

or suspension of the concession, Member States with substantial supplying interest shall be free to take action after thirty (30) days, but not later than ninety (90) days after the applicant Member State effects its modification or suspension of concessions, to modify or suspend substantially equivalent concessions from the applicant Member State. The concerned Member States shall immediately notify the AFTA Council of such actions.

Article 24
Special Treatment on Rice and Sugar

The *Protocol to Provide Special Consideration for Rice and Sugar* signed on 23 August 2007 shall form an integral part of this Agreement.

CHAPTER 3
RULES OF ORIGIN

Article 25
Definitions

For the purposes of this Chapter:

- (a) **aquaculture** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from feedstock 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;
- (b) **Costs, Insurance and Freight (CIF)** means the value of the goods imported, and includes the costs of freight and insurance up to the port or place of entry into the country of importation. The valuation shall be made in accordance with Article VII of GATT 1994 and *the Agreement on the Implementation of Article VII of GATT 1994* as contained in Annex 1A to the WTO Agreement;
- (c) **FOB** means the free-on-board value of the goods, inclusive of the costs of transport to the port or site of final shipment abroad. The valuation shall be made in accordance with Article VII of GATT 1994 and *the Agreement on the Implementation of Article VII of GATT 1994* as contained in Annex 1A to the WTO Agreement;

或中止减让时, 具有实质供应利益的成员国应有权在三十 (30) 天后但不迟于九十 (90) 天内采取行动, 对申请成员国修改或中止实质上等效的减让。相关成员国应立即将此行动通知东盟自由贸易区理事会。

第24条 大米和糖的特殊待遇

2007年8月23日签署的《关于大米和糖的特殊考虑的议定书》应构成本协议不可分割的一部分。

第三章 原产地规则

第25条
定义

就本章而言:

- (a) 水产养殖是指通过干预饲养或生长过程 (如定期放养、投喂或防止捕食) 以提高生产, 从卵、鱼苗、鱼种和幼虫等饲料中养殖水生生物, 包括鱼类、软体动物、甲壳类动物、其他水生无脊椎动物和水生植物;
- (b) 成本、保险加运费 (CIF) 是指进口货物的价值, 包括运至进口国进口口岸或地点的运费和保险费。估价应依据1994年关贸总协定第七条及WTO协定附件1A所载的《关于实施1994年关贸总协定第七条的协议》进行;
- (c) 离岸价 (FOB) 指货物的离岸价值, 包括运输至最终装运国外的港口或地点的成本。估价应依据1994年关贸总协定第七条及WTO协定附件1A中所载的关于实施1994年关贸总协定第七条的协议进行;

- (d) **generally accepted accounting principles (GAAP)** means the recognised consensus or substantial authoritative support in the territory of a Member State, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;
- (e) **goods** shall include materials and/or products, which can be wholly obtained or produced, even if they are intended for later use as materials in another production process. For the purposes of this Chapter, the terms “goods” and “products” can be used interchangeably;
- (f) **identical and interchangeable materials** means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which after being incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings, etc.;
- (g) **materials** means any matter or substance used or consumed in the production of goods or physically incorporated into another good or are subject to a process in the production of another good;
- (h) **originating goods** or **originating material** means goods or material that qualifies as originating in accordance with the provisions of this Chapter;
- (i) **packing materials and containers for transportation** means the goods used to protect a good during its transportation, different from those containers or materials used for its retail sale;
- (j) **production** means methods of obtaining goods, including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling goods; and
- (k) **product specific rules** means rules that specify that the materials have undergone a change in tariff classification

