



| **TRADE DEVELOPMENT AUTHORITY OF PAKISTAN** |
| **MINISTRY OF COMMERCE** |



Guide for the
Pakistani Exporters
on the
Generalized System of Preferences

A Trade Preference System for Developing and Least Developed Countries

September 2021

DISCLAIMER

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CHECK LIST:
**HOW TO BENEFIT FROM THE GENERALIZED SYSTEM OF PREFERENCE TRADE
OPPORTUNITIES FOR PAKISTAN**

Step 1. Check the country coverage.

Determine the corresponding beneficiary country category.

Step 2. Establish product tariff classification

Determine the correct tariff classification (Harmonized System item number) of the product intended for export to GSP offering countries.

Step 3. Verify product coverage.

Determine whether the product is eligible for preference under the preferential tariff scheme by examining the product lists of the preferential tariff scheme in relation to the specific tariff classification and product description.

Step 4. Assess the preferential margin.

If the product is eligible for preferential treatment under the preferential tariff scheme, assess the preferential margin to determine the price that may be offered to buyers and/or importers.

Step 5. Comply with origin criteria.

Ensure that the product complies with the origin criteria set by the Governments of GSP offering countries.

Step 6. Verify consignment conditions.

Ensure that the specified consignment conditions specified are met.

Step 7. Prepare documentary evidence.

Prepare a combined declaration and certificate of origin, required as documentary evidence under the preferential tariff schemes, Additional certificates may be required as necessary.

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THE GENERALIZED SYSTEM OF PREFERENCE

A Generalized system of preference is trade preference program which promotes economic development by eliminating duties on thousands of products when imported from designated beneficiary countries and territories. However, product coverage and tariff margin vary from country to country. It is a unilateral trade preference regime that plays an important role in promoting trade from developing countries by facilitating exports to major export markets, to support them improve living standards, earn foreign exchange, and eradicate poverty.

INTRODUCTION TO THE GSP TRADE REGIME

The objective of this manual on GSP preferential arrangements is to help Pakistani exporters to increase utilization of GSP preference margin and to support raising awareness and enhancing understanding among exporters and government officials in Pakistan of the trading opportunities available under these schemes; strengthening understanding of technical and administrative regulations and laws governing preferential market access, particularly rules of origin; and disseminating relevant information for users of GSP and other preferential schemes.

The Generalized System of Preferences (GSP), instituted in 1971 under the aegis of UNCTAD, has contributed over the years to creating an enabling trading environment for developing countries.

Currently, the following 15 countries grants GSP preferences:

I.	Armenia	X.	Norway
II.	Australia	XI.	Russian Federation
III.	Belarus	XII.	Switzerland
IV.	Canada	XIII.	Turkey
V.	European Union	XIV.	United Kingdom and
VI.	Iceland	XV.	United States of America
VII.	Japan		
VIII.	Kazakhstan		
IX.	New Zealand		

SECTION ONE

**GSP SCHEMES BY NON- EUROPEAN
COUNTRIES FOR WHICH
PAKISTAN IS ELIGIBLE**

GSP SCHEME OF CANADA

1. Introduction to the GSP Scheme of Canada

The Canadian legislation implementing a system of tariff preferences in favor of developing countries was brought into effect on 1 July 1974 as part of a concerted international effort by industrialized countries to help developing countries expand their exports and thereby increase their foreign exchange earnings. Consequently, Canada's General Preferential Tariff (GPT) or Canada's designation for the GSP scheme came into force and it has been extended several times. Most recently, it was extended until 31 December 2024.

Product coverage and preferential tariff rates

Canada grants tariff preferences for selected agricultural and industrial products of export interest to developing countries under its General Preferential Tariffs (GPT) Scheme. Some products, such as certain textiles and apparel, footwear, and chemical products are excluded from GPT. The GPT rates range from duty free to reductions in the most-favored-nation rate, while the Least Developed Country Tariff (LDCT) rates are duty-free. Information on product coverage and tariff reduction under the Canadian GSP is found in the *Customs Tariff*.¹

Table 01: Number of covered Products in Canada's GPT

		All products	Agricultural goods	Non-Agricultural goods
Tariff schedule	Total number of tariff lines	7304	1 276	6028
	Of which: Number of duty-free lines	5232	704	4528
Generalized System of Preferences (GSP)	Number of preferential; tariff lines	1231	193	1038
	Of which: Number of duty-free lines	449	56	393
Least developed countries duties	Number of preferential tariff lines	1518	411	1107
	Of which: Number of duty-free lines	1518	411	1107

Source: World Trade Organization. Available at: <http://ptadb.wto.org/ptaTradeInfo.aspx>

Rules of origin for General Preferential Tariff of Canada

To qualify for the GPT treatment by the application of the origin of goods, a maximum 40 per cent of the ex-factory price of goods as packed for shipment to Canada, may originate outside a GPT beneficiary or Canada (*e.g.*, at least 60 per cent of the ex-factory price of goods

¹ <https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2020/01-99/01-99-t2020-2-eng.pdf>

as packed for shipment to Canada must originate in one or more GPT beneficiary countries or Canada). The GPT's 60 per cent qualifying content may be cumulated from various GPT beneficiary countries or Canada. However, any parts, materials or inputs used in the production of the goods that have entered the commerce from any country other than a GPT beneficiary country or Canada lose their GPT originating status.

All GPT beneficiary countries are regarded as one single area. Therefore, to calculate GPT originating content, all value-added and manufacturing processes performed in the GPT area may be cumulated as the originating content. Also, any Canadian originating content can be regarded as GPT content. The goods must be finished in the GPT beneficiary country in the form in which they are imported into Canada.

Example: Radio receiver subassembly is produced in Cambodia from, imported parts. The receiver subassembly is then exported to the Philippines, where it is manufactured with other imported materials into a finished radio. As both countries are GPT beneficiary countries, the value of the materials and work done in Cambodia may be added to the work done in the Philippines to determine whether the radio meets the 60 per cent originating content requirement.

Unit of qualification

To determine the origin of goods, each article in a shipment shall be considered separately, except where a tariff item specifies that a group, set or assembly shall be considered to be one article. Furthermore, tools, parts and accessories imported with an article that constitute the standard equipment customarily included in the sale of articles of that kind, and the price of which is included in that of the article and for which no separate charge is made, shall be considered as forming a whole with the article. An unassembled article that is imported in more than one shipment because it is not feasible for transport, or production reasons to import it in one shipment shall be considered to be one article.

Direct shipment

The goods for which preferential treatment is claimed must be shipped directly from the preference receiving country of origin to a Canadian consignee in Canada. Evidence in the form of a Through Bill of Lading (TBL, or a copy) showing that the goods have been shipped directly to a consignee in Canada must be presented to the Custom Border Service Agency upon request.

However, goods imported into Canada from a beneficiary country but passing in transit through the territory of an intermediate country will lose their GPT or LDCT eligibility unless

the following conditions are met: (a) They remain under customs transit control in the intermediate country; (b) They do not undergo any operations in the intermediate country other than unloading, reloading, splitting-up of loads or operations required to keep the goods in good condition.

(c) They do not enter into the trade or consumption in the intermediate country; and

(d) They do not remain in temporary storage in the intermediate country for a period exceeding six months.

Some exceptions exist where goods may be entitled to alternative shipping requirements. These include Haitian goods transshipped from a port in the Dominican Republic. In this case, a through bill of lading from the Dominican Republic (rather than Haiti) to a consignee in Canada is required.

Documentary evidence on proof of origin

The goods for which GPT or LDCT is claimed shall be invoiced separately from other goods, and they must be accompanied by a GSP Certificate of Origin Form A or an Exporter's Statement of Origin as documentary evidence on proof of origin.

Canada does not require the GSP Certificate of Origin Form A to be stamped and signed by an authority designated by the beneficiary country. Therefore, Certificate of Origin Form A does not have to be an original and field No.11 in the certificate may be left blank. Certificate of Origin Form A or the Exporter's Statement of Origin must be signed by the exporter in the beneficiary country from which the goods were consigned to Canada. It must contain a full description of the goods and the marks and numbers of the package and must be cross-referenced to the customs invoice.

A consignee in Canada must be identified in field No. 2 of Certificate of Origin Form A to ensure that the exporter in the beneficiary country has certified the origin of the goods according to Canadian rules of origin. The only exception to this condition may be considered when the goods are wholly obtained in the beneficiary country in question, in which case no consignee is required.

