

Support to the Development of Rules of Origin Procedures and Rules of Origin Capacity Building

Vanuatu

Rules of Origin Handbook

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Vanuatu Rules of Origin Handbook

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Glossary of Terms

EBA	Everything But Arms (EU import preference program – see GSP)
ELAC	Excess Local Area Content
EU	European Union
FIC	Forum Island Countries
GSP	Generalized System of Preferences
HS	Harmonized Commodity Description and Coding System (Harmonized System)
MSGTA	Melanesian Spearhead Group Trade Agreement
PICTA	Pacific Island Countries Trade Agreement
PNG	Papua New Guinea
SPARTECA	South Pacific Regional Trade and Economic Cooperation Agreement
TCF	Textile, Clothing and Footwear (Australian import preference program – see SPARTECA)
UNCTAD	United Nations Conference on Trade and Development

Introduction

This Handbook provides a summary explanation of the qualification provisions, certification requirements, documents specified to be used to certify origin, and designated certifying authorities for each of the trade agreements of which Vanuatu is a member or a beneficiary, with cross-references to the manuals or reference documents published for these agreements.

Specific focus has been given to areas of uncertainty, confusion, lack of understanding of the provisions, import requirements and export opportunities of the various agreements on the part of importers, exporters, Customs brokers and Freight forwarders, as identified in the course of interviews conducted with private sector stakeholders in Port Vila and Santo during the project to support the development of rules of origin procedures and rules of origin capacity building in Vanuatu.

Melanesian Spearhead Group Trade Agreement (MSGTA)

Link to the MSGTA Handbook

Reference is made in this section to the Melanesian Spearhead Group Trade Agreement (MSGTA) Rules of Origin Handbook, published by the MSG Secretariat, as a source of further information and elaboration. This Handbook is available on line at

http://customsinlandrevenue.gov.vu/home/images/Laws_Regulations/Rules_Of_Origin/msgta_roo_handbook.pdf

Participating Countries

Participating countries in the Melanesian Spearhead Group Trade Agreement (MSGTA) are:

- Fiji
- Papua New Guinea
- Solomon Islands
- Vanuatu

Preferential Duty Rate Coverage

(refer to pages 4, 5 to 7 and 17 to 32 of the MSGTA Handbook for additional information)

The MSG Trade Agreement provides for preferential duty rates on the importation into the participating countries of all goods originating in the other participating countries, except for:

- Chapter 22 - Beverages, Spirits and Vinegar. All products except items described in HS Tariff code 2201, 2202 and 2209;
- Chapter 24 - Tobacco and manufactured tobacco substitute;
- Chapter 27 - Mineral fuels, mineral oils and products of their distillation; bituminous mineral waxes; and
- Cane sugar of HS Code 1701.1100.

Negative Lists

Preferential duty rates on the importation of all originating goods other than the above goods shall be free, except for specified goods that each participating country (except Fiji) has identified on a “Negative List”, for which import duty rates have been or will be reduced to free over a number of years according to an agreed duty reduction implementation schedule.

The “Negative List” and the duty reduction schedule for each country are as follows:

Fiji – no negative list: All qualifying imports are duty free

Papua New Guinea – has implemented its duty reduction schedule except for three items:

Description	PNG Tariff Classification	Initial duty rate	2013 duty rate
Potato chips or slices	0712.1010	25%	Free
Potatoes whether or not cut or sliced but not further prepared	0712.1090	25%	Free
Wheat or meslin flour	1101.0000	10%	Free
Cereal flours other than wheat or meslin	1102.0000	10%	Free
Flour, meal, powder, flakes, granules and pellets of potatoes	1105.0000	10%	Free
Flour, meal and powder of leguminous vegetables (except coconut milk powder)	1106.0000	10%	Free
Cane or beet sugar and chemically pure sucrose, in solid form (Subject to Agreement with the State)	1701.0000	70%	*
Prepared food obtained by the swelling or roasting of cereals or cereal products in grain form or other worked grain	1904.1000	15%	Free
Other prepared food obtained by the swelling or roasting of cereals or cereal products in grain form or other worked grain	1904.9000	15%	Free
Potato chips or French fries, prepared or preserved, frozen	2004.2000	25%	Free
Potatoes, prepared or preserved, not frozen	2004.2000	25%	Free
Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace, crystalized)	2006.0000	25%	Free
Jams	2007.1020	25%	Free
Marmalades	2007.1040	25%	Free
Ground-nuts (peanuts)	2008.1110	10%	Free
Peanut butter	2008.1120	10%	Free
Pineapples – Prepared or preserved	2008.2000	10%	Free
Citrus fruits – Prepared or preserved	2008.3000	10%	Free
Preparations of a kind used in animal feeding	2309.9090	10%	Free
Other paper and paperboard	4823.0000	10%	Free
Embroidery in the piece, in strips or in motifs	5810.0000	10%	Free
Men's or boy's trousers, bib and brace overalls, breeches and shorts, knitted or crocheted	6103.4000	25%	Free
Dresses	6104.4000	25%	Free
Skirts and divided skirts	6104.5000	25%	Free
Men's or boy's shirts, knitted or crocheted	6105.0000	20%	Free
Women's or girl's blouses, shirts or silk blouses, knitted or crocheted	6106.0000	20%	Free
T-shirts, singlets and other vests, knitted or crocheted	6109.0000	20%	Free
Jerseys	6110.0000	25%	Free
Other garments knitted or crocheted, of cotton	6114.0000	25%	Free
Other similar garments of cotton	6115.9000	25%	Free
Trousers, bib and brace overalls, breeches and shorts (other than swimwear)	6203.4000	20%	Free
Dresses	6204.4000	20%	Free
Skirts and divided skirts	6204.5000	20%	Free
Trousers, bib and brace overalls, breeches and shorts (other than swimwear)	6204.6000	20%	Free
Men's or boy's shirts	6205.0000	20%	Free
Women's or girl's blouses, shirts or silk blouses	6206.0000	20%	Free
Other men's or boy's garments	6210.4000	25%	Free
Other women's or girl's garments	6210.5010	25%	Free
Other men's or boy's garments	6211.3000	25%	Free
Other women's or girl's garments	6211.4000	25%	Free
Bed linen, table linen, toilet linen and kitchen linen	6302.0000	20%	Free
Bed Spreads, and other finishing articles, excluding those of heading 9404.0000	6304.0000	20%	Free
Sails	6306.3000	20%	Free
Other made up articles including dress patterns	6307.0000	25%	Free
Articles of Jewellery	7113.0000	25%	Free
Goldsmiths' or silversmiths' wares	7114.0000	25%	Free
Other articles of precious metal	7115.0000	25%	Free
Imitation jewellery	7117.0000	25%	Free
Canned Mackerel (Subject to Agreement with the State)	1604.1500	30%	*
Salt (Subject to Agreement with the State)	2501.0000	30%	*

* Papua New Guinea has not yet agreed to a duty reduction schedule for these goods

Solomon Islands

S.I. HS Tariff Code	Description	Duty Rate (2005)	MFN Rate (2011)	2011 Tariff Rate	2012 Tariff Rate	2013 Tariff Rate	2014 Tariff Rate	2015 Tariff Rate	2016 Tariff Rate	2017 Tariff Rate
0207.1100	Of fowls of the species <i>Gallus domesticus</i> : Meat not cut in pieces, fresh or chilled	20%	10%	10%	10%	10%	10%	8%	6%	0%
0207.1200	Of fowls of the species <i>Gallus domesticus</i> : Meat not cut in pieces, frozen	20%	10%	10%	10%	10%	10%	8%	6%	0%
0207.1300	Of fowls of the species <i>Gallus domesticus</i> : Cuts and offal, fresh or chilled	20%	10%	10%	10%	10%	10%	8%	6%	0%
0207.1400	Of fowls of the species <i>Gallus domesticus</i> : Cuts and offal, frozen	20%	10%	10%	10%	10%	10%	8%	6%	0%
0407.0090	Birds' eggs, in shell, fresh, preserved or cooked, other	20%	10%	10%	10%	10%	10%	8%	6%	0%
1101.0010	Wheat or meslin flour, wholemeal	8%	10%	8%	6%	0%				
1101.0090	Other wheat or meslin flour	8%	10%	8%	6%	0%				
1507.1000	Soya-bean crude oil, whether or not degummed	20%	10%	10%	10%	10%	10%	8%	6%	0%
1507.9000	Other soya bean oil and its fractions, whether or not refined but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1508.1000	Ground-nut crude oil.	20%	10%	10%	10%	10%	10%	8%	6%	0%
1508.9000	Other ground-nut oil and its fractions, whether or not refined but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1509.0000	Olive oil and its fractions, whether or not refined, but not chemically modified.	20%	10%	10%	10%	10%	10%	8%	6%	0%
1510.0000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509.00.00	20%	10%	10%	10%	10%	10%	8%	6%	0%
1511.1000	Palm crude oil	20%	10%	10%	10%	10%	10%	8%	6%	0%
1511.9000	Other palm oil and its fractions, whether or not refined but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1512.1100	Sunflower-seed or safflower crude oil.	20%	10%	10%	10%	10%	10%	8%	6%	0%
1512.1900	Other sunflower-seed or safflower oil and its fractions, whether or not refined but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1512.2100	Cotton-seed crude oil, whether or not gossypol has been removed.	20%	10%	10%	10%	10%	10%	8%	6%	0%
1512.2900	Other cotton-seed oil and its fractions, whether or not refined but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1513.1100	Coconut (Copra) crude oil	12%	10%	10%	10%	8%	6%	0%		
1513.1900	Other coconut (copra) oil and fractions thereof, whether or not refined, but not chemically modified	12%	10%	10%	10%	8%	6%	0%		
1513.2100	Palm kernel or babassu crude oil	12%	10%	10%	10%	8%	6%	0%		
1513.2900	Other palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	12%	10%	10%	10%	8%	6%	0%		
1514.1100	Low euric acid rape or colza crude oil.	20%	10%	10%	10%	10%	10%	8%	6%	0%
1514.1900	Other low euric acid rape or colza oils and fractions thereof, whether or not refined, but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1514.9100	Other rape, colza or mustard crude oil	20%	10%	10%	10%	10%	10%	8%	6%	0%

