

## **ANNEX I**

### **INTRODUCTORY NOTES TO PRODUCT SPECIFIC RULES OF ORIGIN**

#### **Note 1**

##### **General principles**

1. This Annex sets out the general rules for the applicable requirements of Annex {PSRs} provided for in subparagraph 1(c) of Article 2.
2. For the purposes of this Annex and Annex {PSR}, the requirements for a product to be originating in accordance with {subparagraph 1(c) of Article 2} are a change in tariff classification, a production process, a maximum value of non- originating materials, or any other requirement specified in this Annex and Annex {PSR}.
3. Reference to weight in a product specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of packaging.
4. This Annex and Annex {PSR} are based on the Harmonized System, as amended on 1 January 2017.

#### **Note 2**

##### **The structure of Annex {PSR}**

1. Notes on Sections or Chapters, where applicable, are read in conjunction with the product specific rules of origin for the relevant Section, Chapter, heading or subheading.
2. Each product specific rule of origin set out in Column 2 of Annex {PSR} applies to the corresponding product identified in Column 1 of Annex {PSR}.
3. If a product is subject to alternative product specific rules of origin, the product shall be originating if it satisfies one of the alternatives. If a product is subject to a product specific rule of origin that includes multiple requirements, the product shall be originating only if it satisfies all of the requirements.
4. For the purpose of this Annex and Annex {PSR},
  - (a) 'Section' means a section of the Harmonized System; and
  - (b) 'Chapter' means the first two-digits in the tariff classification number under the Harmonized System;
  - (c) 'heading' means the first four-digits in the tariff classification number under the Harmonized System;

(d) 'subheading' means the first six-digits in the tariff classification number under the Harmonized System.

5. For the purposes of product specific rules of origin, the following abbreviations apply<sup>1</sup>:

'CC' means production from non-originating materials of any Chapter, except that of the product, or a change to the Chapter, heading or subheading from any other Chapter; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 2-digit level (i.e. a change in Chapter) of the Harmonized System.

'CTH' means production from non-originating materials of any heading, except that of the product, or a change to the Chapter, heading or subheading from any other heading; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 4-digit level (i.e. a change in heading) of the Harmonized System.

'CTSH' means production from non-originating materials of any subheading, except that of the product, or a change to the Chapter, heading or subheading from any other subheading; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 6-digit level (i.e. a change in sub-heading) of the Harmonized System.

"Production from non-originating materials of any heading" means that the processing needs only to be more than insufficient."

### **Note 3**

#### **Application of Annex [PSR]**

1. [Paragraph 3 of Article 2}], concerning products having acquired originating status which are used in the production of other products, applies irrespective of whether or not this status has been acquired inside the same factory in a Party where those products are used.
2. If a product specific rule of origin provides that a specified non-originating material may not be used or that the value or weight of a specified non-originating material cannot exceed a specific threshold, those requirements do

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<sup>1</sup> For greater certainty, if a requirement of a change in tariff classification provides for exception for a change from certain Chapters, headings or subheadings, none of the non- originating materials of those Chapters, headings or subheadings may be used, individually or jointly.

not apply to non-originating materials classified elsewhere in the Harmonized System.

3. If a product specific rule of origin provides that a product shall be produced from a particular material, this does not prevent the use of other materials which cannot satisfy the requirement because of their inherent nature.

#### **Note 4**

#### **Calculation of a maximum value of non-originating materials**

Definitions:

1. For the purposes of product specific rules of origin:
  - (a) ‘MaxNOM’ means the maximum value of non-originating materials expressed as a percentage;
  - (b) “customs value” means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
  - (c) ‘VNM’ means the value of non-originating materials used in the manufacture of the product which is its customs value at the time of importation including freight, insurance where appropriate, packing and all the other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located. Where it is not known and cannot be ascertained, the first ascertainable price paid for the non- originating materials in either Party is used. The value of the non-originating materials used in the production of the product may be calculated on the basis of the weighted average value formula or other stock valuation method under accounting principles which are generally accepted in the Party.
  - (d) “EXW” means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.
  - (e) Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the Union or in Chile, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
2. For the calculation of MaxNOM, the following formula applies:

$$\text{MaxNOM}(\%) = \frac{\text{VNM}}{\text{EXW}} \times 100$$

## Note 5

### Definitions of processes referred to in Sections V to VII in Annex {PSR}

For the purposes of product specific rules of origin:

