

MELANESIAN SPEARHEAD GROUP TRADE AGREEMENT (MSGTA) RULES OF ORIGIN HANDBOOK



Fiji, Papua New Guinea,
Solomon Islands & Vanuatu

**MSG TA
Members**

This is the official MSG Trade Agreement Rules of Origin Handbook. It was adapted from the PNG Customs Service original handbook and revised by the MSG Customs & Quarantine Subcommittee (C&QSM).

MSG Secretariat
Port Vila, Vanuatu

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Melanesian Spearhead Group | Le Groupe Fer de Lance Mélanésien

Melanesian Spearhead Group Trade Agreement

Rules of Origin Manual

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Introduction

1.1 Background

This Manual is designed to assist the Melanesian Spearhead Group (MSG) Member countries in the uniform, transparent and efficient operation of the Rules of Origin (ROO) for the MSG Trade Agreement (MSGTA) by providing both the public and private sectors with a user friendly guide to the practical application of the ROO.

This Manual is based on the official MSGTA ROO texts (Article 13 (1) (a) and Annex III, and the Laws and Regulations that currently apply to parties to the MSG. It is not a substitute for those official texts and must therefore be used in conjunction with them.

The MSGTA establishes a free trade agreement among the MSG countries whose overall objectives are to:

- promote and facilitate the free flow of identified goods;
- ensure as far as possible that trade between the Parties takes place under conditions of fair competition; and
- contribute to the harmonious development and expansion of world trade and to the progressive removal of barriers thereto.

The ROO play the central role in facilitating the effectiveness of any free trade agreement. Goods will be accepted as eligible for MSGTA preferential tariff treatment if they originate in Parties to the MSGTA. The ROO as set out in Article 13 and Annex III of the MSGTA provide details and criteria for which goods can qualify as 'originating'.

The Parties will utilize the existing MSG Institutional framework for the purposes of overseeing the implementation of the MSGTA and the associated ROO.

The WTO Rules of Origin Agreement (Annex II) contains a 'Common Declaration' which relates to preferential ROO. It stipulates that the general principles and requirements applied to non-preferential ROO as contained in the Agreement should also apply to the administration of preferential ROO. Although the Parties to the MSGTA consist of WTO members and non-members, they should all strive to achieve the following principles and requirements with respect to the MSGTA's ROO:

- be objective, understandable and predictable;
- not be used as a barrier to pursue trade objectives directly or indirectly;
- be administrable in a consistent, uniform, impartial and reasonable manner; and
- be coherent and based on a positive standard.

The structure of the MSGTA ROO is designed to encourage processing in member countries and also to prevent countries which are not Parties to the agreement from benefiting from its preferential duty rates.

For the MSGTA to function effectively it is expected that all Parties to the Agreement will have sufficient competency in the ROO – both within the public and private sectors. Exporters must have the capacity to understand under what conditions their goods would be considered originating, and the procedures for claiming preferential treatment. Importers and officials must have the skills and capacity to verify that goods for which MSGTA preferential tariff treatment has been claimed do in fact comply with the ROO and are able to assist and answer to any queries.

1.2 Aims of this Manual

The aims of this Manual are to:

- provide a practical and user-friendly guide to the MSGTA ROO for use by all persons involved in the conduct of MSGTA trade;
- explain the origin criteria under the MSGTA;
- explain and clarify the organisational, procedural and administrative framework for the effective implementation and operation of the MSGTA's ROO in the context of each Member countries' jurisdiction; and
- provide guidance on the issuing and verification of MSG TA Member countries Certificates of Origin.

1.3 MSGTA Member States

The following countries are Members to the MSGTA: Fiji, Papua New Guinea, Solomon Islands and Vanuatu.

2. MSGTA Rules of Origin (ROO)

2.1 Product Coverage

Under Article 13 of the MSGTA, goods will be granted MSGTA origin status and preferential tariff treatment if they comply with the ROO as detailed in Annex III of the Agreement. Goods that will be provided preferential tariff are as follows:

- Goods under the Negative List which preferential treatment is delayed until an agreed future date; and
- Goods not on the negative list or excluded under Article 9.5 of the MSGTA are duty free provided that they meet the rules of origin requirements¹.