1514.9900	Other rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1515.1100	Linseed crude oil	12%	10%	10%	10%	8%	6%	0%		
1515.1900	Other linseed oil and fractions thereof, whether or not refined, but not chemically modified	12%	10%	10%	10%	8%	6%	0%		
1515.2100	Maize (corn) crude oil	12%	10%	10%	10%	8%	6%	0%		
1515.2900	Other maize (corn) oil and fractions thereof, whether or not refined, but not chemically modified	12%	10%	10%	10%	8%	6%	0%		
1604.1410	Prepared or preserved fish; tunas, skipjack and bonito (sarda spp), preserved in oil	12%	10%	10%	10%	8%	6%	0%		
1604.1510	Prepared or preserved fish; mackerel, preserved in oil	12%	10%	10%	10%	8%	6%	0%		
1902.1190	Other uncooked pasta, not stuffed or otherwise prepared, containing eggs	8%	10%	8%	6%	0%				
1904.1090	Other prepared foods obtained by the swelling or roasting of cereals or cereal products	8%	10%	8%	6%	0%				
1905.9010	Ships biscuits or cabin biscuits.	8%	10%	8%	6%	0%				
1905.9090	Other bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	8%	10%	8%	6%	0%				
2009.9000	Mixtures of fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	12%	10%	10%	10%	8%	6%	0%		
2105.0011	Ice cream in immediate containers of one litre capacity or more, whether or not containing cocoa	12%	10%	10%	10%	8%	6%	0%		
2105.0090	Other edible ice whether or not containing cocoa	12%	10%	10%	10%	8%	6%	0%		
2106.9090	Other food preparations not elsewhere specified or included	12%	10%	10%	10%	8%	6%	0%		
2201.0000	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	20%	10%	10%	10%	10%	10%	8%	6%	0%
2202.1010	Waters, including mineral waters and aerated waters, containing added sugar	12%	10%	10%	10%	8%	6%	0%		
2202.1020	Waters, including mineral waters and aerated waters, containing other sweetening matter	12%	10%	10%	10%	8%	6%	0%		
2202.1090	Waters, including mineral waters and aerated waters, flavoured or other	12%	10%	10%	10%	8%	6%	0%		
2202.9000	Other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	12%	10%	10%	10%	8%	6%	0%		
2804.0000	Hydrogen, rare gases and other non-metals.	20%	10%	10%	10%	10%	10%	8%	6%	0%
2849.0000	Carbides, whether or not chemically defined.	20%	10%	10%	10%	10%	10%	8%	6%	0%
3208.0000	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium	12%	10%	10%	10%	8%	6%	0%		
3209.0000	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium, based on acrylic or vinyl polymers	12%	10%	10%	10%	8%	6%	0%		
3210.0000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	12%	10%	10%	10%	8%	6%	0%		
3303.0000	Perfumes and toilet waters	12%	10%	10%	10%	8%	6%	0%		

3401.1100	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use (including medicated products)	20%	10%	10%	10%	10%	10%	8%	6%	0%
3401.1900	Other soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	8%	10%	8%	6%	0%				
3402.0000	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01	8%	10%	8%	6%	0%				
3923.0000	Articles for the conveyance or packing of goods, of plastics: stoppers, lids, caps and other closures, of plastics	12%	10%	10%	10%	8%	6%	0%		
3925.1000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l, of plastics	8%	10%	8%	6%	0%				
4415.1000	Cases, boxes, crates, drums and similar packings, of wood; cable- drums, of wood	12%	10%	10%	10%	8%	6%	0%		
4415.2000	Pallets, box pallets and other load boards, of wood; pallet collars, of wood	12%	10%	10%	10%	8%	6%	0%		
4417.0000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	12%	10%	10%	10%	8%	6%	0%		
4418.1000	Windows, French windows and their frames, of wood	12%	10%	10%	10%	8%	6%	0%		
4418.2000	Doors and their frames and thresholds, of wood	12%	10%	10%	10%	8%	6%	0%		
4418.5000	Shingles and shakes	12%	10%	10%	10%	8%	6%	0%		
4421.0000	Other articles of wood	12%	10%	10%	10%	8%	6%	0%		
6103.0000	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	20%	10%	10%	10%	10%	10%	8%	6%	0%
6104.0000	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	20%	10%	10%	10%	10%	10%	8%	6%	0%
6109.9090	Other T-shirts, singlets and other vests, knitted or crocheted, of other textile materials	20%	10%	10%	10%	10%	10%	8%	6%	0%
7301.0000	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	10%	10%	10%	8%	6%	0%			
7309.0010	Water tanks, complete or broken down of iron or steel, of a capacity exceeding 300 l	12%	10%	10%	10%	8%	6%	0%		
7315.1000	Articulated link chain and parts thereof	8%	10%	8%	6%	0%				
7317.0000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	8%	10%	8%	6%	0%				
7611.0010	Aluminium water and grain storage tanks with a capacity of 9,000lt or less	20%	10%	10%	10%	10%	10%	8%	6%	0%
8903.9110	Sailboats, with or without auxiliary motor, not exceeding 20 tonnes gross weight	12%	10%	10%	10%	8%	6%	0%		
9403.3000	Wooden furniture of a kind used in offices	12%	10%	10%	10%	8%	6%	0%		
9403.6000	Other wooden furniture	12%	10%	10%	10%	8%	6%	0%		
9404.2000	Mattresses	20%	10%	10%	10%	10%	10%	8%	6%	0%
9406.0000	Prefabricated buildings	12%	10%	10%	10%	8%	6%	0%		

Vanuatu

HS @ Six Digits	Vanuatu HS Tariff Code	Description	MFN Rate	2009 Tariff Rate	2010 Tariff Rate	2011 Tariff Rate	2012 Tariff Rate	2013 Tariff Rate
0207.11	0207.1100	Fresh or chilled whole chickens	55%	12%	10%	8%	6%	0
0207.12	0207.1200	Frozen whole chickens	55%	12%	10%	8%	6%	0
0403.10	0403.1000	Yoghurt	40%	12%	10%	8%	6%	0
0407.00	0407.0090	Birds eggs, in shell, fresh, preserved or cooked	35%	12%	10%	8%	6%	0
0901.11	0901.1100	Coffee not roasted - Not decaffeinated	30%	0%	8%	6%	6%	0
0901.21	0901.2100	Coffee roasted - Not decaffeinated	25%	10%	8%	6%	6%	0
1602.50	1602.5010	Canned beef	40%	12%	10%	8%	6%	0
1905.90	1905.9000	Breakfast crackers	50%	8%	6%	0	0	0
2009		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not etc...						
2009.11		Frozen orange juice	40%	12%	10%	8%	6%	0
2009.31	2009.3100	Other single citrus fruit juice of a Brix not exceeding 20	40%	12%	10%	8%	6%	0
2009.39	2009.3900	Other	40%	12%	10%	8%	6%	0
2009.41	2009.4100	Pineapple juice of a Brx value not ex.20	40%	12%	10%	8%	6%	0
2009.49	2009.4900	Other	40%	12%	10%	8%	6%	0
2009.80	2009.8000	Juice of other single fruit	40%	12%	10%	8%	6%	0
2009.90	2009.9000	Mixture of juices	40%	12%	10%	8%	6%	0
2105.00	2105.0000	Ice – cream	40%	12%	10%	8%	6%	0
2201.11	2201.1000	Mineral water (unsweetened)	30%	12%	10%	8%	6%	0
3208.10	3208.1000	Paint Based on polyester	280VT/tr	12%	10%	8%	6%	0
3208.20	3208.2000	Paint Bases on acrylic or vinyl polymers	280VT/tr	12%	10%	8%	6%	0
3208.90	3208.9000	Other paints	280VT/tr	12%	10%	8%	6%	0
3209.10	3209.1000	Paints based on acrylic or vinyl polymers	280VT/tr	12%	10%	8%	6%	0
3209.90	3209.9000	Other paints	280VT/tr	12%	10%	8%	6%	0
3210.00	3210.0000	Other paints and varnishes	280VT/tr	12%	10%	8%	6%	0
3401.11	3401.1100	Soap for toilet use	50%	12%	10%	8%	6%	0
3401.20	3401.2000	Soap in other forms	35%	12%	10%	8%	6%	0
3401.19	3401.1900	(Coconut Soap products) Soap and organic surface-active products in bars, etc, nes	35%	12%	10%	8%	6%	0
3402.11	3402.1100	Anionic-Organic Surface-active agents	30%	12%	10%	8%	6%	0
3402.12	3402.1200	Cationic	30%	12%	10%	8%	6%	0
3402.13	3402.1300	Non-ionic	30%	12%	10%	8%	6%	0
3402.19	3402.1900	Other	30%	12%	10%	8%	6%	0
	3925.1000	Poly tanks, Fiberglass water tanks and eskies	30%	12%	10%	8%	6%	0
	44.07	Sawn timber	40%	12%	10%	8%	6%	0
	4407.1000	Coniferous						
	4407.2400	Other of tropical wood specified in subheading Note 1 to this chapter....Viola, Mahogany (swietenia spp), Imbuia and Balsa	40%	12%	10%	8%	6%	0
	4407.2500	Dark red Meranti, Light Red Meranti and Meranti bakau	40%	12%	10%	8%	6%	0
	4407.2600	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alain	40%	12%	10%	8%	6%	0
	4407.2900	Other	40%	12%	10%	8%	6%	0
	4407.9100	Of oak (Quercus spp)	40%	12%	10%	8%	6%	0
	4407.9200	Of beech (Fagus spp)	40%	12%	10%	8%	6%	0
	4407.9900	Other	40%	12%	10%	8%	6%	0
4818.10	4818.1000	Toilet paper	40%	12%	10%	8%	6%	0
6204.		Dresses (Island Dresses MARI BROUSES)						
6204.42		Of cotton	40%	6%	0	0	0	0
6204.43	6204.4310	Of Synthetic Fibers	40%	6%	0	0	0	0
6204.44	6204.4410	Of artificial Fibers	40%	6%	0	0	0	0
6204.49	6204.4910	Of other textile material	40%	6%	0	0	0	0

