

## Mauritius Concession List to Pakistan

HS Code 2007 Version	Description	Mauritius Customs Duty	Year 1 Margin Of Preference (MOP) – percentage of tariff reduction applicable
<b>06</b>	<b>LIVE TREES &amp; OTHER PLANTS</b>		
<b>0603 cut flowers &amp; buds for bouquet etc., prepared</b>			
060311	Roses	30%	50%
060312	Carnations	30%	50%
060313	Orchids	30%	50%
060314	Chrysanthemums	30%	50%
060319	Other	30%	50%
060390	Other	0%	100%
<b>0703 onions, shallots, garlic, leeks etc, fresh or chilled</b>			
070320	Garlic	15%	50%
070390	Leeks and other alliaceous vegetables	15%	50%
<b>0706 carrots, turnips &amp; other edible roots, fresh or chilled</b>			
070610	Carrots and turnips	15%	50%
070690	Other	15%	50%
<b>0707 cucumbers and gherkins, fresh or chilled</b>			
070700	Cucumbers and gherkins, fresh or chilled	15%	50%
<b>0709 other vegetables, fresh or chilled</b>			
070920	Asparagus	15%	50%
070951	Mushrooms	15%	100%
070960	Fruits of the genus Capsicum (peppers) or of the genus Pimenta (eg, allspice)	15%	100%
070970	Spinach, New Zealand spinach and orache spinach (garden spinach)	15%	50%
<b>08</b>	<b>EDIBLE FRUITS &amp; NUTS, PEEL OF CITRUS/MELONS</b>		
<b>0804 dates, figs, pineapples, avocados etc, fresh or dried</b>			
080410	Dates	0%	100%
080420	Figs	15%	50%
080430	Pineapples	15%	50%
080440	Avocados	15%	50%
080450	Guavas, mangoes and mangosteens	15%	50%
<b>0807 melons (including watermelons) and pawpaws (papayas), fresh</b>			
080711	Watermelons	15%	50%
080719	Other	15%	50%
080720	Pawpaws (papaya)	15%	50%
<b>0811 fruit &amp; nuts (uncooked or cooked by steaming or boiling in water , frozen, whether or not containing added sugar or other sweetening matter</b>			

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081110	Strawberries	0%	100%
<b>0813</b>	<b>fruit dried, mixtures of nuts or dried fruit</b>		
081310	Apricots	15%	50%
081320	Prunes	15%	50%
081330	Apples	15%	50%
081340	Other fruit	15%	50%
081350	Mixtures of nuts or dried fruits of this chapter	15%	50%
<b>10</b>	<b>CEREALS</b>		
<b>1006</b>	<b>rice</b>		
100610	Rice in the husk (paddy or rough)	0%	100%
100620	Husked (brown) rice:	0%	100%
100630	Semi-milled or wholly milled rice, whether or not polished or glazed	0%	100%
100640	Broken rice	0%	100%
<b>1905</b>	<b>bread, pastry cakes etc: communion wafers, empty cachets</b>		
190510	Crispbread	15%	100%
190520	Ginger Bread, Other Similar Bakers' Wares	30%	100%
190531	Sweet Biscuits	30%	16.5%
190532	Waffles and wafers	30%	16.5%
<b>24</b>	<b>TOBACCO &amp; MANUFACTURED. TOBACCO SUBSTITUTES</b>		
<b>2401</b>	<b>tobacco, unmanufactured, tobacco refuse</b>		
240110	Tobacco (Not Stemmed)	30%	50%
240120	Tobacco (Partly or Wholly Stemmed)	30%	50%
240210	Cigars, Cheroots, Cigarillos (Containing Tobacco)	30%	60%
240220	Cigarettes (Containing Tobacco)	30%	20%
<b>25</b>	<b>SALT, SULPHUR, EARTH &amp; STONE, LIME &amp; CEMENT</b>		
<b>2514</b>	<b>slate or roughly trimmed</b>		
251400	Slate whether or not roughly trimmed	15%	50%
<b>2515</b>	<b>marble, travertine etc. and alabaster, crude</b>		
251511	Marble, Travertine (Crude or Roughly Trimmed)	15%	50%
251512	Marble, Travertine (Merely Cut By Sawing or Otherwise)	15%	50%
<b>2516</b>	<b>granite, porphyry, basalt etc., crude or cut</b>		
251611	Granite (Crude or Roughly Trimmed)	15%	50%
251612	Granite (Merely Cut By Sawing or Otherwise)	15%	50%
251620	Sandstone	15%	50%
<b>2518</b>	<b>dolomite, calcined or not, roughly trimmed etc.</b>		
251810	Dolomite (Not Calcined)	15%	50%

