

ANNEX I

REFERRED TO IN ARTICLE 2.4

RULES OF ORIGIN AND ADMINISTRATIVE COOPERATION

ANNEX I

REFERRED TO IN ARTICLE 2.4

RULES OF ORIGIN AND ADMINISTRATIVE COOPERATION

TABLE OF CONTENTS

SECTION I	GENERAL PROVISIONS
Article 1	Definitions
Article 2	General Requirements
Article 3	Wholly Obtained Products
Article 4	Sufficient Working or Processing
Article 5	Insufficient Working or Processing
Article 6	Accumulation of Origin
Article 7	Unit of Qualification
Article 8	Neutral Elements
Article 9	Accounting Segregation
 SECTION II	 TERRITORIAL REQUIREMENTS
Article 10	Principle of Territoriality
Article 11	Direct Transport
 SECTION III	 PROOF OF ORIGIN
Article 12	Origin Declaration
Article 13	Representation
Article 14	Approved Exporter

SECTION IV PREFERENTIAL TREATMENT

- Article 15 Importation Requirements
- Article 16 Exemption from Origin Declarations
- Article 17 Denial of Preferential Treatment

SECTION V OBLIGATIONS OF IMPORTERS AND EXPORTERS

- Article 18 Cooperation of Exporters and Importers with Competent Authorities
- Article 19 Documentary Evidence
- Article 20 Incorrect Information

SECTION VI ADMINISTRATIVE COOPERATION

- Article 21 Notifications and Cooperation
- Article 22 Verification of Origin Declarations
- Article 23 Confidentiality

SECTION VII FINAL PROVISIONS

- Article 24 Penalties
- Article 25 Goods in Transit or Storage

LIST OF APPENDICES

- Appendix 1 Product Specific Rules
- Appendix 2 Origin Declaration

SECTION I
GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Annex:

- (a) “Party” means Indonesia, Iceland, Norway or the customs territory of Switzerland. Pursuant to the Customs Treaty of 1923 between Switzerland and Liechtenstein, a product originating in Liechtenstein shall be considered as originating in Switzerland;
- (b) “chapter” means a chapter (two-digit codes) of the Harmonized System;
- (c) “competent authority” means the authority that, according to the domestic laws and regulations of a Party, is responsible for authorisations, verifications and other origin issues;
- (d) “customs value” means the value determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as “WTO Agreement on Customs Valuation”);
- (e) “ex-works price” means the price paid for a product to the manufacturer in the Party where the last working or processing was carried out, in accordance with the international commercial terms (“incoterms”), excluding internal taxes which may be repaid when the product is exported;
- (f) “goods” means materials or products;
- (g) “Harmonized System” or “HS” means the Nomenclature of the Harmonized Commodity Description and Coding System set out in the Annex to the International Convention on the Harmonized Commodity Description and Coding System, and adopted and implemented by the Parties in their respective domestic laws and regulations;
- (h) “heading” means a heading (four-digit codes) of the Harmonized System;
- (i) “manufacture” means working or processing, including assembly;
- (j) “material” means any ingredient, raw material, component or part, used in the manufacture of a product;
- (k) “product” means a product that has been manufactured;

- (l) “sub-heading” means a sub-heading (six-digit codes) of the Harmonized System;
- (m) “territory” includes the land territory, internal waters and the territorial sea of a Party;
- (n) “value of materials” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in a Party.

Article 2

General Requirements

1. For the purposes of this Agreement, a product shall be considered as originating in a Party if:

- (a) it has been wholly obtained in that Party, in accordance with Article 3 (Wholly Obtained Products);
- (b) the non-originating materials used in the working or processing of that product have undergone sufficient working or processing in a Party, in accordance with Article 4 (Sufficient Working or Processing); or
- (c) it has been produced in a Party exclusively from materials originating in that Party.

2. Without prejudice to paragraph 1, a product originating in Liechtenstein shall, due to the Customs Treaty of 1923 between Switzerland and Liechtenstein, be considered as originating in Switzerland.

