



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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Notes for Traders Lodging CO(Georgia) Applications

General Information

- (1) While the Notes are prepared to facilitate traders' completion of application for Certificate of Hong Kong Origin – Georgia (CO(Georgia)) and highlight some specific data requirements, traders are advised to make reference to Chapter 3 (Rules of Origin) of Hong Kong, China – Georgia Free Trade Agreement (HKCGFTA), the Circulars issued by the Trade and Industry Department (TID) as well as updated information posted on TID's website from time to time to ensure compliance with the requirements.
- (2) Before lodging a CO(Georgia) application, please ensure that the goods to be covered have been registered under the Factory Registration (FR) record(s) of the manufacturers and subcontractors (if any). If a CO(Georgia) application covers goods that are not registered with TID, the application will be deferred or rejected.
- (3) All CO(Georgia) applications (including fresh submissions, re-submissions, amendment and cancellation requests) must be completed in English and lodged through electronic trade document submission services. Traders may register with the relevant Electronic Service Providers appointed by the Government in order to use the electronic trade document submission services. Traders who are not ready to make electronic submissions can make use of the paper-to-electronic conversion service provided at designated service centres by the Service Providers for lodging CO(Georgia) applications. For further information on the electronic services, please contact Brio Electronic Commerce Limited (Tel: 2111 1288), Global e-Trading Services Limited (Tel: 8201 0082) or Tradelink Electronic Commerce Limited (Tel: 2917 8888).
- (4) Each fresh Certificate of Origin (CO) 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 correspondence, such as sending message to manufacturer/subcontractor, and making enquiries.
- (5) If a CO(Georgia) application is approved, an electronic approval message will be sent by the issuing organization to the traders via the electronic trade document submission services. The message includes the CO approval date and an Approval Number of 11 characters/digits. Exporters may print out the collection slip, apply its company chop on it and collect the CO(Georgia) from the issuing organization.

- (6) Traders may contact the Factory Registration and Origin Certification Branch of TID (Tel no.: 2398 5531/2398 5545) for more information on lodging CO(Georgia) applications.

Making a CO(Georgia) Application

(A) Exporter Section

(i) Exporter's Name, Address and Contact Details

[Box 1 "Exporter's name, address and country/place" on CO(Georgia)]

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

(ii) Producer's Name, Address and Contact Details

[Box 2 "Producer's name, address and country/place (if known)" on CO(Georgia)]

- The name and address of the manufacturer(s) of the good(s) contained in the Factory Registration records will be printed on CO(Georgia). If the manufacturer and the exporter are the same entity, the word "SAME" will be shown in this box on CO(Georgia).
- If the exporter wishes the manufacturer's information to be kept confidential, please select special request code "504" (Exporter Section) in the CO application, so that "Available to the competent authority or authorized body upon request" will be printed in Box 2 on CO(Georgia).

(iii) Importer's Name and Address

[Box 3 "Importer's name, address and country/place (if known)" on CO(Georgia)]

- Please include details of the importer in Georgia (including full name and address).

(iv) Shipping Details

[Box 4 "Means of transport and route (if known)" on CO(Georgia)]

- 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 must be later than the CO(Georgia) application date.
- The port of discharge must be located in Georgia.

(v) Remarks

[Box 5 “Remarks” on CO(Georgia)]

- The customer’s order number, letter of credit number, among others, may be included in this box. If the invoice is issued by a non-Party (i.e. neither Hong Kong nor Georgia) operator, information such as the name, address and country/place of the operator issuing the invoice should be indicated in this box. For example: “Customer’s order No.: 12345678; Letter of credit No.: 12345678; Invoice issued by Non-Party operator (Name: ABC Co Ltd; Address: 123 Street, ABC District, Sydney, Australia)”

(vi) Item Number

[Box 6 “Item number” on CO(Georgia)]

- A maximum of five items are allowed on a CO(Georgia) application.

(vii) Marks and Numbers on Packages

[Box 7 “Marks and numbers on packages” on CO(Georgia)]

- Please indicate the shipping marks and numbers on packages if such marks and numbers exist. For good(s) with images or symbols as shipping marks, please indicate “IMAGE OR SYMBOL (I/S)”. Please state “NO MARKS AND NUMBERS (N/M)” if applicable.

(viii) Number of Package, Kind/Type of Package and Product Description of Line Items

[Box 8 “Number and kind of packages; description of goods” on CO(Georgia)]

- Please specify the number and kind of packages. If the goods are not packed, please select “NE” (unpacked or unpackage) or “NF” (unpacked or unpackage, single unit) in the data field “Kind/Type of Package” in the application so that “in bulk” will be indicated in box 8 of CO(Georgia).
- Please provide a full description of each good. The description should be sufficiently detailed to enable the goods to be identified by the relevant customs authorities examining them and relate it to the respective invoice description and to the respective Harmonized System (HS) description of the goods.

(ix) Product HS Code

[Box 9 “HS code (6-digit code)” on CO(Georgia)]

- Please make reference to the “Hong Kong Imports and Exports Classification List (Harmonized System)” published by the Census and Statistics Department and provide the 8-digit Hong Kong HS codes corresponding to the goods described in Box 8. The first 6 digits of the HS codes will be printed on CO(Georgia).

(x) Rules of Origin

[Box 10 “Origin Criterion” on CO(Georgia)]

- The rules of origin requirements are set out in Chapter 3 (Rules of Origin) of the HKCGFTA and its Annex 3-1 (Product Specific Rules of Origin). Each good claiming preferential tariff treatment must qualify in its own right. An illustrative example of ROO application can be found on P.7 of this Note.
- Please consider if the rules of “Accumulation” and/or “*De Minimis*” apply to your case.
 - Accumulation: where an originating material of Georgia is used in the production of a good in Hong Kong, that originating material should be considered as originating in Hong Kong.
 - De Minimis: where a good is subject to a change in tariff classification (CTC) requirement but some non-originating materials used in its production do not undergo 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 ex-works price of the good.
- Please indicate the applicable origin criterion in both the Exporter Section and the Manufacturer Section for each of the goods described in Box 8, according to the following:

Origin Criterion	Input in the Application /Box 10 on CO(Georgia)
The good is wholly obtained or produced in Hong Kong in accordance with Article 3 (Goods Wholly Obtained) of Chapter 3 (Rules of Origin).	WO
The good is produced in Hong Kong exclusively from originating materials.	WP
The good is produced from non-originating materials in Hong Kong, provided that the good conforms to a regional value content (RVC) of no less than 40%.	RVC [RVC 40% will be shown on CO(Georgia)]
The good is produced from non-originating materials in Hong Kong, provided that the good complies with the applicable product specific rules of origin.	PSR

(xi) Product Quantity and Unit of Quantity

[Box 11 “Gross or net weight or other quantity (e.g. quantity unit, litres, m³)” on CO(Georgia)]

- Please indicate gross or net weight in kilograms or other units of measurement for each good described in Box 8. Other units of measurement (e.g. volume or number of items) which would indicate exact quantities may be used when customary.

(xii) Invoice Details

[Box 12 “Invoice number and date” on CO(Georgia)]

- Please indicate the invoice(s) number and date of invoice(s).

(B) Manufacturer Section

(i) Producer’s Name, Address and Contact Details

[Box 2 “Producer’s name, address and country/place (if known)” on CO(Georgia)]

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

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

- Manufacturers and subcontractors should clearly state the principal manufacturing processes performed by the respective party in Hong Kong. Where CTC or RVC is the origin criterion applicable to the goods concerned, it should be so stated.
- If a subcontractor is employed to carry out the principal manufacturing processes or the entire production of the goods concerned under the Local Subcontracting Arrangement (LSA), the manufacturer should provide the subcontractor’s information, including the subcontractor’s name and address, the LSA approval number and the principal processes undertaken by the subcontractor. The manufacturer should also engage the subcontractor to endorse the information provided in the CO(Georgia) application.

(iii) Line Items

- Information provided in the “Line Items” section should be identical to that in the “Product Description of Line Items” section provided by the exporter. Please refer to Section (A)(viii) above for details.

(iv) Rules of Origin

[Box 10 “Origin Criterion” on CO(Georgia)]

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

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

- Traders should clearly state all the materials and components used in the manufacture of the goods. Traders should also state the origins of the materials and components used and their respective HS codes (for goods subject to CTC origin criteria).

(C) Declarations Required for CO(Georgia)

[Box 13 “Declaration by the exporter or producer” on CO(Georgia)]

- The exporter, manufacturer and subcontractor (if applicable) have to make the following declaration in the CO(Georgia) application:

GE - I declare that the goods described in this application comply with the rules of origin specified for those goods in the Hong Kong, China – Georgia Free Trade Agreement.

- The exporter or the manufacturer is also required to make the following declaration in the CO(Georgia) application. The declaration and the name of the authorized person will be printed on the issued CO(Georgia):

U02 - For the purpose of completion of Box 13 on CO(Georgia), 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 Hong Kong, China – Georgia Free Trade Agreement for the goods exported to Georgia.

- For applications covering goods subject to RVC requirement, the manufacturer must make the following declaration in the CO(Georgia) application:

M20 - I declare that the regional value content of the goods declared in this application is calculated in accordance with Article 4 (Regional Value Content) of Chapter 3 (Rules of Origin) of the Hong Kong, China – Georgia Free Trade Agreement. The detailed calculation and all the supporting records are kept and will be made available for inspection for not less than three years.

Illustrative Example of ROO Application

Good : Juice Drink
 HKHS Code : 2202 9910
 Unit : litre
 Ex-Works Price Per Unit : HK\$4

Applicable ROO : RVC 40%
 under HKCGFTA

*As this item originates in Georgia and is used in Hong Kong as material for the manufacture of the finished good, “**Accumulation**” applies, i.e. this component can be treated as originating in Hong Kong in calculating the RVC.*

(a) Raw Materials/Component:

	Origin		Value (HK\$ per unit)
1. Water	Hong Kong (<i>originating</i>)		0.01 (a)
2. Concentrate	Malaysia		0.8 (b)
3. Refined sugar	Korea		0.5 (c)
4. Flavor	Georgia (<i>originating</i>)	←	0.5 (d)
5. Carton Box	Korea		0.5 (e)
Total Value of Material/Component:			2.31 (a) + (b) + (c) + (d) + (e)
Value of Non-originating Material/Component:			1.80 (b)+(c)+(e)



As the good is subject to RVC requirement, the value of the packaging material and container in which the good is packaged for retail sale and which is classified with the good should be taken into account, as a non-originating material in this case, in calculating the RVC of the good.

VNM shall be determined on the basis of the customs value at the time of importation of the non-originating materials, including materials of undetermined origin. If such value is unknown and cannot be ascertained, the first ascertainable price paid or payable for the materials in Hong Kong shall be applied.

(b) RVC Calculation:

$$RVC = \frac{\text{ex-works price} - \text{value of the non-originating materials (VNM)}}{\text{ex-works price}} \times 100\%$$

ex-works price means the price paid for the good ex-works to the producer located in a Party in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, wage and any other cost, and profit minus any internal taxes returned or repaid when the good obtained is exported.

Hence, in this case: $RVC = \frac{\$4 - \$1.80}{\$4} \times 100\% = 55\%, \text{ i.e. originating}$