Form A or the Exporter's Statement is not required for GPT-eligible goods imported in a traveler's luggage or consigned from an individual in the beneficiary country to an individual in Canada and declared at the time of importation as/and not intended for resale.

Certain exemption for Handicraft Products under GSP Treatment in Canada

Canada grants duty-free entry for handicraft products classified under Tariff Item No. 9987.00.00 of the Canadian *Customs Tariff*. Detailed information on duty-free handicraft products is set out in the *Customs Tariff*, Tariff item No. 9987.00.00 of Schedule. This treatment is granted to handicraft goods that originate in a country entitled to the benefits of the GPT, provided that the products concerned meet the criteria set out in Customs memorandum D10-15-13. (See Canada GSP Handbook for details)².

Graduation/Safeguard measures

In accordance with Article XIX of the General Agreement on Tariffs and Trade (GATT 1994), Canada may take emergency action in respect of products that are imported in such quantities and under such conditions as to cause or threaten to cause serious injury to domestic producers of like or directly competitive products by withdrawing or modifying its preferential concession.

Under the legislation, the Canadian International Trade Tribunal may be directed by the Minister of Finance to conduct an inquiry into any complaint submitted by a Canadian producer claiming that he has suffered, or may suffer injury, as a result of factors connected with the Anti-Dumping Code and the Code on Subsidies and Countervailing Duties of the World Trade Organization (WTO, GATT 1994). If it is satisfied that there is a prima facie case of injury, and it judges that the removal of the GPT concession would remove the injury, it will conduct a public inquiry and make recommendations to the Government. According to the recommendation of the Canadian International Trade Tribunal, the Government may withdraw the GPT concession or establish tariff rate quotas.

GSP SCHEME OF AUSTRALIA

2. Introduction to the GSP Scheme of Australia

In 1966, Australia became the first country to introduce tariff preferences for developing countries, known as the Australian System of Tariff Preferences (ASTP). The scheme consisted of a non-reciprocal preferential arrangement under which specified manufactured and semi-manufactured goods could be imported from developing countries

²

https://www.commerce.gov.mm/sites/default/files/Canada%202013.pdf?_cf_chl_jschl_tk=__pmd_1edf09acafd2cbd355d9017a4ca53ce62b6ce06e-1627889373-0-gqNtZGzNAfjcnBszQai

free of duty or at reduced rates of duty. The intent of the ASTP is to support the integration of developing countries into the global trading system as a means to promote their economic growth.

The ASTP includes a general principle of a margin of preference of a minimum of 5 percentage points, where the general tariff or most favored nation rate is 5 per cent or higher, for goods from beneficiary countries. Where the general tariff or most favored nation rate is less than 5 per cent, the ASTP rate is zero. In cases where a specific rate of duty applies, the ASTP rate is set at the general tariff or most favored nation rate less 5 per cent of the value of the goods. As a result of subsequent unilateral tariff reductions, the general tariff or most favored nation rate for all Australian tariffs has fallen to five per cent or less, with the exception of specific tariffs on some types of cheese and second-hand vehicles. This means that most developing country tariffs have fallen to zero.

In February 1993, it was announced that developing country preferences would be phased out for canned food, fruit juice and dried fruit coming from all but the least developed countries and South Pacific Island territories. The elimination of developing country preferences was implemented by fixing the developing country tariff rate at its pre-1 July 1993 level until the general or most favored nation rate of duty was reduced to that level. After that time, the general rate of duty would apply. There were no increases in tariff rates. Further changes to developing country preferences were announced in a white paper issued in May 1994 on employment and growth entitled “Working nation”. The changes were implemented on 1 July 1994. Developing country preferences were to be phased out or removed for all goods not covered by the announcement of February 1993, except for those coming from the least developed countries and South Pacific Island territories.

Beneficiaries

Australia gives preferences to 145 countries and 31 places (territories and other economies). The ASTP currently comprises five preference categories: least developed countries, Forum Island countries, developing countries, developing country status, and developing country category T. There are two divisions for each category that distinguish between countries and places. Australia has not established eligibility requirements or definitions regarding the classification of countries within the different categories. The membership of the developing

country and least developed country categories is almost the same. Therefore, most of the least developed countries are also eligible to claim the developing country preference³.

Product coverage

The preferential tariff lines applied to each of the five preference categories vary. For example, Australia offers duty-and-quota-free access to all products originating in the least developed countries, while granting preferential tariffs under the 802 products (Harmonized System 8-digit basis) to developing country status countries. The list of tariff lines and applicable rates of duty are provided in the Customs Tariff Act 1995.

Table 02: List of products covered under the Australian system of preference, 2016

		All goods	Agricultural goods	Non-agricultural goods
Tariff schedule	Total number of tariff lines	6 184	838	5 346
	of which: number of most favoured nation duty-free lines	2 943	612	2 331
GSP scheme for developing countries (part 3)	Number of preferential tariff lines	3 142	226	2 916
	of which: number of duty-free lines	3 129	221	2 908
GSP scheme for developing countries (part 4)	Number of preferential tariff lines	802	126	676
GSP scheme for developing countries (part 5)	Number of preferential tariff lines	181	43	138
	of which: number of duty-free lines	164	27	137
Duties for least developed countries (part 2)	Number of preferential tariff lines	3 241	226	3 015
	of which: number of duty-free lines	3 241	226	3 015
Preferential duty rate for Forum Island countries (part 1)	Number of preferential tariff lines	3 241	226	3 015
	of which: number of duty-free lines	3 233	226	3 007

Source: World Trade Organization, 2017b, database on preferential trade arrangements.

Note: The table presents the number of national tariff lines covered by each duty regime. The most favoured nation (current) applied duties serve as the basis for calculation, followed by preferential regimes where only those national tariff lines with a preferential duty less than most favoured nation (current) applied duties are counted.

Highlighted are tariff lines in which Pakistan preference margin lies and to see the details of Tariff schedule categorization refer to the UNCTAD GSP Handbook⁴.

Rules of origin

The ASTP rules of origin operate within preferential tariff schemes to ensure that a minimum level of content in imported products is from eligible countries and that goods are not simply transshipped from non-eligible countries with little or no value added in the least developed countries or developing countries. This helps ensure that the intended beneficiary countries benefit from the preferential programs.

Origin criteria

Goods are considered to originate in a preference country if they are wholly obtained in that country. Goods are wholly obtained goods if they are unmanufactured raw products. For

³ See handbook on Australia GSP Annex 1 which includes a list of all countries and places eligible for each category in the ASTP.

⁴ https://unctad.org/system/files/official-document/itcdtsbmisc56rev1_en.pdf

preference claim goods that have not been wholly produced goods to be eligible for preferences under the ASTP, the goods must comply with two rules-of-origin requirements:

(a) The last process in the manufacture of the goods must have been performed in the country claiming preference.

(b) At least half (50 per cent) of the total factory or works costs of the goods must consist of the value of labor and/or materials of one or more beneficiary developing, or Australia

For least developed country preferences, at least 25 per cent of the total factory or works cost of the goods must be from one or more least developed countries, with at least 25 per cent from other countries in the qualifying area. There is no direct shipment requirement in the ASTP, so that goods can be shipped across countries within the qualifying area without losing their originating status.

Documents Requirements

Documentation requirements in the ASTP have been kept to a minimum. Australia accepts certificates of origin or declarations of origin made by the overseas manufacturer of goods imported into Australia to support a preference claim, under the following conditions:

(a) The certificate of origin or declaration of origin clearly identifies the goods to which it applies.

(b) The certificate of origin or declaration of origin specifies the two rules-of-origin requirements.

(c) There is no reason to doubt the veracity or reliability of the certificate of origin or declaration of origin.

There is no prescribed form for certificates or declarations of origin by the manufacturer. They should, however, describe the goods and refer to the particular provision of the Customs Act 1901, division 1A (rules of origin of preference claim goods), part VIII that relate to the goods. Further, the name and title of the person signing the certificate or declaration, together with the name of the company or entity represented, should be clearly stated. That is, the declaration may be part of the commercial documents or form a separate document.

