

ATTACHMENT

OPERATIONAL CERTIFICATION PROCEDURES

PART I

ISSUANCE OF D-8 CERTIFICATE OF ORIGIN

Article 1

General Requirements

Products originating in a Contracting Member's territory shall, on importation into the other Contracting Member's territory benefit from the D-8 Preferential Trade Agreement (PTA) upon submission of a D-8 Certificate of Origin, a specimen of which is attached herewith.

Article 2

Procedure for the Issuance of a D-8 Certificate of Origin

1. A D-8 Certificate of Origin shall be issued by the Customs or the relevant competent authorities designated by the government of the exporting country, herein after referred to as issuing authority, on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the D-8 Certificate of Origin and the application form, specimens of which are attached herewith. The said form shall be completed in English language and in

accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the **Box 7** of the attached forms, which is reserved for this purpose without leaving any blank lines. Where the said box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issuance of a D-8 Certificate of Origin shall be prepared to submit at any time, at the request of the Customs or the competent authorities of the exporting country where the D-8 Certificate of Origin is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin.

4. A D-8 Certificate of Origin shall be issued by the Customs or the competent authorities of a Contracting Member if the products concerned can be considered as products originating in that Contracting Member's territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin. The origin state of the goods shall be indicated in **Box 3** of the certificate.

5. The authorities issuing the D-8 Certificate of Origin shall take the necessary steps to verify the originating status of the products and the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

The issuing authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products in **Box 7** has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. A D-8 Certificate of Origin shall be issued and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 3

D-8 Certificate of Origin Issued Retrospectively

1. A D-8 Certificate of Origin may exceptionally be issued after exportation but not later than six months from the date of shipment of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the Customs or the competent authorities that a D-8 Certificate of Origin was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the D-8 Certificate of Origin relates, and state the reasons for his request.

3. A D-8 Certificate of Origin may be issued retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. A D-8 Certificate of Origin issued retrospectively must be endorsed with the phrase "*ISSUED RETROSPECTIVELY.*"

5. The endorsement referred to in paragraph 4 shall be inserted in the **Box 6** (Remarks) of the D-8 Certificate of Origin.

Article 4

Issuance of a Duplicate D-8 Certificate of Origin

1. In the event of theft, loss or destruction of a D-8 Certificate of Origin, the exporter may apply to the Customs or the competent authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the word "*DUPLICATE.*"

3. The endorsement referred to in paragraph 2 shall be inserted in the **Box 6** (Remarks) of the duplicate D-8 Certificate of Origin.

4. The duplicate, which must bear the date of issue of the original D-8 Certificate of Origin, shall take effect as from that date.

Article 5

Issuance of D-8 Certificate of Origin on the Basis of a D-8 Certificate of Origin Issued or Made out Previously

1. When originating products are placed under the control of a customs office in a Contracting Member's territory, it shall be possible to replace the original D-8 Certificate of Origin by one or more D-8 Certificates of Origin for the purpose of sending all or some of these products elsewhere within that Contracting Member's territory for the customs clearance of the products. In this case, the replacement D-8 Certificate of Origin(s) shall be issued by the customs or the competent authorities under whose control the products are placed.

2. In case that all or part of the products originating in one of the Contracting Members' territory which are imported or placed into the Customs Warehouses under the control of a customs office in a Contracting Member's territory are sent to another Contracting Member's territory, a new D-8 Certificate of Origin must be issued by the customs or the competent authorities under whose control the products are placed. In this case, the origin state shall be indicated in **Box 3** of the D-8 Certificate of Origin.

Article 6

Validity of D-8 Certificate of Origin

1. A D-8 Certificate of Origin shall be valid for six months from the date of issue in the exporting country, and must be submitted

within the said period to the customs authorities of the importing country.

2. A D-8 Certificate of Origin which is submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances which are beyond the control of the exporter.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the D-8 Certificate of Origin where the products have been submitted before the said final date.

Article 7

Submission of D-8 Certificate of Origin

A D-8 Certificate of Origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require the relevant document to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the D-8 PTA.

Article 8

Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or heading Nos. 7308 and 9406 of the Harmonized System are imported by instalments, a single D-8 Certificate of Origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 9

Supporting Documents

The documents referred to in Article 2(3) of this Attachment used for the purpose of proving that products covered by a D-8 Certificate of Origin can be considered as products originating in one of the Contracting Members' territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in one of the Contracting Members' territory where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in one of the Contracting Member's territory,

issued or made out in that Contracting Member's territory, where these documents are used in accordance with domestic law;

- (d) D-8 Certificate of Origin proving the originating status of materials used, issued or made out in a Contracting Member's territory in accordance with this Attachment and D-8 Rules of Origin.

Article 10

Preservation of D-8 Certificate of Origin and Supporting Documents

1. The exporter applying for the issue of a D-8 Certificate of Origin shall keep for at least three years the documents referred to in Article 2(3) of this Attachment.
2. The Customs or the competent authorities of the exporting country issuing a D-8 Certificate of Origin shall keep for at least three years the application form referred to in Article 2(2).
3. The customs authorities of the importing country shall keep for at least three years the D-8 Certificate of Origin submitted to them.

Article 11

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the D-8 Certificate of Origin and those made in

the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the D-8 Certificate of Origin null and void if it is duly established by the customs authority of the importing country that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a D-8 Certificate of Origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

3. In case that products, which are not eligible for the preferential regime under the D-8 PTA, are listed in the D-8 Certificate of Origin, it shall not affect or delay the products which fulfil the conditions of this Attachment and D-8 Rules of Origin for granting preferential treatment and are listed in the same D-8 Certificate of Origin.

PART II

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 12

Mutual Assistance

1. Contracting Members shall provide each other with specimen signature(s) and impressions of stamps used by their Customs or

the competent authorities for the issuance of D-8 Certificate of Origin and with the addresses and specimen of stamps of the Customs or competent authorities responsible for verifying those certificates.

2. In order to ensure the proper application of this Attachment and D-8 Rules of Origin, the Contracting Members shall assist each other, through the competent Customs administrations and competent and duly authorized bodies, in checking the authenticity of the D-8 Certificate of Origin issued and the correctness of the information given in these documents.

Article 13

Verification of D-8 Certificate of Origin

1. Subsequent verifications of the issued D-8 Certificate of Origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin.

2. For the purposes of implementing the provisions of paragraph 1, the Customs or the competent authorities of the importing country shall return the D-8 Certificate of Origin and the invoice or a copy of these documents, to the Customs or the competent authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the

D-8 Certificate of Origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the Customs or the competent authorities of the exporting country. For this purpose, the Customs or the competent authorities shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the Customs authorities of the importing country decided to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The Customs or the competent authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Members' territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin.

6. Where the cumulation provisions in accordance with Rule 5 of the D-8 Rules of Origin were applied and in connection with Article 2(4) of this Attachment, the reply shall include a copy (copies) of the certificate(s) relied upon.

7. If, in cases of reasonable doubt, there is no reply within ten

months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting Customs or the competent authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 14
Amendments

1. The provisions of this Attachment may be amended, as and when necessary, upon a request of any Contracting Members.

2. The Supervisory Committee may amend the provisions of this Attachment by consensus. In case consensus is not possible, the Supervisory Committee may amend the provisions of this Attachment by a two third majority.

Article 15
Appendix

Appendix to this Attachment shall form an integral part thereof.