

RULES OF ORIGIN
FOR THE PREFERENTIAL TRADE AGREEMENT (PTA)
AMONG THE D-8 MEMBER STATES

These Rules may be called the Rules of Origin under the Preferential Trade Agreement among D-8 Member States (hereinafter referred to as “D-8 PTA”), pursuant to Article 12 of D-8 PTA. These Rules shall be annexed to the D-8 PTA and form an integral part thereof.

Rule 1
Definitions

For the purposes of these Rules:

- (a) “CIF value” means the price actually paid or payable to the exporter for the goods when the goods are unloaded from the carrier, at the port of importation. The value includes the cost of the goods, insurance and freight necessary to deliver the goods to the named port of destination;
- (b) “Consignment” means goods which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a documents, by a single invoice;
- (c) “Customs Value” means the transaction value of imported goods, which is the price actually paid or payable for the goods when sold for export to the country of importation, including other leviable charges and adjustment. In cases where the Customs value cannot be determined on the basis of transaction value, it will be determined using one of the following methods:
 - i. The transaction value of identical goods;
 - ii. The transaction value of similar goods;
 - iii. The deductive value method;
 - iv. The computed value method; or
 - v. The fall-back method.
- (d) “Ex-Works Price” means the price paid or payable for the good to the manufacturer in the Contracting Member’s territory in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, excluding any internal taxes which are, or may be repaid when the good obtained is exported;
- (e) “Indirect Material” means a good used in the production, testing or inspection of a good but not physically incorporated into the goods, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:
 - i. fuel and energy;
 - ii. tools, dies, and moulds;
 - iii. parts and materials used in the maintenance of equipment and buildings;
 - iv. lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;
 - v. gloves, glasses; footwear, clothing, safety equipment, and supplies;

- vi. equipment, devices, and supplies used for testing or inspecting the goods;
 - vii. catalysts and solvents; and
 - viii. any other goods that are not incorporated into the goods but whose use in the production of the goods can reasonably be demonstrated to be part of that production;
- (f) “Materials” means ingredients, parts, components, subassembly and/or goods that were physically incorporated into other goods or were subject to a process in the production of other goods;
 - (g) “Non-originating Material” used in production means any material whose country of origin is other than that of Contracting Members and any material whose origin cannot be determined;
 - (h) “Originating Goods” means goods that qualify as originating in accordance with the provisions of Rules of Origin of D-8 PTA;
 - (i) “Production” means methods of obtaining goods including manufacturing, producing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing; and
 - (j) “Territories” means territories of Contracting Members including territorial waters.

Rule 2
Origin Criteria

Products covered by the D-8 PTA imported into a Contracting Member’s territory from another Contracting Member’s territory which are consigned directly within the meaning of Rule 7 , shall be eligible for preferential treatment if they conform to the origin requirements under any one of the following conditions:

- (a) Products which are wholly obtained or produced as set out and defined in Rule 3; or
- (b) Products not wholly obtained or produced provided that the said products are eligible under Rule 4.

Rule 3
Wholly Obtained or Produced Products.

1. Within the meaning of Rule 2 (a), the following shall be considered as wholly produced or obtained in a Contracting Member’s territory:

- (a) Plant and plant products harvested, picked or gathered there;
- (b) Live animals born and raised there;
- (c) Products obtained from live animals referred to in paragraph (b) above;
- (d) Products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;
- (e) Minerals and other naturally occurring substances, not included in paragraphs (a) to (d) above, extracted or taken from its soil, waters, seabed or beneath their seabed;

- (f) Goods taken from the waters, seabed or beneath the seabed outside the territorial waters of that Contracting Member; provided that that Contracting Member has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law;
- (g) Goods of sea fishing and other marine products taken from the high seas by vessels registered with a Contracting Member or entitled to fly the flag of that Contracting Member;
- (h) Goods processed and/or made on board factory ships registered with a Contracting Member or entitled to fly the flag of that Contracting Member, exclusively from products referred to in paragraph (g) above;
- (i) Used articles which no longer can perform their original purpose and are not capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials, or for recycling purposes;
- (j) Waste and scrap resulting from manufacturing operations conducted there; and
- (k) Goods obtained or produced in a Contracting Member's territory solely from products referred to in paragraphs (a) to (j) above.

2. The terms "their vessels" and "their factory ships" in paragraph 1(g) and (h) shall apply only to vessels and factory ships:

- (a) Which are registered or recorded in a Contracting Member's territory; or
- (b) Which sail under the flag of a Contracting Member ; or
- (c) Which are owned to an extent of at least 50 per cent by nationals of a Contracting Member or by a company with its head office in one of Contracting Members territories, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Contracting Member and of which, in addition to that, in the case of partnerships or limited companies, at least half of the capital belongs to that Contracting Member or to public bodies or nationals of the said Contracting Member.