Article 3

Wholly Obtained Products

The following products shall be considered as wholly obtained in a Party:

- (a) mineral products and other non-living natural resources extracted or taken from its soil or seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting, trapping, fishing or aquaculture conducted there;

- (f) products of sea fishing and other marine products taken from the sea outside the territorial sea of any country, by a vessel registered in a Party and flying its flag, and products manufactured exclusively from such products, on board a factory ship registered in a Party and flying its flag;
- (g) products extracted from marine soil or sub-soil outside the Parties' territorial sea provided that they have the sole rights to exploit that soil or sub-soil;
- (h) waste and scrap resulting from manufacturing operations conducted there;
- (i) used products collected there fit only for the recovery of raw materials, including used tyres which no longer comply with the national legislation; or
- (j) products manufactured there exclusively from those specified in subparagraphs (a) to (i).

Article 4

Sufficient Working or Processing

1. Without prejudice to Article 5 (Insufficient Working or Processing), a product listed in Appendix 1 (Product Specific Rules) shall be considered to have undergone sufficient working or processing if the product specific rules of that Appendix are fulfilled.

2. If a product, which has acquired originating status in accordance with paragraph 1 in a Party, is further processed in that Party and used as material in the manufacture of another product, no account shall be taken of the non-originating components of that material.

3. Where a rule set out in Appendix 1 (Product Specific Rules) is based on compliance with a sufficient processing threshold or a maximum content of non-originating materials, the value of non-originating materials may be calculated on an average basis over a period of three months in order to take into account the fluctuations in costs or currency rates, subject to the domestic requirements of the exporting Party.

4. Notwithstanding paragraph 1, non-originating materials do not have to fulfil the conditions set out in Appendix 1 (Product Specific Rules) to be considered to have undergone sufficient working or processing, provided that:

- (a) their total value does not exceed 20% of the ex-works price of the product; and
- (b) no maximum value of non-originating materials set out in Appendix 1 (Product Specific Rules) is exceeded through the application of this paragraph.

Article 5

Insufficient Working or Processing

1. Notwithstanding Article 4 (Sufficient Working or Processing), the following operations shall be considered insufficient to confer originating status:

- (a) preserving operations to ensure that a product remains in good condition during transport and storage;
- (b) freezing or thawing;
- (c) packaging and re-packaging;
- (d) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (e) ironing or pressing of textiles;
- (f) simple painting and polishing;
- (g) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (h) operations to colour sugar or form sugar lumps;
- (i) peeling and removal of stones and shells from fruits, nuts and vegetables;
- (j) sharpening, simple grinding or simple cutting;
- (k) sifting, screening, sorting, classifying, grading, matching;
- (l) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (m) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (n) simple mixing of products, whether or not of different kinds;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) slaughter of animals; or
- (q) a combination of two or more operations specified in subparagraphs (a) to (p).

2. For the purposes of paragraph 1, “simple” describes activities which require neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the activity.

3. All operations carried out in a Party on a given product shall be taken into account when determining whether the working or processing undergone by that product is considered as insufficient working or processing referred to in paragraph 1.

Article 6

Accumulation of Origin

1. Without prejudice to Article 2 (General Requirements), a product originating in a Party, which is used as material in the manufacture of a product in another Party, shall be considered as originating in the Party where the last operations beyond those referred to in paragraph 1 of Article 5 (Insufficient Working or Processing) have been carried out.

2. A product originating in a Party, which is exported from one Party to another and does not undergo working or processing beyond those referred to in paragraph 1 of Article 5 (Insufficient Working or Processing), shall retain its origin.

3. Where materials originating in two or more Parties are used in the manufacture of a product and these materials have not undergone any working or processing beyond the operations referred to in Article 5 (Insufficient Working or Processing), the origin of the product is determined by the material with the highest customs value, or if this cannot be ascertained, with the highest first ascertainable price paid for that material in that Party.

Article 7

Unit of Qualification

1. For the purpose of determining the originating status, the unit of qualification of a product or material shall be determined in accordance with the Harmonized System.

2. Pursuant to paragraph 1:

- (a) packaging shall be included with the product if it is included with that product in accordance with General Interpretative Rule 5 of the Harmonized System;
- (b) where a set of articles, in accordance with General Interpretative Rule 3 of the Harmonized System, is classified under a single heading, it shall constitute the unit of qualification; and
- (c) where a consignment consists of a number of identical products classified under a single heading or subheading of the Harmonized System, each product shall be considered separately.

3. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in its ex-works price, or which are not separately invoiced, shall be considered as part of the product in question.

Article 8

Neutral Elements

Neutral elements, which have not entered into the final composition of the product, such as energy and fuel, plant and equipment, or machines and tools, shall not be taken into account when the origin of that product is determined.

Article 9

Accounting Segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, the determination of whether the materials used are originating may be determined on the basis of an inventory management system, subject to prior authorisation.

2. For the purposes of paragraph 1, “fungible materials” means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product.

3. The inventory management system shall be based on generally accepted accounting principles applicable in the Party where the product is manufactured and ensure that no more final products receive originating status than would have been the case if the materials had been physically segregated.

4. A producer using an inventory management system shall keep records of the operation of the system that are necessary for the customs administration of the Party concerned to verify compliance with the provisions of this Annex.

5. The authorisation to use accounting segregation may be withdrawn if the producer makes improper use of it.

SECTION II

TERRITORIAL REQUIREMENTS

Article 10

Principle of Territoriality

1. The conditions for acquiring originating status set out in the provisions of Section I (General Provisions) must be fulfilled without any interruption in the territory of a Party.
2. If an originating product is returned to the exporting Party after having been exported to a non-party without having undergone any operation there, beyond those necessary to preserve it in good condition, that product shall retain its origin.
3. Notwithstanding paragraph 1, the acquisition of originating status of a product in accordance with the provisions of Section I (General Provisions) shall not be affected by operations carried out in a non-party, under an outward processing procedure or a similar arrangement, if:
 - (a) the re-imported product has been obtained from the exported materials;
 - (b) the total added value acquired in the non-party does not exceed 20% of the ex-works price of the product; and
 - (c) taken together, the total value of the non-originating materials incorporated in the Party and the total added value acquired outside the Party concerned does, not exceed the value allowed in accordance with Appendix 1 (Product Specific Rules).
4. For the purposes of subparagraph 3 (b), “total added value” means all costs arising outside the Party concerned, including transport costs and the value of materials incorporated there.

Article 11

Direct Transport

1. Preferential treatment in accordance with the Agreement shall only be granted to originating goods that are transported directly between the Parties.
2. Notwithstanding paragraph 1, originating goods may be transported through territories of non-parties, provided that they:
 - (a) do not undergo operations other than unloading, reloading, splitting-up of consignments or any operation designed to preserve it in good condition; and

- (b) remain under customs control in those non-parties.
3. It is understood that originating goods may be transported by pipeline across territories of non-parties.
4. Upon request, an importer shall supply appropriate evidence to the customs authorities of the importing Party that the conditions set out in paragraph 2 have been fulfilled.

SECTION III

PROOF OF ORIGIN

ARTICLE 12

Origin Declaration

1. For goods originating in a Party and otherwise fulfilling the requirements of this Annex, an origin declaration may be completed by an exporter established in a Party. While recognising that the Indonesian system requires information pertaining to the origin criteria, the origin declaration as set out in Appendix 2 (Origin Declaration) shall be the basis for granting preferential treatment under the Agreement.
2. The origin declaration must be completed on an invoice or any other commercial document that identifies the exporter and the originating goods, and, except as provided in Article 14 (Approved Exporter), bear the original signature of the exporter.
3. An origin declaration shall be valid for 12 months from the date of completion.

Article 13

Representation

1. Subject to the domestic requirements of the exporting Party, forwarding agents, customs brokers and other persons have to be entitled in writing by the exporter of the product to complete origin declarations.
2. The representative must submit his title of representation to the competent authorities of the exporting Party, upon their request.