(d) 公认会计原则（GAAP）指在成员国境内关于收入、费用、成本、资产和负债的记录；信息披露；以及财务报表编制的公认共识或实质性权威支持。这些标准可包含广泛适用的通用准则及详细的标准、实践和程序；(e) 货物应包括可完全获取或生产的材料和/或产品，即使其后续将作为材料用于另一生产过程。就本章而言，“货物”与“产品”可互换使用；(f) 相同和可互换材料指属于同一种类及商业质量，具有相同技术和物理特性，且在融入成品后无法通过任何标记等区分原产地的材料；(g) 材料指用于或消耗于货物生产中，或物理性融入另一货物，或在另一货物生产过程中经受处理的任何物质或材料；(h) 原产货物或原产材料指符合本章规定具备原产资格的货物或材料；(i) 运输用包装材料和容器指用于在运输过程中保护货物的物品，不同于用于零售的容器或材料；(j) 生产指获取货物的方法，包括种植、采矿、收获、饲养、繁殖、提取、采集、收集、捕获、捕鱼、诱捕、狩猎、制造、生产、加工或组装货物；以及(k) 产品特定规则指明确规定

材料已发生税则归类改变

or a specific manufacturing or processing operation, or satisfy a Regional Value Content criterion or a combination of any of these criteria.

Article 26
Origin Criteria

For the purposes of this Agreement, a good imported into the territory of a Member State from another Member State shall be treated as an originating good if it conforms to the origin requirements under any one of the following conditions:

- (a) a good which is wholly obtained or produced in the exporting Member State as set out and defined in Article 27; or
- (b) a good not wholly obtained or produced in the exporting Member State, provided that the said goods are eligible under Article 28 or Article 30.

Article 27
Wholly Obtained or Produced Goods

Within the meaning of Article 26(a), the following shall be considered as wholly obtained or produced in the exporting Member State:

- (a) Plant and plant products, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown and harvested, picked or gathered in the exporting Member State;
- (b) Live animals, including mammals, birds, fish, crustaceans, molluscs, reptiles, bacteria and viruses, born and raised in the exporting Member State;
- (c) Goods obtained from live animals in the exporting Member State;
- (d) Goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering or capturing conducted in the exporting Member State;
- (e) Minerals and other naturally occurring substances, not included in paragraphs (a) to (d) of this Article, extracted or taken from its soil, waters, seabed or beneath its seabed;

或经过特定制造或加工工序，或满足区域价值含量标准，或符合上述任何标准的组合。

第26条 原产地标准

就本协议而言，从一成员国领土进口至另一成员国领土的货物，若符合下列任一条件的原产地要求，应视为原产货物：

- (a) 如第27条所规定和定义的，完全在出口成员国获得或生产的货物；或 (b) 非完全在出口成员国获得或生产的货物，但所述货物符合第28条或第30条的规定。

第27条 完全获得或生产的货物

在第26条(a)款的含义范围内，下列货物应视为完全在出口成员国获得或生产：

- (a) 植物及植物产品，包括在出口成员国种植和收获、采摘或采集的水果、花卉、蔬菜、树木、海藻、真菌和活植物；(b) 活动物，包括在出口成员国出生和饲养的哺乳动物、鸟类、鱼类、甲壳类、软体动物、爬行动物、细菌和病毒；(c) 在出口成员国从活动物获得的货物；(d) 在出口成员国通过狩猎、诱捕、捕捞、养殖、水产养殖、采集或捕获获得的货物；(e) 矿物和其他天然物质，不包括本条(a)至(d)项所列物质，从其土壤、水域、海床或海床下提取或采取；

- (f) Products of sea-fishing taken by vessels registered with a Member State and entitled to fly its flag and other products⁴ taken from the waters, seabed or beneath the seabed outside the territorial waters⁵ of that Member State, provided that that Member State has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law⁶;
- (g) Products of sea-fishing and other marine products taken from the high seas by vessels registered with a Member State and entitled to fly the flag of that Member State;
- (h) Products processed and/or made on board factory ships registered with a Member State and entitled to fly the flag of that Member State, exclusively from products referred to in paragraph (g) of this Article;
- (i) Articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials, or for recycling purposes;
- (j) Waste and scrap derived from:
 - (i) production in the exporting Member State; or
 - (ii) used goods collected in the exporting Member State, provided that such goods are fit only for the recovery of raw materials; and
- (k) Goods obtained or produced in the exporting Member State from products referred to in paragraphs (a) to (j) of this Article.

