotion, marketing and after-sales service of goods on the financial statements or cost accounts of the producer; and
 - (x) payments by the producer to other persons for warranty repairs;

- 销售、营销和售后服务的文献(货物手册、目录、技术文献、价格表、服务手册和销售辅助信息)、标志和商标的建立和保护、赞助、批发和零售转储费用以及招待费；
- (ii) 销售和市场激励、消费者、零售商或批发商的返利以及商品激励；
 - (iii) 工资和薪金、销售佣金、奖金、福利(例如医疗、保险或养老金福利)、差旅和生活费以及为促销、市场营销和售后服务人员支付的会员和专业费用；
 - (iv) 促销、市场营销和售后服务人员的招聘、培训以及客户员工的售后培训，如这些费用在生产商的财务报表或成本账上可与货物促销、市场营销和售后服务分开确定；
 - (v) 货物的责任保险；
 - (vi) 货物的促销、市场营销和售后服务用办公用品，如这些费用在生产商的财务报表或成本账上可与货物促销、市场营销和售后服务分开确定；
 - (vii) 电话、邮寄和其他通信，如这些费用在生产商的财务报表或成本账上可与货物促销、市场营销和售后服务分开确定；
 - (viii) 促销、市场营销和售后服务办公室和分销中心的租金和折旧；
 - (ix) 财产保险费、税金、水电费以及促销、市场营销和售后服务办公室和分销中心的维修和保养，如这些费用在生产商的财务报表或成本账上可与货物促销、市场营销和售后服务分开确定；以及
 - (x) 生产商向其他人支付的保修费用；

- (g) **shipping and packing costs** means the costs incurred to pack a good for shipment and to ship the good from the point of direct shipment to the buyer, excluding costs to prepare and package the good for retail sale; and
- (h) **total cost** means all product costs, period costs and other costs for a good incurred in the territory of one or more of the Parties, where:
 - (i) product costs are costs that are associated with the production of a good and include the value of materials, direct labour costs and direct overheads;
 - (ii) period costs are costs, other than product costs, that are expensed in the period in which they are incurred, such as selling expenses and general and administrative expenses; and
 - (iii) other costs are all costs recorded on the books of the producer that are not product costs or period costs, such as interest.

Total cost does not include profits that are earned by the producer, regardless of whether they are retained by the producer or paid out to other persons as dividends, or taxes paid on those profits, including capital gains taxes.

Article 3.10: Accumulation

1. Each Party shall provide that a good is originating if the good is produced in the territory of one or more of the Parties by one or more producers, provided that the good satisfies the requirements in Article 3.2 (Originating Goods) and all other applicable requirements in this Chapter.
2. Each Party shall provide that an originating good or material of one or more of the Parties that is used in the production of another good in the territory of another Party is considered as originating in the territory of the other Party.
3. Each Party shall provide that production undertaken on a non-originating material in the territory of one or more of the Parties by one or more producers may contribute toward the originating content of a good for the purpose of determining its origin, regardless of whether that production was sufficient to confer originating status to the material itself.

- (g) **运输和包装费**指为运输而对货物进行包装和将货物从直接装运点运至买方处所发生的费用，不包括为零售而准备和包装货物的费用；以及
- (h) **总成本**指在一个或多个缔约方领土内发生的所有产品成本、期间费用和其他费用，其中：
 - (i) 产品成本为与一货物生产有关的成本且包括材料价格、直接人工成本和直接管理费用；
 - (ii) 期间费用为除生产成本外的在费用发生期间的支出，例如销售费用及一般费用和管理费用；以及
 - (iii) 其他费用为记录在生产商账簿上的不属生产成本或期间费用外的所有费用，例如利息。

总成本不包括生产商赚取的利润，无论是由生产商保留还是作为股息支付他人，也不包括为这些利润支付的税金，包括资本利得税。

第 3.10 条 累积

1. 每一缔约方应规定，如一货物在一个或多个缔约方内由一个或多个生产商生产，则该货物为原产货物，条件是该货物满足第 3.2 条(原产货物)中的要求及本章中的所有其他适用要求。
2. 每一缔约方应规定，如一个或多个缔约方的原产货物或材料在另一缔约方领土内用于生产另一个货物，则该货物或材料应被视为原产于该另一缔约方。
3. 每一缔约方应规定，为确定一货物的原产地，在一个或多个缔约方领土内由一个或多个生产商使用一非原产材料所从事的生产活动可计入该货物的原产成分，无论该生产活动是否足以赋予该材料本身原产地地位。

Article 3.11: *De Minimis*

1. Except as provided in Annex 3-C (Exceptions to Article 3.11 (*De Minimis*)), each Party shall provide that a good that contains non-originating materials that do not satisfy the applicable change in tariff classification requirement specified in Annex 3-D (Product-Specific Rules of Origin) for the good is nonetheless an originating good if the value of all those materials does not exceed 10 per cent of the value of the good, as defined under Article 3.1 (Definitions), and the good meets all the other applicable requirements of this Chapter.
2. Paragraph 1 applies only when using a non-originating material in the production of another good.
3. If a good described in paragraph 1 is also subject to a regional value content requirement, the value of those non-originating materials shall be included in the value of non-originating materials for the applicable regional value content requirement.
4. With respect to a textile or apparel good, Article 4.2 (Rules of Origin and Related Matters) applies in place of paragraph 1.

Article 3.12: Fungible Goods or Materials

Each Party shall provide that a fungible good or material is treated as originating based on the:

- (a) physical segregation of each fungible good or material; or
- (b) use of any inventory management method recognised in the Generally Accepted Accounting Principles if the fungible good or material is commingled, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

Article 3.13: Accessories, Spare Parts, Tools and Instructional or Other Information Materials

1. Each Party shall provide that:
 - (a) in determining whether a good is wholly obtained, or satisfies a process or change in tariff classification requirement as set out in Annex 3-D (Product-Specific Rules of Origin), accessories, spare parts, tools or instructional or other information materials, as described in paragraph 3, are to be disregarded; and

第 3.11 条 微量

1. 除非附件 3-C (第 3.11 条(微量)的例外) 中另有规定, 否则每一缔约方应规定, 尽管一包含非原产材料的货物未满足附件 3-D(特定产品原产地规则)中所规定的适用的税则归类改变要求, 但如所有这些材料的价格未超过按第 3.1 条(定义)所定义的该货物价格的 10%, 且该货物满足本章所有其他适用要求, 则该货物仍为原产货物。
2. 第 1 款仅适用于在生产另一货物中使用非原产材料的情况。
3. 如第 1 款中所述一货物还需遵守区域价值成分要求, 则鉴于适用的区域价值成分要求, 此类非原产材料的价格应包括在非原产材料的价格中。
4. 对于纺织品或服装, 第 4.2 条(原产地规则和相关事项)替代第 1 款而适用。

第 3.12 条 可互换货物或材料

每一缔约方应规定, 根据下列情况将可互换货物或材料视为原产货物:

- (a) 每一可互换货物或材料处于物理隔离状态; 或
- (b) 如可互换货物或材料混合, 则使用一般公认会计原则中所认可的任何一种库存管理方法, 只要所选择的库存管理方法由选择该库存管理方法的人在整個财务年度中使用。

第 3.13 条 附件、备件、工具及指示性或其他信息材料

1. 每一缔约方应规定:
 - (a) 在确定一货物是否属完全获得, 或是否满足附件 3-D(特定产品原产地规则)中所列加工工序或税则归类改变要求时, 第 3 款中所述的附件、备件、工具或指示性或其他信息材料不予考虑; 及

- (b) in determining whether a good meets a regional value content requirement, the value of the accessories, spare parts, tools or instructional or other information materials, as described in paragraph 3, are to be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

2. Each Party shall provide that a good's accessories, spare parts, tools or instructional or other information materials, as described in paragraph 3, have the originating status of the good with which they are delivered.

