Chapter 4
Rules of Origin

Article 4.1: Definitions

For the purposes of this Chapter:

(a) **adjusted value** means:

(i) in the case of a good to be exported from one Party to another, the value determined under the Customs Valuation Agreement, as adjusted to exclude any costs, charges, or expenses incurred for transportation, insurance, and related services incidental to the international shipment of the good from the country of exportation to the place of importation;

(ii) in the case of a material, the total of all prices actually paid or payable to acquire the materials to which the transaction relates in accordance with the Customs Valuation Agreement;

(b) **Customs Valuation Agreement** means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, contained in Annex 1A of the WTO Agreement;

(c) **exporter** means a person who exports goods from the exporting Party;

(d) **fungible goods or materials** means goods or materials that are identical or interchangeable as result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination;

(e) **generally accepted accounting principles** means the recognised consensus or substantial authoritative support in the territory of a Party, 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;

(f) **importer** means a person who imports goods into the importing Party;

(g) **indirect material** means a material used in the production, testing or inspection of a good but not physically incorporated into the good, or a material or good used in the maintenance of buildings or the operation of equipment associated with the production of a good including:

(i) fuel and energy;

(ii) tools, dyes and moulds;

章节 4 原产
地规则

第 4.1 条：定义

本章的目的是：

(a) 调整后的价值是指： (i) 在一方出口至另一方的一批货物的情况下，根据海关估价协定确定的值，经调整以排除为运输、保险及相关服务所发生的任何成本、费用或支出，这些服务与从出口国到进口地的货物国际装运相关； (ii) 在材料的情况下，根据海关估价协定实际支付或应付以获取与交易相关的材料的总价格；

(b) 海关估价协定是指 1994 年关税及贸易总协定第 VII 条的实施协定，包含在世界贸易组织协定附件 1A 中；

(c) 出口商是指从出口方出口货物的人； (d) 可替代货物或材料是指由于种类和商业质量相同、具有相同的技术和物理特性，并且因任何标记或仅通过视觉检查无法为原产地目的相互区分的货物或材料； (e) 公认会计原则是指一方领土内关于收入、费用、成本、资产和负债的记录、信息的披露以及财务报表的编制所公认的一致意见或重大权威支持；这些标准可能包括具有普遍适用性的广泛指南以及详细的标准、实践和程序； (f) 进口商是指将货物进口到进口方的人；

(g) 间接材料是指用于货物的生产、测试或检验但未物理地融入货物的材料，或用于维护与货物生产相关的建筑物或设备的材料或货物，包括：

(i) 燃料和能源； (ii) 工具、
染料和模具；

(iii) spare parts and materials;

(iv) lubricants, greases, compounding materials and other materials used in production;

(v) gloves, glasses, footwear, clothing, safety equipment and supplies;

(vi) equipment, devices and supplies used for testing or inspecting the good;

(vii) catalysts and solvents; and

(viii) any other materials that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

(h) **material** means any good, used or consumed in the production of another good, and physically incorporated into or classified with that good;

(i) **originating material** means a material that qualifies as originating in accordance with the relevant provisions of this Chapter;

(j) **preferential tariff treatment** means the rate of customs duties applicable to an originating good of the exporting Party in accordance with Annex 3-B; and

(k) **producer** means a person who engages in the production of goods or materials.

Article 4.2: Originating Goods

For the purposes of this Agreement, a good is an originating good of a Party and, subject to Article 4.18, eligible for a preferential tariff, if it:

(a) is a wholly obtained good of a Party;

(b) is produced entirely in the territory of a Party exclusively from originating materials;

(c) satisfies all applicable requirements of Annex 4-C, as a result of processes performed entirely in the territory of one or both of the Parties by one or more producers; or

(d) otherwise qualifies as an originating good under this Chapter;

and meets all other applicable requirements of this Chapter.

(iii) 备件和材料；

(iv) 润滑剂、润滑脂、复合材料和其他用于生产的材料；(v) 手套、眼镜、鞋、服装、安全设备及供应品；(vi) 用于测试或检查货物的设备、装置和供应品；(vii) 催化剂和溶剂；以及(viii) 任何未融入货物但其在货物生产中的使用可以被合理证明为该生产一部分的其他材料；

(h) 材料是指用于生产另一货物的任何货物，并物理地融入或归类于该货物；(i) 原产地材料是指根据本章相关条款符合原产地资格的材料；(j) 优惠关税待遇是指根据附件3-B适用于出口方原产地货物的关税税率；以及(k) 生产商是指从事货物或材料生产的人。

第4.2条：原产地货物

根据本协议，如果货物是某一方原产地货物，并且符合第4.18条，则该货物有资格享受优惠关税，如果它：

(a) 是一方完全获得的产品；(b) 完全在一方领土内生产，且仅由原产地材料构成；(c) 通过一方或双方领土内一个或多个生产者完全进行的程序，满足附件4-C的所有适用要求；或(d) 根据本章规定，以其他方式符合原产地货物资格；

并符合本章所有其他适用要求。

Article 4.3: Wholly Obtained Goods

For the purposes of Article 4.2, a wholly obtained good of a Party means:

(a) mineral and other naturally occurring goods extracted in or from the territory of a Party;

(b) vegetable goods[4-3], as such goods are defined in the Harmonized System, harvested, picked or gathered in the territory of a Party;

(c) live animals born and raised in the territory of a Party;

(d) goods obtained from live animals in the territory of a Party;

(e) goods obtained from hunting, trapping, fishing, gathering, capturing or aquaculture conducted in the territory of a Party;

(f) goods (fish, shellfish and other marine life) taken from the high seas by vessels registered or recorded with a Party and flying its flag;

(g) goods obtained or produced on board factory ships registered or recorded with a Party and flying its flag, from the goods referred to in subparagraph (f);

(h) goods taken by a Party or a person of a Party from the seabed or beneath the seabed outside the territorial sea, provided that a Party has a right to exploit such seabed in accordance with international law;

(i) waste and scrap derived from:

  (i) production in the territory of a Party; or

  (ii) used goods collected in the territory of a Party;

  provided that such goods are fit only for the recovery of raw materials; and

(j) goods produced or obtained entirely in the territory of a Party exclusively from goods referred to in subparagraphs (a) to (i).