Article 28
Not Wholly Obtained or Produced Goods

⁴ “Other products” refers to minerals and other naturally occurring substances extracted from the waters, seabed or beneath the seabed outside the territorial waters.

⁵ For products of sea-fishing obtained from outside the territorial waters (e.g. Exclusive Economic Zone), originating status would be conferred to that Member State with whom the vessels used to obtain such products are registered with and whose flag is flown in the said vessel, and provided that that Member State has the rights to exploit it under international law.

⁶ In accordance with international law, registration of vessels could only be made in one Member State.

- (f) 由在a注册的船只捕捞的海洋捕捞产品
成员国及有权悬挂其国旗的其他产品⁴ 取自该成员国领海⁵
以外的水域、海床或海床以下， 前提是该成员国根据国际法⁶拥有开发此类水域、海床及海床以下的权利；
- (g) 海洋捕捞产品及其他取自
公海由在成员国注册的船只及 有权悬挂该成员国国旗的船只捕获的
海洋产品；
- (h) 在加工船上加工和/或制成的产品
在成员国注册并有权悬挂该成员国国旗的船只上， 仅使用
本条(g)款所述产品制成的；
- (i) 收集的物品已无法发挥其原有功能的
既不能恢复原有用途，也无法修复， 仅适用于处置或回收
原材料部件， 或用于回收利用；
- (j) 废料和废品来源于：
 - (i) 出口成员国的生产；或 (ii) 出口成员国收集的二手商品，
前提是该类商品仅适用于回收原材料； 且
- (k) 在出口成员国从本条(a)至(j)款所述产品中获得或生产的商品。

第28条 非完全获得或生产的商品

⁴ “其他产品”指从领海以外的水域、海床或海床以下提取的矿物和其他天然物质。⁵ 对于从领海以外（如专属经济区）获得的海洋捕捞产品，原产地地位将授予那些用于捕捞此类产品的船只所注册并悬挂其国旗的成员国， 且该成员国根据国际法拥有开发权。⁶ 根据国际法， 船只只能在单一成员国注册。

1. (a) For the purposes of Article 26(b), goods shall be deemed to be originating in the Member State where working or processing of the goods has taken place:
- (i) if the goods have a regional value content (hereinafter referred to as “ASEAN Value Content” or the “Regional Value Content (RVC)”) of not less than forty percent (40%) calculated using the formula set out in Article 29; or
- (ii) if all non-originating materials used in the production of the goods have undergone a change in tariff classification (hereinafter referred to as “CTC”) at four-digit level (i.e. a change in tariff heading) of the Harmonized System.
- (b) Each Member State shall permit the exporter of the good to decide whether to use paragraph 1(a)(i) or 1(a)(ii) of this Article when determining whether the goods qualify as originating goods of the Member State.
2. (a) Notwithstanding paragraph 1 of this Article, goods listed in Annex 3 shall qualify as originating goods if the goods satisfy the product specific rules set out therein.
- (b) Where a product specific rule provides a choice of rules from a RVC-based rule of origin, a CTC-based rule of origin, a specific manufacturing or processing operation, or a combination of any of these, each Member State shall permit the exporter of the goods to decide which rule to use in determining whether the goods qualify as originating goods of the Member State.
- (c) Where product specific rules specify a certain RVC, it is required that the RVC of a good is calculated using the formula set out in Article 29.
- (d) Where product specific rules requiring that the materials used have undergone CTC or a specific manufacturing or processing operation, the rules shall apply only to non-originating materials.
3. Notwithstanding paragraphs 1 and 2 of this Article, a good which is covered by Attachment A or B of the *Ministerial Declaration on Trade in Information Technology Products* adopted in the Ministerial

