

**Mainland and Hong Kong**  
**Closer Economic Partnership Arrangement (CEPA)**

**Frequently Asked Questions – Rules of Origin (ROOs) under**  
**CEPA Agreement on Trade in Goods; and**  
**Certificate of Hong Kong Origin - CEPA (CO(CEPA))**

**Q1: How can products enjoy the preference of zero tariff under the CEPA Agreement on Trade in Goods?**

A: According to the CEPA Agreement on Trade in Goods (the Agreement), all goods of Hong Kong origin, except those prohibited by the Mainland's rules and regulations and those prohibited as a result of the implementation of international treaties by the Mainland, as well as products that the Mainland has made special commitments in relevant international agreements, can enjoy the preference of zero tariff upon importation into the Mainland.

If a good is manufactured in Hong Kong and comply with CEPA ROOs, traders can apply a Certificate of Hong Kong Origin – CEPA (CO(CEPA)) before shipment, in order to enjoy the preference of zero tariff under CEPA upon importation into the Mainland. Consignments claiming CEPA zero tariff preference must be supported by CO(CEPA)s issued by the Trade and Industry Department (TID) or the Government Approved Certification Organisations (GACOs)<sup>1</sup>.

The Mainland Customs may request the originating goods claimed to have fulfilled the requirements of the Agreement from Hong Kong to declare origin information upon importation. Importers shall take the initiative to declare that the goods are eligible for zero tariff

---

<sup>1</sup> The GACOs are the Hong Kong General Chamber of Commerce; the Federation of Hong Kong Industries; the Chinese Manufacturers' Association of Hong Kong; the Chinese General Chamber of Commerce and the Indian Chamber of Commerce, Hong Kong.

preference and to declare relevant origin information in accordance with requirements of the importing customs; and to submit supporting documents relating to importation of the goods.

**Q2: How to define originating goods and search for their applicable ROOs when exporting the goods to the Mainland under CEPA?**

A: A good will qualify as an originating good if it meets other applicable provisions under the Agreement, as well as:

- (I) the good is wholly obtained or produced in Hong Kong; or
- (II) the good is produced in Hong Kong exclusively from originating materials; or
- (III) the good is produced using non-originating materials in Hong Kong, and
  - (i) the good's Mainland Harmonised System (HS) code falls within the scope of the Agreement's "[Product Specific Rules of Origin](#)" (PSRs) list, and it complies with the corresponding requirements;
  - (ii) if the good's Mainland HS code does not fall within the scope of the Agreement's [PSRs](#) list, it has to comply with "General Rule", i.e. the requirement that the RVC of the good is greater than or equal to 30% when calculated by the build-up method<sup>2</sup>, or the RVC of the good is greater

---

<sup>2</sup> Formula of build-up method:

$$\text{RVC} = \frac{\text{value of originating materials} + \text{labour costs} + \text{product development costs}}{\text{FOB value}} \times 100\%$$

than or equal to 40% when calculated by the build-down method<sup>3</sup> .

A good shall not be considered as originating, if it has only undergone one or more of the minimal operations or processes<sup>4</sup>.

The following are examples of three types of goods and their applicable CEPA ROOs:

Mainland HS Codes	Product Descriptions	CEPA ROOs
1806.31	Other food preparations containing cocoa, in blocks, slabs or bars, filled	Manufactured from sugar. The principal processes are mixing, boiling and forming. If flavouring is required, it must also be done in one side.
1905.90	Other food of Heading No. 19.05	Change in Tariff Heading.
2201.10	Aerated waters	General Rule <sup>5</sup>

### Q3: How to apply for CO(CEPA)s?

**A:** To export goods under the Agreement, Hong Kong exporter, manufacturer and subcontractor (if applicable) have to lodge CO(CEPA) applications to TID or GACOs<sup>1</sup>. Traders may register with the relevant Government appointed Certificate of Origin (CO)

---

<sup>3</sup> Formula of build-down method:

$$RVC = \frac{\text{FOB value} - \text{value of non-originating materials}}{\text{FOB value}} \times 100\%$$

<sup>4</sup> For example, simple assembly of parts of articles to constitute a complete article, or simple disassembly of products into parts; simple placing in bottles, cans, bags, cases, boxes, fixing on cards or boards, and other similar packaging operations.