Article 4.4: Cumulation

A good which is an originating good of a Party pursuant to Article 4.2 and is used in the production of a good or goods in the territory of the other Party shall be considered to originate in the territory of that other Party.

[4-3] The definition of “vegetable products” in the Harmonized Commodity Description and Coding System shall apply as the definition of “vegetable goods” for the purposes of this Chapter.

第4.3条：完全获得货物

根据第4.2条，一方的完全获得货物是指：

(a) 一方领土内开采或开采的矿物和其他自然产生的货物；(b) 蔬菜货物[4-3]

，作为协调制度中对此类货物定义的货物，在的一方领土内收获、采摘或采集；(c) 在一方领土内出生和饲养的活动物；(d) 在一方领土内从活动物获得的货物；(e) 在一方领土内进行的狩猎、捕猎、捕鱼、采集、捕捉或水产养殖获得的货物；(f) 由在一方注册或登记并悬挂其旗帜的船舶从公海捕捞的货物（鱼类、贝类和其他海洋生物）；(g) 从第(f)项所述货物中，由在一方注册或登记并悬挂其旗帜的工厂船获得或生产的货物；(h) 由一方或一方人员从领海以外海底或海底以下捕获的货物，前提是该方根据国际法有权开发该海底；(i) 来自：(i) 一方领土内的生产；或(ii) 在一方领土内收集的使用过的货物；前提是该货物仅适用于回收原材料；以及(j) 完全在一方领土内生产或获得的货物，仅由第(a)项至第(i)项所述货物构成。

第4.4条：累积

根据第4.2条，一方原产地货物，若在另一方领土内用于生产货物或货物，应视为起源于该另一方领土。

[4-3] 协调制度商品描述和编码系统中对“蔬菜产品”的定义应作为本章中“蔬菜货物”的定义适用。

Article 4.5: De Minimis

1. A good that does not satisfy a change in tariff classification requirement pursuant to Annex 4-C is nonetheless an originating good if:

(a) the value of all non-originating materials used in the production of the good that do not undergo the required change in tariff classification does not exceed 10 per cent of the adjusted value of the good (as calculated in accordance with Article 4.12); and

(b) the good meets all other applicable criteria of this Chapter.

2. The value of such non-originating materials shall, however, be included in the value of non-originating materials for any applicable regional value content requirement for the good.

Article 4.6: Accessories, Spare Parts and Tools

1. For the purposes of determining the origin of a good, accessories, spare parts, tools and instructional or other information resources presented with the good shall be considered originating goods, and shall be disregarded in determining whether all the non-originating materials used in the production of the originating good have undergone the applicable change in tariff classification or production process requirement.

2. If the good is subject to a regional value content requirement, the value of the accessories, spare parts, tools and instructional or other information resources presented with the good is to be taken into account as originating or non-originating, as the case may be, in calculating the regional value content of the good.

3. Paragraph 1 and 2 shall only apply provided that:

(a) the accessories, spare parts, tools and instructional or other information resources presented with the good are not invoiced separately from the good; and

(b) the quantities and value of the accessories, spare parts, tools and instructional or other information resources presented with the good are customary for that good.

4. Where accessories, spare parts and tools are not customary for the good or are invoiced separately from the good, they shall be treated as separate goods for the purpose of origin determination.

第4.5条：最小值

1. 不满足附件4-C规定的关税分类变更要求的货物，若满足以下条件，仍应视为原产地货物：

(a) 用于生产货物的所有非原产地材料的价值，其中未发生所需关税分类变更的，不超过货物调整后价值的10%；以及(b) 该货物符合本章所有其他适用标准。

2. 然而，此类非原产地材料的价值应计入货物的非原产地材料价值，以满足该货物适用的区域价值含量要求。

第4.6条：附件、备件和工具

1. 在确定货物原产地时，随货物一同呈现的附件、备件、工具和说明或其他信息资源应被视为原产地货物，并在确定原产地货物生产中使用的所有非原产地材料是否已发生适用关税分类或生产过程要求变更时予以忽略。

2. 如果货物需要满足区域价值含量要求，则与货物一同呈现的附件、备件、工具和说明或其他信息资源的价值应计入货物的区域价值含量计算中，视情况而定，作为原产地或非原产地价值。

3. 第1段和第2段的规定仅适用于以下情况：

(a) 与货物一同呈现的附件、备件、工具和说明或其他信息资源未单独开票；以及 (b) 与货物一同呈现的附件、备件、工具和说明或其他信息资源的数量和价值是该货物的常规数量和价值。

4. 当附件、备件和工具不是货物的常规组成部分，或与货物分开开票时，它们应被视为独立的货物，以确定原产地。

Article 4.7: Fungible Goods and Materials

1. The determination of whether fungible goods or materials are originating goods shall be made either by physical segregation of each of the materials, or through the use of an inventory management method recognised in the generally accepted accounting principles of the Party in which the production is performed or otherwise accepted by that Party.