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251820	Dolomite (Calcined)	15%	50%
<b>2526</b> 252610	<b><i>natural steatite, roughly trimmed, talc</i></b> Natural Steatite, Talc (Not Crushed, Not Powdered)	15%	50%
<b>44</b>	<b>WOOD &amp; ARTICLES OF WOOD, WOOD CHARCOAL</b>		
<b>4418</b>	<b><i>builders' joinery and carpentry of wood</i></b>		
441810	Windows, french-windows and their frames	30%	50%
441820	Doors and their frames and thresholds	30%	50%
441871	Assembled flooring panels for mosaic floors	15%	50%
441872	other, multi layer	15%	50%
441879	other	15%	50%
441840	Shuttering for concrete constructional work	0%	100%
441850	Shingles and shakes	10%	50%
441890	Other	15%	50%
<b>57</b>	<b>CARPETS &amp; OTHER TEXTILE FLOOR COVERINGS</b>		
<b>5701</b>	<b><i>carpets &amp; other textile floor coverings, knotted</i></b>		
570110	Carpets and Floor Coverings, Knotted, of Wool or Fine Animal Hair	15%	50%
570190	Carpets and Floor Coverings, Knotted, of Other Textile Materials	15%	50%
<b>5702</b>	<b><i>carpets &amp; other text floor cover, woven, no tuft etc</i></b>		
570210	Kelem, Schumacks, Karamanie and Similar Hand-woven Rugs	15%	50%
570231	Carpets and Floor Coverings of Wool, of Pile Construction, Not Made Up	15%	50%
570232	Carpets and Floor Coverings of Man-made Textile Materials, Not Made Up	15%	50%
570239	Carpets and Floor Coverings of Other Textile Materials, Not Made Up	15%	50%
570241	Carpets and Floor Coverings of Wool, of Pile Construction, Made Up	15%	50%
570242	Carpets and Floor Coverings of Man-made Textile Materials, Made Up	15%	50%
570249	Carpets and Floor Coverings of Other Textile Materials, Made Up	15%	50%
570250	Other, not of pile construction, not made up	15%	50%
570291	Carpets and Floor Coverings of Wool, Not of Pile Construction, Made Up	15%	50%
570292	Carpets and Floor Coverings of Man-made Textile Materials, Made Up	15%	50%
570299	Carpets and Floor Coverings of Other Textile Materials, Made Up	15%	50%
<b>5703</b>	<b><i>carpets &amp; other textile floor coverings, tufted</i></b>		
570310	Carpets and Floor Coverings of Wool or Fine Animal Hair, Tufted	15%	50%
570320	Carpets and Floor Coverings of Polyamides, Tufted	15%	50%

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570330	Carpets and Floor Coverings of Other Man-made Textile Materials, Tufted	15%	50%
570390	Carpets and Floor Coverings of Other Textile Materials, Tufted	15%	50%
570500	Other Carpets and Other Textile Floor Coverings	15%	50%
<b>63</b>	<b>MADE-UP TEXTILE ARTICLES, NEEDLECRAFT SETS, WORN CLOTHING,</b>		
<b>6302</b>	<b><i>bed linen, table linen, toilet linen &amp; kitchen linen</i></b>		
630210	Bed Linen, Knitted or Crocheted	15%	50%
630221	Bed Linen, Printed, of Cotton	15%	50%
630222	Bed Linen, Printed, of Man-made Fibres	15%	50%
630229	Bed Linen, Printed, of Other Textile Materials	15%	50%
630231	Other Bed Linen of Cotton	15%	50%
630232	Other Bed Linen of Man-made Fibres	15%	50%
630239	Other Bed Linen, of Other Textile Materials	15%	50%
630240	Table Linen, Knitted or Crocheted	30%	50%
630251	Other Table Linen of Cotton	30%	50%
630253	Other Table Linen of Man-made Fibres	30%	50%
630259	Other Table Linen of Other Textile Materials	30%	50%
630260	Toilet Linen, Kitchen Linen, of Terry Towelling, of Cotton	30%	50%
630291	Toilet Linen, Kitchen Linen, of Cotton	30%	50%
630293	Toilet Linen, Kitchen Linen, of Man-made Fibres	30%	50%
630299	Toilet Linen, Kitchen Linen, of Other Textile Materials	30%	50%
<b>6303</b>	<b><i>curtains &amp; interior blinds, curtain &amp; bed valances</i></b>		
630312	Curtain, Interior Blinds, Bed Valances, of Synthetic Fibres	30%	50%
630319	Curtain, Interior Blinds, Bed Valances, of Other Textile Materials	30%	50%
630391	Other Curtain, Interior Blinds, Bed Valances, of Cotton	30%	50%
630392	Other Curtain, Interior Blinds, Bed Valances, of Synthetic Fibres	30%	50%
630399	Other Curtain, Interior Blinds, Bed Valances, of Other Textile Materials	30%	50%
<b>6304</b>	<b><i>furnishing articles of textile materials</i></b>		
630492	Other Furnishing Articles, Not Knitted or Crocheted, of Cotton	30%	50%

