

ANNEX II
Rules of Origin

SECTION I
GENERAL PROVISIONS

ARTICLE 1
Scope of Application

This Annex applies only to the List of Products of the Republic of China (Taiwan) in Annex I of this Agreement.

ARTICLE 2
Definitions

For the purposes of this Annex:

- (a) “authorized body” means the Bureau of Foreign Trade, Ministry of Economic Affairs for the Government of the Republic of China (Taiwan), and the Swaziland Revenue Authority for the Government of the Kingdom of Eswatini;
- (b) “customs authority” means the Customs Administration, Ministry of Finance for the Government of the Republic of China (Taiwan), and the Swaziland Revenue Authority for the Government of the Kingdom of Eswatini;
- (c) “manufacture” means working or processing, including assembling;
- (d) “material” means any ingredient, raw material, component or part used in the manufacture of a product;

- (e) “value of materials” means the customs value determined in accordance with the Agreement of the WTO on Customs Valuation at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in a Party; and
- (f) “heading” means a heading (four-digit code) of the Harmonized Commodity Description and Coding System.

SECTION II
CONCEPT OF “ORIGINATING PRODUCTS”

ARTICLE 3
General Requirements

A product shall be considered as originating in a Party if:

- (a) it has been wholly obtained in a Party, in accordance with Article 5 of this Annex;
- (b) the non-originating materials used in the working or processing have undergone sufficient working or processing in a Party, in accordance with Article 6 of this Annex; or
- (c) it has been produced in a Party exclusively from materials originating in the Party.

ARTICLE 4
Bilateral Accumulation of Origin

Notwithstanding Article 3, originating materials and products from a Party, used in working or processing of goods in the other Party, shall be considered as originating in the other Party, provided that they have undergone sufficient working or processing in one of the Parties, within the meaning of this Annex.

ARTICLE 5

Wholly Obtained Products

The following products shall be considered as wholly obtained in a Party:

- (a) minerals and other naturally occurring substances extracted or taken from its soil, waters, seabed or beneath the seabed there;
- (b) plant and plant products grown and harvested there;
- (c) live animals born and raised there;
- (d) products from live animals, raised there;
- (e) products from slaughtered animals born and raised there;
- (f) products obtained by hunting, trapping, fishing or aquaculture conducted there;¹

¹ For greater certainty, products obtained by fishing in the waters of Mozambique by a vessel flying the Eswatini flag shall be deemed products wholly obtained in the Kingdom of Eswatini. Furthermore, the Government of the Kingdom of Eswatini shall provide a list of all vessels flying the Eswatini flag that engage in fishing, such list being subject to the approval of the Government of the Republic of China (Taiwan). Only products obtained by fishing by vessels appearing on such list will be deemed products wholly obtained in the Kingdom of Eswatini. The Kingdom of Eswatini shall update this list of vessels if there is any change and shall notify the Government of the Republic of China (Taiwan) of such update, such updated list being subject to the approval of the Government of the Republic of China (Taiwan).

- (g) waste and scrap resulting from manufacturing operations conducted there fit only for the recovery of raw materials and not for their original purpose;
- (h) used products collected there fit only for the recovery of raw materials and not for their original purpose; or
- (i) products obtained or produced in a Party solely from products referred to in subparagraphs (a) to (h) or from their derivatives.

ARTICLE 6

Sufficient Working or Processing

Products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out below are fulfilled:

- (a) goods have undergone working or processing in a Party and the CIF value of materials (raw materials, semi-finished or finished products) originating from countries other than either one of the Parties, and goods of unknown origin used in the production does not exceed 50% of the FOB value of goods exporting from a Party; or
- (b) these goods are manufactured from materials or products of any heading, except that of the goods.

ARTICLE 7

Insufficient Working or Processing Operations

The following operations do not meet the sufficient processing criteria:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) changes of packaging and breaking-up and assembly of packages;
- (c) washing, cleaning, the removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding, separating or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other similar signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;

- (n) simple assembly of non-originating parts to constitute a complete product or disassembly of products into parts;
- (o) simple addition of water or dilution or dehydration or denaturation of products;
- (p) a combination of two or more operations specified in subparagraphs (a) to (o); and
- (q) slaughter of animals.

ARTICLE 8

Treatment of Packing Materials and Containers

Packing materials and containers exclusively used for transportation and shipment of goods shall not be taken into account in determining the origin of any goods.

Packing materials and containers in which goods are packaged for retail sale, when classified together with those goods, shall not be taken into account in determining whether all of the non-originating materials used in the production of the goods have met the applicable change in tariff classification requirements for the goods.

If goods are subject to a regional value content requirement, the value of the packing materials and containers in which the goods are packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

ARTICLE 9

Accessories, Spare Parts, Tools and Instructional or Information Material

Accessories, spare parts, tools and instructional or other information materials presented with the goods shall be considered part of those goods and shall be disregarded in determining whether all the non-originating materials used in the production of the originating goods have undergone the applicable change in tariff classification, provided these are classified with and not invoiced separately from the goods.