1. (a) 为第26条(b)款之目的，货物应被视为在对其进行加工或处理的成员国原产：(i) 若该货物的区域价值成分（以下简称“东盟价值成分”或“区域价值成分(RVC)”）不低于百分之四十（40%），按第29条所列公式计算；或(ii) 若用于生产该货物的所有非原产材料已发生协调制度四位税目级（即税则归类改变）的税则归类改变（以下简称“CTC”）。(b) 各成员国应允许货物出口商自行决定在判定货物是否符合成员国原产货物资格时采用本条1(a)(i)款或1(a)(ii)款。2. (a) 尽管有本条第1款规定，附件3所列货物若满足其中规定的产品特定规则，即应认定为原产货物。(b) 若产品特定规则提供基于区域价值成分的原产地规则、基于税则归类改变的原产地规则、特定制造或加工工序或上述规则的组合供选择时，各成员国应允许货物出口商自行决定采用何种规则判定货物是否符合成员国原产货物资格。(c) 若产品特定规则规定特定区域价值成分，则须按第29条所列公式计算货物的区域价值成分。(d) 若产品特定规则要求所用材料需经过税则归类改变或特定制造或加工工序，则该规则仅适用于非原产材料。
3. 尽管有本条第1款和第2款的规定，对于《信息技术产品贸易部长宣言》附件A或B所涵盖的产品，若其由相同附件所涵盖的材料组装而成，则应被视为原产于成员国。

Conference of the WTO on 13 December 1996, set out as Annex 4, shall be deemed to be originating in a Member State if it is assembled from materials covered under the same Annex.

Article 29
Calculation of Regional Value Content

1. For the purposes of Article 28, the formula for calculating ASEAN Value Content or RVC is as follows:

(a) Direct Method

ASEAN
Material
Cost

+

Direct
Labour
Cost

+

Direct
Overhead
Cost

+

Other
Cost

+

Profit

FOB Price

RVC =

X 100 %

or

(b) Indirect Method

Value of Non-
Originating Materials,
Parts or Goods

-

FOB Price

FOB Price

RVC =

x 100 %

2. For the purposes of calculating the RVC provided in paragraph 1 of this Article:
- (a) ASEAN Material Cost is the CIF value of originating materials, parts or goods that are acquired or self-produced by the producer in the production of the good;

(b) Value of Non-Originating Materials, Parts or Goods shall be:

(i) The CIF value at the time of importation of the goods or importation can be proven; or

该宣言于1996年12月13日由世界贸易组织会议通过，并作为附件4列出。

第29条 区域价值成分计算

1. 就第28条而言，东盟价值成分或区域价值成分的计算公式如下：

(a) 直接法 或 (b) 间接
法

东盟材料成本 + 直接人工成本 + 直接间接成本 +其他成本 利润 区

域价值成分 = 离岸价格 X 100 % 离岸价格 - 非原产材料、零件或货物的价值 区域价

值成分 = x 100 % 离岸价格

2. 为计算本条第一款规定的区域价值成分：

- (a) 东盟材料成本是指生产者在生产货物过程中获得或自产的原产材料、零件或货物的到岸价值；(b) 非原产材料、零件或货物的价值应为：(i) 货物进口时可证明进口时的到岸价值；或

