# Interim Agreement leading to formation of a free trade area between the Eurasian Economic Union and its Member States, of the one part, and the Islamic Republic of Iran, of the other part

. . .

#### **CHAPTER 6. RULES OF ORIGIN**

#### SECTION I. GENERAL PROVISIONS

### Article 6.1 Scope

The Rules of Origin provided for in this Chapter shall be applied for the purposes of granting preferential tariff treatment in accordance with this Agreement.

### Article 6.2 Definitions

For the purposes of this Chapter:

- (a) "aquaculture" means farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from feedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;
- (b) "authorized body" means the competent authority designated by a Party to issue Certificate of Origin under this Agreement;
- c) "CIF value" means the value of the goods imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation in accordance with the current international commercial terms ("incoterms"), excluding internal taxes which may be repaid when the product is exported;
- (d) "consignment" means goods that are sent simultaneously covered by one or more transport documents to the consignee from the exporter, as well as goods that are sent over a single post-invoice or transferred as a luggage of the person crossing the border;
- (e) **"exporter"** means a person registered in the territory of a Party where the goods are exported from by such person;

- f) "EXW value" means the price paid for a good to the manufacturer in the Party where the last working or processing was carried out, in accordance with the current international commercial terms ("incoterms"), excluding internal taxes which may be repaid when the product is exported;
- (g) **"importer"** means a person registered in the territory of a Party where the goods are imported into by such person;
- (h) "material" means any matter or substance including ingredient, raw material, component or part used or consumed in the production of goods or physically incorporated into goods or subjected to a process in the production of other goods;
- (i) "non-originating goods" or "non-originating materials" means goods or materials that do not fulfill the origin criteria of this Chapter;
- (j) "originating goods" or "originating materials" means goods or materials that fulfill the origin criteria of this Chapter;
- (k) **"producer"** means a person who carries out production in the territory of a Party;
- (l) **"production"** means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, capturing, fishing, hunting, manufacturing, processing or assembling such goods;
- (m) "verification authority" means the competent governmental authority designated by a Party to conduct verification procedures.

#### Article 6.3 Origin Criteria

For the purposes of this Chapter goods shall be considered as originating in a Party if they are:

- (a) wholly obtained or produced in such Party as provided for in Article 6.4 of this Agreement; or
- (b) produced entirely in one or both Parties, exclusively from originating materials from one or both Parties; or
- (c) produced in a Party using non-originating materials provided that value added content of the Party is not less than 50 percent of the EXW value, except for the cases that specific origin criterion for such good set out in Annex 2 to this Agreement.

### Article 6.4 Wholly Obtained or Produced Goods

For the purposes of Article 6.3 of this Agreement, the following goods shall be considered as wholly obtained or produced in a Party:

- (a) plants and plant goods, including fruit, berries, flowers, vegetables, trees, seaweed, fungi and live plants, grown, harvested, or gathered in the territory of a Party;
- (b) live animals born and raised in the territory of a Party;
- (c) goods obtained from live animals in the territory of a Party;
- (d) goods obtained from gathering, hunting, capturing, fishing, growing, raising, aquaculture in the territory of a Party;
- (e) minerals and other naturally occurring substances extracted or taken from the air, soil, waters or seabed and subsoil in the territory of a Party;
- (f) goods of sea fishing and other marine goods taken from the high seas, in accordance with international law, by a vessel registered or recorded in a Party and flying its flag;
- (g) goods manufactured exclusively from goods referred to in subparagraph (f) of this Article, on board a factory ship registered or recorded in a Party and flying its flag;
- (h) waste and scrap resulting from production and consumption conducted in the territory of a Party provided that such goods are fit only for the recovery of raw materials;
- (i) used goods collected in the territory of a Party provided that such goods are fit only for the recovery of raw materials;
- (j) goods produced in outer space on board a spacecraft provided that the same spacecraft is registered in a Party;
- (k) goods produced or obtained in the territory of a Party solely from goods referred to in subparagraphs (a) through (j) of this Article.

#### Article 6.5 Value Added Content

For the purposes of this Chapter and product specific rules specified in Annex 2 to this Agreement the formula for calculating value added content (hereinafter referred to as "VAC") shall be:

#### **EXW** value – Value of Non-Originating Materials

x 100%

#### **EXW** value

where the value of non-originating materials shall be:

- (a) CIF value of the materials at the time of importation to a Party; or
- (b) the earliest ascertained price paid or payable for non-originating materials in the territory of the Party where the working or processing takes place.