7210.41	7210.4100	Corrugated	15%	6%	0	0	0	0
7210.49	7210.4900	Other corrugated	15%	6%	0	0	0	0
7210.70	7210.7000	Painted, varnished or coated with plastics	15%	6%	0	0	0	0
7210.90	7210.9000	Other plated or coated with aluminum	15%	6%	0	0	0	0
7308.30	7308.3000	Doors windows and their frames and thresholds	15%	6%	0	0	0	0
7309.00	7309.0000	Reservoirs, tanks and similar containers of iron or steel	30%	12%	10%	8%	6%	0
7310.10	7310.1000	Tanks, and similar containers of iron or steel, of a capacity not exceeding 300 litres	30%	12%	10%	8%	6%	0
7310.29	7310.2900	Tanks of iron or steel exceeding 300 litres	30%	12%	10%	8%	6%	0
	7610.1000	Doors, windows and their frames and thresholds for doors	30%	12%	10%	8%	6%	0
	7610.9000	Aluminum structures and parts of structures	30%	12%	10%	8%	6%	0
	7611.0000	Aluminum reservoirs and tanks	30%	12%	10%	8%	6%	0
	8903.9910	Aluminum & Fiberglass boats	30%	12%	10%	8%	6%	0
	8903.9920	Aluminum & Fiberglass boats (4 – 8 meters inclusive)	30%	12%	10%	8%	6%	0
	9401.8000	Fiberglass furniture (To consider subdivision)	35%	12%	10%	8%	6%	0
	9403.3000	Wooden furniture of a kind used in offices	35%	12%	10%	8%	6%	0
	9403.4000	Wooden furniture of a kind used in the kitchen	35%	12%	10%	8%	6%	0
	9403.5010	Wooden furniture of a kind used in the bedroom: Camphorwood chests and the like	35%	12%	10%	8%	6%	0
	9403.5090	Other	35%	12%	10%	8%	6%	0
	9403.6000	Other wooden furniture	35%	12%	10%	8%	6%	0
	9406.0000	Prefabricated building of steel	5%	12%	10%	8%	6%	0

Rules of Origin

(refer to pages 4 to 7, 15 and 16 of the MSGTA Handbook for additional information and examples)

Wholly produced or obtained

Wholly obtained products are basically raw products of a preference country. These are goods which have undergone no process of manufacture and contain no foreign parts or inputs. Goods of this category are entitled to preferential rates of duty. The following shall be considered as wholly obtained in the Parties' territories:

- (a) mineral products extracted from Party soil or from their 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 or fishing conducted there;
- (f) products made aboard their factory ships exclusively from products referred to in subparagraph (g);
- (g) products of sea fishing and other products taken from the waters under the national jurisdiction of the Parties by the Parties' vessels registered in their jurisdictions including those foreign flagged vessels licensed under the respective Parties' jurisdiction;
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraph (a) to (i).

Goods processed in an MSG member country using non-originating inputs

These are manufactured or processed goods which consist of materials not all of which may necessarily be from MSGTA members but processing activities must occur in the MSGTA Parties.

The MSGTA ROO uses the Change of Tariff Heading (CTH) criteria in determining whether goods have been ‘sufficiently worked’ through the course of processing. A product is considered to be sufficiently worked or undergone substantial transformation when the product meets the minimum requirement of a change in tariff heading of the HS code in the last two digits of the six digit tariff heading which is different from those in which all the non-originating materials used in its manufacture are classified.

Processes not conferring origin

Paragraph 4 of Annex III of the MSGTA, states that minimal operations or processes will not confer origin on goods, either by themselves or in combination with each other, even if there is a change of tariff subheading. Minimal operations or processes are defined as:

- (a) Operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;
- (c) i. Changes in packing and breaking up and assembly of consignments;
ii. Simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) Affixing marks, labels, or other like distinguishing signs on products or their packaging;
- (e) Simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in these Rules to enable them to be considered as originating products;
- (f) Simple assembly of parts and articles to constitute a complete article;
- (g) A combination of two or more of the operations specified in subparagraphs (a) to (f);
- (h) Slaughter of animals.

Direct Consignment Rule

(refer to page 8 of the MSGTA Handbook for additional information and examples)

In order for goods to be eligible to qualify for MSGTA preference, paragraph 5 of Annex III of MSGTA states that goods must have been transported directly between the territories of the Parties.

Transported directly means either:

- **direct** from the exporting country to the importing country; *or*
- **indirect** – having been shipped from the exporting country to the importing country through an intermediary country - ***without entering the commerce of that intermediary country***.

The phrase “entering into the commerce” refers to more than merely being trans-shipped via a country irrespective of whether the intermediary country is a MSGTA Party or not and held in customs bond.

Paragraph 5 of Annex III of the MSGTA details the conditions under which goods exported indirectly are not considered as having entered the commerce of the intermediary country;

- a) The entry of the goods into the intermediary country must have been required for geographical or transport requirements.
- b) All operations (if any) performed on the goods while in the intermediary country must relate solely to their unloading, reloading or preservation.

In other words, for goods exported indirectly from one MSGTA Party to another to qualify for originating status they must be kept under Customs surveillance in a bonded or transit warehouse for onward shipment when transhipped through the intermediary country, such that although they have been transhipped through an intermediary country, they have been ***consigned directly*** from one MSGTA Party to another.

Certification requirements

(refer to pages 9 to 13 of the MSGTA Handbook for additional information)

The MSGTA Certificate of Origin

The documentary evidence, which **must be** supplied by the exporter in one MSGTA Party to the importer in another to support a claim that the goods are originating, is the MSGTA **Certificate of Origin (COO)** called the MSG Form `A`. Annex One of this handbook contains a copy of the MSG Form `A`, along with guidelines for its completion.

The Form `A` must be completed by the exporter and authorized by the Customs Authority in the exporting country. The completion and authorization as such will deem the goods eligible for the MSGTA's preferential rates of duty.

Exporter responsibilities

The completion of the MSG Form `A` is to be undertaken by the exporter of the products, for subsequent submission to the Customs Authorities for endorsement and certification. Because the responsibility for completion of the Form `A` lies with the exporter, the exporter himself/herself must ensure that goods so claimed as originating under the MSGTA do comply with the MSG ROO.

The Form `A` must be completed by the exporter in triplicate and all three copies must be submitted by the exporter to the Customs Authority of the exporting country for certification. Once certified, the Customs Authority of the exporting country will return the original copy to the exporter to be forwarded by the exporter to the importer for presentation to the importing country Customs Authority on import of the goods in the importing country. The Customs Authority of the exporting country will keep a copy for compliance purposes. The Customs Authority of the exporting country will return one additional copy of the certified Form `A` to the exporter for his/her own records.

To support claims for preferential status under the MSGTA, exporters must also complete the verification form attached as Annex Two of this handbook and referred to as the MSG Form `B`. This form is required to be submitted on the first shipment of a new product from an exporter of any member State or when a query relating to the origin of a good is raised by the Customs Authority of the importing country.

Authorizing the Certificate of Origin – Form `A`

The national Customs Authority in each MSGTA Party is the Designated Authorizing Body with responsibility for the issuance, authorization and verification of MSGTA Certificates of Origin (Form `A`).

Importer responsibilities

For a consignment of imports to enter an MSGTA Party under MSGTA's preferential terms the importer must present to the Customs Authority of the importing country a Form `A` duly completed and signed by the exporter and authorized by the Customs Authority in the exporting country.

Pursuant to Vanuatu law, the importer must present an original or a legible copy (photocopy or fax copy) of the certified Form `A` with the Customs import declaration to support a claim for entitlement to the MSGTA preferential duty rates.

Once the Customs Authority has checked the seal, signature or other forms of authorization on the Form `A` and satisfied itself that the information provided in the certificate matches that provided in the invoice and customs entry, the goods will be granted MSGTA preferential treatment.

Designated Official Contacts for MSGTA Rules of Origin Issues

Fiji

Mr. Kumar Sami Goundar – National Manager
Revenue Collection, Customs Division
Tel: (679) 324 3350
Fax: (679) 3305138
Email: kgoundar@frca.org.fj
Web: www.frca.org.fj

Mr. Rishi Deo – Team Leader Tariff & Trade
Email: rdeo@frca.org.fj

Papua New Guinea

Director, Tariff & Trade
PNG Customs Service
PO Box 923
Port Moresby, 121, NCD
Tel: (675) 322 6828/ 3226886
Fax: (675) 320 3442
Email: tariffntrade@customs.gov.pg

Director General Trade Division,
Department of Foreign Affairs & Trade
PO Box 422,
Waigani, Port Moresby NCD
Tel: (675) 325 6047
Fax: (675) 325 4263
Mobile: (675) 71991252

Solomon Islands

Mr. Jack O'oi – Principal Trade Officer
Ministry of Foreign Affairs and External Trade
Email: jack_ooi426@yahoo.com

Vanuatu

Mr. George Pakoa – a/Principal Customs Officer, Trade, Tariff and Compliance
Vanuatu Department of Customs and Inland Revenue,
Private Mail Bag 9012, Port Vila, Vanuatu
Tel: (678) 22168
Fax: (678) 24257
Email: gpakoa@vanuatu.gov.vu or customsTTC@vanuatu.gov.vu
Website: <http://customsinlandrevenue.gov.vu>
Intranet: <http://cirintranet/>

Pacific Island Countries Trade Agreement (PICTA)

Link to the PICTA Manual

Reference is made in this section to the Pacific Island Countries Trade Agreement (PICTA) Rules of Origin Manual, published by the Pacific Islands Forum Secretariat, as a source of further information and elaboration. This Manual is available on line at <http://www.forumsec.org/resources/uploads/attachments/documents/PICTA%20RoO%20Manual3.pdf>

Participating Countries

The Pacific Island Countries Trade Agreement (PICTA) is a free trade Agreement among the Forum Island Countries (FICs), intended to gradually establish a Free Trade Area (FTA) among the fourteen FICs.

