

## CHAPTER 4

### RULES OF ORIGIN

#### Article 4.1: 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 seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, or protection from predators;

**CIF** means the value of the good imported and includes the cost of insurance and freight up to the port or place of entry in the country of importation. The valuation shall be made in accordance with the Customs Valuation Agreement;

**FOB** means the value of the good free on board, independent of the means of transportation, at the port or site of final shipment abroad. The valuation shall be made in accordance with the Customs Valuation Agreement;

**goods wholly obtained or produced entirely in a Party** means:

- (a) mineral goods extracted from the soil or seabed in the territory of a Party;
- (b) agricultural and plant products grown and harvested, picked or gathered in the territory of a Party;
- (c) live animals, born and raised in the territory of a Party;
- (d) goods obtained from live animals in the territory of a Party;
- (e) goods obtained from hunting, trapping, fishing, farming, gathering, capturing or aquaculture in the territory of a Party;
- (f) goods (fish, shellfish, plant and other marine life) taken within the territorial sea or the relevant maritime zone of a Party seaward of the territorial sea under that Party's applicable law in accordance with the provisions of the *United Nations Convention on the Law of the Sea* 1982 by a vessel flying, or entitled to fly, the flag of that Party, or taken from the high seas by a vessel registered or recorded with that Party and flying its flag;

- (g) goods obtained or produced on board a factory ship registered or recorded with that Party and flying its flag, exclusively from products referred to in Subparagraph (f);
- (h) waste and scrap derived from production in the territory of a Party or used articles or goods collected in the territory of a Party, provided that such goods are fit only for the recovery of raw materials;
- (i) goods taken by a Party, or a person of a Party, from the seabed or subsoil beneath the territorial sea or the continental shelf of that Party, in accordance with the provision of the *United Nations Convention on the Law of the Sea* 1982;
- (j) recovered goods derived in the territory of a Party from used goods and utilised in the territory of the Party in the production of remanufactured goods; and
- (k) goods produced entirely in the territory of a Party exclusively from goods referred to in Subparagraphs (a) to (j) or from their derivatives, at any stage of production;

**indirect material** means a good used in the production, testing or inspection of another good but not physically incorporated into the good, or a good 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 for testing or inspecting the goods;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) tools, dies and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

**material** means a good or any matter or substance that is used or consumed in the production of goods or transformation of another good;

**minimal operations or processes** means operations or processes which contribute minimally to the essential characteristics of the goods and which by themselves, or in combination, do not confer origin;

**packing materials and containers for shipment** means goods used to protect a good during its transportation, other than containers and packaging materials used for retail sale;

**production** means methods of obtaining goods including, but not limited to growing, raising, mining, harvesting, fishing, farming, trapping, hunting, capturing, aquaculture, gathering, collecting, breeding, extracting, manufacturing, processing, assembling or disassembling a good;

**recovered goods** means materials in the form of individual parts that result from:

- (a) the complete disassembly of used goods into individual parts; and
- (b) the cleaning, inspecting, or testing or other processing of those parts, and as necessary for improvement to sound working condition one or more of the following processes: welding, flame spraying, surface machining, knurling, plating, sleeving and rewinding in order for such parts to be assembled with other parts, including other recovered parts in the production of a remanufactured good as listed in Annex 4.A;

**remanufactured goods** means an industrial good assembled in the territory of a Party as listed in Annex 4.A, that:

- (a) is entirely or partially composed of recovered goods;
- (b) has the same life expectancy and meets the same performance standards as a new good; and
- (c) enjoys the same factory warranty as such a new good;

**transaction value** means the price paid or payable for a good as determined by the provisions of the Customs Valuation Agreement;

**used** means used or consumed in the production of goods;

**value** means the value of a good or material, pursuant to the provisions of the Customs Valuation Agreement.

## Article 4.2: Originating Goods

Unless otherwise indicated in this Chapter, a good shall be considered as originating in a Party when:

- (a) the good is wholly obtained or produced entirely in the territory of one Party, pursuant to the definition in Article 4.1;
- (b) the good is produced entirely in the territory of one or more Parties, exclusively from materials whose origin conforms to the provisions of this Chapter; or
- (c) the good is produced in the territory of one or more Parties, using non-originating materials that conform to a change in tariff classification, a regional value content, or other requirements specified in Annex II, and the good meets the other applicable provisions of this Chapter.