<sup>5</sup> Since the goods under HS 2201.10 are not on the PSRs list, the applicable CEPA ROO is General Rule.

Service Providers (Service Providers) to use the electronic services. Traders who have not registered with the Service Providers can also make use of the designated Service Centres arranged by the Service Providers for submitting CO(CEPA) applications. For details, please refer to [TID's "Electronic Services for Certificate of Origin" webpage](#).

To apply for CO(CEPA)s for the exporting goods, manufacturers and subcontractors (if applicable) should first apply to TID for a [Factory Registration](#) (FR) to prove that the goods comply with the relevant CEPA ROOs, and demonstrate that their factories possess sufficient capacity to produce the goods. Manufacturers/operators should also update their FR record by providing up-to-date Hong Kong and Mainland HS codes (as well as other production information including manufacturing process and principal materials used) for the goods they produce for export to the Mainland.

For details on the application procedures and conditions for issuing, please refer to the [Certificate of Origin Circular No. 5/2018](#). As for the guide to lodge applications, please refer to the [Note for Traders Lodging CO\(CEPA\) Applications](#).

**Q4: What is "Change in Tariff Classification"?**

**A:** "Change in Tariff Classification" refers to the processing and manufacturing operations of non-originating materials carried out in the area of Hong Kong and resulting in a specified change in their tariff classification under the Harmonised System. Under Product Specific Rules of Origin (PSRs), this includes:

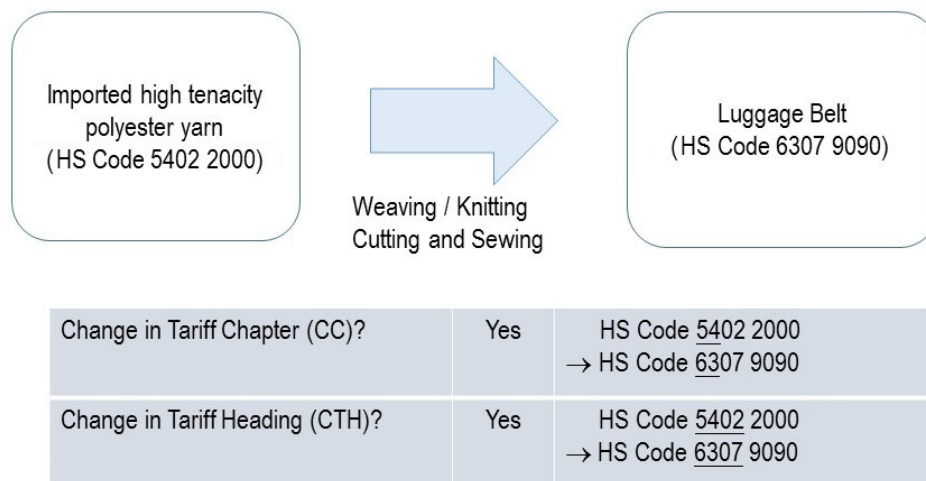
"Change in Tariff Chapter" (Change at first 2 digits of HS code)

"Change in Tariff Heading" (Change at first 4 digits of HS code)

By comparing the HS code of the imported raw materials and the final product, the manufacturer will be able to ascertain if a good

meets the relevant change in tariff classification.

Using Luggage Belt as an example, weaving or knitting of high tenacity polyester yarn (HS Code 5402 2000) followed by cutting and sewing into Luggage Belt (HS Code 6307 9090) would result in change in the HS Code from 5402 2000 to 6307 9090. The manufacturing process is considered to have resulted in “Change in Tariff Chapter” (from Chapter 54 to Chapter 63) and “Change in Tariff Heading” (from Heading 5402 to Heading 6307).