The value of the accessories, spare parts, tools and instructional or other information materials presented with the goods shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

This Article applies only where the accessories, spare parts, tools and instructional or other information materials are presented with the goods are not invoiced separately from the originating goods; and the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the goods are customary for those goods.

ARTICLE 10

Direct Consignment and Direct Purchase

Preferential tariff treatment shall be granted for goods originating from the exporting Party provided that such goods are purchased directly in that country and transported directly to the customs territory of the importing Party.

Originating goods shall be considered as purchased directly if the importer has acquired them from a person duly registered as a business entity in exporting Party.

Originating goods shall be considered as direct consignment if they are transported through the territories of other countries due to geographic, transport-related, technical or economic reasons, provided that such goods remain under customs control, including during their temporary storage in the territories of transit countries.

Direct consignment shall apply to goods purchased by the importer at exhibitions or fairs in a non-Party, provided that:

- (a) goods are transported from a Party to the non-Party where the exhibition or fair is being held and remained under customs control during the event;
- (b) goods are not used from the moment of their transportation to the exhibition or fair for any purpose other than demonstration.

ARTICLE 11

Proof of Origin

Products originating in a Party shall, on importation into the other Party, benefit from this Agreement upon submission of a Certificate of Origin, issued by authorized bodies designated by each Party.

The certificate shall be valid for the granting of tariff preferences for 12 months from its date of issuance.

The certificate shall be submitted to the customs authorities of the importing Party in a hard copy in English language.

In case of loss of the certificate, an officially certified duplicate shall be issued on the basis of the exporter documents in their possession.

The certificate is not required in order to confirm the origin of small consignments where the customs value does not exceed the amount of 5,000 US dollars or the equivalent amount. In this case, the exporter can declare the country of origin in commercial or other shipping documents.

In case of reasonable doubt about the authenticity of declared information the customs authority may require to provide the certificate of origin.

The Implementing Arrangement on Rules of Origin Operational Procedures, including the template and its instructions for a Certificate of Origin and declaration of origin, shall be implemented after the agreement is reached through the customs authorities of the Parties. The template and instruction for a Certificate of Origin are appended to this Agreement as Annex II-A, and the template and

instruction for a Declaration of Origin are appended to this Agreement as Annex II-B.

ARTICLE 12

Administrative Cooperation

Each Party shall inform the other Party the names, addresses and specimen impressions of stamps of each authorised body designated to issue certificates.

Where the customs authorities or other authorised bodies of the importing Party have a reasonable doubt about the authenticity of a certificate and information contained herein or the compliance of the goods, covered by the certificate, with the origin criteria, they may send a verification request for additional or more detailed information to the authorized bodies of the exporting Party. The customs authorities or other authorized bodies may request its Embassy in the territory of the other Party for assistance in those matters.

A certificate may be regarded as invalid if:

- (a) the customs authority receives no reply within a maximum of six (6) months after the date of a verification request from the authorized bodies of the exporting Party;
- (b) the authorized body of the exporting Party has confirmed that the certificate had not been issued (i.e. forged) or had been issued on the basis of invalid documents and/or false information;

- (c) according to the research by customs authority of the importing Party and (or) on the basis of information received by the requests made to the authorized bodies of the exporting Party, revealed that the certificate has been issued with violations of the requirements of these Rules.

Goods shall not be considered as originating in the exporting Party until duly completed certificate and other requested information are submitted.

Tariff preferences for such goods are provided only after receiving a satisfactory response of the authorized bodies of the exporting Party.

ANNEX II-A

AGREEMENT ENTERED INTO BY AND BETWEEN THE
GOVERNMENT OF THE REPUBLIC OF CHINA (TAIWAN)
AND THE GOVERNMENT OF THE KINGDOM OF ESWATINI
ON ECONOMIC COOPERATION

Certificate of Origin

		Certificate No.:		
1. Name and address of the exporter :		2. Name and address of the importer :		
Telephone:		Telephone:		
Fax:		Fax:		
E-mail:		E-mail:		
3. Quantity of goods (with measure unit)	4. Description of goods	5. ROC (Taiwan) Tariff Classification	6. Criterion for preferential tariff treatment	7. Other Criteria
8. Observations:				
9. I declare that:		10. Certification from Certifying Authority:		
<ul style="list-style-type: none"> the information on this document is true and accurate and I assume the responsibility for proving such representations. the goods covered under this Certificate of Origin are originating in the territory of _____, and comply with the origin requirements specified for those goods in the Agreement Entered into by and between the Government of the Republic of China (Taiwan) and the Government of the 		<p>It is certified that the goods covered under this Certificate of Origin comply with the Rules of Origin established in the Agreement Entered into by and between the Government of the Republic of China (Taiwan) and the Government of the Kingdom of Eswatini on Economic Cooperation.</p>		

Kingdom of Eswatini on Economic Cooperation.	
Signature of authorized person from the enterprise	Authorized Signature and Seal from the Certifying Authority
Date of Certification of Declaration of Origin	Date of Certification
This Certificate consists of _____ pages, including all its annexes.	

This certificate shall be completed on a legible form by the exporter and shall not be valid if it is presented with scratches, blotches, corrections or writing between lines.