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630493	Other Furnishing Articles, Not Knitted or Crocheted, of Synthetic Fibres	30%	50%
630499	Other Furnishing Articles, Not Knitted or Crocheted of other textile materials	30%	50%
<b>76</b>	<b>ALUMINUM &amp; ARTICLES THEREOF</b>		
<b>7615</b>	<i>household articles, pots scourers and scouring or polishing pads, gloves and the like of aluminum</i>		
761519	Other	15%	50%
<b>85</b>	<b>ELECTRICAL MACHINERY &amp; EQUIPMENT &amp; PARTS, TELECOMMUNICATIONS EQUIPMENT &amp; SOUND RECORDERS &amp; TELEVISION</b>		
851650	Microwave Ovens	0%	100%
<b>96</b>	<b>MISCELLANEOUS MANUFACTURED ARTICLES</b>		
<b>9603</b>	<i>brooms, brushes, mops, feather dusters etc</i>		
960340	Paint, Distemper, Varnish or Similar Brushes; Paint Pads and Rollers	15%	50%



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<b>Year 2 Of Preference (MOP) – percentage of tariff reduction applicable</b>	<b>Margin</b>
100%	
50%	
50%	
50%	
50%	
50%	
100%	
100%	
100%	
100%	
100%	
100%	
33%	
33%	
100%	
100%	
60%	
50%	
100%	
100%	
100%	
100%	
100%	
100%	
100%	





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Year 2 Of Preference (MOP) – percentage of tariff reduction applicable	Margin
50%	50%
100%	
100%	
100%	

## PAKISTAN CONCESSION LIST FOR MAURITIUS (NON-TEXTILES ITEMS)

*MOP-Margin Of Preference – percentage of tariff reduction applicable*

H.S CODE	DESCRIPTION	PAKISTAN TARIFF RATES	PAKISTAN MARGIN OF PREFERENCE OFFER TO MAURITIUS
603.1100	-- Roses	20%	50% MOP at entry, 100% at the end of year
603.1200	-- Carnations	20%	50% MOP at entry, 100% at the end of year
603.1300	-- Orchids	20%	50% MOP at entry, 100% at the end of year
603.1400	-- Chrysanthemums	20%	50% MOP at entry, 100% at the end of year
603.1900	-- Other	20%	50% MOP at entry, 100% at the end of year
604.9100	-- Fresh part of plant without flower/bud for bouquet	15%	50% MOP at entry, 100% at the end of year
804.3000	-Pineapples	25%	50% MOP at entry, 100% at the end of year
810.9090	--- Other	25%	50% MOP at entry, 100% at the end of year
902.3000	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10%	50% MOP at entry, 100% at the end of year
902.4000	Other black tea (fermented) and other partly fermented tea:	10%	50% MOP at entry, 100% at the end of year
902.4010	--- Tea dust	10%	50% MOP at entry, 100% at the end of year
902.4020	--- Black tea in a packing exceeding 3 kg	10%	50% MOP at entry, 100% at the end of year
902.4090	--- Others	10%	50% MOP at entry, 100% at the end of year

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*MOP-Margin Of Preference – percentage of tariff reduction applicable*

1504.2000	-Fats and oils and their fractions, of fish, other than liver oils	5%	50% MOP at entry, 100% at the end of year
1604.1400	-- Tunas, skipjack and bonito (Sarda spp)	20%	50% MOP at entry, 100% at the end of year
1604.2010	--- Fish maws	20%	50% MOP at entry, 100% at the end of year
1604.2020	--- Fish fillet	20%	50% MOP at entry, 100% at the end of year
1604.2090	--- Other	20%	50% MOP at entry, 100% at the end of year
1701.1100	-- Cane Sugar	15%	50% MOP at entry, 100% at the end of year
1704.9010	--- White Chocolate	25%	50% MOP at entry, 100% at the end of year
1704.9090	--- Other	25%	50% MOP at entry, 100% at the end of year
1901.9010	--- Malt extract	20%	50% MOP at entry, 100% at the end of year
1901.9020	--- Preparations other than in retail paking, not containing cocoa	20%	50% MOP at entry, 100% at the end of year
1901.9090	--- Other	20%	50% MOP at entry, 100% at the end of year
1902.1100	-- Uncooked Pasta, not stuffed or otherwise prepared, containing eggs.	20%	50% MOP at entry, 100% at the end of year
1902.1910	--- Uncooked Pasta, not stuffed or otherwise prepared, not containing eggs, Macroni raw	20%	50% MOP at entry, 100% at the end of year
1902.1920	--- Uncooked Pasta, not stuffed or otherwise prepared, not containing eggs, Vermacelli	20%	50% MOP at entry, 100% at the end of year