- (ii) The earliest ascertained price paid for the goods of undetermined origin in the territory of the Member State where the working or processing takes place;
 - (c) **Direct labour cost** shall include wages, remuneration and other employee benefits associated with the manufacturing process;
 - (d) **The calculation of direct overhead cost** shall include, but is not limited to, real property items associated with the production process (insurance, factory rent and leasing, depreciation on buildings, repair and maintenance, taxes, interests on mortgage); leasing of and interest payments for plant and equipment; factory security; insurance (plant, equipment and materials used in the manufacture of the goods); utilities (energy, electricity, water and other utilities directly attributable to the production of the goods); research, development, design and engineering; dies, moulds, tooling and the depreciation, maintenance and repair of plant and equipment; royalties or licences (in connection with patented machines or processes used in the manufacture of the goods or the right to manufacture the goods); inspection and testing of materials and the goods; storage and handling in the factory; disposal of recyclable wastes; and cost elements in computing the value of raw materials, i.e. port and clearance charges and import duties paid for dutiable component; and
 - (e) **FOB price** means the free-on-board value of the goods as defined in Article 25. FOB price shall be determined by adding the value of materials, production cost, profit and other costs.
3. Member States shall determine and adhere to only one (1) method of calculating the RVC. Member States shall be given the flexibility to change their calculation method provided that such change is notified to the AFTA Council at least six (6) months prior to the adoption of the new method. Any verification to the ASEAN Value Content calculation by the importing Member State shall be done on the basis of the method used by the exporting Member State.
4. In determining the ASEAN Value Content, Member States shall closely adhere to the guidelines for costing methodologies set out in Annex 5.

- (ii) 在加工或处理发生的成员国领土内，对未确定原产地的货物支付的最早确定价格；
 - (c) 直接人工成本应包括与制造过程相关的工资、报酬及其他员工福利；
 - (d) 直接间接成本的计算应包括但不限于与生产过程相关的不动产项目（保险、工厂租金和租赁、建筑物折旧、维修和维护、税款、抵押利息）；厂房和设备的租赁及利息支付；工厂安全；保险（用于制造货物的厂房、设备和材料）；公用事业（能源、电力、水及其他直接归属于货物生产的公用事业）；研发、设计及工程；模具、工具以及厂房和设备的折旧、维护和修理；特许权使用费或许可证费（与制造货物所用的专利机器或工艺或制造货物的权利相关）；材料和货物的检验和测试；工厂内的存储和搬运；可回收废物的处理；以及计算原材料价值的成本要素，即港口和清关费用及应课税组件的进口关税；
 - (e) 离岸价格（FOB price）指第25条定义的货物离岸价值（free-on-board value）。离岸价格应通过将材料价值、生产成本、利润及其他成本相加来确定。
3. 成员国应确定并仅采用一种（1）计算区域价值成分（RVC）的方法。成员国可灵活变更其计算方法，但须确保在采用新方法前至少六（6）个月通知东盟自由贸易区理事会（AFTA Council）。进口成员国对东盟价值成分（ASEAN Value Content）计算的任何核查，均应基于出口成员国所采用的方法进行。
4. 在确定东盟价值成分时，成员国应严格遵守附件5中规定的成本计算方法指南。

5. Locally-procured materials produced by established licensed manufacturers, in compliance with domestic regulations, shall be deemed to have fulfilled the origin requirement of this Agreement; locally-procured materials from other sources shall be subjected to the origin verification pursuant to Article 57 for the purpose of origin determination.
6. The value of goods under this Chapter shall be determined in accordance with the provisions of Article 57.

Article 30
Accumulation

1. Unless otherwise provided in this Agreement, goods originating in a Member State, which are used in another Member State as materials for finished goods eligible for preferential tariff treatment, shall be considered to be originating in the latter Member State where working or processing of the finished goods has taken place.
2. If the RVC of the material is less than forty percent (40%), the qualifying ASEAN Value Content to be cumulated using the RVC criterion shall be in direct proportion to the actual domestic content provided that it is equal to or more than twenty percent (20%). The Implementing Guidelines are set out in Annex 6.

Article 31
Minimal Operations and Processes

1. Operations or processes undertaken, by themselves or in combination with each other for the purposes listed below, are considered to be minimal and shall not be taken into account in determining whether a good has been originating in one Member State:
- (a) ensuring preservation of goods in good condition for the purposes of transport or storage;
 - (b) facilitating shipment or transportation; and
 - (c) packaging or presenting goods for sale.