- (a) 'biotechnological processing' means:
  - (i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of micro- organisms (bacteria, viruses (including phages) etc.) or human, animal or plant cells; and
  - (ii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids), or fermentation;
- (b) 'change in particle size' means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;
- (c) 'chemical reaction' means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following which are not considered to be chemical reactions for the purpose of this definition:
  - (i) dissolving in water or other solvents;
  - (ii) the elimination of solvents including solvent water; or
  - (iii) the addition or elimination of water of crystallisation;
- (d) 'distillation' means:
  - (i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and
  - (ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;
- (e) 'isomer separation' means the isolation or separation of isomers from a mixture of isomers;
- (f) 'mixing and blending' means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition

of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;

- (g) 'production of standard materials' (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the manufacturer; and
- (h) 'purification' means a process which results in the elimination of at least 80 per cent of the content of existing impurities or the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
  - (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
  - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
  - (iii) elements and components for use in micro-elements;
  - (iv) specialized optical uses;
  - (v) non toxic uses for health and safety;
  - (vi) biotechnical use;
  - (vii) carriers used in a separation process; or
  - (viii) nuclear grade uses.

#### **Note 6**

#### **Definitions of terms used in Section XI of Annex {PSR}**

For the purposes of product specific rules of origin:

- (a) 'man-made staple fibres' means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;
- (b) 'natural fibres' means fibres other than synthetic or artificial fibres. Their use is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; 'natural fibres' includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;
- (c) 'printing' means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and

- (d) 'printing (as standalone operation)' means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatizing), provided that the value of all the non-originating materials used does not exceed 50 per cent of the EXW of the product.

#### **Note 7**

#### **Tolerances applicable to products containing two or more basic textile materials**

1. For the purposes of this Note, basic textile materials are the following:
  - (a) silk;
  - (b) wool;
  - (c) coarse animal hair;
  - (d) fine animal hair;
  - (e) horsehair;
  - (f) cotton;
  - (g) paper-making materials and paper;
  - (h) flax;
  - (i) true hemp;
  - (j) jute and other textile bast fibres;
  - (k) sisal and other textile fibres of the genus *Agave*;
  - (l) coconut, abaca, ramie and other vegetable textile fibres;
  - (m) synthetic man-made filaments;
  - (n) artificial man-made filaments;
  - (o) current-conducting filaments;
  - (p) synthetic man-made staple fibres of polypropylene;
  - (q) synthetic man-made staple fibres of polyester;
  - (r) synthetic man-made staple fibres of polyamide;
  - (s) synthetic man-made staple fibres of polyacrylonitrile;
  - (t) synthetic man-made staple fibres of polyimide;
  - (u) synthetic man-made staple fibres of polytetrafluoroethylene;
  - (v) synthetic man-made staple fibres of poly (phenylene sulphide);
  - (w) synthetic man-made staple fibres of poly (vinyl chloride);

- (x) other synthetic man-made staple fibres;
  - (y) artificial man-made staple fibres of viscose;
  - (z) other artificial man-made staple fibres;
  - (aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
  - (bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;
  - (cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
  - (dd) other products of heading 56.05;
  - (ee) glass fibres; and (ff) metal fibres.
2. Where reference to this Note is made in Annex {PSR}, the requirements set out in its Column 2 shall not apply, as a tolerance, to non-originating basic textile materials which are used in the manufacture of a product, provided that:
- (a) the product contains two or more basic textile materials; and
  - (b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 per cent of the total weight of all the basic textile materials used.