**Q5: If the ROO of the goods is “Regional Value Content” requirement, do I need to provide relevant calculation to TID or GACOs for vetting?**

**A:** If the applicable ROO of the goods is “Regional Value Content” (RVC) requirement, traders must provide the relevant Proforma Cost Statement(s) in support of their CO(CEPA) applications. If traders include product development cost or the value of Mainland origin materials when calculating the RVC to a product, they must first submit the respective Declaration and Undertaking Form(s) to TID's CO(CEPA) Section at least 7 working days before submitting CO(CEPA) applications. For details, please refer to the [Certificate of Origin Circular No. 6/2018](#), [Certificate of Origin Circular No.](#)

[7/2018](#) and [TID's webpage for CO\(CEPA\) related forms](#). For details regarding the submission of Proforma Cost Statement, please refer to the [Quick Reference Guide for Submitting Cost Statement under the CEPA](#).

**Q6: Do traders need to fill in the CO(CEPA) application in accordance with the Mainland Tariff lines listed in the “Product Specific Rules of Origin”?**

**A:** The tariff lines on the list of “Product Specific Rules of Origin” (PSRs) may be presented in 2-digit, 4-digit, 6-digit or 8-digit levels. Nonetheless, traders should fill in the CO(CEPA) application with Mainland tariff code(s) in 8-digit level.

**Q7: Can traders request amendment after the issue of CO(CEPA)?**

**A:** In their applications for CO(CEPA), traders must ensure all information provided is true and correct, and make declaration. If amendment is required for an approved CO(CEPA), traders should lodge an amendment request within 30 days from the date of issue. Issuing organizations will only consider the request for amendment provided that the CO(CEPA) has not yet been used for claiming zero tariff preference and has not yet expired, and will also consider each amendment request on its own merits. In general, requests for amendment to the following particulars to the CO(CEPA) will be considered:

- name and particulars of the consignee which do not amount to the substantial amendment of the consignee details;
- downward amendment of quantity and/or FOB value of goods;
- number of packages;
- marks and numbers; and
- minor amendment to the description of goods which does not affect the classification of the goods.

Generally speaking, if amendment for other information is requested, traders have to cancel the concerned CO(CEPA) which has been issued but not yet been used, and submit a fresh application.

**Q8: How should traders fill in the Mainland customs port code in their application for CO(CEPA)?**

**A:** Please refer to the [Code Table](#) for the relevant codes (e.g. Mainland customs port, mode of transport and quantity unit) used in the applications for CO(CEPA). Traders are also advised to confirm the Mainland customs port code with their customs broker(s)/Mainland importer(s).

**Q9: If manufacturers find that their products cannot fulfil the “General Rule” under their existing mode of production, can they request developing “Product Specific Rules of Origin” (PSRs) for their products? Besides, can manufacturers lodge requests for revisions to PSRs of the products?**

**A:** Yes. Manufacturers who wish to request for revisions to CEPA ROOs should refer to the part related to Application Procedures on [CO\(CEPA\) webpage](#) for the arrangements for CEPA ROO Consultations and the application procedures.

**Q10: If manufacturers find that their products cannot fulfil the “Product Specific Rules of Origin” under their current mode of production, can they choose to apply the “General Rule”?**

**A:** No. “General Rule” is only applicable to products that do not have “Product Specific Rules of Origin” (PSRs). Manufacturers who wish to request for revisions to CEPA ROOs should refer to the part related to Application Procedures on [CO\(CEPA\) webpage](#) for the arrangements for CEPA ROO Consultations and the application procedures.

**Q11. Can I apply for CO(CEPA) retrospectively after the goods is shipped?**

**A:** According to the Agreement on Trade in Goods, CO(CEPA) shall be issued before or at the time of shipment. However, if it was not issued before or at the time of shipment due to special circumstances such as force majeure, involuntary errors, omissions or other valid causes, traders may submit to issuing organisation an application for a retrospective CO(CEPA) by providing a written explanation and supporting documentary proof. A CO(CEPA) may be issued retrospectively within one year from the date of shipment, after thorough examination of the application.

**Q12: Is outward processing allowed under CEPA?**

**A:** Yes. Manufacturers may continue to make use of the Outward Processing Arrangement to subcontract outside Hong Kong the subsidiary or minor finishing processes. After outward processing, the finished goods must be returned to Hong Kong before applying for a CO(CEPA). Semi-finished goods would not be able to enjoy the preference of zero tariff under CEPA.

April 2025