2. A Party shall provide that an inventory management method selected under paragraph 1 for particular fungible goods or materials shall continue to be used for those fungible goods or materials throughout its fiscal year.

Article 4.8: Packaging Materials and Containers

1. Packaging materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of any good.

2. Packaging materials and containers in which a good is packaged for retail sale, when classified together with that good, shall not be taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification or production process requirements as set out in Annex 4-C.

3. If a good is subject to a regional value content requirement then the value of the packaging materials in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

4. Where the quantity or value of the packaging materials is not reasonable for the good, its value shall not be included as originating in a regional value content calculation for the good.

Article 4.9: Sets or Composite Goods

1. A set put up for retail sale or composite good that is classifiable pursuant to Rule 3 of the General Rules for the Interpretation of the Harmonized System, shall be considered as originating, provided that:

(a) all the component goods are originating; or

(b) the value of the non-originating component goods does not exceed 25 per cent of the total adjusted value (as calculated in accordance with Article 4.12) of the good put up in a set for retail sale or composite good.

2. The origin of packaging materials and containers for a set put up for retail sale or composite good shall be determined in accordance with Article 4.8.

Article 4.7: 可替代货物或材料

1. 可替代货物或材料是否为原产地货物的确定，应通过物理隔离每种材料，或使用在该生产执行方或该方其他方式接受的公认会计原则中认可的库存管理方法来进行。

2. 一方应当规定，根据第1段为特定可替代货物或材料选定的库存管理方法，在其财政年度内应继续用于这些可替代货物或材料。

Article 4.8: 包装材料与容器

1. 用于运输和装运货物的包装材料和容器，在确定任何货物的原产时不应予以考虑。

2. 包装材料和容器，用于为零售销售包装货物，当与该货物一并分类时，在确定货物生产中使用的所有非原产材料是否已满足附件4-C中规定的适用关税分类或生产过程要求变更时，不应予以考虑。

3. 如果货物受到区域价值含量要求，则零售销售包装货物的包装材料的价值应作为原产地材料或非原产地材料，视情况而定，在计算货物的区域价值含量时予以考虑。

4. 如果包装材料的数量或价值对货物来说不合理，则其价值不应计入货物的区域价值含量计算中的原产地部分。

第4.9条：套装或组合商品

1. 根据协调制度解释通则第3条归类的一项零售销售套装或组合商品，如果满足以下条件，应被视为原产地商品：

(a) 所有组成部分商品均为原产地商品；或 (b) 非原产地组成部分商品的价值不超过零售销售套装或组合商品的总调整价值（根据第4.12条计算）的25%。

2. 零售销售套装或复合货物的包装材料和容器的原产地应根据第4.8条确定。

3. This Article shall not apply to a set put up for retail sale or composite good for which the Harmonized System provides a specific description.

Article 4.10: Indirect Material

An indirect material shall be treated as an originating material without regard to where it is produced.

Article 4.11: Regional Value Content

For the purposes of Article 4.2 where Annex 4-C requires a good to meet a regional value content requirement, the regional value content of that good shall be calculated using the following method:

Build-down Method RVC $= \dfrac{AV - VNM}{AV} \times 100$

where:

RVC is the regional value content of the good, expressed as a percentage;

AV is the adjusted value as defined in Article 4.1(a), and

VNM is the value of non-originating materials that are acquired and used by the producer in the production of the good. VNM includes material of undetermined origin but does not include the value of a material that is self-produced.

Article 4.12: Calculation of the Value of Non-Originating Material

1. Each Party shall provide that the value of a non-originating material is:

(a) for a material imported by the producer of the good, the adjusted value of the material, adjusted by deducting the following costs and expenses:

(i) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within the Party's territory to the location of the producer;

(ii) duties, taxes, and customs brokerage fees on the material paid in the territory of the Party, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable;

3. 本条不适用于协调制度提供了特定描述的零售销售套装或复合货物。

第4.10条：间接材料

间接材料应视为原产地材料，而不管其生产地点。

第4.11条：区域价值含量

根据第4.2条附件4-C要求货物满足区域价值含量要求的目的，该货物的区域价值含量应按以下方法计算：

Build-down Method RVC $= \dfrac{AV - VNM}{AV} \times 100$

其中：

RVC是货物的区域价值含量，以百分比表示；

AV是第4.1(a)条中定义的调整后的价值，并且

VNM是非原产材料的价值，该材料由生产商在货物生产中获取和使用。VNM包括来源不明的材料，但不包括自产材料的价值。

第4.12条：非原产材料价值的计算

1. 各方应规定非原产材料的价值为：

(a)对于由货物生产商进口的材料，材料的调整后的价值，通过扣除以下成本和费用进行调整：(i) 在缔约方领土内将材料运输到生产商所在地的运费、保险费、包装费以及所有其他相关成本；(ii) 在缔约方领土内支付的材料关税、税和海关经纪费，不包括被豁免、退还、可退还或以其他方式可以收回的关税和税，包括抵扣已支付或应付的关税或税；

(iii) if the good is imported from the other Party, the cost of waste and spoilage resulting from the use of the material in the production of the good in the territory of that Party;

(iv) if the good is imported from the other Party, the cost of processing incurred in the territory of that Party in the production of the non-originating material;

(v) if the good is imported from the other Party, the cost of originating materials used or consumed in the production of the non-originating material in the territory of that Party; and

(b) for a material acquired in the territory where the good is produced, the adjusted value of the material, adjusted by deducting the following costs and expenses:

(i) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within the Party's territory to the location of the producer;

(ii) duties, taxes, and customs brokerage fees on the material paid in the territory of the Party, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable;

(iii) the cost of waste and spoilage resulting from the use of the material in the production of the good in the territory of the Party;

(iv) the cost of processing incurred in the territory of the Party in the production of the non-originating material; and

(v) the cost of originating materials used or consumed in the production of the non-originating material in the territory of the Party.