Article 14

Approved Exporter

1. The competent authorities of the exporting Party may, subject to domestic requirements, authorise an exporter of that Party to complete origin declarations without signing them, provided that he submits a written undertaking to those competent authorities, stating that he accepts full responsibility for any origin declaration which identifies him, as if he had signed it.
2. An exporter who requests such authorisation must offer to the satisfaction of the competent authorities of the exporting Party all guarantees necessary to verify the originating status of the goods as well as the fulfilment of the other requirements of this Annex.
3. The competent authorities of the exporting Party shall provide an approved exporter of that Party with an authorisation number. The authorisation number must be included in the origin declaration instead of the signature.
4. The competent authorities of the exporting Party may verify the proper use of an authorisation and withdraw it if the exporter no longer meets the conditions referred to in paragraph 2 or otherwise makes improper use of it.

SECTION IV

PREFERENTIAL TREATMENT

Article 15

Importation Requirements

1. A Party shall grant preferential tariff treatment in accordance with this Agreement to originating products imported from another Party, on the basis of an origin declaration referred to in Article 12 (Origin Declaration).
2. In order to obtain preferential tariff treatment, the importer must, in accordance with the procedures applicable in the Party of import, request preferential tariff treatment at the time of importation of an originating product.
3. Subject to the domestic laws and regulations of the importing Party, an importer who is not in possession of an origin declaration at the time of importation may present the origin declaration and, if required, other documentation relating to the importation, at a later stage.

4. An origin declaration shall be submitted to the customs authorities of the importing Party within 12 months from its completion. The expiration of this period may be suspended as long as the goods covered by that origin declaration remain under customs control of the importing Party. After this period, an origin declaration may be accepted only in exceptional circumstances.

Article 16

Exemption from Origin Declarations

Notwithstanding Article 15 (Importation Requirements), a Party may, in accordance with its domestic laws and regulations, waive the requirements to request preferential tariff treatment on the basis of an origin declaration and grant preferential tariff treatment to non-commercial low value shipments of originating goods and originating goods for personal use forming part of the personal luggage of a traveller.

Article 17

Denial of Preferential Treatment

1. The importing Party may deny preferential tariff treatment or recover unpaid customs duties in accordance with its domestic laws and regulations where a product does not meet the requirements of this Annex or where the importer or exporter fails to demonstrate compliance with the relevant requirements.
2. Slight discrepancies between the statements made in the origin declaration and those made in other documents submitted to the customs office for customs clearance or obvious formal errors, such as typing errors in an origin declaration, shall not as such render the origin declaration invalid.

SECTION V

OBLIGATIONS OF IMPORTERS AND EXPORTERS

Article 18

Cooperation of Exporters and Importers with Competent Authorities

Exporters and importers benefitting from the Agreement must, within the framework of this Annex and subject to the domestic laws and regulations of the Party where they are established, cooperate with the competent authorities of that Party.

Article 19

Documentary Evidence

1. An exporter who has completed an origin declaration according to Article 12 (Origin Declaration), must keep a hard copy of the origin declaration and all documents supporting the originating status of the product, for three years from the date of completion, or longer if required by the domestic laws and regulations of the exporting Party. An approved exporter may keep an electronic version instead of a hard copy of these documents.

2. For the purposes of paragraph 1, “documents supporting the originating status” include, *inter alia*:

- (a) direct evidence of the processes carried out by the exporter, producer or supplier to obtain the product, contained, for example, in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials, used or issued in a Party in accordance with its domestic laws and regulations;
- (c) documents proving the working or processing of materials in a Party, issued in that Party in accordance with its domestic laws and regulations;
- (d) origin declarations proving the originating status of materials used or issued in a Party in accordance with this Annex;
- (e) evidence concerning working or processing undergone outside the Parties by application of Article 10 (Principle of Territoriality), proving the fulfilment of the requirements of that Article.

3. The competent authority of the exporting Party may, at any time, carry out inspections and verify the accounts of exporters who have completed an origin declaration or producers who have contributed to origin conferring processes. Upon request of those authorities, these exporters or producers must submit the documents referred to in paragraphs 1 and 2.

4. In accordance with the domestic laws and regulations of the importing Party, an importer who has been granted preferential tariff treatment must keep the origin declaration, based on which preferential treatment was granted, and all documents supporting the originating status of the product, for at least three years. Upon request of the customs authorities of the importing Party, the importer must submit the documents to those authorities.