For example:

For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07, synthetic yarn of staple fibres of heading 55.09 and materials other than basic textile materials, non-originating woollen yarn which does not satisfy the requirement set out in Annex {PSR}, or non-originating synthetic yarn which does not satisfy the requirement set out in Annex {PSR}, or a combination of both, may be used, provided that their total weight does not exceed 10 per cent of the weight of all the basic textile materials.

- 3. Notwithstanding Note 7.2 (b), for products containing ‘yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped’, the maximum tolerance is 20 per cent. However, the percentage of the other non-originating basic textile materials shall not exceed 10 per cent.
- 4. Notwithstanding Note 7.2 (b), for products containing ‘strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film’, the maximum tolerance is 30 per cent. However, the percentage of the other non-originating basic textile materials shall not exceed 10 per cent.

## **Note 8**

### **Other tolerances applicable to certain textile products**

1. Where reference to this Note is made in Annex {PSR}, non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 for a made-up textile product may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the EXW of the product.
2. Non-originating materials which are not classified in Chapters 50 to 63 of the Harmonized System may be used without restriction in the manufacture of textile products classified in Chapters 61 to 63 of the Harmonized System, whether or not they contain textiles.

For example:

If a requirement set out in Annex {PSR} provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified in Chapters 50 to 63 of the Harmonized System. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain textiles.

3. Where a requirement set out in Annex {PSR} consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified in Chapters 50 to 63 of the Harmonized System shall be taken into account in the calculation of the value of the non-originating materials.

## **Note 9**

### **Agricultural products**

1. Agricultural products classified in Chapters 6, 7, 8, 9, 10, 12 and heading 2401 of the Harmonized System which are grown or harvested in the territory of a beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants imported from another country.
2. Notwithstanding Article 5 of [Chapter 3], for products classified in subheadings 1602.31, 1602.32, 1602.41 and 1602.50 of the Harmonized System the value set out in Article 5 Paragraph 1(a) shall not exceed 15% of the ex-works price of the product.



**ANNEX II**  
**PRODUCT SPECIFIC RULES**

**ANNEX III**  
**STATEMENT ON ORIGIN**

The statement on origin, the text of which is set out below, must be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

**Bulgarian version**

Износителят на продуктите, обхванати от този документ (износител №...<sup>(1)</sup>) декларира, че освен където ясно е отбелязано друго, тези продукти са с ...<sup>(2)</sup> преференциален произход.

**English version**

(Period: from \_\_\_\_\_ to \_\_\_\_\_<sup>(1)</sup>)

The exporter of the products covered by this document (Exporter reference No...<sup>(2)</sup>) declares that, except where otherwise clearly indicated, these products are of ... preferential origin<sup>(3)</sup>.

.....

(Place and date<sup>(4)</sup>)

.....

(Name and signature of the exporter<sup>(5)</sup>)

<sup>(1)</sup> If the statement on origin is completed for multiple shipments of identical originating products within the meaning of point (b) of Article 17(5) of this Agreement, indicate the period for which the statement on origin is to apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. If a period is not applicable, the field may be left blank.

<sup>(2)</sup> Indicate the reference number by which the exporter is identified. For the European Union exporter, this will be the number assigned in accordance with the laws and regulations of the European Union. For the Chilean exporter, this will be the number assigned in accordance with the laws and regulations applicable within Chile. Where the exporter has not been assigned a number, this field may be left blank.

<sup>(3)</sup> Indicate the origin of the product: Chile or the European Union (EU). When the statement on origin relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 28 of the Chapter, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

<sup>(4)</sup> Place and date may be omitted if the information is contained on the document itself.

<sup>(5)</sup> In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.]

### **Spanish version**

El exportador de los productos incluidos en el presente documento (número de referencia del exportador ...<sup>(1)</sup>) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...<sup>(2)</sup>.

### **Danish version**

Eksportøren af varer, der er omfattet af nærværende dokument, (eksportørreferencenr. . ...<sup>(1)</sup>) erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...<sup>(2)</sup>.