Certificates of origin provided to support a claim of origin under the Australian Generalized System of Preferences arrangements must meet the requirements of Form A (Combined declaration and certificate of origin). In summary, exporters in preference countries have the

option of either completing a declaration of origin on the face of the normal commercial invoice for the goods or using the normal commercial invoice and a completed Form A

GSP SCHEME OF JAPAN

3. Introduction to the GSP Scheme of Japan

The Japanese legislation implementing a system of tariff preferences in favor of developing countries entered into effect on 1 August 1971. The GSP of Japan has been extended several times. Since 2000, the following amendments to GSP of Japan were implemented with a view to better contributing to the development of developing countries, especially LDCs. Effective 1 April 2003, the number of LDCs' agricultural and fishery products under duty-free and quota free treatment are to be increased to around 500 items from around 300 existing items; the additional 200 items include prawns and frozen fish fillets. As for LDCs' industrial products, almost all items had already been given duty-free and quota-free treatment. This expansion is to bring the percentage of products under this treatment in the total import value from LDCs, including the industrial products, from around 80 per cent to over 90 per cent.

Effective 1 April 2011, Japan introduced some major amendments to its GSP Scheme:

(a) Abolishing ceilings of imports granted under preferential tariff treatment for certain industrial products.

(b) Revising the criteria for application of competitiveness-focused, product-by-exclusion measure. When imports of a product from a GSP beneficiary (except LDC special beneficiaries) to Japan in value term, on average, account for more than 50 per cent of its import from the world to Japan in the previous three years, and at the same time to over one and a half billion yen, Japan excluded such products from the coverage of its GSP to that beneficiary over the following three years.

(c) relaxing its GSP preferential rules of origin on textile and clothing products in order to expand opportunities for developing countries to utilize the GSP of Japan.

Effective 1 April, 2015, products classified in Chapter 61 of the Harmonized System (articles apparel and clothing accessories, knitted or crocheted), which were subject to duty-free and quota-free (DFQF) treatment for least developed countries (LDCs), qualify as originating goods when the products are manufactured from fabrics (single process rule).

Following is the list of preferential tariffs under Japan’s GSP program, also see references to the links for each preferential tariff line for developing Countries in Japan ⁵

List of Products covered under Japan’s GSP, 2019

		All products	Agricultural goods	Non-Agricultural goods
Tariff schedule	Total number of tariff lines	9202	1857	7345
	Of which: Number of duty-free lines	3723	451	3272
Generalized System of Preferences (GSP)	Number of preferential; tariff lines	3031	353	2678
	Of which: Number of duty-free lines	1643	158	1485
Least developed countries duties	Number of preferential tariff lines	3641	1188	2453
	Of which; Number of duty-free lines	3641	1188	2453

Source: World Trade Organization. Available at: <http://ptadb.wto.org/ptaTradeInfo.aspx>

Beneficiaries

Japan grants preferential tariff treatment under its GSP to 128 developing countries and 5 territories (See GSP Handbook of UNCTAD Annex 1 for detail⁶). Beneficiaries are designated by Cabinet Order from countries/territories requesting for preferential treatment.

Product coverage

Agricultural and fishery products (HS chapters 1–24)

Japan grants General Preferential Tariff (GPT) treatment for selected agricultural and fishery products in 353 items (9-digit base, hereinafter the same). Also see <http://tao.wto.org/report/tariffines.aspx?country=392&year=2020&ui=1&duty=40>

Industrial products (HS chapters 25–97)

Japan grants GSP treatment for selected industrial products in 3031 items.

For the comprehensive list of products covered under the GSP, see Annex 2, available at unctad.org/gsp⁷ and for each product see <http://tao.wto.org/report/tariffines.aspx?country=392&year=2020&ui=1&duty=40> also recommended Japan custom tariff for details ⁸

⁵ <http://tao.wto.org/report/tariffines.aspx?country=392&year=2020&ui=1&duty=40>

⁶ https://unctad.org/system/files/official-document/itcdtsbmisc42rev6_en.pdf

⁷ https://unctad.org/system/files/official-document/itcdtsbmisc42rev6_appendix_en.pdf

⁸ https://www.customs.go.jp/english/tariff/2021_4/index.htm

Graduation/Escape clause

Where increased preferential imports of a product cause, or threaten to cause, damage to a domestic industry, preferential treatment on the product may be suspended temporarily.

Graduation of advanced beneficiaries

Advanced beneficiaries are to be excluded from the list of GSP beneficiaries under the annual review. The “graduation” process begins with “partial graduation”, if applicable, in order to mitigate its impact on “graduating” economies.

Partial graduation

As to “partial graduation,” a product of a beneficiary country or territory is to be excluded from the GSP treatment product coverage if: the country or territory is classified as a high-income economy in the World Bank statistics of the previous year or (ii) as effective from 1st April 2020, the country or territory is classified as an upper middle-income economy in the World Bank Statistics of the previous year, and the value of the beneficiary’s exports exceeds 1% of the total value of world exports in the WTO World Trade Statistics Review of two years ago. And the value of Japan’s imports of the product originating from the beneficiary exceeds one billion yen and 25 per cent of the total value of Japan’s imports of the product from all over the world in the trade statistics of the previous year.

Each country or territory and product shall be reviewed every year. If any of the above conditions is not met, preferential tariff treatment shall be given.

Entire Graduation

(i) the country or territory has been classified as a high-income country in the World Bank Statistics for three consecutive years or

(ii) as effective from 1st April 2020, the country or territory has been classified as an upper middle-income economy in the World Bank Statistics, and above 1% of the world export share in the WTO World Trade Statistics Review for three consecutive years. When a country or territory excluded from the list of GSP beneficiaries is not classified as a high-income economy for three consecutive years, such country or territory shall be subject to the GSP, if such country or territory requests Japan to apply the GSP beneficiary status to them again.

Rules of origin

In order for goods exported from a preference-receiving country to be eligible for preferential tariff treatment, they must be recognized as originating in that country under the origin criteria of the GSP of Japan and transported to Japan in accordance with its rules for transportation.

Rules for transportation (direct consignment)

This rule is to ensure that the goods retain their identity and are not manipulated or further processed in the course of shipment.

(i) In principle, the goods must be transported directly to Japan without passing through any territory other than the exporting preference-receiving country.

(ii) However, with regard to goods transported to Japan through the territories of countries other than the exporting preference-receiving country, they are entitled to preferential treatment if: (a) They have not undergone any operations in the transit countries other than transshipment or temporary storage exclusively on account of transport requirements; and (b) The trans-shipment or temporary storage has been carried out in a bonded area or any other similar place, under the supervision of the customs authorities of those transit countries.

(iii) With regard to goods exported from a preference-receiving country, for temporary storage or display at exhibitions, fairs and similar performances in another country, which have been exported by the person who has so exported the goods from another country to Japan, they are entitled to preferential treatment if: (a) The transportation to Japan from the country where the exhibition (etc.) has been held falls under (i) or (ii) above; and (b) The exhibition (etc.) has been held in a bonded area or any other similar place under the supervision of the Customs authorities of that country.

Origin criteria

Goods are considered as originating in a preference-receiving country if they are wholly obtained in that country. Goods which have been partially or completely produced from materials or parts imported from other countries, or of unknown origin, are considered as originating in a preference-receiving country if those materials or parts used have undergone sufficient working or processing in that country.

As a general rule, working or processing operations will be considered sufficient when the resulting goods are classified under an HS tariff heading (4 digits), other than that covering each of the non-originating materials or parts used in the production. However, there are two exceptions to this rule. One is that some working, or processing will not be considered sufficient when working or processing is actually so simple even if there is a change in the HS heading. (See UNCTAD Japan GSP Handbook Annex 2), Minimal processes which are not accepted as obtaining original status)⁹.

The other is that some goods which are required to satisfy the specific conditions in order to obtain originating status without a change in the HS heading (see Annex 5 of the UNCAD

⁹ https://unctad.org/system/files/official-document/itcdtsbmisc42rev6_appendix_en.pdf

handbook for list of processed products for which the condition for origin country acknowledgement is specified.