Twelve of the fourteen FICs have signed the Agreement. To date, seven countries, the Cook Islands, Fiji, Niue, Samoa, Solomon Islands, Tuvalu and Vanuatu have formally announced their readiness to trade under PICTA. There are four countries that have indicated that they will soon be completing the necessary domestic requirements to trade under PICTA, namely Kiribati, Nauru, Papua New Guinea, and Tonga. The Federated States of Micronesia is yet to ratify the Agreement while Palau and the Republic of Marshall Islands have not yet signed PICTA.

Preferential Duty Rate Coverage

(refer to page 7 of the PICTA Manual for additional information)

PICTA provides for the progressive phasing out of tariffs on trade among the FICs. Tariffs of developing FICs will be reduced to zero by 2015, and by 2017 for the Small Island States and Least Developed Countries, except in the case of “excepted imports” (the “negative list”), for which tariffs are to be reduced to zero by 2020 and by 2021 respectively for the two groups of countries mentioned earlier. Trade barriers other than tariffs, such as quotas, must be eliminated immediately on trade between the FICs.

PICTA does not cover trade in alcohol and tobacco products

Rules of Origin

(refer to pages 7, 8, 10 to 18 and 20 of the PICTA Manual for additional information and examples)

Wholly produced or obtained

The following goods are considered to be wholly produced or obtained in the territory of a Party to PICTA:

- a) live animals born and raised in the territory of a Party;
- b) animals obtained by hunting, trapping, fishing, gathering or capturing in the territory of a Party;
- c) products obtained from live animals born and raised in the territory of a Party;
- d) plants and plant products harvested, picked or gathered in the territory of a Party;
- e) products of sea fishing and other products taken from the sea outside the territory of a Party, where the Party is the country of registration of the vessel that carries out those operations;

- f) minerals and other naturally occurring substances extracted from soil, the waters, the seabed, or beneath the seabed of the territory of a Party;
- g) scrap and waste derived from manufacturing operations in the territory of a Party which are only fit for disposal or for the recovery of raw Materials;
- h) scrap and waste derived from articles collected or consumed in the territory of a Party which are only fit for the recovery of raw Materials;
- i) products taken from the area of the seabed outside the territory of that Party, pursuant to rights held by that Party and recognised under international law; or
- j) goods produced in the territory of a Party exclusively from products referred to in subparagraph (a)-(i).

Goods processed in a PICTA member country using non-originating inputs

The PICTA rules of origin use the value added criteria in determining whether ‘substantial transformation’ has occurred. This criterion defines the degree of transformation required to confer origin in terms of the minimum percentage of the final good’s value that must be incurred by the Party performing the final process of manufacture. This general rule therefore allows a good to originate even though it may contain non-originating material. The criteria for manufactured goods to qualify as originating through having undergone substantial transformation are two-fold:

- the last process of manufacture must be performed within a Party to the PICTA; and
- not less than 40% of the factory cost of the final good must be represented by qualifying expenditure.

Processes not conferring origin

Minimal operations or processes that are only performed to:

- a) ensure the preservation of goods in good condition for the purposes of transport or storage;
- b) facilitate shipment or transportation; or
- c) package or present the goods for sale;

shall not, alone or in combination with each other, confer origin on goods under any other rule.

Direct Consignment Rule

(refer to pages 8 and 9 of the PICTA Manual for additional information)

In order for goods to be eligible to qualify for PICTA preferences, their shipment must either have been:

- **direct** from the exporting country to the importing country, *or*

- **indirect** – having been shipped from the exporting country to the importing country through an intermediary country - *without entering the commerce of that (intermediary) country*.

Paragraph 2 of the PICTA Rules of Origin details the conditions under which goods exported indirectly are not considered as having entered the commerce of the intermediary country;

- The entry of the goods into the intermediary country must have been required for geographical or transport requirements. For example some of the transport routes between the PICTA Parties may transit through Australia and New Zealand; *and*
- All operations (if any) performed on the goods in the intermediary country must relate solely to their unloading, reloading or preservation. For example refrigeration.

Cumulation

(refer to pages 18 and 19 of the PICTA Manual for additional information)

Paragraph 3 of the PICTA Rules of Origin states:

Goods exported from one Party to any other Party, whether directly or indirectly, shall be treated as goods originating in the territory of the first Party if these goods are:

- a) wholly produced or obtained in the territory of that Party; or
- b) the result of the final process of manufacture performed in the territory of that Party, and the total expenditure on Originating Material costs, Labour costs and Overhead costs is not less than 40 per cent of the total expenditure on Material, labour and overheads, whether or not incurred in the territory of that Party.

Paragraph 1 of the PICTA Rules of Origin defines “Originating Material costs” in relation to any process of manufacture as:

- a) the total cost of Wholly produced or obtained goods used in that process of manufacture; or
- b) the cost of Material used in that process of manufacture that is wholly produced or obtained in the territory of a Party, excluding Labour costs and Overhead costs from an earlier process of manufacture if:
 - i. that earlier process of manufacture has taken place outside the territory of a Party; or
 - ii. the total expenditure on Material that is wholly produced or obtained, and on labour and overhead that is incurred, in the territory of that Party, is less than 40 per cent of the factory cost of that process of manufacture.

Originating Materials are materials, the costs of which can be included as qualifying expenditure by the final manufacturer when he/she is calculating value added for the final good.

When a PICTA Party manufacturer uses a wholly produced or obtained good in the manufacture of a final product the entire cost of this good can be included as originating

material and therefore contributes towards qualifying expenditure in the calculation of the value added of the final good.

For example, a Fijian manufacturer of pineapple juice who imports PICTA originating pineapples from Samoa would include the cost of these pineapples as Originating Material Costs when calculating the qualifying expenditure of the finished juice. If this same manufacturer then switched input sources and imported pineapples from Australia instead of Samoa, he would no longer be able to include the cost of the pineapples in the calculation of qualifying expenditure on the juice, as pineapples from Australia cannot be PICTA ‘wholly produced or obtained’ and are therefore not Originating Materials.

The concept of cumulation applies to non-processed Originating Materials because paragraph 1 of the PICTA Rules of Origin states that wholly produced or obtained goods can originate in *any* PICTA Party, and the definition of “Originating Material Costs” covers, *any* wholly produced or obtained good used in the final process of manufacture - it is not restricted to only those wholly produced or obtained goods used in the final process of manufacture that originate in the Party where this final process of manufacture is taking place.

Treatment of Intermediary Goods (Intermediate Materials)

Paragraph 1 of the PICTA Rules of Origin defines “Originating Material costs” in relation to any process of manufacture as:

- c) the total cost of Wholly produced or obtained goods used in that process of manufacture; or
- d) the cost of Material used in that process of manufacture that is wholly produced or obtained in the territory of a Party, excluding Labour costs and Overhead costs from an earlier process of manufacture if:
 - iii. that earlier process of manufacture has taken place outside the territory of a Party; or
 - iv. the total expenditure on Material that is wholly produced or obtained, and on labour and overhead that is incurred, in the territory of that Party, is less than 40 per cent of the factory cost of that process of manufacture.

Pursuant to Paragraph 1(d) of the PICTA Rules of Origin, therefore, Originating Materials may also be a component of a manufactured intermediary good. That is, of a manufactured good that is then used in the territory of a PICTA party as an intermediate material in the manufacture of a final good. Where the intermediary good has itself qualified as being of PICTA origin it is considered to be entirely Originating Material and therefore the *entire* factory cost of this good (material, labour and overhead costs) are included as qualifying expenditure by the manufacture of the final good.

Finally, there is the situation where a manufactured intermediary good is *not* of PICTA origin. In this instance, the only cost component of the intermediary good that qualifies as originating material costs and therefore originating expenditure when that intermediary good is used in the territory of a PICTA party as an intermediate material in the manufacture of a final good, is any wholly obtained or produced material used in the production of that intermediary good.

Certification requirements

(refer to pages 21 to 27 of the PICTA Manual for additional information)

The PICTA Certificate of Origin

The documentary evidence, which must be supplied by the exporter in one PICTA Party to the importer in another to support a claim that the goods are originating, is the PICTA Certificate of Origin, Form “FIC1” (see Annex Three). The FIC1 form must be completed by the exporter and authorised by the Customs Authority in the exporting country. The completion and authorization as such will deem the goods eligible for the PICTA’s preferential rates of duty.

Exporter responsibilities

Completion of the FIC1 is to be made by the exporter of the products for submission to the Customs Authorities for endorsement. Because the responsibility for completion of the FIC1 form lies with the exporter, the exporter himself/herself must ensure that goods so claimed as originating under the PICTA do comply with the PICTA ROO. In order to claim PICTA origin status on exported goods, the exporter must have the required information to substantiate his or her claim. If the exporter is the manufacturer or if he/she is exporting products that are manufactured by others, all relevant information required for origin verification must be available and kept by the exporter.

Two copies of the FIC1 form are required to be presented by the exporter to the Customs Authority of the exporting country for authorization. Once authorized, one original copy is to be retained by the Customs Authority of the exporting country for their records, and the other original copy will be returned to the exporter for the exporter to send to the importer for submission to the Customs Authority of the importing country as part of the import declaration for the goods. The exporter will have responsibility for making his/her own copy.

