

*[This translation is for reference only. The interpretation of The Operational Procedures for The Provisional Rules of Origin Applicable to Products Under the Early Harvest for Trade in Goods shall be based solely on the authentic copy in the Chinese language.]*

## **Operational Procedures for “The Provisional Rules of Origin Applicable to Products Under the Early Harvest for Trade in Goods”**

### **Article 1: Definitions**

For the purposes of these operational procedures:

**Certifying Authority** means the institution authorized to issue the Certificate of Origin by any of the Parties;

**Certificate of Origin** means the document issued in standardized format in accordance with ‘The Provisional Rules of Origin Applicable to Products Under the Early Harvest for Trade in Goods’ (herein referred to as the “Provisional Rules”) to certify that the goods it covers originate from one Party.

### **Article 2: Certificate of Origin**

1. To ensure a good is applicable to the preferential tariff treatment at the time of its importation, a Certificate of Origin shall be issued by the certifying authority of the exporting Party. A specimen of the Certificate of Origin and instructions for filling out this Certificate are provided in the attachment.
2. According to the Provisional Rules, a Certificate of Origin qualifies a good as originating in the exporting Party and shall be issued before the export declaration is made.
3. The Certificate of Origin shall be completed correctly according to the instructions mentioned in the preceding paragraph. Each Certificate shall be given a unique serial number, and duly signed and stamped in accordance with the agreed format. The goods listed in one Certificate of Origin shall only cover a single shipment of a good or goods with no more than 20 items. Only one original copy of the Certificate of Origin shall be issued, and an importer who wishes to claim the preferential tariff treatment shall be in possession of that original copy. A Certificate of Origin shall remain valid for a period of 12 months from the date of issuance.
4. Notwithstanding the preceding paragraph, an exporter or producer may nevertheless apply for a re-issuance of a Certificate of Origin within 90 days from the date on which the export declaration concerned is made, provided that one of the following conditions has been met:
  - A. Due to force majeure or other justifiable causes stipulated by the exporting Party;
  - B. The Certificate of Origin was issued by the certifying authority, however an application for its cancellation or re-issuance has been filed by the exporter due to technical errors therein, either made either in the course of its completion or issuance; or
  - C. The original copy of the Certificate of Origin has been lost or damaged.
5. The re-issued Certificate of Origin shall be valid for 12 months from the date on which the export declaration concerned is made, and the words ‘re-issued’ shall be marked thereon.

### **Article 3: Preservation of the Certificate of Origin**

1. Each Party shall, pursuant to its legislation, require the producer or exporter to keep the Certificate of Origin and relevant documents certifying the originating status of the goods concerned for at least three years from the date of issuance. The said documents include, but are not limited to:

- A. Direct proof of acquiring the goods concerned by the exporter or producer, such as an account book or records of the purchases, costs, value, and payment of the goods;
  - B. Documents helpful to verify whether the materials used in the production of the goods concerned qualify as originating, such as vouchers or notes of purchases, costs, value, and payment of all direct and indirect materials; and
  - C. Documents that validate the manufacturing or processing of materials.
2. The Certifying authorities of both Parties that have issued Certificates of Origin shall keep duplicate copies of those Certificates and all supporting documents thereof from the date of issuance for a period as provided respectively in their legislation.

#### **Article 4: Obligations Regarding Importations**

1. Unless otherwise specified in these Operational Procedures, an importer claiming the preferential tariff treatment at the time of making a Customs declaration shall:
  - A. Declare in writing or electronically, as required by the Customs authority of the importing Party, that the goods concerned qualify as originating goods;
  - B. Submit a valid Certificate of Origin issued by the exporting Party; and
  - C. Provide other supporting documentation certifying the originating status of the imported goods concerned, according to requirements of these Operational Procedures.
2. The goods covered by one Certificate of Origin shall fully correspond to the goods contained in one import Customs declaration.
3. The Customs authority of the importing Party shall initiate verification procedures when it has doubts about the originating status of all or part of the goods covered by a Certificate of Origin which has been submitted along with an import Customs declaration.

#### **Article 5: Collection and Refund of Deposit**

1. Unless otherwise specified in the legislation of the importing Party, the Customs authority of that Party may release the goods after the importer concerned provides a deposit equivalent to the duty owed, provided that importer is not able to submit, as required by these Operational Procedures, a valid Certificate of Origin or other supporting document upon making the Customs declaration, but has already declared in writing or electronically as required by Customs that the goods qualify as originating goods.
2. Regarding the goods released after the provision of a deposit, the importer concerned shall, within the time period specified by Customs, submit a valid Certificate of Origin and other supporting documentation, and pay the duty owed in order to ask for a refund of the deposit.
3. Where an importer fails to indicate that the goods qualify as originating goods in the Customs declaration pursuant to paragraph 1 of this Article, no Certificate of Origin submitted afterwards for the same goods shall be accepted by the Customs authority of the importing Party.