When, in the territory of a Party, the producer of the goods acquires nonoriginating materials within that Party, the value of such materials shall not include freight, insurance, packing costs and any other costs incidental to the transport of those materials from the location of the supplier to the location of production.

# Article 6.6 Insufficient Working or Processing

- 1. The following operations undertaken exclusively by themselves or in combination with each other are considered to be insufficient to meet the requirements of Article 6.3 of this Agreement:
  - (a) preserving operations to ensure that a product retains its condition during transportation and storage;
  - (b) freezing or thawing;
  - (c) packaging and re-packaging;
  - (d) washing, cleaning, removing dust, oxide, oil, paint or other coverings;
  - (e) ironing or pressing of textiles;
  - (f) colouring, polishing, varnishing, oiling;
  - (g) husking, partial or total bleaching, polishing and glazing of cereals and rice;
  - (h) operations to colour sugar or form sugar lumps;
  - (i) peeling and removal of stones and shells from fruits, nuts and vegetables;
  - (j) sharpening, grinding;
  - (k) cutting;
  - (l) sifting, screening, sorting, classifying;
  - (m) placing in bottles, cans, flasks, bags, cases, boxes, fixing on surface and all other packaging operations;

- (n) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (o) mixing of products (components) which does not lead to a sufficient difference of product from the original components;
- (p) simple assembly of a product or disassembly of products into parts;
- (q) slaughter of animals, sorting of meat.
- 2. For the purposes of paragraph 1 of this Article, "simple" describes activities which do not require special skills or machines, apparatus or equipment especially designed for carrying out such activities.

# Article 6.7 Accumulation of Origin

Without prejudice to Article 6.3 of this Agreement, the goods or material originating in a Party, which are used as material in the manufacture of a product in the other Party, shall be considered as originating in such Party where the last operations other than those referred to in paragraph 1 of Article 6.6 of this Agreement have been carried out. The origin of such material shall be confirmed by a Certificate of Origin (Form CT-3) issued by an authorized body.

### Article 6.8 De Minimis

- 1. Goods that do not undergo a change in tariff classification pursuant to Annex 2 to this Agreement are nonetheless considered originating if:
  - (a) the value of all non-originating materials that are used in the production of the goods and do not undergo the required change in tariff classification, does not exceed 5 percent of the EXW value of such goods and provided that such materials necessary for production of goods; and
  - (b) the goods meet all other applicable requirements of this Chapter.
- 2. The value of materials referred to in subparagraph (a) of paragraph 1 of this Article shall be included in the value of non-originating materials for any applicable VAC requirement.

### Article 6.9 Direct Consignment

- 1. Preferential tariff treatment in accordance with this Chapter shall be granted to originating goods provided that such goods are transported directly from the territory of the exporting Party to the territory of the importing Party.
- 2. Notwithstanding paragraph 1 of this Article, originating goods may be transported through territories of third countries, provided that:
  - (a) transit through the territory of third countries is justified for geographical reasons or related exclusively to transport requirements;
  - (b) the goods have not entered into trade or consumption there; and
  - (c) the goods have not undergone any operation there other than unloading, reloading, storing, or any necessary operation designed to preserve their condition.
- 3. A declarant shall submit appropriate documentary evidence to the customs authorities of the importing Party confirming that the conditions set out in paragraph 2 of this Article have been fulfilled. Such evidence shall be provided to the customs authorities of the importing Party by submission of:
  - (a) transport documents covering the passage from the territory of one Party to the territory of the other Party containing:
    - i. an exact description of the goods;
    - ii. the dates of unloading and reloading of the goods (if the transport documents do not contain the dates of unloading and reloading of the goods, other supporting document containing such information shall be submitted in addition to transport documents) and;
    - iii. where applicable:

the names of the ships, or the other means of transport used; the numbers of containers;

the conditions under which the goods remained in the third transit country in the proper condition;

the marks of the customs authorities of the country of transit;

- (b) commercial invoice in respect of the goods.
- 4. A declarant may submit other supporting documents to prove that the requirements of paragraph 2 of this Article are fulfilled.
- 5. In the instance that the transport document cannot be provided, a document issued by the customs authorities of the third transit country containing all the information referred to in subparagraph (a) of paragraph 3 of this Article shall be submitted.

