



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CUSTOMS (AIRPORT & ADMN)
AIR CARGO COMPLEX, NSCBI AIRPORT, KOLKATA-700052

STANDING ORDER NO. 02/2019

Subject: Instructions regarding implementation of Rules of Origin under Free/Preferential Trade Agreements and the verification of preferential Certificates of Origin.

Attention of all concerned is invited to the Board's Instruction No. 31/2016-Customs dated 12.09.2016 regarding "Implementation of Rules of Origin under Free/Preferential Trade Agreements and the verification of preferential Certificates of Origin".

2. India has signed Free/Preferential Trade Agreements/Comprehensive Economic Partnership/Cooperation Agreement (FTA/CEPA/CECA) with a number of countries and trading blocks. Rules of Origin are notified under each of the Agreements which require the importer to, inter alia, make a claim for preferential tariff at the time of importation, and submit a Certificate of Origin (COO) in the prescribed form. The Rules of Origin under the FTAs, as notified under Section 5 (1) of the Customs Tariff Act, 1975, provide for verifying the authenticity of the Certificates of Origin and also the information contained therein. The grounds provided for verification are:

- a. In case of a doubt regarding the genuineness of the Certificate of Origin such as any deficiency in the format of the certificate or mismatch of signatures or seal when compared with specimens on record;
- b. In case of a doubt on the accuracy of information regarding origin, i.e. where a doubt arises on whether the product qualifies as an originating good under the relevant Rules of Origin. In other words, these are cases where there is a reasonable belief that a product is not grown or not produced/manufactured in a particular country or required value addition/change in CTH/PSR, etc. as the case may be, has not been achieved for the goods to qualify as originating;
- c. Verification could also be undertaken on random basis as a measure of due diligence. For this purpose, factors such as the quantum of duty being foregone, the nature of goods vis-à-vis the country of origin, commodities that are prone to mis-declaration of country of origin, compliance record of the importer etc., may be given regard while selecting Certificates of Origin for random verification.