Use of materials imported from Japan

In the application of the origin criteria, the following special treatment will be given to the materials imported from Japan into a preference-receiving country and used in the production of goods to be later exported to Japan (this rule is known as the “Donor Country Content Rule”):

- (i) In the case of the goods produced in a preference-receiving country only from materials imported from Japan, or those produced in a preference-receiving country only from materials wholly obtained in the preference-receiving country and materials imported from Japan, such goods will be regarded as being wholly obtained in that country.
- (ii) Any goods exported from Japan which have been used as part of raw materials or components for the production of any goods produced other than those goods as provided for in the abovementioned paragraph (i) shall be regarded as wholly obtained in that country. However, with regard to some products obtained in a preference-receiving country (see Annex 6, List of processed products to which donor country content rule is not applied. Available at unctad.org/gsp, special treatment will not be granted.

De Minimis for textiles and textile articles

In application of the origin criteria, non-originating materials used in the production of a good classified under Chapter 50 through 63 of the Harmonized System that do not satisfy an applicable rule for the good shall be disregarded, provided that the totality of such non-originating materials does not exceed 10 percent in weight of the good.

Documentary evidence relating to origin of goods:

In order for goods to receive the preferential tariff treatment, a Certificate of Origin (combined declaration and certificate) Form A must be submitted to the Japanese Customs authorities on importation of the goods into Japan. The Certificate shall be issued by the customs authorities (or other competent government authorities of the exporting preference-receiving country or other bodies of that country, such as chambers of commerce, which are registered as the issuers by the Japanese customs authorities) upon application from the exporter when he exports the goods concerned. However, with regard to consignments of customs value not exceeding 200,000 Yen or goods whose origins are evident (see Annex 3 in

GSP handbook Japan¹⁰, HS Heading number of products which are exempted from documentary requirements), this Certificate will not be required.)

Material imported from Japan

When one or other of the special treatments under the “Preference-giving Country Content Rule” is sought in respect of goods to be exported from a preference-receiving country to Japan, a “Certificate of Materials Imported from Japan” issued by the same competent authorities issuing the Certificate of Origin (Form A) will be required to establish that the materials used in the production of the goods were originally imported from Japan into that country.

(a) Cumulative origin When one or other of the special treatments under the Rules of Cumulative Origin is sought in respect of goods produced in one of the countries (Indonesia, the Philippines and Vietnam), a “Cumulative Working/ Processing Certificate” must be submitted, on importation of the goods into Japan, to the Japanese customs authorities, together with a Certificate of Origin (Form A). The Cumulative Working/Processing Certificate shall be issued by the same authorities issuing the Certificate of Origin. The term reference number of the Cumulative Working/Processing Certificate must be entered in Box 4 (“For official use”) of the Certificate of Origin.

Evidence relating to transport

In the case of transportation the following evidence is needed to establish that the transportation was in conformity with the conditions specified respectively: (a) a through bill of lading (b) a certification by the Customs authorities or other government authorities of the transit countries; or (c) failing these, any other substantiating document deemed sufficient. However, with regard to consignments of Customs value not exceeding 200,000 Yen, this evidence will not be required.

GSP Scheme of Customs Union between Belarus, Kazakhstan, and Russia

4. Introduction to the GSP Scheme of Russian CU

Russian Generalized System of Preferences was implemented in 1992 as a part of governmental effort to expand import to Russia. The non-reciprocal preferential treatment of Russia granted tariff preferences to some products imported to Russia from 147 countries and

¹⁰ https://unctad.org/system/files/official-document/itcdtsbmisc42rev6_appendix_en.pdf

territories (beneficiaries). Since the implementation in 1992, the GSP scheme of Russia has been revised several times. The changes to GSP scheme of Russia cover the list of preferential products, the list of beneficiaries, the Rules of Origin and the rates of preferential customs duties. The GSP of Russia was subsequently renewed and expanded in 2000.

Beneficiaries

At present Russia, Belarus and Kazakhstan grant preferential tariff treatment under the GSP scheme to 103 developing countries and 49 least-developed countries. Only beneficiary countries determined as least developed countries (LDCs) in the General Assembly of the United Nations are eligible for duty-free preferential treatment. The List of Beneficiaries of GSP was approved by Decision of CU Commission № 130 of 27 November 2009 (see ANEX 02 for List of beneficiaries of GSP).

Product Coverage

Russia, Belarus, and Kazakhstan give identical preferential tariff regime as to the list of preferential goods of GSP Customs Union (CU). It is unified both for developing and for the least developed beneficiaries. CU approved the list of approximately 2800 goods (10-digit HS Code) originating from developing and LDCs countries in respect of which preferential tariffs shall be granted for their importation into the customs territory of CU. (See Annex 03 for GSP product coverage list).

Tariff reductions on the most favored nation (MFN) rate under the GSP of CU depend on the origin of preferential products. All products covered by the scheme and originated in the least developed countries are granted duty-free access to the united market of Russia, Belarus, and Kazakhstan. *Preferential products from developing countries have a 25 % discount on the MFN duty.*

Rule of Origin

In order for goods exported from a preference-receiving country to be eligible for the preferential tariff treatment, they must be recognized as originating in that country under the origin criteria of the GSP scheme, and directly transported to Russia, Belarus or Kazakhstan. The GSP scheme of CU requires the Certificate of Origin (combined declaration and certificate) Form A as documentary evidence. The format of Form A has been agreed internationally and foreign exporters can get the Certificates of Origin Form A from the customs authorities or other competent authorities of the preference receiving country, such as Trade Development Authority of Pakistan, which are registered as the issuers by the Russian

Federal Customs Service¹¹. For goods to receive preferential tariff treatment under the GSP, a Certificate of Origin Form A must be submitted to the customs authorities upon importation of the goods into CU.

1. Origin of Goods for Developing Countries

The goods shall be regarded as originating in a developing country which is subject to the tariff preferential treatment in the following cases, viz.: a) when it is wholly produced in said country; b) when it is produced in said country by using raw materials, semi-finished or finished items originating from another country or the goods of unknown origin, provided such goods have been put in the country through sufficient finishing or processing as stated herein below.

2. Goods wholly produced in a Developing Country

The following goods shall be regarded as wholly produced in a developing country which is subject to the tariff preferential treatment:

a) Mineral resources extracted in the territory of said country or within its territorial waters or in its continental shelf and in the sea depths, provided the country enjoys the exclusive rights to exploit these resources.

b) The vegetable products grown or collected in the territory of said country.

c) Live animals born and raised in said country.

d) Products obtained from the animals bred in said country.

e) Products of the hunting industry, fishing and sea fishery produced in said country.

f) Products of sea fishery obtained in the World's Oceans by ships of said country as well as by ships rented or chartered by said country.

g) Products produced on board the floating fish-factories of said country as well as on board the floating fish-factories chartered by said country, exclusively out of products mentioned under sub-item (f).

h) Secondary raw materials and wastes resultant from the production and other operations performed in said country.

i) high tech products obtained in outer space on board spacecraft owned or rented by said country; j) goods produced in said country exclusively out of products mentioned under sub-items from (a) through (i) hereof.

3. Goods sufficiently finished or processed in a Developing Country

The goods shall be considered as having been put through sufficient finishing or processing in a developing country which is subject to the tariff preferential treatment in the event that:

¹¹ (Federal Customs Service of Russia website: <http://eng.customs.ru/>)

a) the goods have undergone sufficient finishing or processing in a developing country which is subject to the tariff preferential treatment and the value of the goods utilized in that process (feedstock, semi-finished and finished goods) originating from other countries which are not subject to the tariff preferential treatment, or the goods of unknown origin do not exceed 50% of the value of the goods exported by a developing country which is subject to the tariff preferential treatment.

b) the goods have undergone finishing or processing in several developing countries which are subject to the tariff preferential treatment and the value of the goods utilized in the process originating from other countries which are not subject to the tariff preferential treatment, or the goods of unknown origin do not exceed 50% of the value of the goods exported by one of the developing countries which is subject to the tariff preferential treatment.

c) the goods have been produced in one of the developing states which are subject to the tariff preferential treatment and have been put through finishing or processing in other, one or several developing countries which are subject to the tariff preferential treatment. The value of the goods mentioned under sub-items (a) and (b) hereof that originate from the country not subject to the tariff preferential treatment shall be determined on the basis of the customs cost of said goods fixed in the manufacturing country of the exported goods. The value of the goods of unknown origin mentioned under sub-items (a) and (b) hereof shall be set as equal to the price paid for said goods in the territory of a developing country - a manufacturer of the exported goods. The goods (raw materials, semi-finished and finished products) taken from one of the countries granting preferences into the country which is subject to the tariff preferential treatment and utilized there for the production of goods to be exported into the same country that grants preferences shall be deemed as the goods that have been produced in said developing country- the exporter. The value of the goods exported by a developing country shall be determined on the basis of the price free ex manufacturing works.