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*MOP-Margin Of Preference – percentage of tariff reduction applicable*

1902.1990	--- Uncooked Pasta, not stuffed or otherwise prepared, not containing eggs, Other	20%	50% MOP at entry, 100% at the end of year
1902.2000	-Stuffed pasta, whether or not cooked or otherwise prepared	20%	50% MOP at entry, 100% at the end of year
1902.3000	-Other pasta	20%	50% MOP at entry, 100% at the end of year
2202.9000	-Other	25%	50% MOP at entry, 100% at the end of year
2301.2010	-- Shrimp meal	5%	50% MOP at entry, 100% at the end of year
2301.2090	--- Other	10%	50% MOP at entry, 100% at the end of year
3401.1100	-- For toilet use (including medicated products)	25%	50% MOP at entry, 100% at the end of year
3401.1900	-- Other	25%	50% MOP at entry, 100% at the end of year
3401.2000	-Soap in other forms	25%	50% MOP at entry, 100% at the end of year
3401.3000	-Organic surface -active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap.	25%	50% MOP at entry, 100% at the end of year
3402.1110	--- Sulphonic acid (Soft)	10%	50% MOP at entry, 100% at the end of year
3402.1190	--- Other	20%	50% MOP at entry, 100% at the end of year
3402.1210	--- Pharmaceutical grade	10%	50% MOP at entry, 100% at the end of year
3402.1220	--- Other than in retail packing	20%	50% MOP at entry, 100% at the end of year

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*MOP-Margin Of Preference – percentage of tariff reduction applicable*

3402.1290	--- Other	20%	50% MOP at entry, 100% at the end of year
3402.1300	--- Non ionic	20%	50% MOP at entry, 100% at the end of year
3402.1910	--- Cocoamidoproply betaine (CAPB)	5%	50% MOP at entry, 100% at the end of year
3402.1990	--- Other	15%	50% MOP at entry, 100% at the end of year
3402.2000	- Preparations put for retail sale	25%	50% MOP at entry, 100% at the end of year
3402.9000	-Other	25%	50% MOP at entry, 100% at the end of year
4818.4010	--- Diapers for adults (patients) of weight exceeding 25 kg	10%	50% MOP at entry, 100% at the end of year
4818.4020	--- Diapers for infants and babies	25%	50% MOP at entry, 100% at the end of year
4818.4090	--- Other	25%	50% MOP at entry, 100% at the end of year
7204.1010	--- Re rollable	0%	50% MOP at entry, 100% at the end of year
7204.1090	--- Other	0%	50% MOP at entry, 100% at the end of year
7204.2100	--- Of stainless steel	0%	50% MOP at entry, 100% at the end of year
7204.2900	--- Other	0%	50% MOP at entry, 100% at the end of year
7204.3000	- Waste and scrap of tinned iron or steel	0%	50% MOP at entry, 100% at the end of year

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*MOP-Margin Of Preference – percentage of tariff reduction applicable*

7602.0090	--- Other	0%	50% MOP at entry, 100% at the end of year
9503.0020	--- Garments and accessories therefor, footwear and headgear	10%	50% MOP at entry, 100% at the end of year
9503.0090	Reduced sized model assembly kit of toy working models or not.	25%	50% MOP at entry, 100% at the end of year
9503.0090	Toys representing animals or non humans creatures ; stuffed	25%	50% MOP at entry, 100% at the end of year
9503.0090	Toys representing animals or non humans creatures - Other	25%	50% MOP at entry, 100% at the end of year
9503.0090	--- Other	25%	50% MOP at entry, 100% at the end of year
9505.9000	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.excluding articles for Christmas festivities	25%	50% MOP at entry, 100% at the end of year
9603.3000	-Artist's brushes, writing brushes and similar brushes for the application of cosmetics	25%	50% MOP at entry, 100% at the end of year
8419..1900	Solar Heater	25%	50% MOP at entry, 100% at the end of year

## ANNEX C

### RULES OF ORIGIN

In determining the origin of products eligible for the preferential tariff concession pursuant to the Preferential Trade Agreement between the Islamic Republic of Pakistan and the Republic of Mauritius the following Rules shall be applied.