### **German version**

Der Ausführer (Referenznummer des Ausführers . . . .<sup>(1)</sup>) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nichts anderes angegeben, präferenzbegünstigte Ursprungswaren ...<sup>(2)</sup> sind.

### **Greek version**

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο ((αριθ. αναφοράς εξαγωγέα . . . .<sup>(1)</sup>) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...<sup>(2)</sup>.

### **French version**

L'exportateur des produits couverts par le présent document (n° de référence exportateur ...<sup>(1)</sup>) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...<sup>(2)</sup>.

### **Croatian version**

Izvoznik proizvoda obuhvaćenih ovom ispravom (referentni broj izvoznika: .....(1)) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi .....(2) preferencijalnog podrijetla.

### **Italian version**

L'esportatore delle merci contemplate nel presente documento (numero di riferimento dell'esportatore ...<sup>(1)</sup>) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...<sup>(2)</sup>.

### **Dutch version**

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De exporteur van de goederen waarop dit document van toepassing is (referentienr. exporteur ...<sup>(1)</sup>) verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn<sup>(2)</sup>.

### **Portuguese version**

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (referência do exportador n.º ...<sup>(1)</sup>) declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...<sup>(2)</sup>.

### **Finnish version**

Tässä asiakirjassa mainittujen tuotteiden viejä (viejän viitenumero ...<sup>(1)</sup>) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperä tuotteita<sup>(2)</sup>.

### **Swedish version**

Exportören av de varor som omfattas av detta dokument (exportörens referensnummer ...<sup>(1)</sup>) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung<sup>(2)</sup>.

### **Czech version**

Vývozce výrobků uvedených v tomto dokumentu (referenční číslo vývozce ...<sup>(1)</sup>) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...<sup>(2)</sup>.

### **Estonian version**

Käesoleva dokumendiga hõlmatud toodete eksportija (eksportija viitenumber ...<sup>(1)</sup>) deklareerib, et need tooted on ...<sup>(2)</sup> sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

### **Latvian version**

Eksportētājs produktiem, kuri ietverti šajā dokumentā (eksportētāja atsauces numurs ...<sup>(1)</sup>), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...<sup>(2)</sup>.

### **Lithuanian version**

Šiame dokumente išvardintų prekių eksportuotojas (Eksportuotojo registracijos Nr ...<sup>(1)</sup>) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...<sup>(2)</sup> preferencinės kilmės prekės.

### **Hungarian version**

A jelen okmányban szereplő áruk exportőre (az exportőr azonosító száma ...<sup>(1)</sup>) kijelentem, hogy eltérő jelzs hiányában az áruk kedvezményes ... származásúak<sup>(2)</sup>.

### **Maltese version**

L-esportatur tal-prodotti koperti b'dan id-dokument (Numru ta' Referenza tal-Esportatur ...<sup>(1)</sup>) jiddikjara li, hliief fejn indikat b'mod car li mhux hekk, dawn il-prodotti huma ta' origini preferenzjali ...<sup>(2)</sup>.

### **Polish version**

Eksporter produktów objętych tym dokumentem (nr referencyjny eksportera ...<sup>(1)</sup>) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...<sup>(2)</sup> preferencyjne pochodzenie.

### **Romanian version**

Exportatorul produselor ce fac obiectul acestui document (numărul de referință al exportatorului ...<sup>(1)</sup>) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...<sup>(2)</sup>.

### **Slovenian version**

Izvoznik blaga, zajetega s tem dokumentom, (referenčna št. izvoznika ...<sup>(1)</sup>) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialn ...<sup>(2)</sup> poreklo.

### **Slovak version**

Vývozca výrobkov uvedených v tomto dokumente (referenčné číslo vývozcu ...<sup>(1)</sup>) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...<sup>(2)</sup>.