Authorizing the Certificate of Origin – Form ‘FIC1’

All FIC1 forms submitted to the importing authorities to claim PICTA preferential treatment must be correctly and legally certified by the exporting Party. Certification from the exporting country is a legally binding document which should expedite and facilitate the documentary process in the importing country. The FIC1 submitted by the importer, must be authorized by the Customs Authority in the exporter’s country.

The Customs Authority in the exporter’s country will make one copy of the authorised FIC1 form. The original copy will be returned to the exporter to be forwarded to the importer for presentation to the importing Customs Authority on import of the goods at the importing country. The Customs Authority in the Party of the exporter will keep a copy for compliance purposes. It will be the exporter’s own responsibility to make and retain a copy of this certificate for his/her own records.

Importer responsibilities

For a consignment of imports to enter Vanuatu under PICTA's preferential terms the importer must present to Vanuatu Customs a Form FIC1 duly completed and signed by the exporter and authorised by the Customs Authority in the exporting country.

Pursuant to Vanuatu law, the importer must present an original or a legible copy (photocopy or fax copy) of the certified Form FIC1 with the Customs import declaration to support a claim for entitlement to the PICTA preferential duty rates.

Once the Customs Authorities have checked the seal, signature or other forms of authorisation on the Form FIC1 and satisfied themselves that the information provided in the certificate matches that provided in the invoice and customs entry, the goods will be granted PICTA preferential treatment.

Imports of non-commercial goods

While PICTA is geared towards commercial trade, in many instances personal or small quantities of PICTA-origin goods may be exported or imported by individuals or commercial entities.

Such PICTA goods for import and export may be related to the following:

- Personal and household effects;
- Samples of no commercial value;
- Human therapeutic substances, blood grouping and tissue-typing reagents;
- Removable articles on transfer of residence;
- Trousseaux and wedding presents;
- Effects by inheritance;
- Personal effects and educational articles for persons attending educational establishments;
- Personal gifts; and
- Documents and miscellaneous articles of no commercial value.

Any existing national regulations will apply on imports of PICTA origin imported under the above conditions. If for reasons of law, for example the duty free limits were exceeded and duty must be collected on those goods, the requirement for presentation of a certified FIC1 will apply in order to be accorded the preferential PICTA treatment.

However, without prejudice to the laws applicable at any time, a Party may elect to waive the requirement for a FIC1 certificate for imports described above, in order to facilitate the movement of such goods. This waiver must however be in compliance with transparent procedures as may be set out in national legislation or national practice.

Derogation

(refer to pages 28 to 30 of the PICTA Manual for additional information)

In an effort to ensure the ROO serve to facilitate trade between the Parties, Paragraph 4 of Annex I of the PICTA supports the possibility of "derogation" in certain circumstances.

Under these circumstances, derogation allows the ROO to be "adjusted" by up to a 2% margin of tolerance on the qualifying expenditure i.e. in circumstances where derogation has been granted, a good may be granted PICTA origin with only 38% of its value added by a Party.

In order to facilitate the examination by the ROC of requests for derogation, the PICTA Party or an exporter from a PICTA Party, making the request will, by means of the form given in Annex Four to this Manual, furnish information in support of its request. This form, once completed, is to be submitted to the Forum Islands Secretariat for consideration.

Designated Official Contacts for PICTA

Country	Designated Body	Contact and Postal Address	Contact Details
Cook Islands	Department of Customs and Revenue Management	Senior Customs Officer Department of Customs Revenue Management Division P O Box 120 Avarua Cook Islands	Tel (682) 29365 Fax (682) 29465 Email: revman@oyster.net.ck
Federated States of Micronesia	Division of Customs & Tax Administration	Assistant Secretary, Department of Finance and Administration, Division of Customs & Tax Administration, P.O. Box PS 54 Palikir, Pohnpei, FM 96941 Federated States of Micronesia	Tel: (691) 320 5855 or 320 2826 Fax: (691) 320 5715 Email: fsmssofa@mail.fm
Fiji	Fiji Revenue and Customs Authority	Director General Fiji Islands Revenue and Customs Authority Private Mail Bag Suva Fiji	Tel (679) 330 2478 Fax (679) 3302321 E-mail: toconnor@frca.org.fj

Kiribati	Kiribati Customs Service	Comptroller of Customs Kiribati Customs Service Ministry of Finance and Economic Development P O Box 503 Betio, Tarawa Kiribati	Tel (686) 26531 Fax (686) 26532 Email: customs@tskl.net.ki
Nauru	Nauru Customs	Nauru Customs and Immigration Nauru Central Pacific	Tel: (674) 444 3133
Niue	Customs and Taxation Division	Collector of Customs and Taxation Customs and Taxation Division PO Box 36 Alofi Niue	Tel (683) 4122 Fax (683) 4150 Email: sionetama@hotmail.com customs.treasury@mail.gov.nu
Palau	Division of Customs	Chief of Customs Division of Customs P.O. Box 6011 Koror, Palau 96940	Tel: (680) 488 1985 488 6031 488 5607 Fax: (680) 488 4405 Email: rop.customs@palaunet.com jtarkongjr@hotmail.com
Papua New Guinea	PNG Internal Revenue Commission	Manager International Relations PNG Internal Revenue Commission Level 10 Revenue Haus Champion Parade P O Box 777 Port Moresby 121, NCD Papua New Guinea	Tel: (675) 322 6929 Fax: (675) 321 4002 Email: fbabaga.irc@global.net.pg

Republic of Marshall Islands	Customs, Revenue and Taxation	Chief of Customs, Revenue and Taxation Ministry of Finance P.O. Box 29 Majuro Republic of the Marshall Islands	Tel: (692) 6255 722 3297012 Fax: (692) 6255730 3298617 Email: rmicustoms@hotmail.com mhcustoms@ntamar.net
Samoa	Customs Department Ministry for Revenue	Chief Executive Officer Ministry for Revenue P.O. Box 44 Apia Samoa	Tel (685) 21561 or 29411 Fax (685) 21563 or 20414 Email: fuimaono-teo@samoa.ws rpereira@samoa.ws
Solomon Islands	Customs and Excise	Comptroller of Customs and Excise HM Customs and Excise P.O. Box G16 Honiara Solomon Islands	Tel: (677) 28979 or 94491 Fax: (677) 25640
Tonga	Customs and Trade Division	Deputy Commissioner of Revenue Customs and Trade Division PO BOX 146 Nuku'alofa Tonga	Tel (676) 23651 / 23650 Fax (676) 24124 Email: adminctd@kalianet.to
Tuvalu	Tuvalu Tax and Customs Control	Senior Collector of Customs Ministry of Finance Government of Tuvalu Vaiaku, Funafuti Tuvalu	Tel: (688) 20235 or 20239 Fax: (688)20816 Email: customs@tuvalu.tv
Vanuatu	Customs and Inland Revenue Department	Director of Customs and Inland Revenue Department of Customs and Inland Revenue Private Mail Bag Port Vila Vanuatu	Tel: (678) 24544 Fax: (678) 22597 Email: bwotu@vanuatu.gov.vu gpakoa@vanuatu.gov.vu

South Pacific Regional Trade and Economic Cooperation Agreement (SPARTECA)

Link to the SPARTECA Manual

Reference is made in this section to the South Pacific Regional Trade and Economic Cooperation Agreement (SPARTECA) Reference Handbook, published by the South Pacific Forum Secretariat in cooperation with the governments of Australia and New Zealand, as a source of further information and elaboration. This Handbook is available on line at <http://www.customs.gov.au/webdata/resources/files/origin4.pdf>

Participating Countries

The South Pacific Regional Trade and Economic Co-operation Agreement (SPARTECA) is a non-reciprocal trade agreement under which Australia and New Zealand offer duty free and unrestricted or concessional access for virtually all products originating from the developing island member countries of the Forum, hereinafter called the Forum Island Countries (FICs).

The current list of FIC signatories to SPARTECA includes Cook Islands, the Federated States of Micronesia, Fiji, Kiribati, Marshall Islands, Nauru, Niue, Papua New Guinea, Solomon Islands, Tonga, Tuvalu, Vanuatu and Western Samoa.

Preferential Duty Rate Coverage

New Zealand: provides duty free and unrestricted access to all products originating in the FICs.

Australia: allows duty free and unrestricted entry to all FIC products except for sugar.

However, to qualify for duty free and unrestricted or concessional access benefits, goods exported to Australia and New Zealand must meet the **Rules of Origin** set out in SPARTECA. These rules determine whether or not the products are the origin of a FIC for the purpose of SPARTECA concessions.

Rules of Origin

For SPARTECA Rules of Origin purposes, goods the produce or manufacture of a FIC are divided into two categories:

1. Goods being unmanufactured raw products/wholly obtained; and
2. Goods wholly or partly manufactured in the FIC.

Category 1: (Unmanufactured raw products/goods wholly obtained)

For FIC exports to Australia, Australia applies the term "unmanufactured raw products", while for FIC exports to New Zealand, New Zealand applies the term "goods wholly obtained".

Forum Island Country Goods exported to Australia

Section 4 of the Australian Customs Act 1901 defines unmanufactured raw products as follows:

"Unmanufactured raw products means natural or primary products that have not been subjected to an industrial process, other than an ordinary process of primary production, and, without limiting the generality of the foregoing, includes:

- a) animals;
- b) bones, hides, skins and other parts of animals obtained by killing, including such hides and skins that have been sun-dried;
- c) greasy wool;
- d) plants and parts of plants, including raw cotton, bark, fruit, nuts, grain, seeds in their natural state and unwrought logs;
- e) minerals in their natural state and ores; and
- f) crude petroleum."

Forum Island Country Goods exported to New Zealand

New Zealand Regulation 72CA(1)(a) defines goods wholly obtained as:

- a) Mineral products extracted from its soil or from its seabed;
- b) Vegetable products harvested there;
- c) Live animals born and raised there;
- d) Products obtained there from live animals;
- e) Products obtained by hunting or fishing conducted there;
- f) Products of sea fishing and other products taken from the sea by its vessels;
- g) Products made on board its factory ships exclusively from the products referred to in subparagraph (f) of this paragraph;
- h) Used articles collected there fit only for the recovery of raw materials;
- i) Waste and scrap resulting from manufacturing operations conducted there;
- j) Products obtained there exclusively from products specified in subparagraphs (a) to (i) above.