Article 20

Incorrect Information

When becoming aware of or having reason to believe that an origin declaration contains incorrect information affecting the originating status of a product covered by that origin declaration:

- (a) an exporter must immediately notify the importer and the competent authorities of the exporting Party;
- (b) an importer must immediately notify the customs authorities of the importing Party.

SECTION VI

ADMINISTRATIVE COOPERATION

Article 21

Notifications and Cooperation

1. The Parties shall provide each other, through the EFTA Secretariat, with:
 - (a) the contact details of the competent authorities of the Parties responsible for verifications referred to in Article 22 (Verification of Origin Declarations) and other issues related to the implementation or application of this Annex;
 - (b) information on authorisation numbers allocated to approved exporters, pursuant to Article 14 (Approved Exporter); and
 - (c) information on the interpretation, application and administration of this Annex.
2. The Parties shall endeavour to resolve technical matters related to the implementation or application of this Annex, to the extent possible, through direct consultations between the competent authorities referred to in subparagraph 1 (a) or in the Sub-Committee on Trade in Goods. Disputes that cannot be settled through such consultations shall be submitted to the Joint Committee.

Article 22

Verification of Origin Declarations

1. The competent authority of the exporting Party shall carry out verifications of origin declarations on request of the importing Party.
2. The verification request shall specify the reasons for the inquiry. It may address the authenticity of origin declarations, the originating status of the goods concerned or the fulfilment of other requirements of this Annex. It shall include a copy of the origin declaration and, if appropriate, any other document or information giving reason to believe that the origin declaration may be invalid.

3. The customs authorities of the importing Party may, subject to their domestic laws and regulations, suspend preferential tariff treatment to a product covered by an origin declaration until the verification procedure has been finalised.

4. The competent authority of the exporting Party may request evidence, carry out inspections at the exporter's or producer's premises, check the exporter's and the producer's accounts and take other appropriate measures to verify compliance with this Annex.

5. The requesting Party shall be informed of the results and findings of the verification within three months from the date of the verification request. If the requesting Party receives no reply within the time limit mentioned above, or if the reply does not state clearly whether a product is originating or whether the origin declaration is valid, the requesting Party may deny preferential tariff treatment to the consignment covered by the origin declaration in question.

6. The time limit mentioned in paragraph 5 shall, upon request by signed letter, sent by electronic means to the contact point within the said time limit, be extended by three months.

Article 23

Confidentiality

Subject to the domestic laws and regulations of each Party, any information which is by nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy. The Parties' authorities shall not disclose such information without the explicit permission of the person or authority providing it.

SECTION VII

FINAL PROVISIONS

Article 24

Penalties

Each Party shall provide for criminal, civil or administrative penalties for violations of its domestic laws and regulations related to this Annex.

Article 25

Goods in Transit or Storage

The provisions of this Annex may be applied to goods, which, on the date of entry into force of the Agreement, are either in transit or in temporary storage in a customs warehouse or free zone under customs control. For such products, an origin declaration may be completed retrospectively up to four months from the entry into force of the Agreement, provided that the provisions of this Annex, in particular Article 11 (Direct Transport) have been fulfilled.

APPENDIX 1 TO ANNEX I

PRODUCT SPECIFIC RULES

Interpretative Notes

1. The first column of the list of product specific rules set out in this Appendix contains chapters, headings or sub-headings and the second column sets out a description of the product. For each entry in the first two columns, one or two rules are specified in columns 3 and 4. If the HS code in column 1 is preceded by an “ex”, this means that the rules in column 3 or 4 apply only to the part of that chapter or heading described in column 2. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, either one may be applied. If no origin rule is set out in column 4, the rule set out in column 3 shall be applied.
2. Pursuant to subparagraph 1 (b) of Article 2 (General Requirements) of Annex I (Rules of Origin and Administrative Cooperation), the product specific rules may be fulfilled by operations in different factories, provided the working or processing takes place within the territory of a Party and, taken together, fulfils the requirements of Annex I (Rules of Origin and Administrative Cooperation).
3. A product specific rule of origin set out in this Appendix represents the minimum amount of working or processing required to be carried out on non-originating materials for the resulting product to achieve originating status. A greater amount of working or processing than that required by the rule for that product shall also confer originating status.
4. If a product specific rule in the list specifies that a product may be manufactured from more than one material, any one or more materials may be used. It does not require that all be used.
5. If a product specific rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials in addition.
6. If a product specific rule excludes materials classified in certain chapters, headings, or sub-headings of the Harmonized System, those materials must be originating for the products to qualify as originating.
7. If a product, which has acquired originating status by fulfilling the conditions set out in the list, is further processed and used as material in the manufacture of another product, the product specific rule applicable to the final product does not apply to the material. No account shall be taken of the non-originating components of that material.
8. Where a rule uses the expression “Manufacture from materials of any heading”, then materials of any heading, even materials of the same description and heading as the product, may be used, subject, however, to any specific limitations which may also be contained in the rule.