INSTRUCTIONS FOR FILLING THE CERTIFICATE OF ORIGIN

For purposes to obtain preferential tariff treatment, this document shall be filled in legible form and completed by the exporter of the good or goods, without scratches, blotches, amendments or writing between the lines and the importer shall keep it with him at the time of presenting the import declaration. Please type or print the information. In case of requiring additional space, the form must be numbered in a correlative manner.

The Certificate of Origin shall be completed by the exporter in English. Certificates of origin issued by the authorized entities must respect a correlative order number.

Field 01: Indicate the complete name, the denomination or trade name, the residency (including the address, the city and the country), the telephone number, the fax number, and the electronic mail of the exporter.

Field 02: Indicate the complete name, the denomination or trade name, the residency (including address, the city and the country), the telephone number, the fax number, and the electronic mail of the importer.

Field 03: Specify the quantity and commercial unit for each item of goods as shown on the Customs declaration thereof.

Field 04: Provide a complete description of each good. The description shall be sufficiently detailed to relate it to the description of the good contained in the invoice, as well as with the description that corresponds to it in the Harmonized System (HS). In case the certificate covers a single import of goods, the invoice number shall be indicated, as it appears in the commercial invoice. In case it is not known, another unique reference number shall be indicated, as the shipping order number, the order of purchase number or any other number that is able to identify the goods.

Field 05: For each good described in Field 04, corresponding to the List of Products of the Republic of China (Taiwan) prescribed in Annex I of the Agreement. (Eight-digits)

Field 06: For each good described in Field 04, indicate the applicable criterion (from A to C). For goods obtained by

fishing in the waters of Mozambique by a vessel flying the flag of the Kingdom of Eswatini, A shall be indicated and the listed name and number of the vessel shall be provided. The rules of origin are in Annex II (Rules of Origin), of the Agreement. With the purpose of taking advantage of the preferential tariff treatment, each good must fulfill one or more of the following criteria:

Criteria for Preferential Tariff Treatment

- A the good is wholly obtained or produced entirely in the territory of a Party according to Article 5 of Annex II;
- B the good is produced entirely in the territory of one or both Parties exclusively from originating materials according to Article 4 of Annex II; or
- C the good is produced in the territory of one or both Parties from non-originating materials that complying with the change in tariff classification, regional value content or other requirements, according to the specifications stated in Article 6 of Annex II;

Field 07: For determining the origin of the good, some of the options to acquire origin established in Annex II of the Agreement were used, indicate:

ACU: Accumulation.

DMI: *De Minimis*.

FG: Fungible goods.

Where inapplicable indicate "NO".

Field 08: This field shall only be used when some observations exist in relation to this certificate, among others, in case the good is invoiced by an operator of a third Party or non-Party country, the producer or exporter of the country of origin shall indicate the name, the denomination or trade name and residency (including the address, the city and the country) of this operator; in case of the loss of this certificate, the certifying authority shall indicate "duplicate" in this column.

Field 09: In this field there shall be the signature of the authorized person from the enterprise in its representation, and the date of certification of the Declaration of Origin by the Certifying Authority.

Field 10: In this field there shall be the signature of the authorized official and the seal from the Certifying Authority, as well as the date of issue of the Certificate of Origin.

ANNEX II-B

INVOICE DECLARATION OF ORIGIN

AGREEMENT ENTERED INTO BY AND BETWEEN THE
GOVERNMENT OF THE REPUBLIC OF CHINA (TAIWAN) AND
THE GOVERNMENT OF THE KINGDOM OF ESWATINI ON
ECONOMIC COOPERATION

(Applicable to the consignments whose Customs Value does
not exceed the amount prescribed in Article 11, Paragraph 5 of
ANNEX II of the Agreement)

1. Description of Goods	2. ROC (Taiwan) Tariff Classification (eight-digits)
<p>3. I hereby declare that the goods enumerated on this invoice are originating from the territory of <i>Eswatini</i> and they comply with the origin requirements specified for those goods in the Agreement Entered into by and between the Government of the Republic of China (Taiwan) and the Government of the Kingdom of Eswatini on Economic Cooperation.</p> <p>The information on this document is true and accurate and I assume the responsibility for providing such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.</p> <p>I agree to maintain and present upon request, documentation necessary to support this declaration of origin, and to inform, in writing, all persons to whom the declaration of origin was given of any changes that could affect the accuracy or validity of this certification.</p>	
<p>4. Date and Signature of Exporter:</p> <p>Clarification of signature</p>	

INSTRUCTIONS FOR FILLING THE INVOICE DECLARATION OF ORIGIN

The Declaration of Origin shall be completed by the exporter of the goods legibly in English. Annexes may be attached if the spaces provided are insufficient.

Field 1	Provide a full description of each good. The description shall be sufficiently detailed to relate it to the description of the good contained in the invoice, as well as with the description that corresponds to it in the Harmonized System (HS).
Field 2	For each good described in Field 1 corresponding to the List of Products of the Republic of China (Taiwan) prescribed in Annex I of the Agreement.
Field 3	For exports: declaration of origin from Eswatini.
Field 4	This field must be completed, signed and dated by the exporter. The date must be the date the Declaration of Origin was completed and signed.