2. Where the cost or expense of a deduction listed in paragraph 1(a) or 1(b) is unknown or documentary evidence of the amount of the deduction is not available, then no deduction is allowable for that particular cost.

Article 4.13: Non-Qualifying Operations

1. A good shall not be considered to be an originating good of the exporting Party merely by reason of:

(a) operations to ensure the preservation of products in good condition for the purpose of storage during transport;

(b) changes of packaging and breaking up and assembly of packages;

(iii)如果货物从另一方进口，在该方领土上使用材料生产货物所产生的废料和损耗成本；(iv)如果货物从另一方进口，在该方领土上生产非原产材料所产生的加工成本；(v)如果货物从另一方进口，在生产中使用的或消耗的原产地材料成本；

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该缔约方领土内的非原产材料；以及

(b) 对于在货物生产地领土内获得的材料，应采用该材料的调整后的价值，该价值通过扣除以下成本和费用进行调整：

(i) 运输材料在缔约方领土内运往生产商所在地的运费、保险费、包装费以及所有其他成本；(ii) 在缔约方领土内就材料支付的关税、税和海关经纪费，不包括被豁免、退还、可退还或以其他方式可收回的关税和税，包括抵扣已支付或应付的关税或税；(iii) 在缔约方领土内因在货物生产过程中使用材料而产生的废料和损耗的成本；(iv) 在缔约方领土内生产非原产材料时发生的加工成本；以及(v) 在缔约方领土内用于生产非原产材料或消耗的原产地材料的成本。

2. 如果第1(a)段或1(b)段中列出的扣除额的成本或费用未知，或者没有扣除额金额的文件证据，则对该特定成本不得允许扣除额。

Article 4.13: 非合格操作

1. 货物仅因以下原因不应被视为出口方的原产地货物：

(a) 确保产品保持良好状态以供运输期间储存的操作；(b) 包装变更以及拆分和组装包装；

(c) disassembly;

(d) placing in bottles, cases, boxes and other simple packaging operations;

(e) mere making-up of sets of articles; or

(f) any combination of operations referred to in subparagraphs (a) to (e).

2. Paragraph 1 shall prevail over the product specific rules set out in Annex 4-C.

Article 4.14: Recording of Costs

For the purposes of this Chapter, all costs shall be recorded and maintained in accordance with the generally accepted accounting principles applicable in the territory of the Party in which the good is produced or manufactured.

Article 4.15: Third Country Transhipment

1. A good shall continue to be considered an originating good provided that the good undergoes no subsequent production or any other operation outside the territories of the Parties, other than unloading, reloading, storing, repacking, relabelling or any other necessary operations to preserve it in good condition or to transport the good to the territory of a Party.

2. Notwithstanding paragraph 1, an originating good of a Party imported into the other Party after an exhibition in a non-Party shall continue to qualify as an originating good.

3. To ensure compliance with paragraphs 1 or 2, the Customs Administration of the importing Party may request documents, including customs documents of the third country, or any other documents, including transport documents.

Article 4.16: Certificate of Origin

1. A claim that a good should be treated as originating and accepted as eligible for a preferential tariff shall be supported by a Certificate of Origin.

2. The Certificate of Origin shall be completed by the exporter. The Certificate of Origin shall contain a set of minimum requirements as detailed in Annex 4-A and shall:

(a) specify that the goods enumerated therein are the origin of the exporting Party and meet the terms of this Chapter;

(b) be made in respect of one or more goods and may include a variety of goods; and

(c) 拆卸； (d) 将物品装入瓶、箱、盒和其他简单包装操作； (e) 仅组装物品套装；或 (f) 小项 (a) 至 (e) 中所述操作的任何组合。

2. 第1款优先于附件4-C中规定的产品特定规则。

第4.14条：成本记录

根据本章规定，所有成本均应根据货物生产或制造所在缔约方领土内适用的公认会计原则进行记录和保存。

第4.15条：第三国转运

1. 如果货物在缔约方领土之外未经后续生产或任何其他操作，仅发生卸货、重新装载、储存、重新包装、重新贴标签或为保持货物完好或将其运输至缔约方领土而进行的任何其他必要操作，则该货物应继续被视为原产地货物。

2. 不论第1段的规定如何，一方在非缔约方举办的展览后进口至另一方的原产地货物，应继续视为原产地货物。

3. 为确保符合第1段或第2段的规定，进口方海关当局可要求提供文件，包括第三国的海关文件，或任何其他文件，包括运输文件。

第4.16条：原产地证书

1. 声称某货物应被视为原产地货物并符合优惠关税资格的，应提供原产地证书。

2. 原产地证书应由出口商填写。原产地证书应包含附件4-A中详述的最低要求，并应：

(a)注明其中列名的货物是
出口方并满足本章的条款； (b) 应针对一种或多种货物出具，并可能包含多种货物；以及

(c) be completed in English or Spanish.

3. An example of a Certificate of Origin in English and Spanish is provided in Annex 4-B.

4. The Certificate of Origin shall remain valid for a period of one year from the date the document was issued.

5. If the exporter is not the producer of the good referred to in the Certificate of Origin, that exporter may complete and sign the Certificate of Origin on the basis of:

(a) the exporter's knowledge that the good qualifies as an originating good; or

(b) a producer's written declaration or statement that the good qualifies as an originating good of a Party.