## *ANNEX IV*

### **JOINT DECLARATION**

#### **Concerning the Principality of Andorra**

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by Chile as originating in the European Union within the meaning of this Agreement.
2. Paragraph 1 applies provided that, by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, the Principality of Andorra applies to products originating in Chile the same preferential tariff treatment as the European Union applies to such products.
3. The [Chapter] on Rules of Origin shall apply mutatis mutandis for the purposes of defining the originating status of products referred to in paragraph 1 of this Joint Declaration.

### **JOINT DECLARATION**

#### **Concerning the Republic of San Marino**

1. Products originating in the Republic of San Marino shall be accepted by Chile as originating in the European Union within the meaning of this Agreement.
2. Paragraph 1 applies provided that, by virtue of the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991, the Republic of San Marino applies to products originating in Chile the same preferential tariff treatment as the European Union applies to such products.
3. The [Chapter] on Rules of Origin shall apply mutatis mutandis for the purposes of defining the originating status of products referred to in paragraph 1 of this Joint Declaration.

## *Annex V*

### **Explanatory Notes**

#### **Article 17: Application of the provisions concerning statements on origin**

The following guidelines shall apply:

a) when an invoice or other commercial document includes originating and non-originating products, they should be identified as such in these documents;

In this case, non-originating products must be clearly identified separately. There is no set way to identify separately the non-originating products, however, examples of how to do this may include:

- Indicating whether the goods are originating or not in brackets behind every item of goods on the commercial document.
- Two headings on the invoice, namely originating goods and non-originating goods with the type of goods under the corresponding heading.
- Attribute a number to the goods and indicate which of the numbers relate to originating goods and which are non-originating.

b) a statement on origin filled in the back of the invoice or any other commercial document is acceptable.

c) a statement on origin can be made out by typing, printing, handwriting or stamping the text on the invoice or any other commercial document (including a photocopy of the document).

The document should show the name and full address of the exporter and consignee as well as a detailed description of the products, to enable their identification, and the date of making out of the statement on origin if it is different to the date of the invoice or commercial document.

The tariff classification should preferably be indicated at least at a heading level (four digit code) under the Harmonized System on the invoice or other commercial document. As appropriate, the gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.) of all the originating products should also be indicated.

d) a statement on origin can be made out on a separate piece of paper, with or without a letterhead. If it is made out on a separate sheet of paper, this separate sheet must be part of the invoice or other commercial document by having a reference from the invoice or other commercial document to the separate sheet of paper

e) If the invoice or other commercial document contains several pages, each page should be numbered with the total number of pages mentioned. A separate sheet with the statement of origin can make reference to this invoice or other commercial document.

f) The statement on origin on a label that is permanently affixed to an invoice or other commercial document is permitted if there is no doubt that the label has been affixed by the exporter.

g) For greater certainty, while the statement on origin must be made out by the exporter and the exporter shall bear the responsibility to provide sufficient detail to identify the originating product, there is no condition regarding either the identity or the place of establishment of the person completing the invoice or any other commercial document, insofar as that document allows clearly identifying the exporter.

Where it is not possible for the exporter to make out the statement on origin on his invoice or other commercial document, an invoice or other commercial document of a third party may be used. This may be the case when a consignment of originating products is split in a third country under the conditions of Article 14 (Non-alteration).

i) Other commercial documents can be for example an accompanying delivery note, a pro-forma invoice or a packing list.

### **Article 18: Application of the provisions concerning Discrepancies and minor errors**

Discrepancies or minor errors on the statement on origin that do not create doubts concerning the accuracy of the information contained in the import documentation and that do not affect the originating status of the products themselves, are not reasons to reject a claim for preferential tariff treatment. This may include:

- a) Typing errors for example, in the description of the product, exporter's or consignee's name or address, or commercial document number;
- b) Errors on additional information regarding the exporter or consignee such as the phone number, postal code or email address; and
- c) An incorrect reference to the tariff classification unless it affects its originating status or preferential tariff treatment.

However, a statement on origin may be rejected for the following errors:

- a) An incorrect Exporter reference Number; and
- b) An inaccurate description of the product or tariff classification that affects its originating status or preferential tariff treatment.