The MSGTA also provides for products classified under the Harmonised Commodity Description and Coding System (HS), to be excepted from the MSGTA and in consequence to not attract MSGTA preferential treatment (even if they do meet the criteria of "originating" goods). These goods are classified in:

- Chapter 22 - Beverages, Spirits and Vinegar. All products except items described in HS Tariff code 2201, 2202 and 2209;
- Chapter 24 - Tobacco and manufactured tobacco substitute;
- Chapter 27 -Mineral fuels, mineral oils and products of their distillation; bituminous mineral waxes; and
- Cane sugar HS Code 1701 1100.

These HS codes are based on HS 2007 however equivalent Chapters in earlier HS versions such as HS 2002 and HS 2012 also apply.

¹ Trade and Economic Officials Meeting (TEOM) Outcome on 21 March, 2012

2.2 Determination of Origin - Criteria for Preference Entitlement

To qualify for MSGTA preferences (i.e. lower duties or duty free), originating goods must fall into one of two categories:

1. Goods must be 'wholly produced or obtained' in the Territory of a Party; or
2. Goods must 'sufficiently worked' in the Territory of a Party.

2.2.1 Goods wholly produced or obtained

Wholly obtained products are basically raw products of a preference country. These are goods which have undergone no process of manufacture and contain no foreign parts or inputs. Goods of this category are entitled to preferential rates of duty. The following shall be considered as wholly obtained in the Parties territories:

- a) mineral products extracted from Party soil or from their seabed;
- b) vegetable products harvested there;
- c) live animals born and raised there;
- d) products from live animals raised there;
- e) products obtained by hunting or fishing conducted there;
- f) products made aboard their factory ships exclusively from products referred to in subparagraph (g);
- g) products of sea fishing and other products taken from the waters under the national jurisdiction of the Parties by the Parties' vessels registered in their jurisdictions including those foreign flagged vessels licensed under the respective Parties' jurisdiction;
- h) used articles collected there fit only for the recovery of raw materials;
- i) waste and scrap resulting from manufacturing operations conducted there;
- j) goods produce there exclusively from products specified in subparagraph (a) to (i).

The phrase "wholly produced or obtained goods" is defined in paragraph 1 Annex I of the MSGTA. These are goods which contain no materials imported from outside the MSGTA area and comprise two general categories of goods;

1. Products that have been obtained in an unprocessed state, i.e. raw produce. For example:

- *Kava and beef exported by farmers or exporters from Vanuatu in their raw (unprocessed form)*
- *Fresh fish caught in PNG waters and exported by a fishing vessel registered in PNG will be granted MSGTA origin.*

2. Products that are produced in a MSGTA Party exclusively from products derived from that country. For example:

- *Peeled and dried mangoes grown in PNG by PNG farmers using PNG fertilisers and packed in crates produced from wood extracts from the PNG timber industry. The production may also*

involve a degree of processing – which in this case would be the peeling and drying, packaging, labelling, storing and finally exporting.

- *Fiji water sourced, purified and packaged in Fiji qualifies as a wholly obtained product from Fiji*

2.2.2 Goods that are ‘sufficiently worked’

These are manufactured or processed goods which consist of materials not all of which may necessarily be from MSGTA members but processing activities must occur at the MSGTA Members.

The MSGTA ROO uses the Change of Tariff Heading (CTH) criteria in determining whether they have been ‘sufficiently worked’ through their course of processing. A product is considered to be sufficiently worked or undergone substantial transformation when the product meets the minimum requirement in the course of its transformation where there is a change in tariff heading of the HS code in the last two digits of the six digit tariff heading which is different from those in which all the non-originating materials used in its manufacture are classified.

Examples of goods that have been ‘sufficiently worked’ are as follows:

1. Rice

1006.10 - Rice in husk (paddy or rough)

1006.30 - Semi-milled or wholly milled rice, whether or not polished or glazed

In this instance, Rice in the form of husk (paddy or rough) maybe be imported into a MSGTA Member country and processed into Semi-milled or wholly milled rice, whether or not polished or glazed. This process of transformation has successfully undergone a change in the last two digits of the six digit code as referred to above where Rice in husk is transformed from HS code 1006.10 to Semi-milled or wholly milled rice with a new HS code of 1006.30. Here the last 2 digits of the 6 digits has changed from .10 to .30 as shown above, hence qualifying for the MSGTA ROO status as substantially transformed goods.