6. Nothing in paragraph 5(b) shall be construed to require a producer who is not the exporter of the good to make a written declaration or statement that the good qualifies as an originating good of a Party.

Article 4.17: Exceptions from Certificate of Origin

Notwithstanding paragraph 1 of Article 4.16, the Customs Administration of the importing Party shall not require a Certificate of Origin from importers when:

(a) the total customs value of the originating goods does not exceed 1000 United States dollars or the equivalent amount in that Party's currency, or such higher amount as the Party may establish; or

(b) the Customs Administration of the importing Party has waived the requirement for evidence,

provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of this Chapter.

Article 4.18: Claim for Preferential Tariff Treatment

1. Subject to Article 4.24, the Customs Administration of the importing Party shall grant preferential tariff treatment to a good imported into its territory from the other Party, provided that the importer:

(a) makes a Customs Import Declaration that the good qualifies as an originating good of the exporting Party;

(b) complies with Article 4.15; and

(c) 以英语或西班牙语完成。

3. 附件4-B中提供了英语和西班牙语的原产地证书示例。

4. 原产地证书自签发之日起一年内有效。

5. 如果出口商不是所提及的原产地证书中货物的生产商，则原产地，出口商可在以下基础上完成并签署原产地证书：

(a) 出口商对货物属于原产地货物的认知；或 (b) 生产商出具的书面声明或陈述，表明货物属于一方原产地货物。

6. 第5(b)段中的任何内容均不得解释为要求非货物出口商的生产商作出书面声明或陈述，证明该货物符合一方原产地货物的资格。

第4.17条：原产地证书例外

尽管为第4.16条第1款所规定，进口方海关当局在以下情况下不得要求进口商提供原产地证书：

(a) 原产地货物的总关税价值不超过1000美元或该方货币的等值金额，或该方所规定的更高金额；或 (b) 进口方海关当局免除了证据要求，

但进口行为不属于可能被合理视为为规避本章要求而进行或安排的进口行为之一。

第4.18条：优惠关税待遇的申索

1. 根据第4.24条，进口方海关当局应当对从另一方进口至其领土的货物给予优惠关税待遇，前提是进口商：

(a) 向海关提交进口申报，证明货物属于出口方的原产地货物；(
b) 符合第4.15条；以及

(c) submits the Certificate of Origin and, where appropriate, other evidence to substantiate the tariff preference claimed for the good upon request.

2. Where an importer has reason to believe that the Certificate of Origin contains incorrect information, the importer should promptly make a corrected declaration and pay any owed duties.

Article 4.19: Customs Duty Refund

If at the time of importation of a good the importer does not claim or is unable to claim preferential tariff treatment, the importer may within one year from the date of importation, or within a longer period if provided for by a Party in its domestic legislation, apply for a refund of any excess customs duty paid on production of:

(a) a Certificate of Origin and, where appropriate, other evidence that the good qualifies as an originating good; and

(b) other documentation relating to the importation of the good as the Customs Administration of the importing Party may require.

Article 4.20: Records

1. Each Party shall require that:

(a) an exporter or producer shall maintain, for five years from the date of the Certificate of Origin, all records relating to the origin of a good for which preferential tariff treatment is claimed in the importing Party, including the Certificate of Origin relevant to the good, or a copy thereof; and

(b) an importer claiming preferential tariff treatment shall maintain, for five years after the date of importation of a good, all records relating to the importation of the good, including the Certificate of Origin relevant to the good, or a copy thereof in accordance with the laws, regulations and practices of the relevant Party.

2. The records to be maintained pursuant to this Article and Article 4.21 shall include electronic records. Any such records in electronic form shall be maintained in accordance with the laws, regulations and practices of the relevant Party.

(c) 提交原产地证书，并在必要时，根据要求提交其他证据以证明货物所声称的关税优惠。

2. 如果进口商有理由相信原产地证书包含不正确信息，进口商应立即作出更正申报并支付任何应付关税。

第4.19条：关税退税

如果在一项货物进口时，进口商未要求或无法要求优惠关税待遇，进口商可在进口之日起一年内，或在其国内立法规定的更长期间内，申请退还因生产以下内容而支付的任何超额关税：

(a) 原产地证书，并在适当情况下提供其他证明该货物符合原产地货物的证据；以及 (b) 与该货物进口相关的其他文件，包括进口方海关当局可能要求的文件。

第4.20条：记录

1. 每一方应当要求：

(a) 出口商或生产商应当自原产地证书签发之日起五年内，保存所有与进口方声称享受优惠关税待遇的货物的原产地相关的记录，包括与该货物相关的原产地证书或其副本；以及 (b) 声明享受优惠关税待遇的进口商应当自货物进口之日起五年内，保存所有与货物进口相关的记录，包括与该货物相关的原产地证书或其副本，并按照相关方的法律、法规和实践进行保存。

2. 根据本条和第4.21条应保存的记录应包括电子记录。任何以电子形式保存的此类记录应根据相关方的法律、法规和实践进行保存。

Article 4.21: Obligations Regarding Exportation

1. Where the exporter becomes aware that it has provided an erroneous or false Certificate of Origin or any other such erroneous or false evidence, the exporter shall endeavour to give notice as soon as possible to the Customs Administration of the importing and exporting Party, as well as the importer, of any change that would affect the accuracy or validity of a Certificate of Origin.

2. The exporter that has provided a Certificate of Origin shall provide a copy of this document to the exporting Party's Customs Administration upon request.

3. Each Party shall, to the extent permitted by its laws, regulations and practices, maintain penalties for false Certificates of Origin or documentation related to the origin of a good submitted to a Customs Administration by an exporter in its territory.