3. For the purposes of this Article, accessories, spare parts, tools, and instructional or other information materials are covered when:

- (a) the accessories, spare parts, tools and instructional or other information materials are classified with, delivered with but not invoiced separately from the good; and
- (b) the types, quantities, and value of the accessories, spare parts, tools and instructional or other information materials are customary for that good.

Article 3.14: Packaging Materials and Containers for Retail Sale

1. Each Party shall provide that packaging materials and containers in which a good is packaged for retail sale, if classified with the good, are disregarded in determining whether all the non-originating materials used in the production of the good have satisfied the applicable process or change in tariff classification requirement set out in Annex 3-D (Product-Specific Rules of Origin) or whether the good is wholly obtained or produced.

2. Each Party shall provide that if a good is subject to a regional value content requirement, the value of the packaging materials and containers in which the good is packaged for retail sale, if classified with the good, are taken into account as originating or non-originating, as the case may be, in calculating the regional value content of the good.

Article 3.15: Packing Materials and Containers for Shipment

Each Party shall provide that packing materials and containers for shipment are disregarded in determining whether a good is originating.

- (b) 在确定一货物是否满足区域价值成分要求时，第 3 款中所述附件、备件、工具或指示性或其他信息材料的价格在计算该货物的区域价值成分时作为原产材料或非原产材料(视具体情况而定)予以考虑。
2. 每一缔约方应规定，第 3 款中所述一货物的附件、备件、工具或指示性或其他信息材料具有其所随同交付的货物的原产地地位。
3. 就本条而言，在下列情况下，附件、备件、工具及指示性或其他信息材料应予涵盖：
- (a) 附件、备件、工具及指示性或其他信息材料与该货物一并归类、随同交付，且不与该货物分别开具发票；及
 - (b) 附件、备件、工具及指示性或其他信息材料的种类、数量和价值为该货物所专有。

第 3.14 条 零售用包装材料和容器

1. 每一缔约方应规定，如一货物零售包装所使用的包装材料和容器与该货物一并归类，则在确定该货物生产过程中所使用的所有非原产材料是否满足附件 3-D(特定产品原产地规则)中所列适用的加工工序或税则归类改变要求时，或该货物是否为完全获得或生产时不予考虑。
2. 每一缔约方应规定，如一货物需遵守区域价值成分要求，则在确定该货物的区域价值成分时，与该货物一并归类的该货物零售包装所使用的包装材料和容器的价格可作为原产材料或非原产材料(视具体情况而定)予以考虑。

第 3.15 条 装运货物用包装材料和容器

每一缔约方应规定，在确定一货物是否属原产货物时，装运货物用包装材料和容器不予考虑。

Article 3.16: Indirect materials

Each Party shall provide that an indirect material is considered to be originating without regard to where it is produced.

Article 3.17: Sets of Goods

1. Each Party shall provide that for a set classified as a result of the application of rule 3(a) or (b) of the General Rules for the Interpretation of the Harmonized System, the originating status of the set shall be determined in accordance with the product-specific rule of origin that applies to the set.

2. Each Party shall provide that for a set classified as a result of the application of rule 3(c) of the General Rules for the Interpretation of the Harmonized System, the set is originating only if each good in the set is originating and both the set and the goods meet the other applicable requirements of this Chapter.

3. Notwithstanding paragraph 2, for a set classified as a result of the application of rule 3(c) of the General Rules for the Interpretation of the Harmonized System, the set is originating if the value of all the non-originating goods in the set does not exceed 10 per cent of the value of the set.

4. For the purposes of paragraph 3, the value of the non-originating goods in the set and the value of the set shall be calculated in the same manner as the value of non-originating materials and the value of the good.

Article 3.18: Transit and Transshipment

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

2. Each Party shall provide that if an originating good is transported through the territory of one or more non-Parties, the good retains its originating status provided that the good:

- (a) does not undergo any operation outside the territories of the Parties other than: unloading; reloading; separation from a bulk shipment; storing; labelling or marking required by the importing Party; or any other operation necessary to preserve it in good condition or to transport the good to the territory of the importing Party; and
- (b) remains under the control of the customs administration in the territory of a non-Party.

第 3.16 条 间接材料

每一缔约方应规定，间接材料被视为原产材料而不考虑其产地。

第 3.17 条 成套货物

1. 每一缔约方应规定，对于因适用《协调制度归类总规则》的规则 3(a)或 3(b)而归类的成套货物，其原产地位应依照适用于该套货物的特定产品原产地规则加以确定。
2. 每一缔约方应规定，对于因适用《协调制度归类总规则》的规则 3(c)而归类的成套货物，仅当该成套货物中的每一货物均为原产货物且该成套货物和其中的货物符合本章其他适用要求时，该成套货物方属原产货物。
3. 尽管有第 2 款，但是因适用《协调制度归类总规则》的规则 3(c)而归类的成套货物，如该成套货物中所有非原产货物的价格不超过该成套货物价格的 10%，则该成套货物仍属原产货物。
4. 就第 3 款而言，成套货物中的非原产货物的价格和成套货物的价格应按与计算非原产材料的价格和该货物的价格相同的方式加以计算。

第 3.18 条 过境和转运

1. 每一缔约方应规定，未经一非缔约方领土而运至进口缔约方的一原产货物仍保持该货物的原产地位。
2. 每一缔约方应规定，如一原产货物途经一个或多个非缔约方领土运输，在下列条件下，该货物保持其原产地位：
 - (a) 除卸载、重装、与散货分离、储存、应进口缔约方要求加贴标签或标记、或为保持其处于良好状态或为将该货物运至该进口缔约方领土所必需的任何其他操作外，在缔约方领土之外未经任何操作；及
 - (b) 处于一非缔约方领土内的海关监管下。

Section B: Origin Procedures

Article 3.19: Application of Origin Procedures

Except as otherwise provided in Annex 3-A (Other Arrangements), each Party shall apply the procedures in this Section.

Article 3.20: Claims for Preferential Treatment

1. Except as otherwise provided in Annex 3-A (Other Arrangements), each Party shall provide that an importer may make a claim for preferential tariff treatment, based on a certification of origin completed by the exporter, producer or importer.^{2, 3}

2. An importing Party may:

- (a) require that an importer who completes a certification of origin provide documents or other information to support the certification;
- (b) establish in its law conditions that an importer shall meet to complete a certification of origin;
- (c) if an importer fails to meet or no longer meets the conditions established under subparagraph (b), prohibit that importer from providing its own certification as the basis of a claim for preferential tariff treatment; or
- (d) if a claim for preferential tariff treatment is based on a certification of origin completed by an importer, prohibit that importer from making a subsequent claim for preferential tariff treatment for the same importation based on a certification of origin completed by the exporter or producer.