6. If a declarant fails to provide the customs authorities of the importing Party with documentary evidence of direct consignment, preferential tariff treatment shall not be granted.

### Article 6.10 Packaging Materials for Retail Sale

- 1. Packaging materials and containers in which goods are packaged for retail sale, if classified with the goods, shall be disregarded in determining whether all the non-originating materials used in the production of those goods have undergone the applicable change in tariff classification set out in Annex 2 to this Agreement.
- 2. Notwithstanding paragraph 1 of this Article in determining whether the goods fulfil the VAC requirement, the value of the packaging used for retail sale will be counted as originating or non-originating materials, as the case may be, in calculating the VAC of the goods.

### Article 6.11 Packing Materials for Shipment

Packing materials and containers in which goods are packed exclusively for transport shall not be taken into account for the purposes of establishing whether the goods are originating.

# Article 6.12 Accessories, Spare Parts, Tools and Instructional or Information Materials

- 1. In determining whether the goods fulfil the change in tariff classification requirements specified in Annex 2 to this Agreement, accessories, spare parts, tools and instructional or information materials, which are part of the normal equipment and included in its EXW value, or which are not separately invoiced, shall be considered as part of the goods in question and shall not be taken into account in determining whether the goods qualify as originating.
- 2. Notwithstanding paragraph 1 of this Article in determining whether the goods fulfil the VAC requirement, the value of accessories, spare parts, tools, instructional and information materials shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating VAC of the goods.

- 3. This Article shall apply only where:
  - (a) accessories, spare parts, tools, instructional or other information materials presented with the goods are not invoiced separately from the such goods; and
  - (b) the quantities and value of accessories, spare parts, tools and instructional or other information materials presented with the goods are customary for such goods.

#### Article 6.13 Sets

Sets, as defined in General Rule 3 of the interpretation of the Harmonized System, shall be regarded as originating when all component goods are originating. Nevertheless, when a set is composed of originating and non-originating goods, the set as a whole shall be regarded as originating, provided that the value of the non-originating goods does not exceed 15 percent of the EXW value of the set.

#### Article 6.14 Neutral elements

In order to determine whether a good is originating, the origin of the following neutral elements which might be used in its manufacture and not incorporated in it shall not be taken into account:

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in the production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment;
- (f) equipment, devices used for testing or inspecting the goods;
- (g) catalyst and solvent; and
- (h) any other goods that are not incorporated into such goods but the use of which in the production of such goods can be demonstrated to be a part of that production.

#### SECTION II. DOCUMENTARY PROOF OF ORIGIN

### Article 6.15 Claim for Preferential Tariff Treatment

- 1. For the purposes of obtaining preferential tariff treatment, the declarant shall submit a Certificate of Origin to the customs authorities of the importing Party, in accordance with the requirements of this Section.
- 2. The Certificate of Origin submitted to the customs authorities of the importing Party shall be an original, valid and in conformity with the format as set out in Annex 3 to this Agreement and shall be duly completed in accordance with the requirements set out in Annex 3 to this Agreement.
- 3. The authorized body of the exporting Party shall ensure that Certificates of Origin are duly completed in accordance with the requirements set out in Annex 3 to this Agreement.
- 4. The Certificate of Origin shall be valid for a period of 12 months from the date of issuance and must be submitted to the customs authorities of the importing Party within that period but not later than the moment of the submission of the import customs declaration, except in circumstances stipulated in paragraph 6 of this Article.
- 5. If the Parties have developed and implemented the Electronic Origin Verification System (hereinafter referred to as "EOVS"), referred to in Article 6.27 of this Agreement, the customs authorities of the importing Party in accordance with the respective domestic laws and regulations may not require the submission of the original hard copy of Certificate of Origin. In this case, the date and number of such Certificate of Origin shall be specified in the customs declaration. Where the customs authorities of the importing Party have a reasonable doubt as to the origin of the goods for which preferential tariff treatment is claimed and/or there is a discrepancy with the information containing in the EOVS, the customs authorities of the importing Party may require the submission of a hard copy of the Certificate of Origin.
- 6. If the importer is not in possession of a Certificate of Origin at the time of importation, the importing Party shall impose the applied MFN customs duty or require payment of a deposit on the imported goods, where applicable. In such a case the importer may make a claim for preferential tariff treatment and refund of any excess import customs duty or deposit paid within 12 months from the time of registration of customs declaration in accordance with respective laws and regulations of the importing Party provided that all requirements of Article 6.22 of this Agreement have been met.