Article 4.22: Origin Verification

1. The Customs Administration of the importing Party may verify the eligibility of a good for preferential tariff treatment in accordance with its laws, regulations and practices.

2. If the Customs Administration of the importing Party has reasonable doubts as to the authenticity or accuracy of the information included in the Certificate of Origin it may:

(a) institute measures to establish the validity of the Certificate of Origin;

(b) issue written requests for information to the relevant importers of the good for which preferential tariff treatment was claimed; and

(c) issue written requests for information to the exporter in the exporting Party on the basis of a Certificate of Origin.

3. A request for information in accordance with subparagraph 2(c) shall not preclude the use of the verification method provided for in Article 4.23.

4. The Customs Administration of the importing Party shall complete any action to verify eligibility for preferential tariff treatment within 90 days from the commencement of such action, and make a decision and provide written advice as to whether the good is eligible for preferential tariff treatment to all relevant parties within 30 days.

Article 4.23: Verification Visit

1. The Customs Administration of the importing Party may request the exporter to:

第4.21条：关于出口的义务

1. 如果出口商发现其提供了错误或虚假的原产地证书或任何其他此类错误或虚假的证据，出口商应尽快通知进口方和出口方的海关当局以及进口商，任何可能影响原产地证书的准确性或有效性的变更。

2. 已提供原产地证书的出口商，应根据进口方海关当局的要求，向其提供该文件的副本。

3. 各方应根据其法律、法规和惯例，对出口商向其领土内的海关当局提交的原产地证书或与货物原产地相关的文件保持处罚措施。

第4.22条：原产地验证

1. 进口方海关当局可根据其法律、法规和惯例，验证货物享受优惠关税待遇的资格。

2. 如果进口方海关当局对原产地证书中包含的信息的真实性或准确性有合理怀疑，则可以：

(a) 采取措施核实原产地证书的有效性；(b) 向已声称享受优惠关税待遇的货物的相关进口商发出书面信息请求；以及 (c) 基于原产地证书，向出口方的出口商发出书面信息请求。

3. 根据第2(c)段的规定提出的书面信息请求，不得排除使用第4.23条规定的验证方法。

4. 进口方海关当局应在采取验证优惠关税待遇资格的行动之日起90天内完成任何验证行动，并在30天内向所有相关方作出决定并提供书面建议，说明该货物是否具有享受优惠关税待遇的资格。

第4.23条：验证访问

1. 进口方海关当局可以要求出口商：

(a) permit the Customs Administration to visit the exporter's factory or premises;

(b) arrange a visit to the factory or premises of the producer, if the exporter is not the producer; and

(c) provide information relating to the origin of the good.

2. The Customs Administration of the importing Party shall issue a written communication with such a request to the exporter in advance of the proposed date of the visit.

3. The Customs Administration of the importing Party shall not visit the factory or premises of any exporter or producer in the territory of the exporting Party without written prior consent from the exporter or producer.

4. The above written communication shall at a minimum include:

(a) the identity of the Customs Administration issuing the request;

(b) the name of the exporter of the good in the exporting Party to whom the request is addressed;

(c) the date the written request is made;

(d) the proposed date and place of the visit;

(e) the objective and scope of the proposed visit, including specific reference to the good subject of the verification referred to in the Certificate of Origin; and

(f) the names and titles of the officials of the Customs Administration of the importing Party who will participate in the visit.

5. The Customs Administration of the importing Party shall notify the Customs Administration of the exporting Party when it initiates a verification action under this Article.

6. The Customs Administration of the importing Party shall complete any action to verify eligibility for preferential tariff treatment within 90 days from the commencement of such action, and make a decision and provide written advice as to whether the good is eligible for preferential tariff treatment to all relevant parties within 30 days.

Article 4.24: Determination of Origin and Preferential Tariff Treatment

1. Each Party shall provide that, when an importer in its territory does not comply with any requirement of this Chapter and Chapter 3 (National Treatment and

(a) 允许海关当局访问出口商的工厂或场所；(b) 如果出口商不是生产商，安排访问生产商的工厂或场所；以及(c) 提供与货物原产地相关的信息。

2. 进口方海关当局应当在访问建议日期之前，向出口商发出书面通知，要求其配合。

3. 进口方海关当局未经出口商或生产商书面事先同意，不得访问出口方领土内任何出口商或生产商的工厂或场所。

4. 上述书面通知至少应包括：

(a) 发出请求的海关当局的身份； (b) 请求所针对的出口方货物出口商的姓名； (c) 书面请求的日期； (d) 访问建议的日期和地点； (e) 建议访问的目标和范围，包括对原产地证书中所述待验证货物的具体参考；以及 (f) 将参加访问的进口方海关当局官员的姓名和职务。

5. 进口方海关当局在根据本条发起验证行动时，应通知出口方海关当局。

6. 进口方海关当局应当在开始采取行动之日起90天内完成任何核实优惠关税待遇资格的行动，并在30天内向所有相关方作出决定并提供书面建议，说明该货物是否有资格享受优惠关税待遇。

第4.24条：原产地确定和优惠关税待遇

1. 每一方应当规定，当其领土内的进口商不遵守本章节和第3章（国民待遇和商品市场准入）的任何要求时，从另一方领土进口的商品所主张的优惠关税待遇可能被暂停或拒绝。

Market Access for Goods), the claimed preferential tariff treatment may be suspended or denied for the imported good from the territory of the other Party.

2. The Customs Administration of the importing Party may suspend the application of preferential tariff treatment to a good that is the subject of an origin verification action under Article 4.22 or 4.23, for the duration of that action or any part thereof.