3. Each Party shall provide that a certification of origin:

- (a) need not follow a prescribed format;
- (b) be in writing, including electronic format;

² Nothing in this Chapter shall prevent a Party from requiring an importer, exporter or producer in its territory that completes a certification of origin to demonstrate that it is able to support that certification.

³ For Brunei Darussalam, Malaysia, Mexico, Peru and Viet Nam, implementation of paragraph 1 with respect to a certification of origin by the importer shall be no later than five years after their respective dates of entry into force of this Agreement.

B 节：原产地程序

第 3.19 条 原产地程序的适用

除非附件 3-A(其他安排)中另有规定，否则每一缔约方应适用本节中的程序。

第 3.20 条 优惠待遇请求

1. 除非附件 3-A(其他安排)中另有规定，否则每一缔约方应规定进口商可根据出口商、生产商或进口商填写的原产地证书提出优惠关税待遇请求。^{2,3}
2. 一进口缔约方可：
 - (a) 要求填写原产地证书的进口商提供文件或其他信息以支持该证书；
 - (b) 在其法律中设立进口商填写原产地证书应满足的条件；
 - (c) 如一进口商未能满足或不再满足根据(b)项设立的条件，则禁止该进口商将其自己的证书作为提出享受优惠关税待遇请求的根据；或
 - (d) 如一优惠关税待遇请求根据一进口商填写的原产地证书提出，则禁止该进口商此后根据出口商或生产商填写的原产地证书对同一进口提出优惠关税待遇请求。
3. 每一缔约方应规定原产地证书：
 - (a) 无需遵循一规定格式；
 - (b) 书面形式，包括电子格式；

² 本章中任何内容不得阻止一缔约方要求在其领土内填写原产地证书的进口商、出口商或生产商证明其能够支持该证书。

³ 对于文莱达鲁萨兰国、马来西亚、墨西哥、秘鲁和越南，应不迟于本协定分别对其生效之日后 5 年将第 1 款适用于进口商出具的原产地证书。

- (c) specifies that the good is both originating and meets the requirements of this Chapter; and
 - (d) contains a set of minimum data requirements as set out in Annex 3-B (Minimum Data Requirements).
4. Each Party shall provide that a certification of origin may apply to:
- (a) a single shipment of a good into the territory of a Party; or
 - (b) multiple shipments of identical goods within any period specified in the certification of origin, but not exceeding 12 months.
5. Each Party shall provide that a certification of origin is valid for one year after the date that it was issued or for such longer period specified by the laws and regulations of the importing Party.
6. Each Party shall allow an importer to submit a certification of origin in English. If the certification of origin is not in English, the importing Party may require the importer to submit a translation in the language of the importing Party.

Article 3.21: Basis of a Certification of Origin

1. Each Party shall provide that if a producer certifies the origin of a good, the certification of origin is completed on the basis of the producer having information that the good is originating.
2. Each Party shall provide that if the exporter is not the producer of the good, a certification of origin may be completed by the exporter of the good on the basis of:
- (a) the exporter having information that the good is originating; or
 - (b) reasonable reliance on the producer's information that the good is originating.
3. Each Party shall provide that a certification of origin may be completed by the importer of the good on the basis of:
- (a) the importer having documentation that the good is originating; or
 - (b) reasonable reliance on supporting documentation provided by the exporter or producer that the good is originating.

- (c) 规定货物属原产货物且符合本章要求；以及
 - (d) 包含附件 3-B(最低数据要求)中所列一组最低数据要求。
4. 每一缔约方应规定原产地证书可适用于：
- (a) 进入一缔约方领土的单个装运的货物；或
 - (b) 在原产地证书中规定的任何期限内相同货物的多次装运，但不超过 12 个月。
5. 每一缔约方应规定，原产地证书自其签发之日起 1 年内有效，或按进口缔约方法律法规规定在更长期限内有效。
6. 每一缔约方应允许进口商以英文提交原产地证书。如原产地证书未使用英文，则进口缔约方可要求进口商提交使用进口缔约方官方语文的译文。

第 3.21 条 原产地证书的根据

1. 每一缔约方应规定，如一生产商可证明一货物的原产地，则原产地证书应根据拥有关于该货物属原产货物的信息的生产商填写。
2. 每一缔约方应规定，如出口商不属货物的生产商，则原产地证书可由货物的出口商根据下列内容填写：
- (a) 拥有关于该货物属原产货物的信息的出口商；或
 - (b) 合理信任生产商关于该货物属原产货物的信息。
3. 每一缔约方应规定，原产地证书可由货物的进口商根据下列内容填写：
- (a) 拥有关于该货物属原产货物的文件的进口商；或
 - (b) 合理信任由货物出口商或生产商提供的关于该货物属原产货物的证明文件。

4. For greater certainty, nothing in paragraph 1 or 2 shall be construed to allow a Party to require an exporter or producer to complete a certification of origin or provide a certification of origin to another person.

Article 3.22: Discrepancies

Each Party shall provide that it shall not reject a certification of origin due to minor errors or discrepancies in the certification of origin.

Article 3.23: Waiver of Certification of Origin

No Party shall require a certification of origin if:

- (a) the customs value of the importation does not exceed US \$1,000 or the equivalent amount in the importing Party's currency or any higher amount as the importing Party may establish; or
- (b) it is a good for which the importing Party has waived the requirement or does not require the importer to present a certification of origin,

provided that the importation does not form part of a series of importations carried out or planned for the purpose of evading compliance with the importing Party's laws governing claims for preferential tariff treatment under this Agreement.

Article 3.24: Obligations Relating to Importation

1. Except as otherwise provided for in this Chapter, each Party shall provide that, for the purpose of claiming preferential tariff treatment, the importer shall:

- (a) make a declaration⁴ that the good qualifies as an originating good;
- (b) have a valid certification of origin in its possession at the time the declaration referred to in subparagraph (a) is made;
- (c) provide a copy of the certification of origin to the importing Party if required by the Party; and

⁴ A Party shall specify its declaration requirements in its laws, regulations or procedures that are published or otherwise made available in a manner as to enable interested persons to become acquainted with them.

4. 为进一步明确，第 1 款或第 2 款中任何内容不得解释为允许一缔约方要求出口商或生产商填写原产地证书或向另一人提供原产地证书。

第 3.22 条 差异

每一缔约方应规定，不得因一原产地证书中的微小错误或差异而拒收该原产地证书。

第 3.23 条 原产地证书的免除

任何缔约方在下列情况下不得要求提供原产地证书：

- (a) 进口货物的完税价格不超过 1000 美元或进口缔约方的等值货币或进口缔约方可能设定的任何更高金额；或
- (b) 属进口缔约方已免除要求或不要求进口商出示原产地证书的货物，

只要该进口不构成规避遵守进口缔约方管辖本协定项下优惠关税待遇请求的法律而实施或计划实施的一系列进口的一部分。

第 3.24 条 与进口相关的义务

1. 除非本章中另有规定，否则每一缔约方应规定，就优惠关税待遇请求而言，进口商应：

- (a) 作出关于货物符合原产货物资格的声明⁴；
- (b) 在作出(a)项中所指声明时，持有有效原产地证书；
- (c) 向进口缔约方提供原产地证书的副本，如该缔约方如此要求；以及

⁴ 一缔约方应在其法律、法规或程序中规定关于声明的要求，并予以公布或以可使利害关系人知晓的其他方式提供。

- (d) if required by a Party to demonstrate that the requirements in Article 3.18 (Transit and Transshipment) have been satisfied, provide relevant documents, such as transport documents, and in the case of storage, storage or customs documents.