5. 由已获许可的制造商生产且符合国内法规的本地采购材料，应视为已满足本协议的原产地要求；其他来源的本地采购材料则需根据第57条进行原产地核查以确定其原产地。
6. 本章项下货物价值的确定应遵循第57条的规定。

第30条 累积

1. 除非本协议另有规定，原产于某一成员国的货物，在另一成员国用作可享受优惠关税待遇的成品材料时，若该成品的加工或处理在后一成员国完成，则应视为原产于后一成员国。
2. 若材料的区域价值成分低于百分之四十（40%），则根据区域价值成分标准累积的合格东盟价值成分应与实际国内含量成正比，前提是该实际国内含量不低于百分之二十（20%）。具体实施指南详见附件6。

第31条 最小操作和加工

1. 单独或共同实施的、出于下列目的的操作或加工，应视为最小操作，在判定货物是否原产于某一成员国时不予考虑：
- (a) 确保货物保存完好以用于运输或储存；(b) 便利运输或运输；以及(c) 包装或展示货物以供销售。

2. A good originating in the territory of a Member State shall retain its initial originating status, when exported from another Member State, where operations undertaken have not gone beyond those referred to in paragraph 1 of this Article.

Article 32
Direct Consignment

1. Preferential tariff treatment shall be applied to goods satisfying the requirements of this Chapter and which are consigned directly between the territories of the exporting Member State and the importing Member State.
2. The following shall be considered as consigned directly from the exporting Member State to the importing Member State:
- (a) goods transported from an exporting Member State to the importing Member State; or
 - (b) goods transported through one or more Member States, other than the exporting Member State and the importing Member State, or through a non-Member State, provided that:
 - (i) the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;
 - (ii) the goods have not entered into trade or consumption there; and
 - (iii) the goods have not undergone any operation there other than unloading and reloading or any other operation to preserve them in good condition.

Article 33
De Minimis

1. A good that does not undergo a change in tariff classification shall be considered as originating if the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB value of the good and the good meets all other applicable criteria set forth in this Agreement for qualifying as an originating good.

2. 原产于成员国领土的货物，当从另一成员国出口时，若所进行的操作未超出本条第一款所述范围，则应保留其初始原产地地位。

第32条 直接运输

1. 优惠关税待遇应适用于满足本章要求且直接从出口成员国领土运输至进口成员国领土的货物。
2. 下列情况应视为从出口成员国直接运输至进口成员国：
- (a) 从出口成员国运输至进口成员国的货物；或 (b) 通过一个或多个成员国（非出口成员国和进口成员国）或非成员国运输的货物，但须满足：(i) 过境进入是基于地理原因或仅与运输要求相关的考虑；(ii) 货物未在当地进行贸易或消费；且 (iii) 除卸货和重新装载或为保持货物良好状态的其他操作外，货物未在当地进行任何操作。

第33条
微量条款

1. 未发生税则归类改变的货物，若其生产过程中使用的所有未发生规定税则归类改变的非原产材料价值不超过该货物离岸价格的百分之十（10%），且该货物符合本协议中规定的其他所有适用原产货物资格标准，则应视为原产货物。

2. The value of non-originating materials referred to in paragraph 1 of this Article shall, however, be included in the value of non-originating materials for any applicable RVC requirement for the good.

Article 34
Treatment of Packages and Packing Materials

1. Packaging and Packing Materials for retail sale:
- (a) If a good is subject to the RVC-based rule of origin, the value of the packaging and packing materials for retail sale shall be taken into account in its origin assessment, where the packaging and packing materials for retail sale are considered to be forming a whole with the good.
 - (b) Where paragraph 1 (a) of this Article is not applicable, the packaging and packing materials for retail sale, when classified together with the packaged good shall not be taken into account in considering whether all non-originating materials used in the manufacture of a product fulfils the criterion corresponding to a change of tariff classification of the said good.
2. The containers and packing materials exclusively used for the transport of a good shall not be taken into account for determining the origin of the said good.