Containers used to pack "wholly obtained goods" are treated as having the same origin as the wholly obtained goods themselves, eg, FIC grown capsicum packed in bags made in China; the capsicum is still classed as "wholly obtained".

Goods of this category are entitled to preferential rates of duty without further conditions.

Category 2: (Wholly or partly manufactured)

(refer to pages 11 to 23 and 33 to 47 of the SPARTECA Handbook for additional information and examples)

These goods consist of materials and/or processing which are attributable to countries that are both within and outside the qualifying area.

In the case of wholly or partly manufactured goods, the SPARTECA criteria governing preference entitlement is:

- a) the last process of manufacture must be performed by the manufacturer in a FIC; and
- b) not less than 50% of the factory cost must be represented by qualifying expenditure.

The **FIC qualifying area** for exports to Australia and New Zealand is as follows:

Australia: The FICs, Papua New Guinea, New Zealand and Australia.

New Zealand: The FICs and New Zealand, and Australia but only as it relates to qualifying Australian materials.

LAST PROCESS OF MANUFACTURE

In essence, manufacture involves the creation of an article different from the component parts or materials which go into such manufacture. Processes of repairing, reconditioning, overhauling, or refurbishing do not constitute manufacture as these are restoration processes.

Minimal operations or processes such as pressing, labelling, ticketing, packaging, preparation for sale and quality control inspections will not, by themselves, be considered to be the last process of manufacture. However, where the last process of manufacture has been performed, the cost of these operations or processes may, in some cases, be considered as local area content.

Direct Shipment Rule

Australia

Australia does not have a direct shipment rule relating to SPARTECA.

New Zealand

FIC goods which meet the Rules of Origin now no longer need to be shipped direct to New Zealand in order to access the duty free benefits under SPARTECA.

The clear benefit for FIC exporters to New Zealand of the removal of this direct shipment requirement can be related to where a large consignment of goods, eg, a full container load (FCL) destined mainly for the Australian market also contains goods for the New Zealand market. The FCL is able to be shipped to Australia enter the importer's premises and the goods for New Zealand can be subsequently shipped here and still retain duty free access under SPARTECA. The goods, however, must not be subject to a process of manufacture in Australia, or any other non-FIC country, after the goods have been shipped from the FIC.

Documentation requirements

Australia

In order for imports into Australia to receive preferential entry, the exporter in the beneficiary country must complete and send to the Australian importer a declaration in the format presented in Annex Five. There is no requirement for the exporter to have this declaration certified by any agency in the country of export.

New Zealand

New Zealand has no legal requirement for the production of a prescribed Certificate of Origin (previously Form 59b).

The New Zealand importer must, on entering the goods for Customs purposes, have sufficient information on which to base a claim for preferential duty free entry. Effectively, this requires the FIC manufacturer or exporter to provide the importer with clear information as to those goods which meet the Rules of Origin.

There is now the opportunity to detail on the export documentation, e.g., the commercial documents (invoice) by way of a statement, declaration, or certification that identified goods meet the SPARTECA rules of origin. A sample declaration statement is presented in Annex Six.

Designated Official Contacts for SPARTECA

Australia

Customs Head Office

Director Origin, Tariff and Valuation Branch
Australian Customs Service Customs House
5-11 Constitution Avenue
CANBERRA CITY ACT 2601
Phone 02 6275 6815
Facsimile 02 6275 6377

New Zealand

Manufacturers/exporters are able to contact the following Customs offices should there be any particular Rules of Origin question that requires clarification or answer.

Customs Head Office

Comptroller of Customs
Box 2218
WELLINGTON
Attention: Trade and Business Facilitation
Phone 0 4 473 6099
Facsimile 0 4 472 3886

Regional Collector of Customs

Central Region

Box 2218
WELLINGTON
Attention: Import Review
Phone 0 4 473 6099
Facsimile 0 4 473 7370

Regional Collector of Customs
Northern Region
Customs House
Box 29
AUCKLAND

Attention: Import Review
Phone 0 9 377 3520
Facsimile 0 9 307 9056

Regional Collector of Customs
Southern Region
Box 14086
CHRISTCHURCH AIRPORT

Attention: Import Review
Phone 0 9 358 0600
Facsimile 0 9 358 0606

SPARTECA Australia (TCF Provisions) Scheme

Link to the SPARTECA Australia (TCF Provisions) Terms and Conditions Document

Reference is made in this section to the SPARTECA (TCF Provisions) Scheme Terms and Conditions document, published by the Government of Australia, as a source of further information and elaboration. This document is available on line at <http://www.innovation.gov.au/Industry/TextilesClothingandFootwear/TCFIndustries/Documents/S-TCFTermsandConditions.pdf>

Background

The South Pacific Regional Trade and Economic Cooperation Agreement (SPARTECA) is a non-reciprocal trade agreement between Australia and New Zealand and Forum Island countries (FICs), one of the objectives of which is to achieve progressively, in favour of FICs, duty free and unrestricted access to the markets of Australia and New Zealand for as wide a range of products as possible.

One of the mechanisms used to meet this objective is that the Government of Australia has agreed, in the terms of SPARTECA, to permit the duty free and unrestricted entry of certain goods that originate in and are imported from FICs.

SPARTECA sets out the rules according to which goods are to be treated by the Government of Australia as originating in the territory of a FIC (Article V - Rules of Origin).

The Government of Australia has decided to expand the application of the SPARTECA rules by the introduction of the SPARTECA (TCF Provisions) Scheme (the Scheme). The Scheme allows certain textiles, clothing and footwear (TCF) goods that are manufactured in FICs but do not meet all the provisions of SPARTECA to enter Australia duty free in certain circumstances.

The SPARTECA (TCF Provisions) Scheme continues in operation until December 31, 2014.

Product Coverage

The Scheme applies to certain articles of textiles, clothing and footwear classified in Chapters 39 to 43, 50 to 65, 94 and 96 of the Australian Customs Tariff, as specified in Appendix A of

the SPARTECA (TCF Provisions) Scheme Terms and Conditions document (*see pages 13 to 23 of the document*).

How the SPARTECA (TCF Provisions) Scheme Works

Manufacturers in FIC countries of the products covered by the Scheme, once they have registered with the Program Administrator for the Scheme (the Australian Department of Industry, Innovation, Science, Research and Tertiary Education), can use excess originating content (“Excess Local Area Content” or “ELAC”) credits from the manufacture of goods covered by the Scheme (“eligible goods”) to “top up” the originating content percentage of other eligible goods produced by that manufacturer that would otherwise fall short of the 50% originating value requirement imposed by the SPARTECA rules of origin.

Excess originating content (ELAC) credits are accumulated by the manufacturer through the production of eligible goods having an originating value content percentage of more than 70%. The originating value content percentage of these goods that is over 70% is used to determine the excess originating content (ELAC) credit. These excess originating content (ELAC) credits are stored in a register maintained by the Program Administrator. The manufacturer can then use excess originating content (ELAC) credits from his register account to “top up” the origin percentage value content of other eligible goods he produces that would otherwise have between 25% and 49% originating value content, in order to achieve an adjusted originating value content level for those goods of 50%, and thereby qualify them for entry into Australia using the benefits of the SPARTECA Agreement.

For a detailed explanation of the operation of the Scheme, refer to pages 1 to 12 of the SPARTECA (TCF Provisions) Scheme Terms and Conditions document.

Generalized System of Preferences (GSP)

Under the auspices of the United Nations Conference on Trade and Development (UNCTAD), a number of developed countries have implemented preferential duty rate programs for the importation of goods originating in developing countries. These programs are referred to as the Generalized System of Preferences or GSP. There are currently 11 national GSP schemes notified to the UNCTAD Secretariat. The following countries grant GSP preferences: Australia, Belarus, Canada, the European Union, Japan, New Zealand, Norway, the Russian Federation, Switzerland, Turkey and the United States of America.

The scope, coverage and benefits offered under one of these GSP programs, and the rules of origin by which to determine if the goods of a developing country are eligible for the benefits of a GSP program, are established by each country that offers such a program. In some cases, the rule of origin is based on a single general qualification (such as the United States program, in which origin is determined on the basis of a minimum 35% originating value content). In other cases (such as the EU program), the rules of origin are extensive and complex.

In all GSP programs, origin is confirmed through the completion by the exporter of a Certificate of Origin – Form A, certified by a designated authority in the exporting country. The designated certifying authority in Vanuatu is the Department of Customs and Inland Revenue.

UNCTAD has published handbooks on some of the GSP programs currently offered, and links to a number of these handbooks are provided below. These handbooks provide detailed information on the rules of origin established by the offering country that are required to be met by developing country producers in order to qualify, and the extent of duty rate preferences provided by the programs to qualifying imports.

European Union GSP / GSP+ / EBA programs

The current European Union GSP program was established by European Council Regulation (EC) number 732/2008, applying a scheme of generalized tariff preferences to 31 December 2011. The application of this regulation has been extended to 31 December 2013 by European Parliament Regulation (EU) number 978/2012.

The link to the Handbook of the GSP Program of the European Community (the “EU GSP Handbook”), published by UNCTAD, is http://unctad.org/en/Docs/itcdtsbmisc25rev3_en.pdf

The EU GSP Handbook provides detailed information on the GSP duty rate preferences offered by the European Union, and the enhanced duty rate preferences offered to qualifying countries through the EU GSP+ program and the EBA (“Everything But Arms”) program (*Refer to pages 1 to 20 of the EU GSP Handbook*).

Vanuatu is currently a beneficiary of the EBA program, whereby all goods originating in Vanuatu can obtain duty free entry into the European Union, as well as into overseas territories of EU countries, except for goods classified in Chapter 93 (armaments and munitions) of the Harmonized System Nomenclature.