9. The products mentioned in the list are not all covered by the Agreement. Other part of the Agreement, e.g. exclusion lists and dismantling lists, must be taken into account in order to come to the conclusion whether preferential access may be granted to a final product imported from a Party.

10. A product falling within Chapter 30 of the HS obtained in a Party by using cell cultures, shall be considered as originating in that Party. “Cell culture” means the cultivation of human, animal and plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism.

11. A product falling within Chapters 28 to 40 of the HS obtained in a Party by fermentation shall be considered as originating in that Party. “Fermentation” means a biotechnological process in which human, animal, plant cells, bacteria, yeasts, fungi or enzymes are used to produce a product falling within Chapters 28 to 40 of the HS.

List

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
ex Chapter 2	Meat and edible meat offal; except for:	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
ex 0210.20	Dried beef	Manufacture from non-originating materials of any heading, except that of the product ¹	
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture from non-originating materials of any heading, except that of the product	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture from non-originating materials of any heading, except that of the product	
ex Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage; except for:	Manufacture in which all the materials of Chapter 6 used are wholly obtained	
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots	Manufacture from non-originating materials of any heading, except that of the product	
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained	

¹ This rule only applies between Indonesia and Switzerland

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 9	Coffee, tea, maté and spices;	Manufacture from non-originating materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all materials of Chapter 10 used are wholly obtained	
11.02	Cereal, flours other than of wheat or meslin	Manufacture from non-originating materials of any other Chapter except for rice from Chapter 10	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from non-originating materials of any other Chapter except for potatoes from Chapter 7	
11.08	Starches; inulin	Manufacture from materials of any other Chapter	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from non-originating materials of any heading	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from non-originating materials of any heading	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from non-originating materials of any heading, except that of the product	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	Manufacture from non-originating materials of any heading	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials must be wholly obtained	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	Manufacture in which all the materials must be wholly obtained	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which all the animal and vegetable materials used must be wholly obtained	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from non-originating materials of any Chapter, except that of the product, however materials of Chapter 2 must be wholly obtained.	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from non-originating materials of any heading, except that of the product	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel - Chemically-pure maltose and fructose - Other	Manufacture from non-originating materials of any heading Manufacture in which all the materials used are originating	
Chapter 18	Cocoa and cocoa preparations	Manufacture from non-originating materials of any heading.	
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from non-originating materials of any heading, except that of the product.	
Chapter 21	Miscellaneous edible preparations	Manufacture from non-originating materials of any heading, except that of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from non-originating materials of any heading, except that of the product	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Manufacture in which all the materials of Chapter 8 used are wholly obtained	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from non-originating materials of any heading, except that of the product	
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials of chapter 24 used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from non-originating materials of any other heading, except from sub-heading 2403.19	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	Manufacture from non-originating materials of any other heading	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 26	Ores, slag and ash	Manufacture from non-originating materials of any heading	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Manufacture from non-originating materials of any heading	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotope	Manufacture from non-originating materials of any heading	
Chapter 29	Organic chemicals	Manufacture from non-originating materials of any heading	
Chapter 30	Pharmaceutical products	Manufacture from non-originating materials of any heading	
Chapter 31	Fertilisers	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from non-originating materials of any heading	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	Manufacture from non-originating materials of any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from non-originating materials of any heading	
Chapter 37	Photographic or cinematographic goods	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 38	Miscellaneous chemical products	Manufacture from non-originating materials of any heading	
Chapter 39	Plastics and articles thereof	Manufacture from non-originating materials of any heading	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	Manufacture from non-originating materials of any other heading, except from heading 40.11	
Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from non-originating materials of any heading, except that of the product	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 45	Cork and articles of cork	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 50	Silk	Manufacture from non-originating materials of any heading	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	Manufacture from non-originating materials of any heading	