2. Each Party shall provide that, if the importer has reason to believe that the certification of origin is based on incorrect information that could affect the accuracy or validity of the certification of origin, the importer shall correct the importation document and pay any customs duty and, if applicable, penalties owed.

3. No importing Party shall subject an importer to a penalty for making an invalid claim for preferential tariff treatment if the importer, on becoming aware that such a claim is not valid and prior to discovery of the error by that Party, voluntarily corrects the claim and pays any applicable customs duty under the circumstances provided for in the Party's law.

Article 3.25: Obligations Relating to Exportation

1. Each Party shall provide that an exporter or producer in its territory that completes a certification of origin shall submit a copy of that certification of origin to the exporting Party, on its request.

2. Each Party may provide that a false certification of origin or other false information provided by an exporter or a producer in its territory to support a claim that a good exported to the territory of another Party is originating has the same legal consequences, with appropriate modifications, as those that would apply to an importer in its territory that makes a false statement or representation in connection with an importation.

3. Each Party shall provide that if an exporter or a producer in its territory has provided a certification of origin and has reason to believe that it contains or is based on incorrect information, the exporter or producer shall promptly notify, in writing, every person and every Party to whom the exporter or producer provided the certification of origin of any change that could affect the accuracy or validity of the certification of origin.

Article 3.26: Record Keeping Requirements

1. Each Party shall provide that an importer claiming preferential tariff treatment for a good imported into the territory of that Party shall maintain, for a period of no less than five years from the date of importation of the good:

- (a) the documentation related to the importation, including the certification of origin that served as the basis for the claim; and

- (d) 如缔约方要求证明第 3.18 条(过境和转运)中的要求已获满足, 则提供相关单据, 例如运输单据; 对于仓储, 则提供仓储或海关单据。
2. 每一缔约方应规定, 如进口商有理由相信原产地证书根据可影响原产地证书准确性或有效性的错误信息提供, 则进口商应改正进口单据并支付任何欠缴的关税和罚款(如适用)。
3. 如进口商在意识到优惠关税待遇和请求无效且在缔约方发现该错误前自愿改正该请求, 并已根据该缔约方法律中所规定的情况支付任何适用关税, 则该缔约方不得因提出无效请求而处罚该进口商。

第 3.25 条 与出口相关的义务

1. 每一缔约方应规定, 在其领土内填写原产地证书的出口商或生产商, 应出口缔约方请求, 应向其提交原产地证书的副本。
2. 每一缔约方可规定, 在其领土内的一出口商或生产商为支持出口至另一缔约方的一货物属原产货物的请求而提供虚假原产地证书或其他虚假信息所产生的法律后果, 与可能适用于其领土内作出与一进口有关的虚假声明或陈述的一进口商的法律后果相同(经酌情修改)。
3. 每一缔约方应规定, 如在其领土内的一出口商或生产商已提供原产地证书并有理由相信证书包含或根据不正确信息, 则该出口商或生产商应迅速向其提供过原产地证书的每一人和每一缔约方作出书面通知, 告知其可能影响原产地证书准确性或有效性的任何变更。

第 3.26 条 记录保存要求

1. 每一缔约方应规定, 对进口至缔约方领土的货物提出优惠关税待遇请求的进口商应在自货物进口之日起不少于 5 年的期限内保存下列文件:
- (a) 与进口相关的文件, 包括作为该请求根据的原产地证书; 及

- (b) all records necessary to demonstrate that the good is originating and qualified for preferential tariff treatment, if the claim was based on a certification of origin completed by the importer.

2. Each Party shall provide that a producer or exporter in its territory that provides a certification of origin shall maintain, for a period of no less than five years from the date the certification of origin was issued, all records necessary to demonstrate that a good for which the exporter or producer provided a certification of origin is originating. Each Party shall endeavour to make available information on types of records that may be used to demonstrate that a good is originating.

3. Each Party shall provide that an importer, exporter or producer in its territory may choose to maintain the records specified in paragraphs 1 and 2 in any medium that allows for prompt retrieval, including electronic, optical, magnetic or written form in accordance with that Party's law.

Article 3.27: Verification of Origin

1. For the purpose of determining whether a good imported into its territory is originating, the importing Party may conduct a verification of any claim for preferential tariff treatment by one or more of the following:⁵

- (a) a written request for information from the importer of the good;
- (b) a written request for information from the exporter or producer of the good;
- (c) a verification visit to the premises of the exporter or producer of the good;
- (d) for a textile or apparel good, the procedures set out in Article 4.6 (Verification); or
- (e) other procedures as may be decided by the importing Party and the Party where an exporter or producer of the good is located.

2. If an importing Party conducts a verification, it shall accept information directly from the importer, exporter or producer.

3. If a claim for preferential tariff treatment is based on a certification of origin completed by the exporter or producer and, in response to a request for

⁵ For the purposes of this Article, the information collected in accordance with this Article shall be used for the purpose of ensuring the effective implementation of this Chapter. A Party shall not use these procedures to collect information for other purposes.

- (b) 如该请求根据进口商填写的原产地证书提出，则证明该货物属原产货物并具备获得优惠关税待遇资格所需的所有记录。
2. 每一缔约方应规定，在其领土内提供原产地证书的一生产商或出口商，应自原产地证书签发之日起不少于 5 年的期限内，保存证明由该出口商或生产商提供原产地证书的货物属原产货物所需所有记录。每一缔约方应努力提供可用于证明货物属原产货物的记录类型的信息。
3. 每一缔约方应规定，在其领土内的进口商、出口商或生产商可依照缔约方法律，选择使用可以迅速检索的任何介质保存第 1 款和第 2 款中所规定的记录，包括电子、光学、磁性或书面形式。

第 3.27 条 原产地核查

1. 为确定进口至其领土内的货物是否属原产货物，进口缔约方可通过下列一种或多种方式对任何优惠关税待遇请求进行核查：⁵
- (a) 书面请求该货物的进口商提供信息；
 - (b) 书面请求该货物的出口商或生产商提供信息；
 - (c) 对该货物的出口商或生产商的经营场所进行实地核查；
 - (d) 对于纺织品或服装，按第 4.6 条(核查)中所列程序；或
 - (e) 进口缔约方和该货物出口商或生产商所在地的缔约方可能决定的其他程序。
2. 如一进口缔约方开展核查，则应接受直接来自进口商、出口商或生产商的信息。
3. 如一优惠关税待遇请求根据出口商或生产商填写的原产地证书提出，作为对进口缔约方根据第 1 款(a)项所提信息请求的回

⁵ 就本条而言，依照本条收集的信息应被用于保证本章的有效实施。一缔约方不得使用这些程序收集信息用于其他目的。

information by an importing Party under paragraph 1(a), the importer does not provide information to the importing Party or the information provided is not sufficient to support a claim for preferential tariff treatment, the importing Party shall request information from the exporter or producer under paragraph 1(b) or 1(c) before it may deny the claim for preferential tariff treatment. The importing Party shall complete the verification, including any additional request to the exporter or producer under paragraph 1(b) or 1(c), within the time provided in paragraph 6(e).⁶

4. A written request for information or for a verification visit under paragraphs 1(a) through 1(c) shall:

- (a) be in English or in an official language of the Party of the person to whom the request is made;
- (b) include the identity of the government authority issuing the request;
- (c) state the reason for the request, including the specific issue the requesting Party seeks to resolve with the verification;
- (d) include sufficient information to identify the good that is being verified;
- (e) include a copy of relevant information submitted with the good, including the certification of origin; and
- (f) in the case of a verification visit, request the written consent of the exporter or producer whose premises are going to be visited, and state the proposed date and location for the visit and its specific purpose.