## Article 4.3: Regional Value Content

1. Where Annex II refers to a regional value content, each Party shall provide that the regional value content of a good shall be calculated on the basis of the following method:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

where:

**RVC** is the regional value content expressed as a percentage;

**TV** is the transaction value of the good, adjusted on an FOB basis, except as provided in Paragraph 3. If no such value exists or cannot be determined, pursuant to the principles of Article 1 of the Customs Valuation Agreement, it shall be calculated pursuant to the principles of Articles 2 to 7 of that Agreement; and

**VNM** is the transaction value of the non-originating materials, when they were first acquired or supplied to the producer of the goods, adjusted on a CIF basis, except as provided in Paragraph 4. If such value does not exist or cannot be determined, pursuant to the principles of Article 1 of the Customs Valuation Agreement, it shall be calculated pursuant to that Agreement.

2. The value of the non-originating materials used by the producer in the production of a good shall not include, for purposes of calculating the regional value content, pursuant to Paragraph 1, the value of non-originating materials used to produce the originating materials subsequently used in the production of the good.
3. When the producer of a good does not export it directly, the value shall be adjusted up to the point at which the purchaser receives the good within the territory of a Party where the producer is located.
4. When the producer of the good acquires a non-originating material in the territory of the Party where it is located, the value of such material shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.

#### **Article 4.4: Operations that do not Confer Origin**

The minimal operations or processes that do not confer origin, include the following:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, ventilation, chilling and like operations);
- (b) simple operations consisting of sifting, classifying, washing, cutting, slitting, bending, coiling, or uncoiling;
- (c) changes of packing and breaking up and assembly of consignments;
- (d) packing, unpacking or repacking operations;
- (e) affixing of marks, labels or other like distinguishing signs on products or their packaging; and
- (f) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

#### **Article 4.5: Accumulation**

Originating goods or materials of any of the Parties used in the production of goods in the territory of another Party shall be considered to originate in the territory of the latter Party.

#### **Article 4.6: De Minimis**

A good that does not conform to a change in tariff classification, pursuant to the provisions of Annex II, shall be considered to be originating if the value of all non-originating materials used in its production not meeting the change in tariff classification requirement does not exceed 10 percent of the transaction value of the given good pursuant to Article 4.3, and the good meets all the other applicable criteria of this Chapter.

#### **Article 4.7: Accessories, Spare Parts, and Tools**

1. Normal accessories, spare parts, or tools provided with the good as part of the standard accessories, spare parts, or tools shall be regarded as originating goods and shall be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification, provided that:

- (a) the accessories, spare parts, or tools are classified with and not invoiced separately from the good; and
- (b) the quantities and the value of those accessories, spare parts, or tools are the normal ones for the good.

2. If the goods are subject to a regional value content requirement, the value of the accessories, spare parts, or tools shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

#### **Article 4.8: Packaging Materials and Containers for Retail Sale**

Packaging materials and containers in which goods are packaged for retail sale, if classified with the goods, shall be disregarded in determining whether all the non-originating materials used in the production of those goods have undergone the applicable change in tariff classification set out in Annex II. However, if the goods are subject to a regional value content requirement the value of the packaging used for retail sale will be counted as originating or non-originating, as the case may be, in calculating the regional value content of the goods.

#### **Article 4.9: Packing Materials and Containers for Shipment**

Packing materials and containers in which a good is packed exclusively for transport shall not be taken into account for purposes of establishing whether the good is originating.

#### **Article 4.10: Indirect Materials**

Indirect materials shall be considered to be originating materials without regard to where they are produced and its value shall be the cost registered in the accounting records of the producer of the good.

#### **Article 4.11: Transit through Non-Parties**

1. Preferential tariff treatment provided for in this Agreement shall be applied to goods that satisfy the requirements of this Chapter and which are directly transported among the Parties.

2. Notwithstanding Paragraph 1, goods shall be authorised to transit through non-Party countries, and to remain stored for a reasonable period of time, which in no case shall be more than 6 months from the date of entry of the goods into the third non-Party country.

3. Goods shall be eligible for preferential tariff treatment in accordance with this Agreement if they are transported through the territory of one or more non-Parties, provided that the goods:

(a) did not undergo operations other than unloading, reloading, or any other operation necessary to preserve them in good condition; and

(b) did not enter the commerce of such non-Parties after the shipment from the Party and before the importation into another Party.

4. Compliance with the provisions set out in Paragraphs 2 and 3 shall be proved by means of supplying to the customs authorities of the importing Party either customs documents of the third country or documents of the competent authorities, including commercial shipping or freight documents.