4. Purchase and Direct Delivery

The tariff preferences with regard to the goods originating from developing countries which are subject to the tariff preferential treatment shall be granted only under the condition of direct purchase of such goods in those countries and direct delivery thereof to the country granting tariff preferences. The goods shall be considered as directly purchased if the importer has acquired them from a person registered according to the established procedure as the subject of business activity in a developing country. The direct delivery shall be the delivery of goods transported from a developing country which is subject to the tariff preferential treatment to the country granting tariff preferences without transit through territory of any other state.

The rule of direct delivery shall be met by the goods transported through the territory of one or several countries due to geographic, transport, technical or economic reasons, provided that the goods in the countries of transit, including during their temporary storage in the territory of those countries shall be under customs control. The rule of direct delivery shall also be observed by the goods purchased by the importer at exhibits or fairs subject to the compliance with the following conditions: a) the goods have been delivered from the territory of a developing country which is subject to the tariff preferential treatment to the territory of a country of holding an exhibition or fair and have been kept under customs control during the duration of same; b) the goods have not been used since their dispatch to an exhibit or fair for any other purpose, except for the purpose of demonstration; c) the goods are imported into the country granting tariff preferences in the same condition in which they have been delivered to an exhibit or fair disregarding the change in the goods condition due to the natural wear and tear or a loss under the normal conditions of transportation and storage.

Documentary Certificate

A person moving the goods shall in confirmation of the goods origin in a developing country subject to the tariff preferential treatment present a declaration - a certificate of origin (hereinafter referred to as a certificate) in the format "A" accepted within the General System of Preferences. The certificate shall be valid for 12 months after the date of issuance thereof. The certificate shall be submitted to customs authorities in a printed form, free from corrections, in Russian and English. If necessary, the customs authorities may request the certificate be translated into the national language.

The certificate shall be presented together with a customs declaration and other documents to be produced at the goods custom's clearance. A discrepancy between the quantity of goods actually delivered and that stated in the certificate shall not exceed 5%. In a case where a certificate is lost, its duplicate (copy) duly certified shall be accepted. To prove the origin of small consignments of goods (whose customs value does not exceed US\$ 5000) the presentation of the certificate is not required. In that case, the exporter shall have the right to declare the country of origin of goods on an invoice or other shipping documents. In the event there arise any justified doubts as to the accuracy of the declared data on the goods origin, the customs body shall be entitled to require the presentation of a certificate of origin.

GSP SCHEME OF THE USA

5. Introduction to the GSP scheme of the USA

The U.S. Generalized System of Preferences (GSP), is a program designed to promote economic growth in the developing world, provides preferential duty-free treatment for over 3,500 products from a wide range of designated Beneficiary Developing Countries (BDCs), including many Least-Developed Beneficiary Developing Countries (LDBDCs). An additional 1,500 products are GSP eligible only when imported from LDBDCs. The GSP program, first authorized by the Trade Act of 1974, came into effect on January 1, 1976. Authorization of the GSP program expired on December 31, 2017. On March 23, 2018, the President signed legislation authorizing the GSP program through December 31, 2020, retroactive to January 1, 2018.

Rules of origin Requirements

For an imported article to be GSP-eligible, it must be the growth, product, or manufacture of a BDC, and the sum of the cost or value of materials produced in the BDC plus the direct costs of processing must equal at least 35 percent of the appraised value of the article at the time of entry into the United States. CBP is charged with determining whether an article meets the GSP rules of origin.

An importer, exporter or producer who is uncertain about whether a particular imported article satisfies the rules of origin requirements, may check CROSS, CBP's searchable database, <http://rulings.cbp.gov/>, to see if CBP has issued a ruling on the same or a similar product, or may contact CBP for a binding ruling.

Moreover, the imported material is only eligible if it undergoes a double substantial transformation, which means that the imported material is substantial transformation in the BDC, into a new and different constituent material with a new name, character, and use.

Further, inputs from member countries of GSP-eligible regional associations will be treated as single country inputs for purposes of determining origin.

Imported Directly” Requirement

Generally, the imported article must either be shipped directly from the BDC to the United States without passing through the territory of any other country. If a shipment from a BDC

passes through the territory of any other country on the way to the United States, the imported articles must not enter the commerce of the other country.

Special provisions for BDCs that are members of a regional association

If members of regional associations request and are granted recognition as regional associations under the GSP program, the association's member countries will be considered as one country for purposes of the GSP rules of origin. Articles produced in two or more eligible member countries of an association will be accorded duty-free treatment if the countries collectively meet the rules of origin. In addition, an article produced in an LDBDC may count inputs from LDBDCs and BDCs in its regional association towards the 35 percent domestic content requirement for satisfying the rules of origin for qualifying articles.

Graduation of a Beneficiary Country from GSP

Graduation is the removal of a country's GSP eligibility on the basis of factors related to national income or competitiveness. The US President may remove a BDC from the GSP program because the country is sufficiently developed or competitive or may suspend or limit the BDC's access to duty-free treatment with respect to one or more products. Country graduation occurs.

1. When the President determines that a beneficiary country is a "high-income country," as defined by the GSP statute (based on World Bank statistics) ("mandatory graduation"); or
2. As the result of a review of a BDC's advances in economic development and trade competitiveness. The per capita Gross National Income (GNI) limit for mandatory graduation is set at the lower-bound of the World Bank's definition of a "high-income" country (which was \$12,376 for 2018, the most recent data available, announced in July 2019). Mandatory graduation takes effect January 1 of the second year after the year in which the President makes the graduation determination, which is announced in the Federal Register.

Factors are considered in graduation actions

For circumstances other than mandatory graduation, the GSP Subcommittee normally reviews:

- (1) The country's general level of development.
- (2) Its competitiveness in regard to the particular product.
- (3) The country's practices relating to trade, investment, and worker rights.
- (4) The overall economic interests of the United States, including the effect continued GSP treatment would have on the relevant U.S. producers, workers, and consumers; and

(5) any other relevant information.

Competitive Need limitations (CNLs) requirement

(1) They exceed the Competitive Need limitations (CNLs) requirement which are quantitative ceilings on GSP benefits for each product and BDC. The GSP statute provides that a BDC is to lose its GSP eligibility with respect to a product if the CNLs are exceeded and if no waiver is granted. There are two different measures for CNLs: when U.S. imports a product from a BDC during any calendar year (i) Account for 50 percent or more of the value of total U.S. imports of that product; or (ii) Exceed a certain dollar value; the limit was \$175 million in 2016 and was \$180 million in 2017. (In accordance with the GSP statute, the dollar-value limit is increased by \$5 million annually)

(2) The products' GSP eligibility has been removed from one or more particular countries in response to petitions submitted as part of an annual review.

(3) a particular BDC has been found to be sufficiently competitive with respect to that product or products

(4) The imported articles fail to meet the statutory requirements of GSP; or

(5) The imported articles fail to meet other CBP or other agency requirements.

SECTION TWO
GSP SCHEMES BY EUROPEAN
COUNTRIES FOR WHICH
PAKISTAN IS ELIGIBLE

6. Introduction to the GSP Scheme of European Union (EU)

Pakistan has been enjoying the GSP Plus status under EUs GSP Scheme starting January 2014, which is renewed every 2 years upon the European Union's assessment regarding Pakistan's implementation of 27 core international conventions related to human rights, labor rights, protection of the environment and good governance. The third biennial assessment report on Pakistan's fulfillment of commitment regarding 27 UN Conventions was published by the European Commission on Feb 10, 2020, and as a result Pakistan got its GSP Plus status extended till 31st December 2021. Pakistan has improved considerably on 27 international conventions and hopes positively to get its 'GSP Plus Status' extended in January 2022. Below are the 3 GSP regimes of the European Union:

Standard GSP Program: This is for low and lower-middle income countries. This means a partial or full removal of customs duties on two third of tariff lines.

GSP Plus Program: The program slashes tariffs on 66% of tariff lines to 0% for vulnerable low and lower-middle income countries if they implement 27 international conventions.

EBA (Everything but Arms) Program: This is special arrangement for least developed countries, providing them with duty-free, quota-free access for all products except arms and ammunition.