## **Article 6: Origin Verification**

1. A contact point shall be established by each Party for the verification of origin.
2. The verification of origin shall be carried out by the Customs authority of the importing by :
  - A. Calling for supporting documentation from the importer within a specified time period;
  - B. Seeking relevant assistance in origin verification from the exporter, producer or Certifying authority by sending a written request via the contact points referred to in the preceding subparagraph; or
  - C. Other methods as the Parties may agree to.
3. Where a request for origin verification is made to the exporting Party, the Customs authority of the importing Party shall, in addition to informing whether the goods concerned have been released by the provision of a deposit or payment of duty, provide relevant documentation or their photo-copies, and also indicate in concrete terms the objects, grounds and key points regarding the verification.
4. The exporting Party shall respond to the request for origin verification as soon as possible but no later than 120 days from the date on which a request is made.

## **Article 7: Denial of Preferential Tariff Treatment**

The Customs authority of the importing Party may deny the preferential tariff treatment where:

1. The goods being imported do not qualify as originating goods pursuant to the Provisional Rules;
2. The goods being imported do not comply with the requirement of direct consignment provided in the Provisional Rules;
3. The importer or exporting Party who has been requested to provide documentation or results of an origin verification fails to do so within the specified time period;
4. A Certificate of Origin has not been filled out, signed and stamped, or issued according to the instructions ;
5. The content of the Certificate of Origin is inconsistent with the supporting documentation submitted;
6. The descriptions of the goods, the first eight digits used under the Harmonized System, quantity, weight, marks and serial numbers on packages, or the number and unit of packages on the Certificate of Origin are inconsistent with the corresponding Customs declaration; or
7. Any other circumstances as provided by the Parties.

## **Article 8: Confidentiality**

1. Each Party shall maintain the confidentiality of confidential information acquired under these Operational Procedures and shall, pursuant to its legislation, prevent such information from disclosure.
2. The information acquired by a Party under these Operational Procedures may only be disclosed to the authorities in charge of administration and enforcement of rules of origin as well as of taxation, provided such a disclosure is permitted pursuant to the legislation of that Party.

## **Article 9: Mechanism for Communication**

The Parties shall establish a communication mechanism to facilitate the implementation of these Operational Procedures.

**Annex: Certificate of Origin**  
**ECFA Certificate of Origin**  
**ORIGINAL**

Any alteration, damage or illegibility shall invalidate this Certificate of Origin.

<p>1. Exporter's name and address:</p> <p>Tel.:            Fax:</p> <p>Email:</p>			<p>Certificate No.:</p> <p>Date of Issuance:</p> <p>Expiry date:</p>			
<p>2. Producer's name and address:</p> <p>Tel:            Fax:</p> <p>Email:</p>			<p>5. Preferential treatment</p> <p><input type="checkbox"/> Preferential tariff treatment granted under the Cross-Strait Economic Cooperation Framework Agreement</p> <p><input type="checkbox"/> Preferential treatment not granted(State reasons)</p>			
<p>3. Importer's name and address:</p> <p>Tel:            Fax:</p> <p>Email:</p>			<p>Signature of authorized signatory of the importing Party's Customs authority</p>			
<p>4. Means of transport and route:</p> <p>Departure date:</p> <p>Vessel /Flight:</p> <p>Port of loading:</p> <p>Port of discharge:</p>			<p>6. Remarks:</p>			
7.	8.	9.	10.	11.	12.	13.
Item No.	HS Code	Description of goods; number and type of packaging	Gross weight or other measurements	Marks and numbers on packaging	Origin criterion	Price, number, and date of invoices
<p>14. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are true and correct; that all of the goods in the Certificate of Origin were produced by one or both Parties and that they comply with the origin requirements specified in the <i>Cross-Strait Economic Cooperation Framework Agreement</i>.</p> <p>Signature of exporter or authorized signatory:</p> <p align="center">Place and date</p>			<p>15. Certification</p> <p>It is hereby certified, in regard to "<i>The Provisional Rules of Origin Applicable to Products Under the Early Harvest for Trade in Goods</i>", that the declaration of the exporter is correct.</p> <p align="center">_____</p> <p>Location and date and signature with stamp of certifying authority</p> <p>Tel:    Fax:</p> <p>Address:</p>			

## **Instructions for Importers and Exporters for Use in Completing an ECFA Certificate of Origin**

Box 1: State the full name, address, telephone number, fax number, and email address of exporters registered with either Party under the ECFA. If the exporter does not have a fax number or email address, it is acceptable to state "NONE".