Chapter 52	Cotton	Manufacture from non-originating materials of any heading	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Manufacture from non-originating materials of any heading	
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	Manufacture from non-originating materials of any heading	
Chapter 55	Man-made staple fibres	Manufacture from non-originating materials of any heading	
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from non-originating materials of any heading	
Chapter 57	Carpets and other textile floor coverings	Manufacture from non-originating materials of any heading	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from non-originating materials of any heading	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles or a kind suitable for industrial use	Manufacture from non-originating materials of any heading	
Chapter 60	Knitted or crocheted fabrics	Manufacture from non-originating natural fibres, man-made staple fibres, or chemical materials or textile pulp, provided that the manufacturing processes have been conducted entirely in a Party.	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from non-originating materials of any chapter except that of the product, provided that these materials have been knitted or crocheted entirely in a Party.	
Chapter 62 62.01 – 62.11	Articles of apparel and clothing accessories, not knitted or crocheted Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03; Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04; Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear); Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear); Men's or boys' shirts; Women's or girls' blouses, shirts and shirt-blouses; Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles;	Manufacture from non-originating materials of any chapter except that of the product provided that these materials have been woven entirely in a Party.	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
62.12	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles; Babies' garments and clothing accessories; Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07; Track suits, ski suits and swimwear; other garments.	Manufacture from non-originating materials of any chapter except that of the product provided that these materials have been woven, knitted or crocheted entirely in a Party.	
62.13 – 62.17	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted Handkerchiefs; Shawls, scarves, mufflers, mantillas, veils and the like; Ties, bow ties and cravats; Gloves, mittens and mitts; Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12		
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	Manufacture from non-originating materials of any chapter except that of the product, provided that these materials have been woven, knitted or crocheted entirely in a Party.	
Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 65	Headgear and parts thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 70	Glass and glassware	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	Manufacture from non-originating materials of any heading, except those of headings 71.06, 71.08 and 71.10	Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	Manufacture from non-originating materials of any heading, except those of headings 71.06, 71.08 and 71.10	Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.	Manufacture from non-originating materials of any heading, except those of headings 71.06, 71.08 and 71.10	Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 or Alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals
Chapter 72	Iron and steel	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 73	Articles of iron or steel	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 74	Copper and articles thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 76	Aluminium and articles thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 77	Reserved for possible future use in the HS		
Chapter 78	Lead and articles thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 79	Zinc and articles thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 80	Tin and articles thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 25 % of the ex-works price of the set	
Chapter 83	Miscellaneous articles of base metal	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from non-originating materials of any heading	
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture from non-originating materials of any heading	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the non-originating materials used does not exceed 40 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 25 % of the ex-works price of the set	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all the non-originating materials used does not exceed 70% of the ex-works price of the product

APPENDIX 2 TO ANNEX I

ORIGIN DECLARATION

1. The origin declaration referred to in Article 19 (Origin Declaration), shall have the following wording (without the footnotes):

“The exporter of the products covered by this document (customs authorisation No ...¹) declares that, except where otherwise clearly indicated, these products are of ...² preferential origin.”

.....
(Place and date)³

.....
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)⁴

2. An origin declaration shall be completed in English, in a legible and permanent form.

¹ If the origin declaration is completed by an approved exporter pursuant to Article 14 (Approved Exporter), the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not completed by an approved exporter, the words in brackets must be omitted or the field must be left blank.

² The origin of the product must be indicated in this space (Indonesian; Icelandic; Norwegian; or Swiss). The use of ISO-Alpha-2 codes is permitted (ID, IS, NO or CH). Reference may be made to a specific column of the invoice in which the country of origin of each product is referred to.

³ These indications may be omitted if the information is contained in the document itself.

⁴ An approved exporter is not required to sign the origin declaration. See Article 14 (Approved Exporter).