#### **Article 4.12: Outward Processing**

1. Notwithstanding the relevant provisions of Article 4.2 and the product-specific requirements set out in Annex II, a good listed in Annex 4.B shall be considered as originating even if it has undergone processes of production or operation outside the territory of a Party on a material exported from the Party and subsequently re-imported to the Party, provided that:

- (a) the total value of non-originating materials as set out in Paragraph 2 does not exceed 55 percent of the customs value of the final good for which originating status is claimed;
- (b) the materials exported from a Party shall have been wholly obtained or produced in the Party or have undergone therein, processes of production or operation going beyond the minimal processes or operations in Article 4.4, prior to being exported outside the territory of the Party;
- (c) the producer of the exported material is the same producer of the final good for which originating status is claimed;
- (d) the re-imported good has been obtained through processes of production or operation of the exported material; and
- (e) the last process of manufacture of the good was performed in the territory of the Party, and this process is the last activity undertaken in respect to a good that finally transforms it into a good different from its component parts or materials and a new good is therefore manufactured.

2. For the purposes of Paragraph 1(a), the total value of non-originating materials shall be the value of any non-originating materials added in a Party as well as the value of any materials added and all other costs accumulated outside the territory of the Party, including transportation costs.

3. For greater certainty, the verification procedures referred to in Article 4.16 shall apply in order to ensure the proper application of this Article. Such procedures include the provision of information and supporting documentation, including that relating to the export of originating materials and the subsequent re-import of the goods subsequently exported as originating goods, by the exporting customs administration or exporter upon receipt of a written request from the customs administration of the importing Party through the customs administration of the exporting Party.

4. Upon the request of a Party, the list of products in Annex 4.B may be modified by the Commission.



#### **Article 4.13: Treatment of Goods for which Preference is Claimed**

1. A Party can accept either; a declaration as to origin on the export invoice (declaration), or a certificate of origin, in respect of a good imported from any other Party for which an importer claims preferential tariff treatment.
2. An exporter or producer may elect to use either a declaration as to origin on the export invoice or a certificate of origin, either of which may then be used by the importer as evidence of origin in respect to goods for which preferential tariff treatment is claimed.
3. The declaration or certificate of origin shall be completed by the exporter or producer, as the case may be. The declaration or certificate of origin shall:
  - (a) specify that the goods enumerated thereon are the origin of the exporting Party and meet the terms of this Chapter;
  - (b) be made in respect of one or more goods; and which can include a variety of goods; and
  - (c) be completed in English.
4. The export invoice upon which the declaration as to origin is affixed and in respect of the goods subject to the declaration shall include:
  - (a) a full description;
  - (b) six digit Harmonized System Code;
  - (c) the producer's name(s) if known; and
  - (d) the importer's name(s) in respect of imported goods, if known.
5. If the export invoice does not include the information referred to in Paragraph 4, it must be added in "observations" on the declaration as to origin in the form set out in Annex 4.C.
6. The declaration shall be in the form set out in Annex 4.C, and the certificate of origin shall be in the form set out in Annex 4.D. These requirements may thereafter be revised or modified by an Implementing Arrangement agreed among the Parties.
7. The declaration and the certificate of origin shall remain valid for a period of 2 years from the date on which the respective documents were issued.

8. If the exporter is not the producer of the good referred to on the declaration or on the certificate of origin, that exporter may complete and sign the declaration on the basis of:

- (a) the exporter's knowledge of whether the good qualifies as an originating good; or
- (b) a producer's written declaration that the good qualifies as an originating good in that it meets the terms of this Chapter.

9. Nothing in Paragraph 8(b) shall be construed to require a producer who is not the exporter of the good to make a declaration or complete a certificate of origin.

10. Slight discrepancies as between the wording and detail stated on the export invoice or certificate of origin produced to the customs administration of the importing Party in clearance of goods shall not, of itself, cause any claim for preferential tariff treatment to be denied.

11. Any declaration or certificate of origin presented in the clearance of goods issued in advance of the entry into force of this Agreement shall, if presented on or after the date of entry into force of this Agreement, be accepted as evidence as to the origin of the good specified thereon.

12. The customs administration of the importing Party shall, in accordance with its domestic legislation, grant preferential tariff treatment to goods of another Party only in those instances that an importer:

- (a) provides to the customs administration a declaration or certificate of origin in accord with the provisions of this Article; or
- (b) provides sufficient documentary or other evidence to substantiate the tariff preference claimed for the goods.