5. If an importing Party has initiated a verification in accordance with paragraph 1(b) or 1(c), it shall inform the importer of the initiation of the verification.

6. For a verification under paragraphs 1(a) through 1(c), the importing Party shall:

- (a) ensure that a written request for information, or for documentation to be reviewed during a verification visit, is limited to information and documentation to determine whether the good is originating;

⁶ For greater certainty, a Party is not required to request information from the exporter or producer to support a claim for preferential tariff treatment or complete a verification through the exporter or producer if the claim for preferential tariff treatment is based on the importer's certification of origin.

应，进口商未向进口缔约方提供信息或所提供的信息不足以支持优惠关税待遇请求，则进口缔约方在拒绝优惠关税待遇请求前，应根据第 1 款(b)项或第 1 款(c)项要求出口商或生产商提供信息。进口缔约方应在第 6 款(e)项中所规定的时间内完成核查，包括根据第 1 款(b)项或第 1 款(c)项向出口商或生产商提出额外要求。⁶

4. 根据第 1 款(a)项至第 1 款(c)项提出提供信息或进行实地核查的书面请求应：

- (a) 以英文或以被请求人所在缔约方的官方语文书就；
- (b) 包括发出该请求的政府主管机关的身份；
- (c) 说明该请求的理由，包括提出该请求的缔约方希望通过核查解决的具体问题；
- (d) 包括足以确定被核查货物的充分信息；
- (e) 包括随该货物一并提交的相关信息的副本，包括原产地证书；以及
- (f) 对于实地核查，请求经营场所将接受核查的出口商或生产商作出书面同意，并说明拟议核查日期和地点及具体目的。

5. 如一进口方已依照第 1 款(b)项或第 1 款(c)项启动核查，则应告知进口商核查的启动情况。

6. 对于依照第 1 款(a)项至第 1 款(c)项进行的核查，进口缔约方应：

- (a) 保证提供信息的书面请求或实地核查期间将审查的单证仅限于用以确定货物是否属原产货物的信息和单证；

⁶ 为进一步明确，如优惠关税待遇请求根据进口商的原产地证书提出，则不要求一缔约方自出口商或生产商提供信息以支持优惠关税待遇请求或通过出口商或生产商完成核查。

- (b) describe the information or documentation in sufficient detail to allow the importer, exporter or producer to identify the information and documentation necessary to respond;
- (c) allow the importer, exporter or producer at least 30 days from the date of receipt of the written request for information under paragraph 1(a) or 1(b) to respond;
- (d) allow the exporter or producer 30 days from the date of receipt of the written request for a visit under paragraph 1(c) to consent or refuse the request; and
- (e) make a determination following a verification as expeditiously as possible and no later than 90 days after it receives the information necessary to make the determination, including, if applicable, any information received under paragraph 9, and no later than 365 days after the first request for information or other action under paragraph 1. If permitted by its law, a Party may extend the 365 day period in exceptional cases, such as where the technical information concerned is very complex.

7. If an importing Party makes a verification request under paragraph 1(b), it shall, on request of the Party where the exporter or producer is located and in accordance with the importing Party's laws and regulations, inform that Party. The Parties concerned shall decide the manner and timing of informing the Party where the exporter or producer is located of the verification request. In addition, on request of the importing Party, the Party where the exporter or producer is located may, as it deems appropriate and in accordance with its laws and regulations, assist with the verification. This assistance may include providing a contact point for the verification, collecting information from the exporter or producer on behalf of the importing Party, or other activities in order that the importing Party may make a determination as to whether the good is originating. The importing Party shall not deny a claim for preferential tariff treatment solely on the ground that the Party where the exporter or producer is located did not provide requested assistance.

8. If an importing Party initiates a verification under paragraph 1(c), it shall, at the time of the request for the visit, inform the Party where the exporter or producer is located and provide the opportunity for the officials of the Party where the exporter or producer is located to accompany them during the visit.

9. Prior to issuing a written determination, the importing Party shall inform the importer and any exporter or producer that provided information directly to the importing Party, of the results of the verification and, if the importing Party intends to deny preferential tariff treatment, provide those persons a period of at

- (b) 对信息或单证进行充分详细描述，使进口商、出口商或生产商可以确定所需答复的信息和单证；
- (c) 给予进口商、出口商或生产商自收到第 1 款(a)项或第 1 款(b)项下书面信息请求之日起至少 30 天作出答复；
- (d) 给予出口商或生产商自收到第 1 款(c)项下实体核查书面请求之日起至少 30 天作出答复；以及
- (e) 在核查后尽快且不迟于收到作出确定所需信息后 90 天，包括(如适用)根据第 9 款收到的任何信息，并不迟于根据第 1 款首次提出信息请求或采取其他行动后 365 天作出确定。如法律所允许，一缔约方可在特殊情况下延长该 365 天期限，例如在有关技术信息非常复杂的情况下。

7. 如一进口缔约方根据第 1 款(b)项提出核查请求，则应出口商或生产商所在地的缔约方的请求并依照该进口缔约方的法律法规，该进口缔约方应告知该缔约方。有关缔约方应决定将核查请求告知出口商或生产商所在地的缔约方的方式和时机。此外，应进口缔约方请求，出口商或生产商所在地的缔约方，如其认为适当并依照其法律法规，可对核查予以协助。协助可包括为核查提供联络点、代表进口缔约方自出口商或生产商处收集信息或为使进口缔约方可以作出货物是否属原产货物的确定的其他活动。进口缔约方不得仅以出口商或生产商所在地的缔约方未提供所请求的协助为由，拒绝一优惠关税待遇请求。

8. 如一进口缔约方根据第 1 款(c)项启动核查，则应在提出实地核查请求时，告知出口商或生产商所在地的缔约方，并向出口商或生产商所在地的缔约方的官员提供在核查期间陪同的机会。

9. 在发布书面确定前，进口缔约方应将核查的结果告知进口商及直接向进口缔约方提供信息的任何出口商或生产商，且如进口缔约方旨在拒绝给予优惠关税待遇，则应向这些人员提供至少

least 30 days for the submission of additional information relating to the origin of the good.

10. The importing Party shall:

- (a) provide the importer with a written determination of whether the good is originating that includes the basis for the determination; and
- (b) provide the importer, exporter or producer that provided information during the verification or certified that the good was originating with the results of the verification and the reasons for that result.

11. During verification, the importing Party shall allow the release of the good, subject to payment of duties or provision of security as provided for in its law. If as a result of the verification the importing Party determines that the good is an originating good, it shall grant preferential tariff treatment to the good and refund any excess duties paid or release any security provided, unless the security also covers other obligations.