#### **1. Application:**

These Rules shall apply to products consigned from the territory of either of the Contracting Parties.

#### **2. Definitions:**

In this Annex, unless the context otherwise requires-

“Agreement” means Pakistan-Mauritius Preferential Trade Agreement;

“CIF value” means the value of the good imported, and includes the cost of freight and insurance up to the port of clearance into the country of importation;

“cumulation” means the process through which products which have acquired originating status in the territory of one Contracting Party may be taken into account when used as inputs for a finished product eligible for preferential treatment in the territory of the other Contracting Party;

“FOB value” means the free-on-board value of exported goods;

“Harmonized System” means the Harmonized Commodity Description and Coding System agreed to under the World Customs Organization, as amended and in force in the territory of the respective contracting party;

“materials” include ingredients, parts, components, subassemblies and/or goods that were physically incorporated into another good or were subject to a process in the production of another good;

“originating product” means a product that qualifies as originating product from a Contracting Party in accordance with Rule 4;

“product specific rules” are rules specified in Schedule C, and which specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy an *ad valorem* criterion or a combination of any of these criteria.

### **3. Claim at the time of importation**

Where an importer of a product is claiming preferential treatment under the Agreement, he shall, at the time of importation-

- (a) declare that such product is eligible for preferential treatment under the Agreement; and
- (b) produce the Certificate of Origin as specified in Schedule B.

### **4. Originating products:**

Where a product covered by the Agreement is imported into the territory of a Contracting Party from the other Contracting Party and is directly consigned in accordance with Rule 10, it shall be eligible for preferential treatment where it conforms to the origin requirement under any of the following conditions-

- (a) products wholly produced or obtained in the territory of the exporting Contracting Party as defined in Rule 5; or
- (b) products not wholly produced or obtained in the territory of the exporting Contracting Party, provided that the said products are eligible under Rule 6 ,7 ,8 or 9.

### **5. Wholly produced or obtained;**

The following shall be considered as wholly produced or obtained in the territory of the exporting Contracting Party, within the meaning of Rule 4(a)-

- (a) minerals and other naturally occurring substances, extracted or taken from its soil, waters, seabed or beneath their seabed;
- (b) vegetable products harvested, picked and gathered there ("vegetable products" include agricultural and forest products);
- (c) live animals born and raised there;
- (d) goods obtained or produced solely from products referred to in paragraphs (a) to (c) above;
- (e) products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted in the territory of the Contracting Party;
- (f) products taken from the waters, seabed or beneath the seabed outside the territorial waters of a contracting party, provided that the contracting party has the

rights to exploit such waters, seabed and beneath the seabed in accordance with international law;

(g) products of sea fishing and other marine products taken from the high seas by vessels registered with a contracting party or entitled to fly the flag of that Contracting Party;

(h) products processed or made on board factory ships registered with a contracting party or entitled to fly the flag of that Contracting Part, exclusively from products referred to in paragraph (g) above;

(i) articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials, or for recycling purposes.

## **6. Not wholly produced or obtained:**

(1) Subject to Rule 7, a product shall be deemed to be originating if the total value of the materials, parts or produce originating from outside the territory of a Contracting Party does not exceed 65% of the FOB value of the product so produced or obtained, provided that the final process of manufacturing is performed within the territory of the Contracting Party and the product has undergone sufficient processing.

(2) Non originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified in a heading at the six digit level of the harmonized commodity description and coding system, different from those in which all the non-originating materials used in its manufactures are classified.

(3) In order to determine whether a product originates in the territory of a Contracting Party, it shall not be necessary to establish, whether the power and fuel, plant and equipment, and machines and tools used to obtain such products originate in third countries or not.

## **7. Minimal Operations and Processes**

Operations or processes undertaken, by themselves or in combination with each other for the purposes listed below, are considered to be minimal and shall not be taken into account as sufficient processing in terms of the provisions of Rule 6-

(a) ensuring preservation of goods in good condition for the purposes of transport or storage;

(b) facilitating shipment or transportation;

- (c) packaging or presenting goods for sale;
- (d) changes of packing;
- (e) simple slicing, cutting and repacking or placing in bottles, flasks, bags, and boxes;
- (f) affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (g) simple assembly of parts of products to constitute a complete product.

## **8. Cumulative Rules of Origin**

Where a product, which complies with the origin requirements provided in Rule 4(b), is exported by any Contracting Party and which has used material, parts or products originating in the territory of the other Contracting Party, the value addition in the territory of the exporting Contracting Party shall not be less than 25 percent of the F.O.B value of the product under export, subject to the condition that the aggregate value addition in the territories of the Contracting Parties is not less than 35 per cent of the F.O.B value of the product under export.