### Article 6.16 Circumstances When the Certificate of Origin Is Not Required

A Certificate of Origin is not required in order to obtain preferential tariff treatment for importation of originating goods where the customs value does not exceed the amount of 200 Euro or the equivalent amount in the importing Party's currency, provided that the importation does not form part of one or more consignments that may reasonably be considered to have been undertaken or arranged for the purposes of avoiding the submission of the Certificate of Origin.

### Article 6.17 Issuance of the Certificate of Origin

- 1. The producer, or exporter of the goods or its authorized representative shall apply to an authorized body for a Certificate of Origin in writing or by electronic means if applicable.
- 2. The Certificate of Origin shall be issued by the authorized body to the producer or exporter of the exporting Party or its authorized representative prior to or at the time of exportation whenever the goods to be exported can be considered originating in a Party within the meaning of this Chapter.
- 3. The Certificate of Origin shall cover the goods under one consignment.
- 4. Each Certificate of Origin shall bear a unique reference number separately given by the authorized body.
- 5. If all of the goods covered by the Certificate of Origin cannot be listed on one page, additional sheets, as set out in Annex 3 to this Agreement, shall be used.
- 6. The Certificate of Origin (Form CT-3) shall comprise one original and two copies.
- 7. The copy shall be retained by the authorized body in the exporting Party. Another copy shall be retained by the exporter.
- 8. Without prejudice to paragraph 4 of Article 6.15 of this Agreement, in exceptional cases, where a Certificate of Origin (Form CT-3) has not been issued prior to or at the time of exportation it may be issued retroactively and shall be marked "ISSUED RETROACTIVELY".
- 9. The submitted original Certificate of Origin shall be kept at the customs authorities of the importing Party except in circumstances stipulated in its respective domestic laws and regulations.

#### Article 6.18 Minor Discrepancies

- 1. Where the origin of the goods is not in doubt, the discovery of minor discrepancies between the information in the Certificate of Origin and in the documents submitted to the customs authorities of the importing Party shall not, of themselves, invalidate the Certificate of Origin, if such information in fact corresponds to the goods submitted.
- 2. For multiple goods declared under the same Certificate of Origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment for the remaining goods covered by the Certificate of Origin.

### Article 6.19 Specific Cases of Issuance the Certificate of Origin

- 1. In the event of theft, loss or destruction of a Certificate of Origin, the producer, exporter or its authorized representative may apply to the authorized body specifying the reasons for such application for a certified duplicate of the original Certificate of Origin. The duplicate shall be made on the basis of the previously issued Certificate of Origin and supporting documents. A certified duplicate shall bear the words "DUPLICATE OF THE CERTIFICATE OF ORIGIN NUMBER\_DATE\_". The certified duplicate of a Certificate of Origin shall be valid no longer than 12 months from the date of issuance of the original Certificate of Origin.
- 2. Due to accidental errors or omissions made in the original of the Certificate of Origin, the authorized body shall issue the Certificate of Origin in substitution for the original Certificate of Origin. In this instance, the Certificate of Origin shall bear the words: "ISSUED IN SUBSTITUTION FOR THE CERTIFICATE OF ORIGIN NUMBER\_\_\_DATE\_\_\_". Such Certificate of Origin shall be valid no longer than 12 months from the date of issuance of the original Certificate of Origin.

### Article 6.20 Alterations in the Certificate of Origin

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous data and printing any additional information required. Such alteration shall be approved by a person authorized to sign the Certificate of Origin and certified by an official seal of the appropriate authorized body.

# Article 6.21 Record-keeping Requirements

- 1. The producer and/or exporter applying for the issuance of a Certificate of Origin shall keep all records and copies of documents submitted to the authorized body for the period of no less than three years from the date of issuance of the Certificate of Origin.
- 2. An importer who has been granted preferential tariff treatment must keep the copy of Certificate of Origin, based on the date when the preferential tariff treatment was granted, for the period of no less than three years.
- 3. The application for Certificate of Origin and all documents related to such application shall be retained by the authorized body for the period of no less than three years from the date of issuance of the Certificate of Origin.