12. If verifications of identical goods by a Party indicate a pattern of conduct by an importer, exporter or producer of false or unsupported representations relevant to a claim that a good imported into its territory qualifies as an originating good, the Party may withhold preferential tariff treatment to identical goods imported, exported or produced by that person until that person demonstrates that the identical goods qualify as originating. For the purposes of this paragraph, “identical goods” means goods that are the same in all respects relevant to the particular rule of origin that qualifies the goods as originating.

13. For the purpose of a verification request, it is sufficient for a Party to rely on the contact information of an exporter, producer or importer in a Party provided in a certification of origin.

Article 3.28: Determinations on Claims for Preferential Tariff Treatment

1. Except as otherwise provided in paragraph 2 or Article 4.7 (Determinations), each Party shall grant a claim for preferential tariff treatment made in accordance with this Chapter for a good that arrives in its territory on or after the date of entry into force of this Agreement for that Party. In addition, if permitted by the importing Party, the importing Party shall grant a claim for preferential tariff treatment made in accordance with this Chapter for a good which is imported into its territory or released from customs control on or after the date of entry into force of this Agreement for that Party.

2. The importing Party may deny a claim for preferential tariff treatment if:

30 天的时间供提交与货物原产地相关的额外信息。

10. 进口缔约方应：

- (a) 向进口商提供货物是否属原产货物的书面确定，包括作出确定的根据；及
- (b) 向在核查期间提供信息或证明货物属原产货物的进口商、出口商或生产商提供核查结果及得出该结果的理由。

11. 核查期间，进口缔约方应允许在按其法律中所规定的支付关税或提供保证金的情况下放行货物。如作为核查结果，缔约方确定该货物属原产货物，则应给予该货物优惠关税待遇并退还任何多付关税或解除所提供的任何保证金，除非该保证金还涵盖其他义务。

12. 如一缔约方对相同货物进行的核查显示存在一种进口商、出口商或生产商与进口至其领土内的货物具备原产货物资格的请求相关的作出虚假陈述或未经证实的陈述的行为模式，则该缔约方可暂停此人进口、出口或生产的相同货物的优惠关税待遇，直至其可以证明该相同货物具备原产货物资格。就本款而言，“相同货物”指与赋予货物原产货物资格的特定原产地规则相关的所有方面均相同的货物。

13. 就一项核查请求而言，一缔约方依靠原产地证书中提供的出口商、生产商或进口商的联系信息即可。

第 3.28 条 关于优惠关税待遇请求的决定

1. 除非第 2 款或第 4.7 条(决定)中另有规定，否则每一缔约方应对依照本章提出的、对在本协定对其生效之日或在该日期后运至其领土的一货物优惠关税待遇请求予以批准。此外，如经进口缔约方允许，进口缔约方应对依照本章规定提出的、对在本协定对其生效之日或在该日期后进口至其领土或经海关放行的一货物的优惠关税待遇请求予以批准。

2. 进口缔约方在下列情况下可拒绝一享受优惠关税待遇请求：

- (a) it determines that the good does not qualify for preferential treatment;
- (b) pursuant to a verification under Article 3.27 (Verification of Origin), it has not received sufficient information to determine that the good qualifies as originating;
- (c) the exporter, producer or importer fails to respond to a written request for information in accordance with Article 3.27 (Verification of Origin);
- (d) after receipt of a written notification for a verification visit, the exporter or producer does not provide its written consent in accordance with Article 3.27 (Verification of Origin); or
- (e) the importer, exporter or producer fails to comply with the requirements of this Chapter.

3. If an importing Party denies a claim for preferential tariff treatment, it shall issue a determination to the importer that includes the reasons for the determination.

4. A Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice was issued in a non-Party. If an invoice is issued in a non-Party, a Party shall require that the certification of origin be separate from the invoice.

Article 3.29: Refunds and Claims for Preferential Tariff Treatment after Importation

1. Each Party shall provide that an importer may apply for preferential tariff treatment and a refund of any excess duties paid for a good if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that the good would have qualified for preferential tariff treatment when it was imported into the territory of the Party.

2. As a condition for preferential tariff treatment under paragraph 1, the importing Party may require that the importer:

- (a) make a claim for preferential tariff treatment;
- (b) provide a statement that the good was originating at the time of importation;
- (c) provide a copy of the certification of origin; and

- (a) 确定该货物不具备获得优惠待遇的资格；
 - (b) 根据第 3.27 条(原产地核查)下的核查，未收到可以确定该货物具备原产货物资格的充分信息；
 - (c) 出口商、生产商或进口商未能对依照第 3.27 条(原产地核查)提出的书面信息请求予以答复；
 - (d) 收到实地核查的书面通知后，出口商或生产商未依照第 3.27 条(原产地核查)给予书面同意；或
 - (e) 进口商、出口商或生产商未能遵守本章的要求。
3. 如一进口缔约方拒绝一优惠关税待遇请求，则应向进口商签发一项决定，其中包括作出这一决定的理由。
4. 一缔约方不得仅因发票在一非缔约方中开具而拒绝一优惠关税待遇请求。如发票在一非缔约方中开具，则一缔约方应要求原产地证书与发票分开出具。

第 3.29 条 进口后退税和优惠关税待遇请求

1. 每一缔约方应规定，如进口时一进口商未提出优惠关税待遇请求，则该进口商可申请优惠关税待遇并申请退还多付关税，只要该货物在其进口至该缔约方领土内时具备获得优惠关税待遇的资格。
2. 作为申请第 1 款项下优惠关税待遇的条件，进口缔约方可要求进口商：
- (a) 提出优惠关税待遇请求；
 - (b) 提供关于货物在进口时属原产货物的声明；
 - (c) 提供原产地证书的副本；以及

- (d) provide such other documentation relating to the importation of the good as the importing Party may require,

no later than one year after the date of importation or a longer period if specified in the importing Party's law.

Article 3.30: Penalties

A Party may establish or maintain appropriate penalties for violations of its laws and regulations related to this Chapter.

Article 3.31: Confidentiality

Each Party shall maintain the confidentiality of the information collected in accordance with this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the person providing the information.

Section C: Other Matters

Article 3.32: Committee on Rules of Origin and Origin Procedures

1. The Parties hereby establish a Committee on Rules of Origin and Origin Procedures (Committee), composed of government representatives of each Party, to consider any matters arising under this Chapter.
2. The Committee shall consult regularly to ensure that this Chapter is administered effectively, uniformly and consistently with the spirit and objectives of this Agreement, and shall cooperate in the administration of this Chapter.
3. The Committee shall consult to discuss possible amendments or modifications to this Chapter and its Annexes, taking into account developments in technology, production processes or other related matters.
4. Prior to the entry into force of an amended version of the Harmonized System, the Committee shall consult to prepare updates to this Chapter that are necessary to reflect changes to the Harmonized System.
5. With respect to a textile or apparel good, Article 4.8 (Committee on Textile and Apparel Trade Matters) applies in place of this Article.
6. The Committee shall consult on the technical aspects of submission and the format of the electronic certification of origin.