Rule 4

Not Wholly Produced or Obtained Products

1. For the purposes of Rule 2(b), a product shall be deemed to be originating if not less than '40' % of ex works price of its content originates from a Contracting Member.
2. For the purposes of calculating local value added content the following method shall apply:

$$\frac{\text{Ex Works Price} - \text{Value of non Originating Materials}}{\text{Ex Works Price}} \times 100 \geq 40 \%$$

3. The value of the non-originating materials shall be:
- (i) the CIF value at the time of importation of the materials; or
 - (ii) the earliest ascertained price paid for the materials of undetermined origin in the territory of the Contracting Member where the working or processing takes place.

Rule 5
Cumulative Rule of Origin

Unless otherwise provided for, products which comply with origin requirements provided for in Rule 2 and which are used in the territory of a Contracting Member as materials for a finished product eligible for preferential treatment under the D-8 PTA shall be considered as products originating in the territory of a Contracting Member where working or processing of the finished product has taken place provided that the aggregate D-8 Contracting Members originating content on the final product is not less than 40%.

Rule 6
Minimal Operations and Processes

The following shall in any event be considered as insufficient working or processing to confer the status of origin, whether or not they comply with the requirements of Rules 3, 4 or 5:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;
- (c) changes of packing and breaking up and assembly of consignments;
- (d) simple cutting and slicing;
- (e) affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (f) repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards and all other packing operations;
- (g) simple mixing of products whether or not of different kinds;
- (h) simple assembly of parts of products to constitute a complete product;
- (i) disassembly;
- (j) slaughter of animals;
- (k) mere dilution with water or another substance that does not materially alter the characteristics of the goods;

- (l) ironing or pressing of textiles;
- (m) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (n) operations to colour sugar or form sugar lumps; and
- (o) peeling, stoning and shelling, of fruits, nuts and vegetables.

Rule 7

Direct Consignment

The preferential treatment provided for under the D-8 PTA applies only to products, satisfying the requirements of these Rules which are transported directly among the Contracting Members. However, the products whose transport involves transit through one or more intermediate non-Contracting Member's territory with or without transshipment or temporary storage shall also be eligible for preferential treatment provided that:

- (a) the transit entry is justified for geographical reasons or by consideration related exclusively to transport requirements;
- (b) the products have not entered into trade or consumption there;
- (c) the products have not undergone any operation there other than unloading and reloading or any operation required keeping them in good condition; and
- (d) evidence that the conditions set out in (a), (b) and (c) above have been complied with, such as Bill of Lading or a single transport document covering the passage from the exporting country through the country of transit.

Rule 8

Treatment of Packing

- 1) Where for purposes of assessing customs duties, a Contracting Member treats products separately from their packing; it may also, in respect of its imports consigned from another Contracting Member, determine separately the origin of such packing.
- 2) Where paragraph (1) above is not applied, packing shall not be taken into account in determining the origin of the product.
- 3) Packing material and containers exclusively used for the transportation of a product shall not be taken into account in determining the origin of the product.

Rule 9

Accessories, Spare Parts and Tools

The origin of accessories, spare parts, tools and instructional or other information materials presented with the goods therewith shall not be taken into account in determining the origin of

the goods, provided that such accessories, spare parts, tools and information materials are classified and customs duties collected with the goods by the importing Contracting Member.¹

Rule 10
Treatment of Indirect Materials

Unless otherwise provided, for the purpose of determining the origin of goods, the origin of indirect materials, or the materials used in its manufacture which do not remain in the goods or form part of the goods, shall not be taken into account.

Rule 11
Classification of Goods

For the purposes of these Rules, goods, materials and products shall be classified in accordance with the General Rules of Interpretation of Harmonized System.

Rule 12
Re-importation of Exported Goods

If originating goods exported from a Contracting Member are re-imported, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Rule 13
Exhibitions

1. Originating products, sent for exhibition outside a Contracting Member's territory and sold after the exhibition for importation into a Contracting Member's territory shall enjoy the preferential treatment under the D-8 PTA provided it is shown to the satisfaction of the Customs authorities that:

- (a) an exporter has consigned these products from a Contracting Member's territory to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in a Contracting Member's territory;
- (c) the products have been consigned during the exhibition or immediately thereafter in the country in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than for demonstration at the exhibition.

¹ Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

2. A D-8 Certificate of Origin must be issued or made out in accordance with the provisions of D-8 PTA and submitted to the Customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

Rule 14 **Prohibition**

Any Contracting Member may, subject to notification to the D-8 Secretariat, prohibit importation of products containing any inputs originating from any non-Contracting Member's territory with which it does not want to have economic and commercial relations.