13. The Parties shall, in accordance with their domestic legislation, provide that where an importer claims at the time of importation a good can meet the terms of this Chapter and would thereby have qualified for preferential tariff treatment but was unable to provide a declaration or a certificate of origin or other such evidence as provided for in Paragraph 12 the importer may, in accordance with domestic legislation or within 1 year from date of importation, apply for a refund of any excess customs duties paid as a result of the goods not having been accorded preferential tariff treatment, on production of:

- (a) a declaration or certificate of origin that the good qualifies as an originating good; and

- (b) such other evidence as the customs administration may require to satisfactorily evidence the tariff preference claimed.

14. An importing Party may not require a declaration or certificate of origin to admit goods pursuant to tariff preference where:

- (a) the customs value does not exceed US\$1000 or the equivalent amount in the Party's currency or a higher amount as it may establish; or
- (b) in respect of specific goods, a Party has waived the requirement for such evidence.

15. In accordance with Paragraph 14, where an importation forms part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purposes of avoiding the origin requirements of this Article, the customs administration of the importing Party may deny preferential tariff treatment.

#### **Article 4.14: Obligations Regarding Exports**

1. Where the exporter or producer becomes aware that it has provided an erroneous or false declaration or certificate of origin or any other such erroneous or false evidence, the exporter or producer shall give notice as soon as possible to the customs administrations of the importing and exporting Party, as well as the importer, of any change that would affect the accuracy or validity of a declaration or certificate of origin.

2. The exporter or producer that has provided a declaration or a certificate of origin, shall provide a copy of these documents to its exporting Party's customs administration upon request.

3. With respect to exports, each Party shall provide penalties for false declarations, certification, or documentation related to origin submitted to a customs administration by an exporter or producer in its territory.

#### **Article 4.15: Records**

Each Party shall require that producers, exporters and importers in their respective territories maintain for a period of not less than 3 years after the date of exportation or importation, as the case may be, all records relating to that exportation or importation which are necessary to demonstrate that a good for which a claim for tariff preference was made qualifies for preferential tariff treatment.

#### **Article 4.16: Verification of Origin**

1. For the purposes of determining whether goods imported into the territory of a Party from the territory of another Party qualify as originating goods, the importing Party may, through its customs administration, verify any claims made for tariff preference by means of:

- (a) written requests for information addressed to the importer;
- (b) written questions and requests for information addressed to the exporter or producer in the territory of the exporting Party through the customs administrations of the exporting Party;
- (c) requests to the customs administration of the exporting Party to verify the origin of the good; or
- (d) such other procedures as the customs administrations of the Parties may agree.

2. If the mechanism established in Paragraph 1 fails to determine the origin of a good, the importing Party may request, through the customs administration of the exporting Party, to visit the premises of the exporter or producer in the territory of the exporting Party:

- (a) to review records referring to origin; and
- (b) to observe the facilities used in production of the goods.

3. The requesting Party shall, through its customs administration:

- (a) ensure that any request made to the customs administration of the exporting Party is sufficiently material to warrant the request and is accompanied by sufficient information to identify the particular goods and the exporter or producer of those goods; and
- (b) specify a period of 60 days from the date the written questions or request was sent to the exporter or producer to fully respond to the questions or request.

4. The Parties agree to facilitate requests for assistance through their customs administrations under this Article within 10 days of receipt of the request.

#### **Article 4.17: Decision on Origin**

1. If as a result of questions put or visits made to the exporter or producer the requesting Party is satisfied the goods about which those questions were put or visits made are originating goods pursuant to the provisions of this Chapter, it shall permit preferential access for those goods.
2. Preferential tariff treatment may be denied if:
  - (a) the goods do not or did not meet the requirements of this Chapter;
  - (b) the exporter or producer fails to respond fully to questions put by the customs administration of the importing Party within 60 days of the date of the request of the importing Party, or such other extended period of time as may be specified by the customs administrations of the importing Party, but not more than an additional 30 days;
  - (c) the requested customs administration is, for any reason, unable to comply with a request from the customs administration of the importing Party to verify the origin of goods and advises the requesting customs administration of this inability or, fails to respond to a request within 90 days; or
  - (d) the exporter or producer does not agree to a visit by the customs administration of the importing Party within 30 days.
3. In the event preferential tariff treatment is denied the importing Party shall ensure that its customs administration provides in writing to the exporter, the importer or producer, as the case may be, full reasons for that decision.
4. Where verifications by a Party indicate a pattern of conduct by an exporter or a producer of false or unsupported representations that a good imported into its territory qualifies as an originating good, the Party may withhold preferential tariff treatment to identical goods exported or produced by such a person until it is satisfied that the exporter or producer is no longer making false or unsupported representations as to origin.