Article 35
Accessories, Spare Parts and Tools

1. If a good is subject to the requirements of CTC or specific manufacturing or processing operation, the origin of accessories, spare parts, tools and instructional or other information materials presented with the good shall not be taken into account in determining whether the good qualifies as an originating good, provided that:
- (a) the accessories, spare parts, tools and instructional or other information materials are not invoiced separately from the good; and
 - (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for the good.
2. If a good is subject to the RVC-based rule of origin, the value of the accessories, spare parts, tools and instructional or other

2. 但本条第一款所述非原产材料的价值，应计入该货物任何适用的区域价值成分要求中的非原产材料价值。

第三十四条 包装材料及零售包装材料的处理

1. 用于零售的包装材料及零售包装材料：
- (a) 若货物适用基于区域价值成分的原产地规则，则其零售包装材料的价值应计入原产地评估，前提是该零售包装材料被视为与货物构成整体。(b) 当本条第一款(a)项不适用时，与包装货物一并归类的零售包装材料，在判定产品制造过程中使用的所有非原产材料是否满足该货物税则归类改变标准时，不应予以考虑。
2. 专用于货物运输的容器及包装材料，在确定该货物原产地时不予考虑。

第三十五条 附件、备件和工具

1. 若货物需满足税则归类改变(CTC)或特定制造或加工工序要求，则随货提交的附件、备件、工具及说明性或其他信息材料的原产地，在判定该货物是否符合原产货物资格时不予考虑，但须满足以下条件：
- (a) 附件、备用零件、工具及教学或其他信息材料未与该货物分开开具发票；且 (b) 附件、备用零件、工具及教学或其他信息材料的数量和价值符合该货物的惯例。
2. 如果货物适用基于区域价值成分的原产地规则，其配件、备件、工具及说明性或其他

information materials shall be taken into account as the value of the originating or non-originating materials, as the case may be, in calculating the RVC of the originating good.

Article 36
Neutral Elements

In order to determine whether a good originates, it shall not be necessary to determine the origin of the following which might be used in its production and not incorporated into the good:

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the good;
- (g) catalyst and solvent; and
- (h) any other goods that are not incorporated into the good but of which use in the production of the good can reasonably be demonstrated to be a part of that production.

Article 37
Identical and Interchangeable Materials

1. The determination of whether identical and interchangeable materials are originating materials shall be made either by physical segregation of each of the materials or by the use of generally accepted accounting principles of stock control applicable, or inventory management practice, in the exporting Member States.

信息材料的价值应视情况作为原产材料或非原产材料的价值计入原产货物的区域价值成分计算。

第36条 中性元素

为确定货物是否原产，无需确定以下可能用于其生产但未构成货物组成部分的材料的原产地：

- (a) 燃料和能源；(b) 工具、模具和铸模；(c) 用于维护设备和建筑物的备件和材料；(d) 润滑剂、油脂、复合材料及其他用于生产或用于操作设备和建筑物的材料；(e) 手套、眼镜、鞋类、服装、安全设备和用品；(f) 用于测试或检验货物的设备、装置和用品；(g) 催化剂和溶剂；及(h) 任何其他未构成货物组成部分但其在货物生产中的使用可合理证明属于该生产过程的货物。

第37条 相同和可互换材料

1. 判定相同和可互换材料是否为原产材料，应通过物理隔离每种材料或采用出口成员国适用的普遍接受的会计原则的库存控制或库存管理实践来进行。

2. Once a decision has been taken on the inventory management method, that method shall be used throughout the fiscal year.

Article 38
Certificate of Origin

A claim that a good shall be accepted as eligible for preferential tariff treatment shall be supported by a Certificate of Origin (Form D), as set out in Annex 7 issued by a Government authority designated by the exporting Member State and notified to the other Member States in accordance with the Operational Certification Procedures, as set out in Annex 8.

Article 39
Sub-Committee on Rules of Origin

1. For the purposes of the effective and uniform implementation of this Chapter, a Sub-Committee on Rules of Origin shall be established pursuant to Article 90.