Rule 15 **D-8 Certificate of Origin and Operational Certification Procedures**

1. A claim that products shall be accepted as eligible for preferential treatment shall be supported by a D-8 Certificate of Origin issued by the Customs or the relevant competent authorities designated by the respective Governments of the exporting Contracting Members and notified to the other Contracting Members in accordance with the Operational Certification Procedures, as set out in the Attachment.

2. The Attachment and its Appendix shall form an integral part of the D-8 Rules of Origin.

Rule 16 **Dispute Settlement**

1. Any dispute that may arise among the Contracting Members regarding the implementation or interpretation of the provisions of the D-8 Rules of Origin, shall be dealt in accordance with Article 26 of the D-8 PTA.

2. In all cases, the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Rule 17 **Penalties**

In accordance with national legislation, penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

Rule 18
Free Zones

1. Contracting Members shall take all necessary steps to ensure that products traded under cover of a D-8 Certificate of Origin, which in the course of transport, use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Contracting Member's territory are imported into a free zone under cover of a D-8 Certificate of Origin and undergo treatment or processing, the authorities concerned shall issue a new D-8 Certificate of Origin at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Attachment and the D-8 Rules of Origin.

Rule 19
Goods in Transit and Storage

Goods which conform to the provisions of D-8 Rules of Origin and which on the date of entry into force of the D-8 PTA are either being transported or are being held in a Contracting Member's territory in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission, within four months from the date of entry into force of the D-8 PTA, to the customs authorities of the importing country of D-8 Certificate of Origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

Rule 20
Review and Modification

1. The D-8 Rules of Origin may be reviewed and modified as and when necessary upon request of a Contracting Member as per procedure under Article 30 of the D-8 PTA.
2. Notwithstanding paragraph 1 of this Rule, the Attachment and its Appendix shall be modified and reviewed in accordance with the provision of Article 14 of the Attachment.

ATTACHMENT

OPERATIONAL CERTIFICATION PROCEDURES

PART I

ISSUANCE OF D-8 CERTIFICATE OF ORIGIN

Article 1

General Requirements

Products originating in a Contracting Member's territory shall, on importation into the other Contracting Member's territory benefit from the D-8 Preferential Trade Agreement (PTA) upon submission of a D-8 Certificate of Origin, a specimen of which is attached herewith.

Article 2

Procedure for the Issuance of a D-8 Certificate of Origin

1. A D-8 Certificate of Origin shall be issued by the Customs or the relevant competent authorities designated by the government of the exporting country, herein after referred to as issuing authority, on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the D-8 Certificate of Origin and the application form, specimens of which are attached herewith. The said form shall be completed in English language and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must

be given in the **Box 7** of the attached forms, which is reserved for this purpose without leaving any blank lines. Where the said box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issuance of a D-8 Certificate of Origin shall be prepared to submit at any time, at the request of the Customs or the competent authorities of the exporting country where the D-8 Certificate of Origin is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin.

4. A D-8 Certificate of Origin shall be issued by the Customs or the competent authorities of a Contracting Member if the products concerned can be considered as products originating in that Contracting Member's territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin. The origin state of the goods shall be indicated in **Box 3** of the certificate.

5. The authorities issuing the D-8 Certificate of Origin shall take the necessary steps to verify the originating status of the products and the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products in **Box 7** has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. A D-8 Certificate of Origin shall be issued and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 3

D-8 Certificate of Origin Issued Retrospectively

1. A D-8 Certificate of Origin may exceptionally be issued after exportation but not later than six months from the date of shipment of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the Customs or the competent authorities that a D-8 Certificate of Origin was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the D-8 Certificate of Origin relates, and state the reasons for his request.

3. A D-8 Certificate of Origin may be issued retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. A D-8 Certificate of Origin issued retrospectively must be endorsed with the phrase "*ISSUED RETROSPECTIVELY.*"

5. The endorsement referred to in paragraph 4 shall be inserted in the **Box 6** (Remarks) of the D-8 Certificate of Origin.

Article 4

Issuance of a Duplicate D-8 Certificate of Origin

1. In the event of theft, loss or destruction of a D-8 Certificate of Origin, the exporter may apply to the Customs or the competent authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the word “*DUPLICATE.*”

3. The endorsement referred to in paragraph 2 shall be inserted in the **Box 6** (Remarks) of the duplicate D-8 Certificate of Origin.

4. The duplicate, which must bear the date of issue of the original D-8 Certificate of Origin, shall take effect as from that date.