## **9. Product Specific Criteria**

Products which satisfy the product specific rules provided for in Schedule C shall be considered as originating in terms of the provision of Rule 4(b)

## **10. Direct consignment:**

The following shall be considered to be directly consigned from the territory of the exporting Contracting Party to the territory of importing Contracting Party-

- (a) where the products are transported without passing through the territory of any country other than the Contracting Parties;
- (b) the products whose transport involves transit through one or more country other than the Contracting Parties, with or without transshipment or temporary storage in such countries, provided that, the-
  - (i) transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;
  - (ii) products have not entered into trade or consumption there; and

(iii) products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.

(c) Goods shall not be considered to be originating if they undergo subsequent production or any other operation outside the territories of the Contracting Parties, other than operations necessary to preserve them in good condition or to transport them to the territory of the other Contracting Party, provided that the goods are not traded or used outside the territories of the Contracting Parties.

## **12. Treatment of packing**

For the purpose of determining origin, packing is deemed to have the same origin as goods they contain.

## **13. Certificate of Origin**

Products eligible for preferential treatment shall be supported by a Certificate of Origin in the prescribed Form at Schedule B issued by an authority designated by the Government of the exporting Contracting Party and notified to the other Contracting Party, in accordance with certification procedures as provided in the Schedule A.

## **14. Prohibitions**

(1) Any Contracting Party may prohibit the importation of product containing any inputs originating from any third country not covered by its diplomatic recognition or trade policy.

(2) Where a Contracting Party has prohibited the importation of a product under this Rule, it shall forthwith notify the other Contracting Party of its decision.

## **15. Co-operation between Contracting Parties**

(1) The Contracting Parties will-

(a) do their best to co-operate in order to specify origin of inputs in the Certificate of Origin;

(b) take measures necessary to address, to investigate and, where appropriate to take legal and/or administrative action to prevent circumvention of this agreement through false declaration concerning country or origin or falsification of original documents;

(c) co-operate fully, consistent with their domestic laws and procedures, in instances of circumvention or alleged circumvention of the Agreement to address problems arising from circumvention including facilitation of joint

plant visits and contacts by representative of both Contracting Parties upon request and on a case-by-case basis.

(2) Where either Party believes that the Rules of Origin are being circumvented, it may request consultation to address the matter or matters concerned with a view to seeking a mutually satisfactory solution. Each party will hold such consultations promptly where the situation so requires.

## **16. Review**

These Rules may be reviewed as and when necessary upon the request of either Contracting Party and may be open to such modifications as may be mutually agreed upon.

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## **SCHEDULE A (RULE 13)**

### **OPERATIONAL PROCEDURES FOR THE RULES OF ORIGIN**

For the purpose of implementing the Rules of Origin (Annex C to the PTA), the following operational procedures on the issuance and verification of the Certificate of Origin shall be followed:

#### **I. Authorities**

The Certificate of Origin shall be issued by the Authority designated by the Government (designated Authority) of the exporting Contracting Party.

#### **II. Exchange of Names of Authorities**

(a) A Contracting Party shall inform the other Contracting Party of the name and address of its respective designated authority issuing the Certificate of Origin and shall provide specimen signatures and specimen of official seals.

(b) Any change in names, addresses, or official seals shall be promptly informed in the same manner.

#### **III. Call for Supporting Documents**

For the purpose of verifying the conditions for preferential treatment, the designated Authority shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate under the law.

## **APPLICATIONS**

#### **IV. Application**

The exporter or the manufacturer or his authorized representative at the time of carrying out the formalities for exporting the products under preferential treatment shall submit a written application for the Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin.

#### **PRE-EXPORTATION EXAMINATION**

#### **V. Examination**

The designated Authority shall, to the best of their competence and ability, carry out proper examination upon each application for a Certificate of Origin to ensure that, the-

- (a) application and the Certificate of Origin are duly completed, signed by the authorized person and which bears the original impression of the stamp of the exporter;
- (b) origin of the product is in conformity with provisions of the Rules of Origin (Annex C to the PTA);
- (c) other statements of the Certificate of Origin correspond to supporting documentary evidence submitted; and
- (d) description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified, conform to the products to be exported and entries are correctly entered in each box of the Certificate of Origin.

#### **VI. Issuance of Certificate of Origin**

- (a) The Certificate of Origin shall be in English and in ISO A4 size paper in conformity to the specimen as shown in Schedule B.
- (b) The Certificate of Origin shall comprise one original and three (3) copies of the following colours-

Original-	Yellow
Duplicate-	Light Blue
Triplicate-	Light Blue
Quadruplicate	Light Blue

- (c) Each Certificate of Origin shall bear a reference number and the original impression of the designated Authority.