#### SECTION III. PREFERENTIAL TARIFF TREATMENT

### Article 6.22 Granting Preferential Tariff Treatment

- 1. Preferential tariff treatment under this Agreement shall be applied to originating goods that satisfy the requirements of this Chapter.
- 2. Customs authorities of the importing Party shall grant preferential tariff treatment to originating goods of the exporting Party provided that:
  - (a) importing goods satisfy the origin criteria referred to in Article 6.3 of this Agreement;
  - (b) the declarant demonstrates compliance with the requirements of this Chapter;
  - (c) a valid and duly completed Certificate of Origin has been submitted in accordance with the requirements of Section II of this Chapter to the customs authorities of the importing Party in original. Certificate of Origin may not be required to be submitted in original if the Parties have adopted the EOVS as stipulated in paragraph 5 of Article 6.15 of this Agreement.
- 3. Notwithstanding paragraph 2 of this Article, where the customs authorities of the importing Party have a reasonable doubt as to the origin of the goods for which preferential tariff treatment is claimed and/or to the authenticity of the submitted Certificate of Origin such customs authorities may suspend or deny the application of preferential tariff treatment to such goods. However, the goods can be released in accordance with the requirements of such Party's respective laws and regulations.

### Article 6.23 Denial of Preferential Tariff Treatment

- 1. Where the goods do not meet the requirements of this Chapter or where the importer or exporter fails to comply with the requirements of this Chapter, the customs authorities of the importing Party may deny preferential tariff treatment and recover unpaid customs duties in accordance with its respective laws and regulations.
- 2. The customs authorities of the importing Party may deny preferential tariff treatment if:
  - (a) the goods do not meet the requirements of this Chapter to consider them as originating in the exporting Party; and/or
  - (b) the other requirements of this Chapter are not met, including:

- i. the requirements of Article 6.9 of this Agreement;
- ii. the submitted Certificate of Origin has not been duly completed as specified in Annex 3 to this Agreement;
- (c) the verification procedures undertaken under Article 6.28 of this Agreement are unable to establish the origin of the goods or indicate the inconsistency of the origin criteria;
- (d) the verification authority of the exporting Party has confirmed that the Certificate of Origin had not been issued (i.e. forged) or had been annulled (withdrawn);
- (e) the customs authority of the importing Party receives no reply within a maximum of six months after the date of a verification request made to the verification authority of the exporting Party, or if the response to the request does not contain sufficient information to conclude whether the goods originate in a Party;
- 3. Where the importing Party determines through verification procedures that an exporter or producer has engaged in providing false and/or incomplete information for the purposes of obtaining Certificates of Origin, customs authorities of the importing Party may deny preferential tariff treatment to identical goods covered by Certificates of Origin issued to that exporter or producer in accordance with the respective domestic laws and regulations.
- 4. In cases as set out in subparagraph (b) of paragraph 2 of this Article customs authorities of the importing Party are not required to make a verification request, as provided for in Article 6.28 of this Agreement, to the authorized body for the purposes of making decisions on denial of preferential tariff treatment.

#### SECTION IV. ADMINISTRATIVE COOPERATION

### Article 6.24 Administrative Cooperation Language

Any notification or communication under this Section shall be conducted between the Parties through the relevant authorities in the English.

### Article 6.25 Authorized Body and Verification Authority

From the date of entry into force of this Agreement, each Government of the Parties shall designate or maintain an authorized body and a verification authority.

#### Article 6.26 Notifications

- 1. Prior to the issuance of any Certificates of Origin under this Agreement by the authorized body, each Party shall provide each other, through the Ministry of Industry, Mine and Trade of I.R. Iran and the Eurasian Economic Commission, respectively, with the names and addresses of each authorized body and verification authority, along with original and legible specimen impressions of their stamps, sample of the Certificate of Origin to be used and data on the security features of the Certificate of Origin.
- 2. I.R. Iran shall provide the Eurasian Economic Commission with the original information referred to in paragraph 1 of this Article in sextuple. The Eurasian Economic Commission may request I.R. Iran to provide additional sets of such information.
- 3. I.R. Iran and the Eurasian Economic Commission shall publish through the internet the information on the names and addresses of the authorized body and verification authority of each Party.
- 4. Any change to the information stipulated above shall be notified by the authorities referred to in paragraph 1 of this Article, in advance and in the same manner.
- 5. All the information provided according to the paragraph 1 of this Article shall be applied from the date of receiving original hard copy with such information by the Ministry of Industry, Mine and Trade of I.R. Iran or the Eurasian Economic Commission, respectively.