Rules of Origin Requirement

There are two main categories of the products which could be exported to the EU: (i) The wholly obtained products, which are mostly agricultural products or natural products like livestock and minerals, (ii) The sufficiently worked or processed products. Most of the products exported by Pakistan fall into this category. There are 3 criteria to determine if a product qualifies as of Pakistan Origin and should be given preferential treatment at the European Union ports under 'sufficiently worked or processed' category. These include:

a) **Change of Heading Criterion:** This means that during the manufacturing process, the final product which will be exported to the EU should gain a specific 4-digit level HS Code, which is different from the HS Codes of all the imported contents used in the manufacturing process.

b) **Ad Valorem or Value Addition Criterion:** This means during the manufacturing process; the exporter should do the value addition over the imported inputs in such a way that the total value of the imported inputs comprise less than a particular percentage (say 40%) of the ex-works price of the final product to be exported to the European Union.

c) **Specific Processes Criterion:** This requires that some specific process or the group of more than one such processes should be carried out over the imported inputs during the manufacturing done inside Pakistan. For example, in the textile sector, the processes of both spinning and weaving or both spinning and knitting should be performed in Pakistan in order to declare the final products as of Pakistan Origin.

REX System:

- The EU GSP Scheme allows Pakistani Exporters to use the REX System which has replaced the ‘Certificate of Origin’ which was based on Form A. Pakistani Exporters who are registered in REX System can send ‘Invoice Declaration’ along with each of their consignment by writing/printing a ‘Statement on Origin’ on their respective Invoices. Below is the format of Statement on Origin:

“The exporters ABC limited having REX No. PKREXP12345678 of the products covered by this document declares that, except where otherwise clearly indicated, these products are of Pakistan preferential origin, according to the rules of origin of the Generalized System of Preferences of the EU and the origin criterion met is W6303.”

- The exporters are required to write their company name, REX No. and the HS Code(s) as mentioned in the above sample Statement on Origin. If the products are manufactured in Pakistan by going through a manufacturing process, the exporters are required to put “W” plus the HS Code as origin criteria in the Statement on Origin as mentioned above. The alphabet “P” is used as origin criteria if the product being exported qualifies as wholly obtained.

GSP Scheme of the United Kingdom

7. Introduction to the GSP Scheme of the UK

The United Kingdom left the European Union fully on 31st December 2020, after completing its 11 months transition period during which the EU GSP scheme remained valid for the UK.

Effective 1st January 2021, exports to the UK can't be made under the REX System of the European Union. Instead, exports to the UK requires a Certificate of Origin (COO) issued on Form A which is downloadable from the UK or TDAP websites. Further details in this regards may be referred from the download "UK GSP Scheme as Applicable to Pakistan" available on the TDAP website.

The COO for UK is different from other GSP based COOs because the exporters are no longer required to purchase Form A from TDAP for the UK, and they are only required to download and print the soft copy of Form A, available on the TDAP website, and fill it and sign it themselves. This COO is a type of self-declaration made by the exporters on a Form A regarding the originality of their goods, however, the exporters are required to put the respective invoice number as a reference number at top right corner of the COO. Below given are the 3 GSP regimes of the UK GSP Framework.

1. Least Developed Countries Framework: This framework is for countries that the UN classifies as Least Developed Countries. Imports from these countries have quota-free access and nil rates of import duty on all goods other than arms and ammunition.

2. General Framework: This framework is for countries that the World Bank classifies as low-income and lower-middle income countries. Imports from these countries have reduced rates of import duty on certain goods outlined in the UK GSP tariff rates.

- **Enhanced Framework:** This framework is for countries that are classified by the World Bank as low-income and lower-middle income countries and are also economically vulnerable due to a lack of export diversification and a low level of integration with the international trading system. They must also implement 27 conventions relating to: (i) Human and Labor Rights; (ii) Environment; and (iii) Good Governance.

Imports from these countries have a nil rate of import duty on certain goods outlined in the UK GSP tariff rates. Pakistan has been given preferential treatment in its exports to the UK as per UK's Enhanced Framework (EF).

Rules of Origin

The UK GSP Scheme is still at its initial stage of development; therefore, it has informed the exporters to follow the European Union's Rules of Origin for the time being. The exporters should look for any changes in this regard from time to time.

Product Coverage:

Customs duty rates for the Enhanced Framework can be accessed using the below link:

Preferential rate and eligibility by GSP framework

	Least Developed Countries Framework	General Framework	Enhanced Framework
Eligibility criteria	Least Developed countries classified by the UN.	Low-Income and Lower-Middle Income countries as classified by the World Bank.	Low-income and lower-middle income Countries which are classified as economically vulnerable and have satisfied requirements relating to the 27 international conventions
Preferences	0% import tariffs on all products excluding arms and ammunition	Reduced tariffs on two-thirds of product lines	Tariffs are removed on two-thirds of product lines

The GSP Scheme of Switzerland:

8. Introduction to the GSP Scheme of Switzerland

The Swiss Generalized System of Preferences (GSP) was first introduced on March 1, 1972, in compliance with Switzerland's intention to implement Resolution 21 (II) adopted by UNCTAD II in 1968. A revision done in 2009 introduced duty-free quota-free (DFQF) market access for products originating from LDCs, and since September 2009, all products originating from LDCs have DFQF market access. Furthermore, the countries that could benefit from the Swiss GSP were reconsidered, and tariff preferences for agricultural goods for all beneficiary countries were significantly enlarged. On 1 May 2011, the revised Federal Ordinance on the rules of origin for the Swiss GSP entered into force, providing origin criteria identical to those of the EU's GSP for products of chapters 25-97 of the Harmonized System (HS). Finally, the list of beneficiary countries and territories was modified on 1 July 2011.

Beneficiary Countries

In principle, all developing countries are eligible for the Swiss GSP, with the exception of

countries and territories that have attained a high level of development. GSP benefits will not be granted to countries that are members of the Organization for Economic Cooperation and Development (OECD) or that have concluded a free trade agreement with Switzerland. As of September 2012, the following revisions were made to the status of countries and territories benefitting from Switzerland's GSP Scheme:

- Inclusion of South Sudan as a new developing country.
- Exclusion of countries having concluded a free trade agreement with Switzerland or the EU that is, Montenegro and Ukraine.
- Exclusion of high-income countries like Barbados and Trinidad and Tobago.
- Exclusion of Maldives from LDC category.
- Exclusion of Guinea-Bissau, Kyrgyzstan, Liberia, the Democratic Republic of Congo, and Togo from HIPC (heavily indebted poor countries) category. (Note: HIPCs also get LDC treatment by the Swiss GSP Scheme.

Rule of Origin Requirement

The Swiss GSP includes rules of origin which the products must comply with to qualify for GSP treatment. The entry into force of the revised Federal Ordinance on Rules of Origin for the Swiss Generalized System of Preferences on 1 May 2011, significantly simplified the rules of origin for the Swiss GSP and made them identical to those of the EU for industrial products (HS chapter 25 to 97).

Requirements for Sufficiently Worked or Processed Goods:

The Swiss GSP Scheme follows the Rules of Origin of the European Union for chapters 25 to 97. There are 3 types of requirements for Pakistani products to qualify as of Pakistan Preferential Origin while exported to European Union, Norway, or Switzerland. These 3 criteria are:

Value Addition Criteria: The exporters have to do value addition on imported inputs in a way that the value of imported inputs becomes less than 40% (or the % as mentioned in each case separately) of ex-works price of the final product.

Specific Processes Criteria: The raw materials have to go through some listed 'specific processes' which are the manufacturing processes required for final products to be deemed as of Pakistan Origin.

Change of HS Code Criteria: The raw materials used to manufacture the final product should go into manufacturing process in a way that the HS Code (4 levels) of the final product is different from the HS codes of the inputs used.

REX System:

Swiss GSP Scheme allows Pakistani Exporters to use the European Union's REX System which has replaced the 'Certificate of Origin' which was based on Form A. Pakistani Exporters who are registered in REX System can send 'Invoice Declaration' along with each of their consignment by writing/printing a 'Statement on Origin' on their respective Invoices. Below is the format of Statement on Origin:

"The exporters ABC limited having REX No. PKREXP12345678 of the products covered by this document declares that, except where otherwise clearly indicated, these products are of Pakistan preferential origin, according to the rules of origin of the Generalized System of Preferences of the Switzerland and the origin criterion met is W6303."