Box 2: State the full name, address, telephone number, fax number, and email address of the producers registered with either Party under the ECFA. If the producer does not have a fax number or email address, it is acceptable to state "NONE". If the goods of more than one producer are included in the certificate, list the additional producers, including name(s) and address(es). If there is not enough space left on the certificate, a list of producers shall be attached. If the producer and the exporter are the same, please complete the box with "SAME". If the information is confidential, please state "Available to the competent governmental authority upon request".

Box 3: State the full name, address, telephone number, fax number, and email address of the importers registered with either Party under the ECFA. If the importer does not have a fax number or email address, it is acceptable to state "NONE".

Box 4: Complete the means of transport and route and specify the departure date, transport vehicle (vessel or flight) no., and ports of loading and discharge. If the departure date is indefinite, it is acceptable to write the estimated departure date and state "ESTIMATED".

Box 5: The Customs authorities of the importing Party must indicate with (√) in the relevant boxes whether or not preferential tariff treatment is accorded. The reasons shall be stated if preferential tariff treatment is denied. The signature of the authorized signatory of the importing customs shall be written in this box.

Box 6: Indicate the order number, Letter of credit number, etc. may be included if necessary.

Box 7: State the number of items; such number shall not exceed 20.

Box 8: State the Harmonized System Code on each item of the goods using the 8 digit level of the importing Party.

Box 9: The number and kind of packaging shall be specified. Provide a full description of each of the goods to be examined by Customs. The names or descriptions of the goods in English may be entered in addition to those of the Chinese. It is not sufficient to provide an English description only. The names of the goods shall be consistent with the invoice description and with the HS description of the goods. If the goods are not packed, state "in bulk". When the description of the goods is finished, add "\*\*\*" (three asterisks) or "\ " (finishing slash).

Box 10: The quantity of each type of goods shall be stated with the measurement unit adopted by both cross-strait Parties, but the international measurement unit shall also be stated at the same time, such as gross weight (measured by kilogram), capacity (measured by liter), volume (measured by cubic meter), in order to precisely describe the quantity of goods.

Box 11: State the marks and numbers on packaging to be examined by the Customs.

Box 12: If the goods qualify under the Rules of Origin, the exporter must indicate in Box 12 of this form the origin criteria on the basis of which the said exporter claims that the goods qualify for preferential tariff treatment in the manner shown in the following table:

Details of the production of the goods listed in Box 9	Insert in Box 12
(a) Goods wholly obtained	“WO”
(b) Wholly produced by one or both Parties from the originating materials in accordance with the Provisional Rules	“WP”
(c) Product specific rules	“PSR”

In addition, if the origin criteria of an item of goods are based on the Accumulation Rule, *De Minimis*, or Fungible Materials, it is acceptable to insert “ACU”, “DMI”, or “FG” in the relevant box.

Box 13: The invoice numbers, dates and prices listed on the invoice from that produced by the exporter under the ECFA should be entered here.

Box 14: This must be completed, signed and dated by the exporter or an authorized signatory.

Box 15: This must include the location of the certifying authority, the date of the signing of the Certificate of Origin, the signature of the authorized person and the stamp of the certifying authority. The telephone number, fax number, and address of the certifying authority shall be indicated. The Certificate of Origin shall be completed in Chinese, and English added if necessary. It is not sufficient to complete the Certificate of Origin only in English. All boxes must be filled in, and if the page continues, the required information should still be entered according to the instructions above. The same certificate number shall also be stated on the continuing page, where “Page xx of xx” shall be stated at the bottom. If there is only one page, state “Page 1 of 1”.

**Certificate of Origin (continued)**

ORIGINAL  
(continued)

Certificate No.:

Any alteration, damage or unclear writing shall invalidate this Certificate of Origin.

7. Item No.	8. HS Code	9. Description of goods; number and type of packaging	10. Gross weight or other measurement	11. Marks and numbers on packaging	12. Origin criterion	13. Price, number, and date of invoice
<p>14. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are true and correct; that all of the goods in the Certificate of Origin were produced by one or both Parties and that they comply with the origin requirements specified in the <i>Cross-Straits Economic Cooperation Framework Agreement</i>.</p> <p>_____</p> <p>Signature of exporter or authorized signatory</p> <p>_____</p> <p>Place and date</p> <p>■</p>			<p>15. Certification</p> <p>It is hereby certified, in regard to <i>"The Provisional Rules of Origin Applicable to Products Under the Early Harvest for Trade in Goods"</i>, that the declaration of the exporter is correct.</p> <p>_____</p> <p>Location and date and signature with stamp of certifying authority</p> <p>Tel.:      Fax: Address:</p>			