Article 5

Issuance of D-8 Certificate of Origin on the Basis of a D-8 Certificate of Origin Issued or Made out Previously

1. When originating products are placed under the control of a customs office in a Contracting Member’s territory, it shall be possible to replace the original D-8 Certificate of Origin by one or more D-8 Certificates of Origin for the purpose of sending all or some of these products elsewhere within that Contracting Member’s territory for the customs clearance of the products. In this case, the replacement D-8 Certificate of Origin(s) shall be

issued by the customs or the competent authorities under whose control the products are placed.

2. In case that all or part of the products originating in one of the Contracting Members' territory which are imported or placed into the Customs Warehouses under the control of a customs office in a Contracting Member's territory are sent to another Contracting Member's territory, a new D-8 Certificate of Origin must be issued by the customs or the competent authorities under whose control the products are placed. In this case, the origin state shall be indicated in **Box 3** of the D-8 Certificate of Origin.

Article 6

Validity of D-8 Certificate of Origin

1. A D-8 Certificate of Origin shall be valid for six months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. A D-8 Certificate of Origin which is submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances which are beyond the control of the exporter.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the D-8 Certificate of Origin where the products have been submitted before the said final date.

Article 7
Submission of D-8 Certificate of Origin

A D-8 Certificate of Origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require the relevant document to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the D-8 PTA.

Article 8
Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or heading Nos. 7308 and 9406 of the Harmonized System are imported by instalments, a single D-8 Certificate of Origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 9
Supporting Documents

The documents referred to in Article 2(3) of this Attachment used for the purpose of proving that products covered by a D-8 Certificate of Origin can be considered as products originating in one of the Contracting Members' territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in one of the Contracting Members' territory where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in one of the Contracting Member's territory, issued or made out in that Contracting Member's territory, where these documents are used in accordance with domestic law;
- (d) D-8 Certificate of Origin proving the originating status of materials used, issued or made out in a Contracting Member's territory in accordance with this Attachment and D-8 Rules of Origin.

Article 10
Preservation of D-8 Certificate of Origin
and Supporting Documents

1. The exporter applying for the issue of a D-8 Certificate of Origin shall keep for at least three years the documents referred to in Article 2(3) of this Attachment.

2. The Customs or the competent authorities of the exporting country issuing a D-8 Certificate of Origin shall keep for at least three years the application form referred to in Article 2(2).

3. The customs authorities of the importing country shall keep for at least three years the D-8 Certificate of Origin submitted to them.

Article 11

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the D-8 Certificate of Origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the D-8 Certificate of Origin null and void if it is duly established by the customs authority of the importing country that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a D-8 Certificate of Origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

3. In case that products, which are not eligible for the preferential regime under the D-8 PTA, are listed in the D-8 Certificate of Origin, it shall not affect or delay the products which fulfil the conditions of this Attachment and D-8 Rules of Origin for granting preferential treatment and are listed in the same D-8 Certificate of Origin.

PART II

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 12

Mutual Assistance

1. Contracting Members shall provide each other with specimen signature(s) and impressions of stamps used by their Customs or the competent authorities for the issuance of D-8 Certificate of Origin and with the addresses and specimen of stamps of the Customs or competent authorities responsible for verifying those certificates.
2. In order to ensure the proper application of this Attachment and D-8 Rules of Origin, the Contracting Members shall assist each other, through the competent Customs administrations and competent and duly authorized bodies, in checking the authenticity of the D-8 Certificate of Origin issued and the correctness of the information given in these documents.

Article 13

Verification of D-8 Certificate of Origin

1. Subsequent verifications of the issued D-8 Certificate of Origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Attachment and D-8 Rules of Origin.
2. For the purposes of implementing the provisions of paragraph 1, the Customs or the competent authorities of the importing country shall return

the D-8 Certificate of Origin and the invoice or a copy of these documents, to the Customs or the competent authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the D-8 Certificate of Origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the Customs or the competent authorities of the exporting country. For this purpose, the Customs or the competent authorities shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the Customs authorities of the importing country decided to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The Customs or the competent authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Members' territory and fulfil the other requirements of this Attachment and D-8 Rules of Origin.

6. Where the cumulation provisions in accordance with Rule 5 of the D-8 Rules of Origin were applied and in connection with Article 2(4) of this

Attachment, the reply shall include a copy (copies) of the certificate(s) relied upon.

7. If, in cases of reasonable doubt, there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting Customs or the competent authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 14 **Amendments**

1. The provisions of this Attachment may be amended, as and when necessary, upon a request of any Contracting Members.

2. The Supervisory Committee may amend the provisions of this Attachment by consensus. In case consensus is not possible, the Supervisory Committee may amend the provisions of this Attachment by a two third majority.

Article 15 **Appendix**

Appendix to this Attachment shall form an integral part thereof.