The exporters are required to write their company name, REX No. and the HS Code(s) as mentioned in the above sample Statement on Origin. If the products are manufactured in Pakistan by going through a manufacturing process, the exporters are required to put "W" plus the HS Code in the Statement on Origin as mentioned above. In case of wholly obtained products the alphabet "P" is used.

GSP Scheme of the Republic of Turkey

9. Introduction to the GSP Scheme of Turkey

In order to be deemed a beneficiary of the GSP scheme of Turkey, an eligible country must undertake to comply or ensure compliance with the rules of origin under the GSP scheme of the Republic of Turkey and to provide the administrative cooperation necessary to ensure their correct implementation with regard to Turkey. Unlike the EU GSP Scheme, Pakistan has not been categorized under Turkey's Special Incentive Scheme that includes Bolivia, Cape Verde, and Mongolia. Rather, Pakistan has been placed under the "Developing Country" category with HS Chapters 42 & 43 (articles of leather) and HS Chapters 50-63 (textiles) excluded from the GSP coverage.

Product Coverage:

LDCs have duty-free and quota-free access to Turkish markets for all industrial products

under chapters 25 to 97 (except chapter 93) of the Harmonized System, and for some agricultural products covered by the customs union between Turkey and the European Union.

While all customs duties on products covered by the GSP scheme of Turkey have been suspended for the countries benefiting from special incentive arrangements in accordance with the GSP scheme of the European Union, customs duties have been suspended or reduced in accordance with the sensitivities of the products covered by GSP schemes for developing countries.

Rules of Origin: Requirement

In order to determine the Originality of a product exported to the Republic of Turkey, following Rules of Origin should be followed.

Wholly Obtained Products:

Some of the important wholly obtained goods include all agricultural products, live animals and products of live animals like meat, and minerals like copper etc. produced inside a country.

Products Sufficiently Worked or Processed Products:

If imported inputs are used to manufacture a finished product, the rules of origin require such non-originating materials to be sufficiently worked or processed in order to be considered as originating in a beneficiary country.

Documentary Evidence for Products Imported into Turkey from Beneficiary Countries:

Effective from 1st July 2019, the Republic of Turkey has allowed the REX System (Registered Exporters System) to be used by replacing the traditional Certificate of Origin (Form A) system. However, at the time of making REX Invoice Declarations, exporters are required to mention the Rules of Origin of Republic of Turkey at the place when they mention EU.

Subsequent Verifications:

The information provided on a certificate of origin (form A) and invoice declaration may be verified at random or whenever the customs authorities of Turkey have reasonable doubt as to the authenticity of a document or the accuracy of information regarding the origin of goods. If an application for subsequent verification has been made, such verification must be carried out and its results communicated to Turkey within a maximum of six months.

If in a case of reasonable doubt there is no reply within six months or if the reply does not contain the sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication must be sent to the competent authorities. If the second communication also does not get any satisfactory reply, preferential treatment on the consignment may be denied.

GSP Scheme of Norway

10. Introduction to the GSP Scheme of Norway

The Norwegian Generalized System of Preferences (GSP) for import of goods from developing countries allows lower rates of tariffs to be imposed on eligible goods. The purpose is to increase the export income of the developing countries as a contribution to economic and social development. The new GSP Plus category of deeper preferences for lower middle-income countries with a population of less than 75 million people was started from 1 January 2013. This new preferential arrangement, named the “GSP plus”, is granted better market access than the ordinary GSP countries. However, “GSP plus” countries are not granted duty free and market free access along the same lines as the least developed and low-income countries (so called “GSP zero” countries). One of the intentions behind the establishment of the “GSP plus” group was to soften the transition for countries graduating (“moving up”) from the low-income country group, where they had free access to the Norwegian market, to the middle-income country group where only the ordinary GSP preferences apply.

Beneficiary Countries:

Within the Norwegian GSP scheme, the following categories of countries and areas in accordance with the OECD`s DAC List are subject to different preferential tariff treatment.

- (a) **GSP Zero:** least developed countries (LDCs) and other low-income countries (LICs) with a population of less than 75 million inhabitants.
- (b) **GSP Plus:** lower medium-income countries (LMICs) with a population of less than 75 million inhabitants.
- (c) **Ordinary GSP:** the remaining countries according to OECD`s DAC list.

The GSP-scheme has been implemented for approximately 90 countries and territories, of which about 35 are ranked among the LDCs. Countries under the GSP zero scheme benefit from

better preferential treatment than other countries included in the system, ie “GSP plus” or ordinary GSP countries. Unlike the European Union, Pakistan is not given status of GSP Plus by the Norway. It gets ‘Ordinary GSP’ status only.

Product coverage:

The list of tariff lines and applicable rates of duty including the lists of products and each preferential rate covered under the Norwegian GSP scheme are provided in the Norwegian Customs Tariff 2019. Norwegian customs authorities also provide its online version at link: <https://tolltariffen.toll.no/tolltariff/headings/07.01?language=en>

Table 1. Number of products covered under the Norwegian GSP Scheme, 2017				
		All goods	Agricultural goods	Non-agricultural goods
Tariff schedule	Total number of tariff lines	7 165	1 402	5 763
	of which: number of most favoured nation duty-free lines	6 104	607	5 497
Ordinary GSP scheme	Number of preferential tariff lines	922	711	211
	of which: number of duty-free lines	296	90	206
GSP scheme for Botswana, Namibia and Swaziland	Number of preferential tariff lines	1 061	795	266
	of which: number of duty-free lines	816	556	260
GSP+ scheme	Number of preferential tariff lines	974	713	261
	of which: number of duty-free lines	383	127	256
LDC duties (GSP zero scheme)	Number of preferential tariff lines	1 061	795	266
	of which: number of duty-free lines	1 061	795	266

Source: World Trade Organization, database on preferential trade arrangements.

Notes:

1. The classification in agricultural and non-agricultural products follows the WTO standard working definition. Tariff lines in HS chapters 01-97 are taken into account, national duties with suffixes (*i.e.* seasonal duties) are averaged and compared on the parent line (suffix '00'), individual partner exemptions for specific tariff lines and in-quota duties are not taken into consideration.
2. The table presents the number of national tariff lines covered by each duty regime. First the MFN (current) applied duties serve as the basis for calculation. This is followed by preferential regimes where only those national tariff lines with a preferential duty < MFN (current) applied duties are counted.

Rules of Origin:

Most of the rules of origin are same those of the European Union.

Tolerance Rule:

The tolerance rule means that certain exceptions are made for imported raw materials used in the finished product. Non-originating materials may be used if their total value or weight of the materials does not exceed: (a) 15 per cent of the product’s total weight, (b) 15 per cent of the finished product’s ex-works price, and (c) the maximum value limit of permitted non- originating materials stipulated for a product in the list rules. The tolerance rule cannot be used for textiles pursuant to Chapters 50-63 of the Customs Tariff.

ANNEXURE

1. Form A for the purposes of the GSP

1. Goods consigned from (Exporter's business name, address, country)		Reference No <p style="text-align: center;">GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate)</p> <p style="text-align: center;">FORM A</p> <p style="text-align: center;">Issued in (country)</p> <p style="text-align: right;">See notes overleaf</p>			
2. Goods consigned to (Consignee's name, address, country)		4. For official use			
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 control carried out, that the declaration by the exporter is correct.			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <p style="text-align: right;">(country)</p>		

	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, and stamp of certifying authority Place and date, signature of authorized signatory

General Guideline

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).

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) Japan, Norway, Switzerland, Turkey, and the European Union; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level o the exported product (example "W" 96.18).

(4) Bulgaria and the 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 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.