#### **Article 4.18: Costs Incurred**

1. The ordinary costs of complying with a request for verification will be borne by:
  - (a) the requested Party; or

- (b) the Party which visits an exporter or producer, as the case may be, in the territory of the other Party.
- 2. Where extraordinary costs or doubts in determining costs arise, these shall be resolved by mutual agreement between Parties.

#### **Annex 4.A**

Goods classified in the following Harmonized System subheadings may be considered remanufactured goods, except for those designed principally for use in automotive goods of Harmonized System headings or subheadings 8702, 8703, 8704.21, 8704.31, 8704.32, 8706 and 8707:

8408.10  
8408.20  
8408.90  
8409.10  
8409.91  
8409.99  
8412.21  
8412.29  
8412.39  
8412.90  
8413.30  
8413.50  
8413.60  
8413.91  
8414.30  
8414.80  
8414.90  
8483.10  
8483.30  
8483.40  
8483.50  
8483.60  
8483.90  
8503.00  
8511.40  
8511.50  
8526.10  
8537.10  
8542.21

## **Annex 4.B**

Goods classified in the following Harmonized System subheadings are goods to which Article 4.12 (*Outward Processing*) applies:

4014.90  
7015.40  
7019.90  
8207.19  
8409.99  
8412.80  
8414.59  
8414.80  
8414.90  
8415.81  
8415.90  
8421.21  
8421.99  
8422.30  
8422.40  
8423.82  
8423.89  
8423.90  
8424.30  
8424.90  
8437.90  
8441.10  
8443.90  
8451.29  
8462.31  
8462.99  
8467.22  
8467.91  
8467.99  
8471.60  
8471.70  
8471.80  
8473.29  
8473.30  
8479.89  
8479.90  
8480.20  
8480.49  
8480.79



8483.50  
8484.20  
8501.20  
8501.31  
8501.32  
8501.33  
8501.34  
8501.53  
8501.61  
8501.62  
8502.11  
8502.12  
8502.13  
8502.20  
8502.31  
8502.39  
8502.40  
8504.21  
8504.22  
8504.31  
8504.32  
8504.33  
8504.34  
8504.40  
8504.90  
8505.11  
8505.19  
8506.90  
8507.40  
8509.20  
8509.90  
8511.20  
8511.80  
8514.10  
8514.30  
8514.40  
8514.90  
8515.11  
8515.19  
8515.21  
8515.31  
8515.80  
8515.90  
8516.21  
8516.33  
8518.29

8518.50  
8520.32  
8520.33  
8520.39  
8520.90  
8522.10  
8522.90  
8523.30  
8524.60  
8525.10  
8525.30  
8526.10  
8526.91  
8526.92  
8531.90  
8535.29  
8535.40  
8536.41  
8536.49  
8539.29  
8539.32  
8539.39  
8539.41  
8539.49  
8539.90  
8540.72  
8540.79  
8540.89  
8542.21  
8542.29  
8543.20  
8543.30  
8543.90  
8544.41  
8545.20  
8546.10  
8548.10  
8714.93  
8714.96  
8803.30  
8905.20  
9001.10  
9001.50  
9006.10  
9008.30  
9010.90

9013.80  
9017.20  
9017.80  
9018.11  
9027.90  
9031.10  
9031.80  
9032.90  
9033.00  
9403.70  
9403.80  
9405.50

**Annex 4.C**

**DECLARATION AS TO ORIGIN**

I \_\_\_\_\_ [state name and position] being the  
[producer and exporter][producer][exporter] (insert only that which applies) hereby  
declare that the goods enumerated on this invoice are originating from [Brunei  
Darussalam] [Chile] [New Zealand] [Singapore] (insert only that which applies) in  
that they comply with the provisions of Article 4.13 of the Trans-Pacific Strategic  
Economic Partnership Agreement entered into among Brunei Darussalam, Chile,  
New Zealand and Singapore.