2. The functions of the Sub-Committee on Rules of Origin shall include:

- (a) monitoring of the implementation and operation of this Chapter;
- (b) reviewing, as and when necessary, this Chapter to provide appropriate recommendations with the view to enhancing this Chapter to make it responsive to the dynamic changes in the regional and global production processes so as to facilitate trade and investment among Member States, promote a regional production network, encourage the development of Small and Medium Enterprises (SMEs) and narrowing the development gaps;
- (c) reviewing, as and when necessary, the operational procedures of this Chapter with the view to simplifying the procedures and making them transparent, predictable and standardised, taking into account the best practices of other regional and international trade agreements;
- (d) considering any other matter as Member States may agree related to this Chapter; and

2. 一旦确定了库存管理方法，该方法应在整个财政年度内持续使用。

第38条 原产地证书

关于货物应被接受享受优惠关税待遇的主张，应由出口成员国指定的政府机构根据附件8所述的操作认证程序签发的原产地证书（D表格）予以支持，该证书格式如附件7所示，并已通知其他成员国。

第39条 原产地规则分委会

1. 为有效统一实施本章规定，应根据第90条设立原产地规则分委会。

2. 原产地规则分委会的职能应包括：

- (a) 监督本章的实施和运作；(b) 在必要时审查本章，以提出适当建议，旨在加强本章，使其适应区域和全球生产过程的动态变化，从而促进成员国之间的贸易和投资，推动区域生产网络建设，鼓励中小企业发展并缩小发展差距；(c) 在必要时审查本章的操作程序，以简化程序并使其透明、可预测和标准化，同时考虑其他区域和国际贸易协定的最佳实践；(d) 考虑成员国可能同意的与本章相关的任何其他事项；以及

- (e) carrying out other functions as may be delegated by the CCA, SEOM and the AFTA Council.

3. The Sub-Committee on Rules of Origin shall be composed of representatives of the Governments of Member States, and may invite representatives of relevant entities other than the Governments of the Member States with necessary expertise relevant to the issues to be discussed, upon agreement of all Member States.

**CHAPTER 4
NON-TARIFF MEASURES**

**Article 40
Application of Non-Tariff Measures**

- 1. Each Member State shall not adopt or maintain any non-tariff measure on the importation of any good of any other Member State or on the exportation of any good destined for the territory of any other Member State, except in accordance with its WTO rights and obligations or in accordance with this Agreement.
- 2. Each Member State shall ensure the transparency of its non-tariff measures permitted in paragraph 1 of this Article in accordance with Article 12 and shall ensure that any such measures are not prepared, adopted or applied with the view to, or with the effect of, creating unnecessary obstacles in trade among the Member States.
- 3. Any new measure or modification to the existing measure shall be duly notified in accordance with Article 11.
- 4. The database on non-tariff measures applied in Member States shall be further developed and included in the ASEAN Trade Repository as referred in Article 13.

**Article 41
General Elimination of Quantitative Restrictions**

- (e) 履行共同关税区委员会、高级经济官员会议和东盟自由贸易区理事会可能委托的其他职能。

3. 原产地规则分委会应由成员国政府代表组成，并经所有成员国同意后，可邀请具有相关议题必要专业知识的非成员国政府相关实体代表参与。

第四章 非关税措施

第40条 非关税措施的实施

- 1. 各成员国不得对任何其他成员国任何货物的进口或运往任何其他成员国领土的任何货物的出口采取或维持任何非关税措施，除非符合其世界贸易组织权利和义务或本协议规定。
- 2. 各成员国应按照第12条确保本条第一款允许的非关税措施的透明度，并确保此类措施的制定、通过或实施不以制造成员国间贸易不必要障碍为目的或产生此类效果。
- 3. 任何新措施或对现有措施的修改均应按照第11条予以适当通知。
- 4. 成员国实施的非关税措施数据库应进一步开发并纳入第13条所述的东盟贸易资料库。

第41条 数量限制的普遍取消