2. List of developing countries eligible for GSP of Belarus, Kazakhstan, and Russia

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|----------------------------|------------------------|
| 1. Albania | 27. Cote d'Ivoire |
| 2. Algeria | 28. Croatia |
| 3. Anguilla | 29. Cube |
| 4. Antigua and Barbuda | 30. Dominica |
| 5. Argentina | 31. Dominican Republic |
| 6. Aruba | 32. Ecuador |
| 7. Bahama Islands | 33. Egypt |
| 8. Bahrain | 34. El Salvador |
| 9. Barbados | 35. Feather |
| 10. Belize | 36. Fiji |
| 11. Bermuda Islands | 37. Gabon |
| 12. Bolivia | 38. Ghana |
| 13. Bosnia and Herzegovina | 39. Grenada |
| 14. Botswana | 40. Guatemala |
| 15. Brazil | 41. Guyana |
| 16. British Virgin Islands | 42. Honduras |
| 17. Brunei | 43. Hong Kong |
| 18. Cameroon | 44. India |
| 19. Cape Verde | 45. Indonesia |
| 20. Cayman islands | 46. Iran |
| 21. Chile | 47. Iraq |
| 22. China | 48. Jamaica |
| 23. Colombia | 49. Jordan |
| 24. Congo | 50. Kenya |
| 25. Cook Island | 51. Korea |
| 26. Costa Rica | 52. Kuwait |

- | | |
|--------------------------|-----------------------------------|
| 53. Lebanon | 79. Saudi Arabia |
| 54. Libya | 80. Serbia |
| 55. Macedonia | 81. Seychelles |
| 56. Malaysia | 82. Singapore |
| 57. Marshall Islands | 83. South Africa |
| 58. Mauritius | 84. South Korea |
| 59. Mexican | 85. Sri Lanka |
| 60. Micronesia FS | 86. St Helena Island |
| 61. Mongolia | 87. St Kitts and Nevis |
| 62. Montenegro | 88. St Vincent and the Grenadines |
| 63. Montserrat | 89. Surinam |
| 64. Morocco | 90. Swaziland |
| 65. Namibia | 91. Syria |
| 66. Nauru | 92. Thailand |
| 67. Netherlands Antilles | 93. Tokelau |
| 68. Nicaragua | 94. Tonga |
| 69. Nigeria | 95. Trinidad and Tobago |
| 70. Niue | 96. Tunisia |
| 71. Oman | 97. Turkey |
| 72. Pakistan | 98. Turks and Caicos Islands |
| 73. Panama | 99. United Arab Emirates |
| 74. Papua New Guinea | 100. Uruguay |
| 75. Paraguay | 101. Venezuela |
| 76. Philippines | 102. Vietnam |
| 77. Qatar | 103. Zimbabwe |
| 78. Saint Lucia | |

3. Countries eligible for the USA GSP Scheme

- | | | | | |
|---------------------------|-----------------|---------------------------|---------------------|-------------|
| 1. Afghanistan | 26. Armenia | 51. Ukraine | 76. Zimbabwe | 1. Namibia |
| 2. Congo
(Brazzaville) | 27. Ecuador | 52. Bolivia | 77. Mozambique | 2. Angola |
| 3. Jamaica | 28. Kosovo | 53. Gabon | 78. Burma | 3. Chad |
| 4. Nepal | 29. Paraguay | 54. Samoa | 79. Guinea | 4. Suriname |
| 5. Tanzania | 30. Tunisia | 55. Uzbekistan | 80. Mauritania | |
| 6. Albania | 31. Azerbaijan | 56. Bosnia & Herzegovina | 81. Solomon | |
| 7. Congo
(Kinshasa) | 32. Egypt | 57. Gambia | 82. Islands Burundi | |
| 8. Jordan | 33. Kyrgyzstan | 58. Madagascar | 83. Guinea-Bissau | |
| 9. Niger | 34. Philippines | 59. Sao Tomé and Príncipe | 84. Mauritius | |
| 10. Thailand | 35. Belize | 60. Vanuatu | 85. Somalia | |
| 11. Algeria | 36. Eritrea | 61. Botswana | 86. Cambodia | |
| 12. Côte d'Ivoire | 37. Eswatini | 62. Georgia | 87. Guyana | |
| 13. Kazakhstan | 38. Lebanon | 63. Malawi | 88. Moldova | |
| 14. Nigeria | 39. Rwanda | 64. Senegal | 89. South Africa | |

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|--------------------------------|------------------------|------------------------------------|--|
| 15. North
Macedonia | 40. Tuvalu | 65. Yemen | 90. Cameroon |
| 16. Timor-Leste | 41. Benin | 66. (Republic of)
Brazil | 91. Haiti |
| 17. Djibouti | 42. Ethiopia | 67. Ghana | 92. Mongolia |
| 18. Kenya | 43. Lesotho | 68. Maldives | 93. South Sudan |
| 19. Pakistan | 44. Saint Lucia | 69. Serbia | 94. Cape Verde |
| 20. Togo | 45. Uganda | 70. Zambia | 95. Montenegro |
| 21. Argentina | 46. Bhutan | 71. Burkina Faso | 96. Central African
Republic |
| 22. Dominica | 47. Fiji | 72. Grenada | 97. Sri Lanka |
| 23. Kiribati | 48. Liberia | 73. Mali | 98. Iraq |
| 24. Papua New
Guinea | 49. St. Vincent | 74. Sierra | 99. Indonesia |
| 25. Tonga | 50. Grenadines | 75. Leone | 100. Comoros |

4. List of preferential goods (product coverage under GSP of CU)

HS CODE	DESCRIPTION
2	MEAT AND EDIBLE MEAT OFFAL
03 (except 0305)	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES (EXCEPT STURGEON AND SALMON AND THE HARD ROES THEREOF)
4	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
5	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
6	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE
7	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS
8	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS
9	COFFEE, TEA, MATÉ AND SPICES
1006	RICE
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER
13	LAC; GUMS; RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS
14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED
15 (except 1509, 1517-1522)	ANIMAL OR VEGETABLE FATS AND OILS
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES
1801 00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED
1802 00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE
20 (except 2001 10 000 0, 2009 50, 2009 71, 2009 79)	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS
2103	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENIZED COMPOSITE FOOD PREPARATIONS
2401	UNMANUFACTURED TOBACCO (WHETHER OR NOT THRESHED OR SIMILARLY PROCESSED); TOBACCO REFUSE
25 (except 2501 00 91, 2529 21 000 0, 2529 22 000 0)	SALT; SULFUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT
26	ORES, SLAG AND ASH
3003	MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE
32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLORING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS
3301, 3302	ESSENTIAL OILS; RESINOIDS; MIXTURES OF ODORIFEROUS SUBSTANCES

3402	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 3401
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP
4403 41 000 0, 4403 49	OTHER WOOD IN THE ROUGH, OF TROPICAL WOOD
4407 21 – 4407 29	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF TROPICAL WOOD
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELRY OR CUTLERY AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING WITHIN CHAPTER 94
4421	OTHER ARTICLES OF WOOD
45	CORK AND ARTICLES OF CORK
46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
50	SILK
5101	WOOL, NOT CARDED OR COMBED
5201 00	COTTON, NOT CARDED OR COMBED
53	OTHER VEGETABLE TEXTILE FIBERS; PAPER YARN AND WOVEN FABRICS OF PAPER YARN
56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP
5702 10 000 0	"KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HANDWOVEN RUGS
5705 00 100 0	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS OF COIR, WHETHER OR NOT MADE UP, OF WOOL OR FINE ANIMAL HAIR **
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES:
6702 90 000 0	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT OF OTHER MATERIALS (EXCLUDING POLYMER MATERIALS)
68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES
6914	OTHER CERAMIC ARTICLES
7018 10	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMIPRECIOUS STONES AND SIMILAR GLASS SMALLWARES
7117	IMITATION JEWELRY: OF BASE METAL, WHETHER OR NOT PLATED WITH PRECIOUS METAL
9401 51 000 0, 9401 59 000 0	SEATS OF CANE, OSIER, BAMBOO OR SIMILAR MATERIALS
9403 81 000 0, 9403 89 000 0	FURNITURE OF OTHER MATERIALS, INCLUDING CANE, OSIER, BAMBOO OR SIMILAR MATERIALS
9403 90 900 0	PARTS OF FURNITURE
9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOLDING)

9602 00 000 0	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOLDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS, OF MODELING PASTES, AND OTHER MOLDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 3503) AND ARTICLES OF UNHARDENED GELATIN
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES
9604 00 000 0	HAND SIEVES AND HAND RIDDLES
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOLDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS
9609	PENCILS (OTHER THAN THOSE PENCILS OF HEADING 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS
9614 00	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF
9615 11 000 0	COMBS, HAIR-SLIDES AND THE LIKE OF HARD RUBBER OR PLASTICS
9617 00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS
97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES