香港特別行政區政府 工業貿易署
Trade and Industry Department
The Government of the Hong Kong Special Administrative Region

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Ref : FRCP 1000/2/9

Notes for Traders Lodging CO(Peru) Applications

General Information

(1) The Notes are prepared to facilitate traders' completion of application for Certificate of Hong Kong Origin - Peru (CO(Peru)). Traders should make reference to Chapter 3 (Rules of Origin and Origin Procedures) and its Annexes under the Free Trade Agreement between Hong Kong, China and the Republic of Peru (HKCPEFTA) (available at <https://www.tid.gov.hk/en/our_work/trade_and_investment_agreements/ftas/peru/agreement.html>), relevant circulars issued by the Trade and Industry Department (TID) as well as updated information posted on TID's website <https://www.tid.gov.hk/en/index.html> from time to time to ensure compliance with all the relevant requirements.

(2) Before lodging a CO(Peru) application, traders should ensure that the goods to be covered have been registered under the Factory Registration (FR) record(s) of the manufacturer(s) and subcontractor(s) (if any) concerned. If a CO(Peru) application covers goods that are not registered with TID, the application will be deferred or rejected.

(3) All CO(Peru) applications (including fresh submissions and re-submissions as well as amendment and cancellation requests) must be completed in English and lodged through electronic trade document submission service (electronic service). Traders may register with relevant Electronic Service Providers (SPs) appointed by the Government in order to use the electronic service. Traders who are not ready to make electronic submission can make use of the paper-to-electronic conversion service provided at designated service centres by the SPs for lodging CO(Peru) applications. For further information on the electronic service, please contact the SPs (Brio Electronic Commerce Limited (Tel: 2111 1611), Global e-Trading Services Limited (Tel: 8107 8686) or Tradelink Electronic Commerce Limited (Tel: 2917 8888)).

(4) Each fresh CO(Peru) application will be assigned a Unique Certificate of Origin Reference (UCR) number of 14 characters/digits. Traders should quote this number as a reference in all future correspondences, such as sending message(s) to the manufacturer(s) and subcontractor(s), making enquiries, etc..

(5) Exporters may opt for issuance of CO(Peru) in paper format or electronic file format. If a CO(Peru) application is approved, an electronic approval message will be sent by the issuing organisation to the traders via electronic service. The message includes the

CO approval date and an approval number (certificate number) of 11 characters/digits. For CO(Peru) in paper format, the exporter can print out the collection slip from the electronic platform of the SP, apply its company chop on it and then collect the CO from the selected issuing organisation. For CO(Peru) in electronic file format, the exporter can download the CO in Portable Document Format (PDF) from the electronic platform of the SP. Both formats of CO(Peru) will be issued on single-sided A4 page with white background.

(6) The CO(Peru) may contain additional page(s) if required. The authorised signatory of the exporter should sign on Box 12 "Declaration by the exporter" on every page of the CO, regardless of whether it is in paper format or electronic file format, before passing it to the importer for claiming preferential tariff treatment with Peru.

(7) For more information on FR and matters related to CO(Peru), traders may contact the Factory Registration and Origin Certification Branch of TID at 2398 5531 and 3403 6432 respectively.

<u>Making a CO(Peru) Application</u>

Traders should provide all required information in the CO(Peru) application. Details on some data fields are set out in Sections (A) and (B) below.

(A) Exporter Section

(i) <u>Exporter's Name, Address and Contact Details</u>
[Box 1 "Exporter's name and address" on CO(Peru)]

- Please include details (including the full name and address) of the exporter of the goods in Hong Kong.

(ii) <u>Producer's Name, Address and Contact Details</u>
[Box 2 "Producer's name and address" on CO(Peru)]

- The name(s) and address(es) of the manufacturer(s) of the goods contained in the FR record(s) will be printed in this box on the CO. If the manufacturer and the exporter are the same, the word "SAME" will be shown. However, if there is more than one manufacturer, the names and addresses of all the manufacturers will be printed.

- If the exporter wishes information of the manufacturer(s) to be kept confidential, please select special request code "505" in the CO application, so that "Available to the authorised body on request" will instead be printed in this box on the CO.

(iii) <u>Consignee's Name, Address and Contact Details</u>
[Box 3 "Consignee's name and address" on CO(Peru)]

- Please include details of the consignee (including the full name and address) in Peru.

(iv) Shipping Details
[Box 4 "Means of transport and route (as far as known)" on CO(Peru)]

- Please include shipping details of the consignment, including the departure date, vessel/flight/train/vehicle number, and ports of loading and discharge.

- Under normal circumstances, the departure date should be later than the CO application date.

- The port of loading must be "Hong Kong, China", while the port of discharge must be in Peru.

(v) Remarks
[Box 5 "Remarks" on CO(Peru)]

- Additional information related to the consignment such as the customer's order number, letter of credit number, etc., may be included. For example: "Customer's order no.: 12345678; Letter of credit no.: 12345678".

- If the invoice is issued by a non-party (i.e. neither Hong Kong, China nor Peru) operator, the full name of that operator should be indicated. For example: "Invoice issued by non-party operator (Name: ABC Co Ltd)".

(vi) Item Number
[Box 6 "Item number (Max 50)" on CO(Peru)]

- A maximum of 50 items are allowed in the CO application.

(vii) Product Description on CO: Number of Package, Kind/Type of Package and Description of Goods
[Box 7 "Number and kind of packages; description of goods" on CO(Peru)]

- Please specify the number and kind/type of packages. If the goods are not packed, please select type of package code "NE" (unpacked or unpackaged) or "NF" (unpacked or unpackaged, single unit) as appropriate in the data field "Kind/Type of Package" in the CO application, so that "In bulk" will be printed in this box on the CO.

- Please also provide a full description of each item of good. The description should be sufficiently detailed to enable the goods to be identified, and be related to the invoice and Harmonized System (HS) descriptions of the goods.

(viii) Product HS Code
[Box 8 "HS code (Six-digit code)" on CO(Peru)]

- Please make reference to the "Hong Kong Imports and Exports Classification List (Harmonized System)" (HKHS) published by the Census and Statistics Department (available at <https://www.censtatd.gov.hk/en/>) and provide the 8-digit HKHS code corresponding to each item of good. The first 6 digits of the HS codes will be printed in this box on the CO.

(ix) Rules of Origin
[Box 9 "Origin criterion" on CO(Peru)]

- The rules of origin are set out in Chapter 3 and Annex 3-B (Product-Specific Rules of Origin) of the HKCPEFTA. Each good claiming preferential tariff treatment must, in its own right, qualify as originating according to the rules of origin.

- Among others, please consider if the rules of "Accumulation" and/or "*De Minimis*" under Chapter 3 of the HKCPEFTA are applicable -

  - Accumulation (Article 3.5): where originating materials of Peru are incorporated into a good produced in Hong Kong, those originating materials should be considered as originating in Hong Kong.

  - *De Minimis* (Article 3.6): where a good is subject to a change of tariff classification (CTC) origin criterion but some non-originating materials used in its production have not undergone the required CTC, the good will still be considered as originating if the value of those non-originating materials does not exceed 10% of the total value of the good.

- When applying the rules of origin to the goods, please also take into account all other relevant provisions of Chapter 3 of the HKCPEFTA, including provisions on minimal operations or processes (Article 3.7); accessories, spare parts, tools or instructional or other information materials (Article 3.9); packaging/packing materials and containers (Articles 3.10 and 3.11); sets of goods (Article 3.13) and direct transport (Article 3.14), etc..

- In the CO application, please indicate the applicable origin criterion in both the Exporter section and the Manufacturer section for each line item of good, according to the following:

Origin Criterion	**Declare in the application/ To be printed in Box 9 on CO**
The good of this line item is wholly obtained or produced entirely in the Area of one or both Parties, in accordance with Article 3.3 (Wholly Obtained or Produced Goods) of Chapter 3 (Rules of Origin and Origin Procedures) of the Free Trade Agreement between Hong Kong, China and the Republic of Peru.	WO
The good of this line item is produced entirely in the Area of one or both Parties, exclusively from originating materials in accordance with the Free Trade Agreement between Hong Kong, China and the Republic of Peru.	WP
The good of this line item is produced entirely in the Area of one or both Parties using non-originating materials, provided the good	PSR

Origin Criterion	Declare in the application/ To be printed in Box 9 on CO
satisfies all applicable requirements of Annex 3-B (Product-Specific Rules of Origin) to Chapter 3 (Rules of Origin and Origin Procedures) of the Free Trade Agreement between Hong Kong, China and the Republic of Peru.	

An illustrative case on the application of the origin criterion of "PSR" (specifically the Regional Value Content (RVC)[1] rule) can be found on page 8 of the Notes.

(x) Product Quantity and Unit of Quantity
[Box 10 "Gross weight, quantity unit or other measurement (liters, m^3, etc.)" on CO(Peru)]

- Please indicate the exact amount with the unit of measurement for each item of good.

(xi) Invoice Details
[Box 11 "Number and date of invoice" on CO(Peru)]

- Please indicate the number(s) and date(s) of invoice(s) for each item of good, regardless of whether the invoice(s) is/are issued by operator(s) of a Party (i.e. Hong Kong, China or Peru) or non-party.

(B) Manufacturer Section

(i) Producer's Name, Address and Contact Details
[Box 2 "Producer's name and address" on CO(Peru)]

- Please refer to Section (A)(ii) above for details.

(ii) Principal Process(es) Done by Manufacturer, Subcontractor and Outworker in Hong Kong/Details of Subcontractor

- Manufacturer(s) should clearly state the principal manufacturing process(es) performed by it/them in Hong Kong. Where CTC and/or RVC is the origin criterion applicable to the goods concerned, it should be so stated.

- If subcontractor(s) is/are employed by the manufacturer(s) to carry out the principal manufacturing process(es) or the entire production of the goods under the Local Subcontracting Arrangement (LSA), the manufacturer(s) should provide information of the subcontractor(s), including the name(s) and address(es) of the subcontractor(s), the LSA approval number(s) and the principal process(es) undertaken by the

[1] The "RVC" of a good, expressed as a percentage, is calculated in accordance with Article 3.4 (Regional Value Content) of Chapter 3 of the HKCPEFTA.

subcontractor(s). The manufacturer(s) should also engage the subcontractor(s) to endorse the information.

(iii) Line Items

- Information provided in the "Line Items" section should be identical to that in the "Product Description on CO" section provided by the exporter. Please refer to Section (A)(vii) above for details.

(iv) Rules of Origin
[Box 9 "Origin criterion" on CO(Peru)]

- Please refer to Section (A)(ix) above for details.

(v) Materials and Components of Hong Kong and Other Origins

- Please clearly state all the materials and components used in the production of the goods and their respective origins. For goods subject to CTC origin criterion, please also state the HS codes of the materials and components.

(C) Declarations Required for CO(Peru)
[Box 12 "Declaration by the exporter" on CO(Peru)]

- The exporter, manufacturer(s) and subcontractor(s) (if any) have to make the following declaration specific to CO(Peru) in the application:

  PE - I declare that the goods described in this application comply with the rules of origin specified for those goods in the Free Trade Agreement between Hong Kong, China and the Republic of Peru.

- The exporter is also required to make the following declaration specific to CO(Peru) in the application. A corresponding declaration will be printed in this box on the CO:

  U04 - For the purpose of completion of Box 12 on CO(Peru), I declare that the information provided for this application is correct, and that all the goods were produced in Hong Kong, China and that they comply with the origin requirements specified in the Free Trade Agreement between Hong Kong, China and the Republic of Peru for the goods exported to Peru.

- For applications covering goods subject to RVC rule, the manufacturer(s) must also make the following declaration specific to CO(Peru):

  M24 - I declare that the regional value content of the goods covered in this application is calculated in accordance with Article 3.4 (Regional Value Content) of Chapter 3 (Rules of Origin and Origin Procedures) of the Free Trade Agreement between Hong Kong, China and the Republic of Peru. The detailed calculation and all the supporting records are kept and will be made available for inspection for at least three years

from the date of issuance of the Certificate of Origin.

- Apart from the above specific declarations, the exporter, manufacturer(s) and subcontractor(s) (if any) are also required to make the following standard declarations in the application:

To be declared by	Code
(i) For traders using electronic service	
- Exporter	E01
- Manufacturer(s)	M01
- Subcontractor(s) (if any)	S01
(ii) For traders using paper-to-electronic conversion service provided at designated service centres by the SPs	
- Exporter	T01
- Manufacturer(s)	T02
- Subcontractor(s) (if any)	T03
Note: The corresponding code descriptions are set out under "Declaration Code for CO" in the Government Electronic Trading Services (GETS) Code Table, available at <https://www.cedb.gov.hk/en/policies/government-electronic-trading-services/reference-materials.html>.	

Illustrative Case on the Application of Origin Criterion

Good : Preserved Cucumber
HKHS Code : 20011000
Unit : KGM
FOB Value Per Unit : HK$15

Applicable Origin Criterion:
Since the good is neither WO nor WP, **PSR** is applicable. According to Annex 3-B of the HKCPEFTA, the PSR concerned for HS2001.10 (cucumbers and gherkins) is **RVC 50 (i.e. 50%)**.

As this material originates in Peru and is used in the production of the finished good in Hong Kong, "accumulation" applies, i.e., this material can be treated as originating in Hong Kong.

(a) Materials/Components:

	Origin	Value (HK$ per unit)	
1. Water	Hong Kong *(originating)*	0.01	(a)
2. Cucumbers	Canada	5	(b)
3. Vinegar	Hong Kong *(originating)*	0.5	(c)
4. Salt	Peru *(originating)*	0.5	(d)
5. Plastic Bottle	Korea	0.5	(e)
Value of Non-originating Materials/Components:		5.5	(b) + (e)

In calculating the RVC of the good, the value of the packaging container in which the good is packaged for retail sale and which is classified with the good should be taken into account, as non-originating material in the present case.

***VNM** shall be -*
(a) the value of the imported materials at the time of importation, inclusive of the cost of insurance and freight up to the port or place of entry into Hong Kong; or
(b) the earliest ascertained price paid or payable in Hong Kong. Freight, insurance, packing costs and any other costs for transporting the materials from the supplier's warehouse to the producer's location should not be included.

(b) RVC Calculation:

$$\text{RVC} = \frac{\text{free on board (FOB) value of the good} - \text{value of non-originating materials (VNM)}}{\text{FOB value of the good}} \times 100\%$$

***FOB** shall be inclusive of the cost of transportation to the port or site of final shipment abroad, regardless of the means of transportation.*

Hence, in this case: $\textbf{RVC} = \dfrac{\$15 - \$5.5}{\$15} \times 100\% =$ **Over 63.3% i.e. originating**

Trade and Industry Department
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