

ANNEX 6

IMPLEMENTING GUIDELINES FOR
PARTIAL CUMULATION UNDER ARTICLE 30(2)
ON ASEAN CUMULATIVE RULES OF ORIGIN

For the purposes of implementing paragraph 2 of Article 30 of this Agreement:

- (a) a good shall be deemed to be eligible for partial cumulation, if at least twenty percent (20%) of the Regional Value Content (RVC) of the good is originating in the Member State where working or processing of the good has taken place;
- (b) RVC of the good specified in paragraph (a) shall be calculated in accordance with the formula provided in Article 29 of this Agreement;
- (c) a good exported under this arrangement shall not be eligible for tariff preference accorded by the importing Member State under this Agreement;
- (d) a good exported under this arrangement shall be accompanied by a valid Certificate of Origin (Form D) duly and prominently marked “Partial Cumulation”;
- (e) the relevant sections of the Annex 8 (Operational Certification Procedures), including Rule 18 (retroactive check) and 19 (verification visit), shall be applicable to Certificate(s) of Origin (Form D) issued for partial cumulation purposes.

附件6

关于东盟累积原产地规则第30条第2款部分累积的实施指南

为实施本协定第30条第2款之目的:

- (a) 若货物区域价值成分(RVC)中至少有百分之二十(20%)源自进行加工或处理的成员国, 则该货物应被视为符合部分累积资格; (b) 第(a)段所述货物的区域价值成分应按照本协定第29条提供的公式计算; (c) 根据本安排出口的货物无权享受进口成员国依据本协定给予的关税优惠; (d) 根据本安排出口的货物应随附有效原产地证书(D表格), 并显著标注“部分累积”字样; (e) 附件8(操作认证程序)的相关条款, 包括第18条(追溯检查)和第19条(核查访问), 应适用于为部分累积目的签发的原产地证书(D表格)。