- (d) 提供进口缔约方可能要求的与该货物进口相关的其他单证，

需在不迟于货物进口之日起 1 年或进口缔约方法律规定的更长期限内。

第 3.30 条 处罚

一缔约方可对违反其与本章相关的法律法规的行为制定或维持适当处罚。

第 3.31 条 机密性

每一缔约方应保持依照本章收集的信息的机密性，并应保护如披露则可能损害信息提供者竞争地位的信息。

C 节：其他事项

第 3.32 条 原产地规则和原产地程序委员会

1. 缔约方特此设立原产地规则和原产地程序委员会(委员会)，由每一缔约方的政府代表组成，以审议本章下产生的任何事项。
2. 委员会应定期磋商以保证本章以有效、统一及符合本协定精神和目标的方式得到管理，并应在实施本章过程中进行合作。
3. 委员会应进行磋商以讨论对本章及其附件可能的修正或修订，同时考虑技术、生产工序或其他相关事项方面的发展情况。
4. 在《协调制度》的修正版本生效前，委员会应进行磋商，以准备对本章作必要更新以反映《协调制度》的变化。
5. 对于纺织品或服装，适用第 4.8 条(纺织品和服装贸易问题委员会)以替代本条。
6. 委员会应就电子原产地证书的提交和格式的技术问题进行磋商。

ANNEX 3-A

OTHER ARRANGEMENTS

1. This Annex shall remain in force for a period of 12 years from the date of entry into force of this Agreement according to Article 30.5.1 (Entry into Force).
2. A Party may apply the arrangements under paragraph 5 only if it has notified the other Parties of its intention to apply those arrangements at the time of entry into force of this Agreement for that Party. That Party (the notifying Party) may apply these arrangements for a period not exceeding five years after the date of entry into force of this Agreement for that Party.
3. The notifying Party may extend the period under paragraph 2 for one additional period of no more than five years if it notifies the other Parties no later than 60 days prior to the expiration of the initial period.
4. In no case shall a Party apply the arrangements under paragraph 5 beyond 12 years from the date of entry into force of this Agreement according to Article 30.5.1 (Entry into Force).
5. An exporting Party may require that a certification of origin for a good exported from its territory be either:
 - (a) issued by a competent authority; or
 - (b) completed by an approved exporter.
6. If an exporting Party applies the arrangements under paragraph 5, it shall provide the requirements for those arrangements in publicly available laws or regulations, inform the other Parties at the time of the notification under paragraph 2, and inform the other Parties at least 90 days before any modification to the requirements comes into effect.
7. An importing Party may treat a certification of origin issued by a competent authority or completed by an approved exporter in the same manner as a certification of origin under Section B.
8. An importing Party may condition acceptance of a certification of origin issued by a competent authority or completed by an approved exporter on the authentication of elements such as stamps, signatures or approved exporter numbers. To facilitate that authentication, the Parties concerned shall exchange information on those elements.

附件 3-A

其他安排

1. 本附件应自本协定根据第 30.5.1 条(生效)生效之日起的 12 年期限内保持有效。
2. 一缔约方仅当其在在本协定对其生效时已将适用第 5 款下安排的意向通知其他缔约方, 方可适用这些安排。该缔约方(通知方)可在本协定对其生效之日起不超过 5 年的期限内适用这些安排。
3. 如通知方在不迟于最初期限期满前 60 天通知其他缔约方, 其可将第 2 款下的期限延长一不超过 5 年的额外期限。
4. 任何情况下一缔约方不得适用第 5 款下的安排超过本协定根据第 30.5.1 条(生效)生效之日起 12 年以上。
5. 一出口缔约方可要求自其领土出口货物的原产地证书:
 - (a) 由一主管机关签发; 或
 - (b) 由一经批准的出口商填写。
6. 如一出口缔约方适用第 5 款下的安排, 则应在可公开获得的法律或法规中规定此类安排的要求, 在作出第 2 款下通知时告知其他缔约方, 并在对此类要求的任何修订生效前至少 90 天告知其他缔约方。
7. 一进口缔约方可将由一主管机关签发的或由一经批准的出口商填写的原产地证书按照与 B 节下的原产地证书相同的方式对待。
8. 一进口缔约方可将印章、签名或经批准出口商编号等要素的验证作为接受由一主管机关签发或由一经批准的出口商填写的原产地证书的条件。为便利验证, 有关缔约方应就这些要素交换信息。

9. If a claim for preferential tariff treatment is based on a certification of origin issued by a competent authority or completed by an approved exporter, the importing Party may make a verification request to the exporter or producer in accordance with Article 3.27 (Verification of Origin) or to the competent authority that issued the certification of origin.

10. If a Party makes a verification request to the competent authority, the competent authority shall respond to it in the same manner as an exporter or producer under Article 3.27 (Verification of Origin). A competent authority shall maintain records in the same manner as an exporter or producer under Article 3.26 (Record Keeping Requirements). If the competent authority that issued the certification of origin fails to respond to a verification request, the importing Party may deny the claim for preferential tariff treatment.

11. If an importing Party makes a verification request under Article 3.27.1(b) (Verification of Origin), it shall, on request of the Party where the exporter or producer is located and in accordance with the importing Party's laws and regulations, inform that Party. The Parties concerned shall decide the manner and timing of informing the Party where the exporter or producer is located of the verification request. In addition, on request of the importing Party, the competent authority of the Party where the exporter or producer is located may, as it deems appropriate and in accordance with the laws and regulations of the Party where the exporter or producer is located, assist in the verification in the same manner as Article 3.27.7 (Verification of Origin).

9. 如一优惠关税待遇请求根据由一主管机关签发或由一经批准的出口商填写的原产地证书提出，则进口缔约方可依照第 3.27 条(原产地核查)向出口商或生产商或向签发该原产地证书的主管机关提出核查请求。
10. 如一缔约方对主管机构提出核查请求，则该主管机关应按与第 3.27 条(原产地核查)下出口商或生产商相同的方式作出答复。一主管机关应按与第 3.26 条(记录保存要求)下出口商或生产商相同的方式保存记录。如签发原产地证书的主管机关未能答复一核查请求，则进口缔约方可拒绝优惠关税待遇请求。
11. 如一进口缔约方根据第 3.27.1 条(b)项(原产地核查)提出核查请求，则该进口缔约方，应出口商或生产商所在地的缔约方的请求并依照该进口缔约方的法律法规，应通知该缔约方。有关缔约方应决定将核查请求通知出口商或生产商所在地的缔约方的方式和时机。此外，应进口缔约方的请求，出口商或生产商所在地的缔约方的主管机关，在其认为恰当的情况下并依照出口商或生产商所在地缔约方的法律法规，以与第 3.27.7 条(原产地核查)相同的方式在核查中提供协助。

ANNEX 3-B

MINIMUM DATA REQUIREMENTS

A certification of origin that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:

1. Importer, Exporter or Producer Certification of Origin

Indicate whether the certifier is the exporter, producer or importer in accordance with Article 3.20 (Claims for Preferential Treatment).

2. Certifier

Provide the certifier's name, address (including country), telephone number and e-mail address.

3. Exporter

Provide the exporter's name, address (including country), e-mail address and telephone number if different from the certifier. This information is not required if the producer is completing the certification of origin and does not know the identity of the exporter. The address of the exporter shall be the place of export of the good in a TPP country.