3. The Customs Administration of the importing Party may deny a claim for preferential tariff treatment when:

(a) the good does not qualify as an originating good; or

(b) the importer or the exporter fails to comply with any of the relevant requirements of this Chapter.

Article 4.25: Appeal

The importing Party shall grant the right of appeal in matters relating to eligibility for preferential tariff treatment to an importer, exporter or producer of a good traded or to be traded between the Parties, in accordance with its laws and regulations and practices.

Article 4.26: Consultation, Review and Modification

The Parties shall consult regularly to ensure that the provisions in this Chapter are administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Chapter.

Article 4.27: Non-Party Invoices

The Customs Administration of the importing Party shall not reject a Certificate of Origin only for the reason that the invoice is issued in a non-Party.

Article 4.28: Confidentiality

For greater certainty, the Parties confirm that Article 5.9 (Confidentiality - Customs Administration Chapter) applies to this Chapter.

Article 4.29: Goods in Storage

In accordance with Article 4.18 or Article 4.19, the Customs Administration of the importing Party shall grant preferential tariff treatment for a good which, on the date of entry into force of this Agreement, is customs duty unpaid and stored in a warehouse regulated by the Customs Administration, provided:

市场准入对于货物而言，国民待遇和商品市场准入，一方领土内的进口商不遵守本章节和第3章（国民待遇和商品市场准入）的任何要求时，从另一方领土进口的商品所主张的优惠关税待遇可能被暂停或拒绝。

2. 进口方海关当局可暂停对第4.22条或第4.23条项下原产地核查行动中的一项货物的优惠关税待遇，持续该行动期间或其中任何部分。

3. 进口方海关当局在以下情况下可拒绝一项优惠关税待遇的申索：

(a) 该货物不符合原产地货物的资格；或 (b) 进口商或出口商未能遵守本章的任何相关要求。

第4.25条：申诉

进口方应根据其法律、法规和实践，向与该商品交易或将要交易的进口商、出口商或商品生产者授予优惠关税待遇资格事项的申诉权。

第4.26条：磋商、审查和修改

双方应定期磋商，以确保本章的规定得到有效、统一和一致地执行，以实现本章的精神和目标。

第4.27条：非缔约方发票

进口方海关当局不得仅因发票由非缔约方签发而拒绝原产地证书。

第4.28条：保密

为明确起见，双方确认第5.9条（保密——海关当局章节）适用于本章。

第4.29条：储存货物

根据第4.18条或第4.19条，进口方海关当局应当对在本协定生效日期时未缴纳关税且存放在海关监管仓库的货物给予优惠关税待遇，但须满足以下条件：

(a) the good satisfies all applicable requirements of this Chapter; and

(b) the importer submits a Certificate of Origin in accordance with this Chapter to the Customs Administration of the importing Party.

(a) 该货物满足本章的所有适用要求；以及 (b) 进口商按照本章向进口方海关当局提交原产地证书。

Annex 4-A
Minimum Requirements for a Certificate of Origin

- Exporter name and address;
- Consignee name and address;
- Marks and numbers;
- Number and kind of packages;
- Description of goods;
- Harmonized System Code;
- The applicable rule of origin;
- Declaration certifying goods meet the applicable rule of origin;
- Name, title and signature of person completing the Certificate of Origin;
- Date of issue; and
- Number of Certificate of Origin.

附件4-A 原产地证书最低要求

• 出口商名称和地址； • 收货人名称和地址； • 标志和编号； • 包装数量和种类； • 货物描述； • 协调制度编码； • 适用的原产地规则； • 证明货物符合适用原产地规则的声明； • 完成原产地证书的人员的姓名、职务和签名； • 签发日期；以及 • 原产地证书编号。

ANNEX 4-B
Example of a Certificate of Origin

AUSTRALIA-CHILE
FREE TRADE AGREEMENT / TRATADO DE LIBRE COMERCIO

CERTIFICATE OF ORIGIN / CERTIFICADO DE ORIGEN

Certificate / Certificado No.

1. Exporter / Exportador

2. Consignee / Consignatario

3. Marks and Numbers / Marcas y Números	4. Number and Kind of Packages / Número y clase de bultos	5. Description of Goods / Descripción de las Mercancías	6. Rule of Origin / Regla de Origen	7. Harmonized System Code / Clasificación Sistema Armonizado

8. Remarks / Observaciones

9. Declaration by the exporter / Declaración del exportador:

I, the undersigned, declare that the above details are true and accurate and the good(s) described above meet the condition(s) required for the issuance of this certificate / El que suscribe declara que la(s) mercancía(s) arriba descrita(s) cumple(n) la(s) condición(es) exigida(s) para la emisión del presente certificado.

Country of origin / País de origen…………………………………………………

Place and date / Lugar y fecha……………………………………………………

Name / Nombre………………………………………………………………………

Title / Cargo…………………………………………………………………………..

Signature / Firma……………………………………………………………………..

附件4-B 原产地证书示例

澳大利亚-智利
自由贸易协定 / 自由贸易协定

原产地证书 / 原产地证书

证书 / 证书编号

1. 出口商 / 出口商

2. 收货人 / 收货人

3. 标志和编号 / Marcas y Números	4. 包装数量和种类 / Packages / 编号和种类 包裹	5. 货物描述 / Descripción 货物	6. 原产地规则 / Regla de Origen	7. 协调制度 编码 / 分类 协调制度

8. 备注 / Observaciones

9. 出口商声明 / Declaración del exportador：

本人声明，上述细节属实且准确，所描述的货物符合签发条件
本证书 / 签署人声明，上述货物符合签发本证书的条件
证书。

原产国 / País de origen.