(d) The original copy shall be forwarded, together with the triplicate, by the exporter to the importer for submission to the Customs Authority at the port or place of importation. The duplicate shall be retained by the designated Authority in the exporting Party. The quadruplicate shall be retained by the exporter. After the importation of the products, the triplicate shall be marked accordingly in Box 4 of the certificate and retained by the Customs Authority of importing Contracting Party.

## **VII Alterations**

Neither erasures nor super-imposition shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous entries and making any addition required. Such alterations shall be approved by the person who made them and certified by the designated Authority which issued the certificate. Unused spaces shall be crossed out to prevent any subsequent addition.

## **VIII. Time of Issuance of the Certificate**

(a) The Certificate of Origin shall be issued by the designated Authority of the exporting Party at the time of exportation or soon thereafter whenever the products to be exported can be considered originating in that Party within the meaning of Annex C to the PTA.

(b) In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or soon thereafter due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retrospectively but no longer than one year from the date of shipment, bearing the words "ISSUED RETROSPECTIVELY".

## **IX. Copy of the Certificate**

In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the relevant designated Authority which issued it for the certified true copy of the original and the triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in Box 12. This copy shall bear the date of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued not longer than one year from the date of issuance of the original Certificate of Origin and on condition that the exporter provides to the relevant issuing authority with the fourth copy.

## **X. Presentation**

The original Certificate of Origin shall be submitted together with the triplicate to the Customs Authorities at the time of lodging the import declaration for the products concerned.

## **XI. Time Limit for Presentation**

Where the time frame provided for in paragraph X has not be complied with, the following time limit for the presentation of the Certificate of Origin shall be observed-

- (a) the Certificate of Origin shall be submitted to the Customs Authorities of the importing Party within twelve (12) months from the date of endorsement by the designated Authorities of the exporting Contracting Party;
- (c) where the Certificate of Origin is submitted to the relevant authorities of the importing Party after the expiration of the time limit for its submission, such Certificate is still to be accepted when failure to observe the time limit results from force majeure or other valid causes beyond the control of the exporter; and
- (d) in all cases, the relevant Government authorities in the importing Party may accept such Certificate of Origin provided that the products have been imported before the expiration of the time limit of the said Certificate of Origin.

## **XII. Exemptions**

In the case of consignments of products originating in the exporting Contracting Party and not exceeding US\$200.00 FOB, the requirement of production of a Certificate of Origin shall be waived and the use of simplified declaration by the exporter that the products in question have originated in the exporting Party will be accepted. Products sent through the post not exceeding US\$200.00 FOB shall also be similarly treated.

## **XIII. Minor Discrepancies**

The discovery of minor discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the Customs Authorities of the importing Party for the purpose of carrying out the formalities for importing the products shall not *ipso-facto* invalidate the Certificate of Origin, if it does in fact correspond to the products submitted.

## **XIV. Suspicion as to the Authenticity of the Certificate**

(a)The importing Contracting Party may request a check at random and/or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question or of certain parts thereof.

(b)The request shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given

on the said Certificate of Origin may be inaccurate, unless the check is requested on a random basis.

(c) The Customs Authorities of the importing Contracting Party may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the products to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

(d) The issuing designated Authority receiving a request for check shall respond to the request promptly and reply not later than six (6) months after the receipt of the request.

## **XV. Retention of Documents**

The application for Certificates of Origin and all documents related to such application shall be retained by the issuing authorities for at least two (2) years from the date of issuance.

## **XVI. Information Sharing**

(a) Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Contracting Party.

(b) Any information communicated between the Contracting Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only.

## **XVII. Products for Exhibition**

Products sent from an exporting Contracting Party for exhibition in the other Contracting Party and sold during or after the said exhibition shall benefit from the preferential tariff treatment on the condition that the products meet the requirements of Annex C of the PTA, provided it is shown to the satisfaction of the relevant Government authorities of the importing Party that-

(a) an exporter has dispatched those products from the territory of the exporting Contracting Party to the importing Contracting Party where the exhibition is held and has exhibited them there;

(b) the exporter has sold the goods or transferred them to a consignee in the importing Contracting Party; and

(c) the products have been consigned during the exhibition or immediately thereafter to the importing Contracting Party in the state in which they were sent for exhibition.

### XVIII. Action Against Fraudulent Acts

(a) Where it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Government authorities concerned shall cooperate in the action to be taken in the territory of the respective Contracting Party against the persons involved.

(b) Each Contracting Party shall be responsible for providing legal sanctions for fraudulent acts related to the Certificate of Origin, in accordance with their domestic legislation.