4. Producer

Provide the producer's name, address (including country), e-mail address and telephone number, if different from the certifier or exporter or, if there are multiple producers, state "Various" or provide a list of producers. A person that wishes for this information to remain confidential may state "Available upon request by the importing authorities". The address of a producer shall be the place of production of the good in a TPP country.

5. Importer

Provide, if known, the importer's name, address, e-mail address and telephone number. The address of the importer shall be in a TPP country.

6. Description and HS Tariff Classification of the Good

- (a) Provide a description of the good and the HS tariff classification of the good to the 6-digit level. The description should be sufficient to relate it to the good covered by the certification; and

附件 3-B

最低数据要求

作为本协定项下优惠关税待遇请求的根据的原产地证书应包括下列要素：

1. 进口商、出口商或生产商原产地证书

表明该证明人为依照第 3.20 条(优惠待遇请求)的出口商、生产商或进口商。

2. 证明人

提供证明人的名称、地址(包括国家)、电话号码和电子邮件地址。

3. 出口商

如不同于证明人，则提供出口商的名称、地址(包括国家)、电子邮件地址和电话号码。如生产商填写原产地证明且其不知道出口商的身份，则不要求提供该信息。出口商的地址应为位于一 TPP 国家中的该货物的出口地点。

4. 生产商

如不同于证明人或出口商，则提供生产商的名称、地址(包括国家)、电子邮件地址和电话号码；如有多个生产商，则声明“多个”或提供一份生产商名单。希望此信息予以保密的人可声明“应进口机关请求可提供”。生产商的地址应为位于一 TPP 国家中的该货物的生产地点。

5. 进口商

如可知，提供进口商的名称、地址、电子邮件地址和电话号码。进口商的地址应位于一 TPP 国家中。

6. 货物描述和协调制度归类

- (a) 提供货物的描述和货物的协调制度 6 位税目。描述应充分可使之与该证书所涵盖货物相关联；及

- (b) If the certification of origin covers a single shipment of a good, indicate, if known, the invoice number related to the exportation.

7. Origin Criterion

Specify the rule of origin under which the good qualifies.

8. Blanket Period

Include the period if the certification covers multiple shipments of identical goods for a specified period of up to 12 months as set out in Article 3.20.4 (Claims for Preferential Treatment).

9. Authorised Signature and Date

The certification must be signed and dated by the certifier and accompanied by the following statement:

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

- (b) 如原产地证书涵盖一单次装运货物，则标明与出口相关的发票号码(如可知)。

7. **原产地标准**

规定货物据以符合资格的原产地规则。

8. **适用期限**

如按第 3.20.4 条(优惠待遇请求)所列，原产地证书在最长不超过 12 个月的规定期限内涵盖相同货物的多次装运，则应包括该期限。

9. **授权签字和日期**

该证书必须由证明人签署和注明日期，并附下列声明：

本人证明本文件中所述货物具备原产货物资格，且本文件包含信息真实准确。本人对证明此陈述负责，并同意保存并应请求或在一实地核查中提供支持本证书所必要的单证。

ANNEX 3-C**EXCEPTIONS TO ARTICLE 3.11 (*De Minimis*)**

Each Party shall provide that Article 3.11 (*De Minimis*) shall not apply to:

- (a) non-originating materials of heading 04.01 through 04.06, or non-originating dairy preparations containing over 10 per cent by dry weight of milk solids of subheading 1901.90 or 2106.90, used in the production of a good of heading 04.01 through 04.06 other than a good of subheading 0402.10 through 0402.29 or 0406.30⁷;
- (b) non-originating materials of heading 04.01 through 04.06, or non-originating dairy preparations containing over 10 per cent by dry weight of milk solids of subheading 1901.90, used in the production of the following goods:
 - (i) infant preparations containing over 10 per cent by dry weight of milk solids of subheading 1901.10;
 - (ii) mixes and doughs, containing over 25 per cent by dry weight of butterfat, not put up for retail sale of subheading 1901.20;
 - (iii) dairy preparations containing over 10 per cent by dry weight of milk solids of subheading 1901.90 or 2106.90;
 - (iv) goods of heading 21.05;
 - (v) beverages containing milk of subheading 2202.90; or
 - (vi) animal feeds containing over 10 per cent by dry weight of milk solids of subheading 2309.90;
- (c) non-originating materials of heading 08.05 or subheading 2009.11 through 2009.39, used in the production of a good of subheading 2009.11 through 2009.39 or a fruit or vegetable juice of any single

⁷ For greater certainty, milk powder of subheading 0402.10 through 0402.29, and processed cheese of subheading 0406.30, that is originating as a result of the application of the 10 per cent *de minimis* allowance in Article 3.11 (*De Minimis*), shall be an originating material when used in the production of any good of heading 04.01 through 04.06 as referred to in subparagraph (a) or the goods listed in subparagraph (b).

附件 3-C

第 3.11 条(微量)的例外

每一缔约方应规定第 3.11 条(微量)不得适用于:

- (a) 品目 04.01 至 04.06 所列的非原产材料, 或按干重计含有超过 10%的子目 1901.90 或 2106.90 所列的乳固体的非原产乳制品, 用于生产税目 04.01 至 04.06 所列的货物, 但子目 0402.10 至 0402.29 或子目 0406.30⁷所列的货物除外;
- (b) 品目 04.01 至 04.06 所列的非原产材料, 或按干重计含有超过 10%的子目 1901.90 所列的乳固体的非原产乳制品, 用于生产下列货物:
 - (i) 按干重计含超过 10%的子目 1901.10 所列的乳固体的婴幼儿食品;
 - (ii) 按干重计含有超过 25%乳脂但不作为子目 1901.20 所列的零售用的调制品和面团;
 - (iii) 按干重计含有超过 10%的子目 1901.90 或 2106.90 所列的乳固体的乳制品;
 - (iv) 品目 21.05 所列的货物;
 - (v) 含有子目 2202.90 所列的牛奶的饮料; 或
 - (vi) 按干重计含有超过 10%的子目 2309.90 所列的乳固体的动物饲料;
- (c) 品目 0805 或子目 2009.11 至 2009.39 所列的非原产材料, 用于生产子目 2009.11 至 2009.39 所列的货物或子目 2106.90 或 2202.90 所列的任何单一水果

⁷ 为进一步明确, 子目 0402.10 至 0402.29 所列的奶粉和子目 0406.30 所列的加工奶酪, 因适用第 3.11 条(微量)关于 10%的微量允许量而为原产货物, 如用于生产(a)项中所指品目 0401 至 0406 所列的任何货物或(b)项中所列货物, 应被视为原产材料。

fruit or vegetable, fortified with minerals or vitamins, concentrated or unconcentrated, of subheading 2106.90 or 2202.90;

- (d) non-originating materials of Chapter 15 of the Harmonized System, used in the production of a good of headings 15.07, 15.08, 15.12, or 15.14; or
- (e) non-originating peaches, pears or apricots of Chapter 8 or 20 of the Harmonized System, used in the production of a good of heading 20.08.

或蔬菜的水果或蔬菜汁，添加矿物质或维生素，经浓缩或未经浓缩；

- (d) 协调制度第 15 章的非原产材料，用于生产品目 15.07、15.08、15.12 或 15.14 所列的一货物；或
- (e) 协调制度第 8 章或第 20 章的非原产桃、梨或杏，用于生产品目 20.08 所列的一货物。