Observations:

Signature \_\_\_\_\_

Date: \_\_\_\_\_

## Annex 4.D

### TRANS-PACIFIC STRATEGIC ECONOMIC PARTNERSHIP AGREEMENT

#### CERTIFICATE OF ORIGIN

Issuing Number:

<b>1: Exporter</b> (Name and Address)  Tax ID No:					
<b>2: Producer</b> (Name and Address)  Tax ID No:			<b>3: Importer</b> (Name and Address)		
<b>4. Description of Good(s)</b>	<b>5. HS No.</b>	<b>6. Preference Criterion</b>	<b>7. Producer</b>	<b>8. Value Content</b>	<b>9. Country of Origin</b>
<b>10: Certification of Origin</b> I certify that: <ul style="list-style-type: none"> <li><input type="checkbox"/> The information on this document is true and accurate and I assume the responsibility for providing such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.</li> <li><input type="checkbox"/> I agree to maintain and present upon request, documentation necessary to support this certificate, and to inform, in writing, all persons to whom the certificate was given of any changes that could affect the accuracy or validity of this certificate.</li> <li><input type="checkbox"/> The goods originated in the territory of the Parties, and comply with the origin requirements specified for those goods in TRANS-PACIFIC STRATEGIC ECONOMIC PARTNERSHIP AGREEMENT, and there has been no further production or any other operation outside the territories of the Parties in accordance with Article 4.11 of the Agreement.</li> </ul>					
<b>Authorised Signature</b>			<b>Company Name</b>		
<b>Name (Print or Type)</b>			<b>Title</b>		
<b>Date (DD/MM/YYYY)</b>			<b>Telephone / Fax / E-mail</b>		

## TRANS-PACIFIC STRATEGIC ECONOMIC PARTNERSHIP AGREEMENT

### CERTIFICATE OF ORIGIN INSTRUCTIONS

Pursuant to Article 4.13, for the purposes of obtaining preferential tariff treatment this document must be completed legibly and in full by the exporter or producer and be in the possession of the importer at the time the declaration is made. Please print or type:

**Issuing Number:** Fill in the serial number of the certificate of origin.

- Field 1: State the full legal name, address (including country) and legal tax identification number of the exporter. The legal tax identification number in Chile is the Unique Tax Number ("Rol Unico Tributario"). The tax identification number is not applicable for Brunei Darussalam, New Zealand and Singapore.
- Field 2: If one producer, state the full legal name, address (including country, telephone number, fax number and email address) and legal tax identification number, as defined in Field 1, of said producer. (Tax ID is not applicable to Brunei Darussalam, New Zealand and Singapore.) If more than one producer is included on the Certificate, state "Various" and attach a list of all producers, including their legal name, address (including country, telephone number, fax number and email address) and legal tax identification number, cross referenced to the good or goods described in Field 4. If you wish this information to be confidential, it is acceptable to state "Available to Customs upon request". If the producer and the exporter are the same, complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".
- Field 3: State the full legal name, address (including country) as defined in Field 1, of the importer; if the importer is not known, state "UNKNOWN"; if multiple importers, state "VARIOUS".
- Field 4: Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good.
- Field 5: For each good described in Field 4, identify the HS tariff classification to six digits.
- Field 6: For each good described in Field 4, state which criterion (1 through 3) is applicable. The rules of origin are contained in Chapter 4 and Annex II of the Agreement. NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.

#### Preference Criteria

- A The good is "wholly obtained or produced entirely" in the territory of one or more of the Parties, as referred to in Article 4.1 and 4.2 of the Agreement. NOTE: The purchase of a good in the territory does not necessarily render it "wholly obtained or produced".
- B The good is produced entirely in the territory of one or more of the Parties exclusively from originating materials. All materials used in the production of the good must qualify as "originating" by meeting the rules of Chapter 4 of the Agreement.
- C The good is produced entirely in the territory of one or more of the Parties and satisfies the specific rule of origin set out in Annex II of the Agreement (Specific Rules of Origin) that applies to its tariff classification as referred to in Article 4.2, or the provisions under Article 4.12 of the Agreement. The rule may include a tariff classification change, regional value-content requirement and a combination thereof, or specific process requirement. The good must also satisfy all other applicable requirements of Chapter 4 (Rules of Origin) of the Agreement.
- Field 7: For each good described in Field 4, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1) or (2), depending on whether this certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good; (2) Issued by the producer's written Declaration of Origin, which is completed and signed by the producer and voluntarily provided to the exporter by the producer.
- Field 8: For each good described in Field 4, where the good is subject to a regional value content (RVC) requirement stipulated in the Agreement, indicate the percentage.
- Field 9: Identify the name of the country. ("BN" for all goods originating from Brunei Darussalam, "CL" for all goods originating from Chile, "NZ" for all goods originating from New Zealand, "SG" for all goods originating from Singapore)
- Field 10: This field must be completed, signed and dated by the exporter or producer. The date must be the date the Certificate was completed and signed.