地点和日期 / Lugar y fecha.

姓名 / Nombre.

职务 / Cargo.

签名 / 签名.

AUSTRALIA-CHILE FREE TRADE AGREEMENT
CERTIFICATE OF ORIGIN INSTRUCTIONS

For purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the Customs Import Declaration is made. Please print or type.

Certificate No: Provide a unique number for the Certificate of Origin.

Field 1: State the full legal name, address (including country) and legal tax identification number of the exporter. Legal tax identification number is: in Australia, the Australian Business Number; in Chile, the Unique Tax Number ("Rol Unico Tributario").

Field 2: State the full legal name, address (including country) of the consignee.

Field 3: Marks and numbers on the packages.

Field 4: Number and kind of packages.

Field 5: Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate of Origin covers a single shipment of a good, include the invoice number as shown on the commercial invoice.

Field 6: For each good described in Field 5, state which criterion (A to D) is applicable. The rules of origin are contained in Chapter 4 and Annex 4-C of the Agreement. NOTE: Indicate at least one of the preference criteria below.

Preference Criteria:

A The good is a wholly obtained good of a Party.

B The good is produced entirely in the territory of the Party exclusively from originating material.

C Satisfies all applicable requirements of Annex 4-C (Rules of Origin Schedule), as a result of processes performed entirely in the territory of one or both of the Parties by one or more producers.

D Otherwise qualifies as an originating good under the Rules of Origin Chapter.

Field 7: For each good described in Field 5 identify the HS tariff classification to 6 digits.

Field 8: Remarks. For example, if a good is invoiced by a non-Party operator, indicate "Invoice by a non-Party".

Field 9: This field must be completed, signed and dated by the exporter. The date must be the date the Certificate of Origin was completed and signed. Title refers to the title or position within the company of the person who completes and signs the certificate of origin.

澳大利亚-智利自由贸易协定原产地证书说明

为获得优惠关税待遇，本文件必须由出口商清晰完整地填写，并在海关进口申报时由进口商持有。请打印或手写。

证书编号：为原产地证书提供唯一编号。

字段1：填写出口商的全称、地址（包括国家）和法律税务识别号。法律税务识别号是：在澳大利亚，澳大利亚商业号码；在智利，唯一税号（“统一税务编号”）。字段2：填写收货人的全称、地址（包括国家）。字段3：包装上的标志和编号。字段4：包装数量和种类。字段5：提供每项货物的完整描述。描述应足以将其与发票描述和货物的协调制度（HS）描述相关联。如果原产地证书涵盖单项货物的单一装运，请包括商业发票上显示的发票编号。字段6：对于字段5中描述的每项货物，说明适用的标准（A至D）。原产地规则包含在协定的第4章和附件4-C中。注意：至少标明以下一项优惠标准。

优惠标准：

A 货物为一方完全获得的产品。B 货物完全在一方领土内生产，且仅由原产地材料构成。C 满足附件4-C（原产地规则附录）的所有适用要求，该要求源于一方或双方领土内由一个或多个生产者完全执行的过程。D 其他情况下，根据原产地规则章节符合原产地货物的标准。

字段7：对于字段5中描述的每种货物，确定其HS关税分类（6位数字）。

字段8：备注。例如，如果货物由非缔约方经营者开票，请标明“由非缔约方开票”。

字段9：此字段必须由出口商填写、签字并注明日期。日期必须是原产地证书完成和签字的日期。职务是指完成和签字原产地证书的人员在公司内的职务或职位。

Annex 4-C
Rules of Origin Schedule

Headnotes to the Schedule

1. The following definitions apply:

   (a) **Subheading** means the first six digits in the tariff classification number under the Harmonized System;

   (b) **Heading** means the first four digits in the tariff classification number under the Harmonized System; and

   (c) **Chapter** means the first two digits in the tariff classification number under the Harmonized System.

2. The specific rule, or specific set of rules, that applies to a particular heading (4-digit code) or subheading (6-digit code) is set out immediately adjacent to the heading or subheading.

3. A requirement of a change in tariff classification applies only to non-originating materials.

4. When a heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives.

5. Where a specific rule of origin is defined using the criterion of a change in tariff classification, and the rule is written to exclude tariff provisions at the level of a chapter, heading or subheading of the Harmonized System, each Party shall construe the rule of origin to require that materials classified in those excluded provisions be originating for the good to qualify as originating.

6. Chapter notes within this Schedule apply to all headings or subheadings within the indicated chapter or group of chapters unless there exists a specific exclusion.

附件4-C 原产地规则附
录

原产地规则附录的标题

1. 下列定义适用：

(a) 子目是指协调制度下关税分类号中的前六位数字；(b) 品目是指协调制度下关税分类号中的前四位数字；以及(c) 章节是指协调制度下关税分类号中的前两位数字。

2. 适用于特定品目（4位代码）或子目（6位代码）的具体规则或一组具体规则，立即紧邻该品目或子目列出。

3. 关税分类变更的要求仅适用于非原产材料。

4. 当品目或子目适用原产地规则的替代具体规则时，如果货物满足其中一种替代方案，则视为符合该规则。

5. 如果原产地规则使用关税分类变更的标准来定义，并且该规则被写成排除协调制度下某一章节、品目或子目的关税条款，则每一方应解释原产地规则要求，被排除条款中分类的材料必须为货物提供原产地资格。

6. 本附录内的章节注释适用于所指示章节或章节组内的所有品目或子目，除非存在具体排除。