The rules of origin and documentation requirements established under the European Union GSP program are outlined on pages 21 to 39 of the EU GSP Handbook, and the detailed rules of origin are presented in Commission Regulation (EC) number 881/2003, which is presented in the Handbook as Appendix II (*refer to pages 101 to 212 of the EU GSP Handbook*).

The following document formats are presented in the EU GSP Handbook as Annexes:

- GSP Certificate of Origin – Form A (English and French)
- EUR.1 Movement Certificate and Application for the EUR.1 Movement Certificate
(This certificate is required for EU goods used as inputs to the manufacture of goods in Vanuatu for export to the EU, and may also be used as a certificate of Vanuatu origin as an alternative to the GSP Certificate of Origin – Form A.)
- Exporter's Invoice Declaration

Other GSP programs: Australia, New Zealand, Japan, USA

The link to the Handbook of the GSP Program of Australia, published by UNCTAD, is http://unctad.org/en/Docs/itcdtsbmisc56_en.pdf

The link to the Handbook of the GSP Program of New Zealand, published by UNCTAD, is http://unctad.org/en/Docs/itcdtsbmisc48_en.pdf

The link to the Handbook of the GSP Program of Japan, published by UNCTAD, is http://unctad.org/en/Docs/itcdtsbmisc42rev4_en.pdf

The link to the Handbook of the GSP Program of the United States, published by UNCTAD, is http://unctad.org/en/Docs/itcdtsbmisc58rev2_en.pdf

Origin Rulings Issued in Advance of Importation

The Department of Customs and Inland Revenue intends to implement a program for the issuance of advance rulings on the determination, pursuant to the provisions of a preferential trade agreement of which Vanuatu is a member, of the country of origin of goods that will be imported into Vanuatu.

For this purpose, the Department of Customs and Inland Revenue has developed an Origin Ruling Request Form and a standardized format for the issuance of an Origin Ruling. These documents are presented as Annexes Eight and Nine of this Handbook.

The Department of Customs and Inland Revenue will publish additional information for the guidance of prospective applicants for an origin ruling once the program has been officially implemented.

Annex One

MSGTA Certificate of Origin – Form ‘A’

1. <u>Exporters name and address</u>	MELANESIAN SPEARHEAD GROUP TRADE AGREEMENT CERTIFICATE OF ORIGIN (Combined declaration and certificate)		
2. <u>(Consignee's name and address)</u>			
	Issued in..... (Country of Origin)		
3. <u>Means of Transport</u>	4. <u>Country of Origin</u>	5. <u>Country of Destination</u>	
6. <u>Marks & No.'s</u>	7. <u>No. & kind of packages</u>	8. <u>Weight/Quantity</u>	9. <u>Invoice No. & Date</u>
10. <u>Description of Goods</u>			
11. <u>Declaration by the Exporter</u> I, the undersigned, hereby declare that the above details and statements are correct that all goods are produced in (Country) and that they comply with the origin requirements specified for those goods in the Melanesian Spearhead Group Trade Agreement for the goods exported to (Importing Country) Place and Date: Signature: Status:		12. <u>Certification</u> It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Official Stamp Export From: Customs Port: Issuing Country: Date: Signature: Designation:	

Exporter's Guide to Completion and Submission of the MSGTA Certificate of Origin – Form 'A'

1. Obtain a blank Form 'A' from the Customs Authorities.
2. Complete the Form 'A' by inserting the required information in the designated areas for each shipment for which MSGTA preferential treatment is requested. In addition, for any Member country the Tariff heading to 6-digits must be entered in Box 10 along with the description of the goods.
3. The Form 'A' may be prepared by any process i.e. in own handwriting, typed or generated from an electronic processing machine or unit, provided that the entries are indelible and legible. Alterations, erasures, and super-impositions are not allowed.
4. Before signing the Form, the exporter must check that all the details in the Certificate of Origin are correct. Certificates signed by shipping or forwarding agents, etc. are not permissible. Erasures, amendments and super-impositions are not allowed.
5. The completed Form 'A' will be presented with the Customs export entry or declaration and any other supporting documents as may be required, to the Customs authority for authorization of the Form 'A'.
6. Authorization by the Customs Authorities is a confirmation of the said goods having complied with the MSGTA ROO, as per the information or declaration presented to it by the exporter. The authorised Form 'A' is to be returned to the exporter, with any other relevant documents. The exporter shall arrange for the certified documents to be sent to the importer in the importing country.
7. The documents must be submitted in hard copy only (no electronic forms)

Annex Two

MSGTA ROO Verification Form - Form 'B'

Country logo

Name of Customs Authority

Address and Contact Details

MSGTA RULES OF ORIGIN VERIFICATION FORM

Name of Manufacturer: _____ Address: _____ P.O.BOX : _____ Tel: _____ Fax: _____ Email: _____	I agree to submit supporting evidence and to any inspection to my accounts to verify this declaration. Place and Date: _____ Signature: _____ Status: _____
Declaration by the Exporter: I, the undersigned, hereby declare that the above statement are correct, and that all goods were produced in..... as country of origin and this declaration complies with the origin requirements specified under the MSG countries Trade Agreement for the goods to be exported to..... <div style="text-align: right;">(Importing country).</div>	

Imported Raw Materials			Description of Manufacturing Process	Final Product for Export	
Description of Product	Tariff Code (at Six Digits)	Country of Origin Outside MSG	(See attached)	Description of Product	Tariff Code (at Six Digits)

Certification by Customs Authority:

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Exported from:	Customs Port:
Issuing country:	Date:
Date:	
Signature:	
Designation:	Official stamp / seal

Annex Three

PICTA Certificate of Origin – Form FIC1

Pacific Island Countries Trade Agreement Certificate of Origin – Form FIC1

1. Exporter's name and address		PACIFIC ISLAND COUNTRIES TRADE AGREEMENT CERTIFICATE OF ORIGIN FIC1 No: WS000001			
2. Goods consigned to (Consignee's name and address)					
		Issued in _____ [Country]			
3. Means of transport and route		4. Country of Origin		5. Country of Destination	
6. Marks and Numbers	7. Number of and kind of packages	8. Origin Criterion (see overleaf) - please indicate		9. Tariff Number	
				10. Description of Good	
		Wholly obtained	Processed or manufactured	11. Weight/quantity	
				12. Number and date of invoice	
13. Declaration by Exporter I, the undersigned, hereby declare that the above statements are correct and that all goods were produced in (country)_____ and that the origin declaration complies with the origin requirements specified under the Pacific Island Countries Trade Agreement for the goods to be exported to_____[Importing country] I agree to submit supporting evidence and to any inspection to my accounts to verify this declaration. Place and date..... Signature..... Status.....		14. Certification It is hereby certified, on the basis of controls carried out, that the declaration by the exporter is correct. Exported from..... Customs Port..... Issuing country Signature and Date Designation..... Official stamp/seal			

Notes on reverse sheet of the PICTA Certificate of Origin – Form FIC1

1. Countries which accept this form for the purposes of the Pacific Island Countries Trade Agreement (PICTA) are Parties to the PICTA. Details of the rules governing the PICTA in those countries can be obtained from the Customs authorities of the countries concerned.
2. Definitions of “Factory”, “Factory cost”, “Inner containers”, “Labour costs”, “Material”, “Originating Material costs”, “Other duties”, “Overhead costs” and “Wholly produced or obtained goods” are clearly provided in the PICTA.
3. In order for goods to be eligible under the PICTA, goods which are indirectly exported must not enter the commerce of a State, Territory, or Self-Governing Entity which is not a Party to PICTA. Goods do not enter the commerce of a non-Party if a transit entry is justified for geographical reasons or transport requirements and the goods have only undergone an operation required for unloading or reloading, or any operation required to keep them in good condition.
4. Goods exported from one PICTA Party to any other Party, whether directly or indirectly, shall be treated as goods originating in the territory of the first Party if those goods are either wholly produced or obtained in the territory of that Party or the result of the final process of manufacture performed in the territory of that Party, and the total expenditure on Originating Material costs, Labour costs and Overhead costs is not less than 40 per cent of the total expenditure on Material, labour and overheads, whether or not incurred in the territory of that Party.
5. If difficulties arise from unforeseen circumstances of a short term nature resulting in an individual shipment of goods failing to qualify for origin under Paragraph (3)(b) of Annex I of the PICTA, the exporting and importing Parties may agree to apply a margin of tolerance of up to 2% of the qualifying expenditure. These Parties shall apply this tolerance for a limited period of time only. Customs authorities will direct you to the relevant officials who will deal with tolerance requests.