### XIX. Dispute Resolution

In the case of a dispute concerning origin determination, classification or products or other matters, the Government authorities concerned in the importing and exporting Contracting Party shall consult each other with a view to resolving the dispute, and the result shall be reported to the other Contracting Party for information.

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### SCHEDULE B (Rule 3)

#### CERTIFICATE OF ORIGIN (PAKISTAN-MAURITIUS)

1. Goods consigned from (Exporter's business name, address, country)		Reference No. PAKISTAN-MAURITIUS PREFERENTIAL TRADE AGREEMENT PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)			
2. Goods consigned to (Consignee's name, address, country)		FORM PMPTA Issued in _____ (Country) See Notes Overleaf			
3. Means of transport and route (as far as known)		4. For Official Use			
Departure date		<input type="checkbox"/> Preferential Treatment Given Under Pakistan-Mauritius <b>Preferential</b> Trade Agreement Preferential Tariff			
Vessel's name/Aircraft etc.		<input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)			
Port of Discharge		..... Signature of Authorised Signatory of the Importing Country			
5. Item	6. Marks and	7. Number and type of	8. Origin criterion	9. Gross	10. Number and

number	numbers on packages	packages, description of goods (including quantity where appropriate and HS number of the importing country)	(see Notes overleaf)	weight or other quantity and value (FOB)	date of invoices
<p><b>11. Declaration by the exporter</b></p> <p>The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in</p> <p>.....</p> <p>(Country)</p> <p>and that they comply with the origin requirements specified for these goods in the Pakistan-Mauritius <b>Preferential</b> Trade Area Preferential Tariff for the goods exported to</p> <p>.....</p> <p>(Importing Country)</p> <p>.....</p> <p>Place and date, signature of authorised signatory</p>			<p><b>12. Certification</b></p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>.....</p> <p>Place and date, signature and stamp of certifying authority</p>		

**OVERLEAF NOTES**

1. Countries which accept this form for the purpose of preferential treatment under the Pakistan-Mauritius Preferential Trade Area Preferential Tariff are MAURITIUS and PAKISTAN (hereinafter individually referred to as a Contracting Party).
2. **CONDITIONS:** The main conditions for admission to the preferential treatment under the Pakistan-Mauritius Preferential Trade Area Preferential Tariff are that goods sent to any party listed above:
  - (i) must fall within a description of products eligible for concessions in the country of destination;
  - (ii) must comply with the consignment conditions that the goods must be consigned directly from one Contracting Party to the other Contracting Party but transport that involves passing through one or more intermediate non-parties, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements; and
  - (iii) must comply with the origin criteria given in the next paragraph.
3. **ORIGIN CRITERIA:** For exports to the above mentioned countries to be eligible for preferential treatment, the requirement is that either:
  - (i) The products wholly obtained in the exporting Contracting Party as defined in Rule 4(a) of the Pakistan-Mauritius Preferential Trade Area Rules of Origin;
  - (ii) A product shall, subject to provisions of Rule 6, be deemed to be originating if the total value of the materials, parts or produce originating from outside the territory of a Contracting Party does not exceed 65% of the FOB value of the product so produced or obtained provided that the final process of manufacturing is performed within the territory of the Contracting Party and the product has undergone sufficient processing
  - (iii) In respect of a product which complies with the origin requirements provided in Rule 8 and is exported by any Contracting Party and which has used material, parts or products originating in the territory of the other Contracting Party, the value addition in the territory of the exporting Contracting Party shall not be less than 25 percent of the F.O.B value of the product under export subject to the condition that the aggregate value addition in the territories of the Contracting Parties is not less than 35 per cent of the F.O.B value of the product under export
  - (iv) Products which satisfy the Product Specific Rules provided for in Schedule C of the Pakistan-Mauritius Preferential Trade Agreement Rules of Origin shall be considered as goods to which sufficient transformation has been carried out in a Party.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Products wholly produced in the country of exportation (see paragraph 3 (i) above)	"X"
(b) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (ii) above	Percentage of single country content, example <b>35%</b>
(c) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of Pakistan-Mauritius <b>PTA</b> cumulative content, example <b>35%</b>
(d) Products satisfied the Products Specific Rules	"Products Specific Rules"

4. **EACH ARTICLE MUST QUALIFY:** It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. **DESCRIPTION OF PRODUCTS:** The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
6. The Harmonised System number shall be that of the importing Party.
7. The term "Exporter" in Box 11 may include the manufacturer or the producer.

8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate ( ✓ ) in the relevant boxes in column 4 whether or not preferential treatment is accorded.

**SCHEDULE C**

**PRODUCT SPECIFIC RULES  
(Rules 2 & 9)**

[To be defined at a later stage]