# Article 6.27 Development and Implementation of Electronic Origin Verification System

- 1. The Parties shall endeavour to implement an EOVS.
- 2. The purpose of the EOVS is the creation of a web-database that records the details of all Certificates of Origin issued by an authorized body and that is accessible to the customs authorities of the other Party to check the validity and content of any issued Certificate of Origin.
- 3. All requirements and specifications for the application of EOVS shall be set out in separate protocol between the Parties.
- 4. For such purpose the Parties shall establish a working group that shall endeavour to develop and implement an EOVS.

# Article 6.28 Verification of Origin

- 1. Where the customs authorities of the importing Party have a reasonable doubt about the authenticity of a Certificate of Origin and/or the compliance of the goods, covered by the Certificate of Origin, with the origin criteria, pursuant to Article 6.3 of this Agreement, and in the case of a random check, they may send a request to the verification authority or authorized body of the exporting Party to confirm the authenticity of the Certificate of Origin and/or the compliance of the goods with the origin criteria and/or to provide, if requested, documentary evidence from the exporter and/or the producer of the goods.
- 2. All verification requests shall be accompanied by sufficient information to identify the concerned goods. A request to the Verification Authority of the exporting Party shall be accompanied by a copy of the Certificate of Origin and shall specify the circumstances and reasons for the request.
- 3. The recipient of a request under paragraph 1 of this Article shall respond to the requesting customs authorities of the importing Party within six months after the date of such verification request.
- 4. In response to a request under paragraph 1 of this Article verification authority of the exporting Party shall clearly indicate whether the Certificate of Origin is authentic and/or whether the goods can be considered as originating in such Party including by providing requested documentary evidence received from the exporter and/or producer. Before the response to the verification request, paragraph 3 of Article 6.22 of this Agreement may be applied. The customs duties paid shall be refunded if the received results

of the verification process confirm and clearly indicate that the goods qualify as originating and all other requirements of this Chapter are met.

### Article 6.29 Confidentiality

All information provided pursuant to this Chapter shall be treated by the Parties as confidential in accordance with their respective laws and regulations. It shall not be disclosed without the permission of the person or authority of the Party providing it except to the extent that it may be required to be disclosed in the context of judicial proceedings.

### Article 6.30 Penalties or Other Measures Against Fraudulent Acts

Each Party shall provide for criminal or administrative penalties for violations of its respective laws and regulations related to this Chapter.

# Article 6.31 Subcommittee on Rules of Origin

- 1. For the purposes of effective implementation and operation of this Chapter, a Subcommittee on Rules of Origin (hereinafter referred to as "the ROO subcommittee") shall be established.
- 2. The ROO subcommittee shall have the following functions:
  - (a) reviewing and making appropriate recommendations to the Joint Committee and the Goods Committee on:
    - i. transposition of Annex 2 to this Agreement that is in the nomenclature of the revised HS following periodic amendments of the HS. Such transposition shall be carried out without impairing the existing commitments and shall be completed in a timely manner.
    - ii. implementation and operation of this Chapter, including proposals for establishing implementing arrangements;
    - iii. failure to fulfil the obligations by the Parties, as determined in this Section;
      - iv. technical amendments to this Chapter;
      - v. amendments to Annex 2 to this Agreement;
    - vi. disputes arising between the Parties during the implementation of this Chapter;

vii. any amendment to the provisions of this Chapter and to the Annexes 2 and 3 to this Agreement;

- (b) considering any other matter proposed by a Party related to this Chapter;
- (c) reporting the findings of the ROO subcommittee to the Committee on Trade in Goods; and
- (d) performing other functions as may be delegated by the Joint Committee pursuant to Article 3 of this Agreement.
- 3. The ROO subcommittee shall be composed of the representatives of the Parties, and may invite representatives of other entities of the Parties with necessary expertise relevant to the issues to be discussed, upon mutual agreement of the Parties.
- 4. The ROO subcommittee shall meet at such time and venue as may be agreed by the Parties but not less than once a year.
- 5. A provisional agenda for each meeting shall be forwarded to the Parties, as a general rule, no later than one month before the meeting.

# **Article 6.32 Goods in Transportation or Storage**

Within 6 months from the date of entry into force of this Agreement originating goods which are in transportation from the exporting Party to the importing Party, or which are in temporary storage in the importing Party, should be granted preferential tariff treatment, provided that all requirements of Article 6.22 of this Agreement have been met.