Field/Box	Explanatory Notes on FIC1 Form
1	Name and address of the exporter. The full address must be stated, including telephone, fax and email contact.
2	The full name and address of the consignee must be stated, including telephone, fax and email contact.
3	In order for goods to be eligible under PICTA, goods which are indirectly exported must not enter the commerce of a State, Territory, or Self-Governing Entity who are non Parties. Goods do not enter the commerce of a non-Party if a transit entry is justified for geographical reasons or transport requirements and the goods have only undergone an operation required for unloading or reloading, or any operation required to keep them in good condition.
CERTIFICATE OF ORIGIN No	An unnumbered box “CERTIFICATE OF ORIGIN No: WS000001” is the FIC1 identification number for each FIC1 form issued and certified by the Customs authority. A unique identifier certificate code will be inserted into all certificates of origin. It will consist of two alphabets and six numbers. The alphabets indicate the country from which the certificate was issued - using the internationally accepted country abbreviations followed by the numerical series which will begin from 000001, 000002 etc. Therefore origin certificates from Samoa and Fiji for example, will be “WS000001 or WS000002” and “FJ000001 or FJ000002” respectively.
4	The Country of Origin declaration is governed by the PICTA legal texts.
5	The Country must be a PICTA Party.
6	The marks and numbers of the packages need to be inserted here. E.g. One carton consigned to “Man Malo” in Tarawa could be marked “MM1/Kiribati”.
7	Packaging codes may be taken from guidelines as may be available in Single Administrative Documents (SAD). ASYCUDA guidelines on packaging codes are recommended. Description of packages could read “1 carton” or “1 pallet” or “2 containers” etc.
8	Rules of Origin criteria are stated in the PICTA Annex 1 (Rules of Origin).
	The goods are wholly produced or obtained if they fall within the description which is accepted under the PICTA
	The result of the final process of manufacture performed in the territory of that Party, and the total expenditure on Originating Material costs, Labour costs and Overhead costs is not less than 40 per cent of the total expenditure on Material, labour and overheads, whether or not incurred in the territory of that Party.
9	Tariff number must be at least six digit level and based on the Harmonised Commodity Description and Coding System (HS). The HS 2002 version is the benchmark for which all PICTA Parties must use.
10	A brief description of the goods concerned should be inserted here.
11	Unit of weight or other units. This can kg or dozens, pairs, m ³ etc depending on statistical need.
12	The commercial invoice identification number and date for which the invoices were issued.
13	The exporter must complete this part.
	“Status” is to identify the position of the person. Could be “manager”, “export manager”, “export officer” etc.
14	This field is to be completed by the Designated Authorities who are the Customs Authorities. “Designation” is the title of the Customs officer who has signed and certified the FIC1 form.

Annex Four

PICTA Application for Derogation Form

1.1. Commercial description of the finished product 1.2 Customs classification (HS Code)	2. Anticipated annual value and quantity of exports to PICTA Party
3.1. Commercial description of third country materials 3.2. Customs classification (HS Code)	4. Anticipated annual quantity of third country materials to be used
5. Value of finished products	6. Origin of third country materials
7. Value of third country materials	8. Commercial description of materials originating in PICTA Party
9. Reasons why the rule of origin for the finished product cannot be fulfilled	10. Value of materials sourced from PICTA Party
11. Anticipated annual quantity of PICTA Party materials to be used	12. Working or processing carried in PICTA Party without obtaining origin
13. Amount of investment made or foreseen	14. Staff employed/expected
15. Value added by the working or processing in PICTA Party: 15.1 Labour 15.2 Overheads 15.3 Others	16. Details of the unforeseen circumstances requiring the derogation
17. Possible development to overcome the need for a derogation	18. Duration requested for derogation – from.....to.....
19. Detailed description of working and processing in PICTA Party	20. Capital structure of the firm concerned
21. Other possible sources of supply for materials	22. Observations

Derogation Form Notes

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention “see annex” shall be entered in the box concerned.
2. If possible, samples or other illustrative materials, pictures, designs, catalogues, etc of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.
4. References to ‘third country’ in boxes 3, 4, 6 and 7 mean any country which is not a PICTA Party.
5. Box 12 - if the third country materials have been worked or processed in a PICTA Party or State(s) without obtaining origin, before being further processed in the PICTA State requesting derogation, indicate the working or processing carried out in the PICTA.
6. Box 13- Indicate possible further investments or suppliers’ differentiation which make the derogation necessary for only a limited period of time.
7. Box 18 – The dates to be indicated are the initial and final one for the period in which FIC1 certificates may be issued under the derogation.
8. Box 19 – Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.
9. Box 21 - If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Annex Five

SPARTECA Exporter's Declaration - Australia

DECLARATION REQUIRED BY FORUM ISLAND COUNTRY EXPORTERS TO AUSTRALIA

"I declare that:

- (a) the last process in the manufacture of the goods described below was performed
in(preference country); and
- (b) not less than 50% of their total factory cost is represented by the sum of the allowable expenditure of
the factory on materials, labour and overheads of " (name of relevant preference
countries and, if applicable, Australia)

Description of goods:

Item Nos	Marks and numbers of packages	Quantity	Description of goods	Number and date of invoices
----------	-------------------------------------	----------	-------------------------	-----------------------------------

Signature:

Name:

Position in manufacturing company:

Name of manufacturing company:

Date:

Annex Six

SPARTECA Exporter's Declaration – New Zealand

An example of a certification/declaration/statement under "goods wholly obtained" would be (example of fruit):-

"I hereby certify/declare that

.....
(specify the fruit)

is grown and picked in

.....
(specify the FIC)"

An example of a certification/declaration/statement for the 50% rule would be:

"I hereby certify/declare that

.....
(specify the goods)

- (a) The process last performed in the manufacture of the goods was performed in

.....: and
(specify the FIC)

- (b) that.....% (actual %) of the factory cost of the goods in their finished state is represented by qualifying expenditure on materials, labour, factory overheads or inner containers, in terms of the SPARTECA Rules of Origin"

Signature:

Name:

Position in manufacturing company:

Name of manufacturing company:

Date:

Annex Seven

GSP Certificate of Origin – Form A

1. Goods consigned from (Exporter's business name, address, country)		Reference No			
2. Goods consigned to (Consignee's name, address, country)		<p align="center">GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A</p> <p>Issued in..... (country)</p> <p align="right">See notes overleaf</p>			
3. Means of transport and route (as far as known)		4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of controls carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to (importing country) Place and date, signature of authorized signatory		

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia*	European Union:		
Belarus	Austria	Finland	Netherlands
Canada	Belgium	France	Poland
Japan	Bulgaria	Hungary	Portugal
New Zealand**	Cyprus	Ireland	Romania
Norway	Czech Republic	Italy	Slovakia
Russian Federation	Denmark	Latvia	Slovenia
Switzerland including Liechtenstein***	Estonia	Lithuania	Spain
Turkey	Germany	Luxembourg	Sweden
United States of America****	Greece	Malta	United Kingdom

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of counties, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
 - (3) The European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
 - (4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

** Official certification is not required.

*** The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

**** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

Annex Eight

Origin Ruling Request Form

PORT VILA**VANUATU GOVERNMENT**

The Constitution Building, Lini Highway, PMB 9012 Port Vila

All general enquiries contact Tel: 678 22168 Fax: 678 24257

Email: customsttc@vanuatu.gov.vu Web: <http://customsinlandrevenue.gov.vu>



Customs reference number

**Request for a Ruling on the Determination of
Preferential Trade Agreement Country of Origin
(Customs Act Part 9, Section 80)**

Preferential Trade Agreement Country of Origin Ruling requests are to be submitted in writing to the Manager, Compliance, Trades and Tariffs, Department of Customs and Inland Revenue, Port Vila, and should contain a complete statement of all relevant information related to the request. Failure to provide all the necessary information will result in a delay of the issuance of the ruling or in the inability to issue a ruling. The following information is required to support the request:

1. Name and address of the applicant:

2. If the applicant is acting on behalf of a client, the full name and address of the client should be indicated, as well as a written statement from the client indicating that the applicant is duly authorized to transact business as the agent of the client. The ruling will be issued in the name of the client.

3. Name and telephone number of a contact person. This person should be someone with full knowledge of the anticipated transaction.

4. Name and address of the exporter and/or producer:

5. Principal ports of entry through which it is anticipated the goods under the requested ruling will be imported:

6. To the importer's knowledge, is the issue contained in this request currently the subject of a review or verification under the Customs Act?

7. Has a ruling on this issue ever been requested previously from the Department? If so, what was the result of that previous request?

8. The Customs tariff classification applicable to the goods to be imported:

9. The country where the goods are finished in the form in which they will be imported into Vanuatu:

10. How will the goods be shipped to Vanuatu (mode of transport)?

11. Will the goods be shipped on a through bill of lading from the country of origin to a consignee in Vanuatu?

12. Will the goods will be transshipped, and if so, through what countries, and what operations will the goods undergo during transshipment?

13. Identify the trade agreement under which the origin ruling is requested, the basis upon which the applicant believes the imported goods qualify under the rules of origin of the trade agreement to receive preferential tariff treatment, and an explanation of the reasoning used to arrive at this belief.

Signature of the applicant

Date



Pursuant to Customs Regulation 34(1), a fee of 5000 VT is payable to DCIR upon submission of a ruling request.

Pursuant to Customs Regulation 34(2), a ruling will be issued by DCIR within 40 days of the date of receipt of a ruling request containing all required information.

Annex Nine

Origin Ruling Form

PORT VILA**VANUATU GOVERNMENT**

The Constitution Building, Lini Highway, PMB 9012 Port Vila

All general enquiries contact Tel: 678 22168 Fax: 678 24257

Email: customsttc@vanuatu.gov.vu Web: <http://customsinlandrevenue.gov.vu>



Customs reference number

Ruling on the Preferential Trade Agreement
Country of Origin of Goods to be Imported into Vanuatu
(Customs Act Part 9, Section 81)

1. Name and address of the applicant for the ruling:

2. Name and address of the prospective importer, if different from the applicant:

3. Name and address of the exporter and/or producer:

4. Principal ports of entry through which it is anticipated the goods under the requested ruling will be imported:

5. Identification of any rulings issued previously by the Department with respect to the goods:

6. The applicant's declaration of the Customs Tariff classification applicable to the goods to be imported:

7. The applicant's declaration of the country where the goods are finished in the form in which they are to be imported into Vanuatu:

8. The applicant's declaration of how the goods will be shipped to Vanuatu:

9. The applicant's declaration of whether there will be a through bill of lading from the country of origin to a consignee in Vanuatu:

10. The applicant's declaration of whether the goods will be transshipped, and if so, through what countries, and what operations the goods will undergo during transshipment:

11. The applicant's declaration of the trade agreement under which the origin ruling is requested, and the basis upon which the applicant believes the imported goods qualify under the rules of origin of the trade agreement to receive preferential tariff treatment:

12. Statement of the ruling decision made by the Department:

"This ruling is valid only if the facts applicable to the goods as imported are consistent with the information presented by the applicant to obtain this ruling."

Signature of the Officer issuing the ruling

Date

Name of the Officer issuing the ruling