2. Cement

2523.10- Cement clinkers

2523.21 - White cement, whether or not artificially coloured

2523.29 - Other Cement

Another example is with cement as referred to above where cement clinkers under the six digit HS code of **2523.10** undergoes processing to obtain a new product referred to as White cement, whether or not artificially coloured under HS code **2523.21**. Another transformation could be seen from Cement clinkers (HS code **2523.10**) to Other under HS code **2523.29** also qualifying for ROO status given the change in the last two digits of the HS code from .10 to .29

2.3 Processes NOT Conferring Origin - Minimum Operations or Processes

Paragraph 4 of Annex III of the MSGTA, states that minimal operations or processes will not confer origin on goods, either by themselves or in combination with each other. Minimum operations or processes are defined as activities that are performed on goods exclusively to:

- Ensure the preservation of goods in good condition for the purposes of transport or storage;
- Facilitate shipment or transportation; or
- Re-package or present the goods for sale.

This is to prevent schemes which meticulously comply with the literal words of the rules, but which defeat the purpose for which the ROO were introduced – to encourage manufacturing and value-added activities in the MSGTA Parties.

For example: *Where a MSGTA exporter imports low value goods from outside the MSGTA area and simply repackages them before exporting the goods to other Parties. In this example, this repackaging does not confer origin.*

2.4 Direct Consignment Rule (Direct Shipping)

In order for goods to be eligible to qualify for MSGTA preference, paragraph 5 of Annex III of MSGTA states that their shipment must have been transported directly between the territories of the Parties.

Transported directly meaning either:

- **direct** from the exporting country to the importing country; *or*
- **indirect** – having been shipped from the exporting country to the importing country through an intermediary country - ***without entering the commerce of that (intermediary) country.***

The phrase “entering into the commerce” refers to more than merely being trans-shipped via a country irrespective of whether the intermediary country is a MSGTA Party or not and held in customs bond.

Paragraph 5 of Annex III of MSGTA details the conditions under which goods exported indirectly are not considered as having entered the commerce of the intermediary country;

- a) The entry of the goods into the intermediary country must have been required for geographical or transport requirements. *For example: - some of the transport routes between the MSGTA Parties may transit through Australia and New Zealand; and*
- b) All operations (if any) performed on the goods must relate solely to their unloading, reloading or preservation. *For example: - refrigeration.*

In other words, for goods exported indirectly from one MSGTA Party to another to qualify for originating status they must be kept under Customs surveillance in a bonded or transit warehouse for onward shipment when transhipped through the intermediary country, such that although they have been transhipped through an intermediary country, they have been **consigned directly** from one MSGTA Party to another.

Where the goods in question do enter the commerce of an intermediary country, they **cannot** be granted originating status under the MSGTA.

***For example:** a consignment of bananas, which is wholly produced in a MSGTA Party, is transhipped through Australia. Some bananas are taken from the consignment to be sold on the Australian market. The rest are repacked and subsequently exported to MSGTA Parties by the importer in Australia who then becomes the supplier of bananas to these MSGTA Parties. These bananas will have been considered to have entered the commerce of Australia and will therefore not be eligible to qualify for originating status under the MSGTA*

3. Administrative Procedures for Operating the ROO

3.1 The MSGTA Certificate of Origin

The documentary evidence, which **must be** supplied by the exporter in one MSGTA Party to the importer in another to support a claim that the goods are originating, is the MSGTA **Certificate of Origin (COO)** called the **MSG Form `A`**.

The Form `A` must be completed by the exporter and authorised by the Customs Authority in the exporting country. The completion and authorisation as such will deem the goods eligible for the MSGTA's preferential rates of duty.

The importer requesting preferential rates of duty under the MSGTA must ensure that sufficient information is available and can be provided to the Customs authority in the importing Party should the need arise. This requires that the manufacturer or exporter of the goods provide the importer with sufficient or complete information as to those goods that meet the ROO.

Annex 5 of this Manual contains the MSG Form `A`, along with guidelines for its completion. The Form `A` issued from the exporting Customs Authority provides to an importer the automatic right to get goods out from the importing authorities using the MSGTA preferential duty rates.

3.2 Exporting Party

3.2.1 Completion of Certificate of Origin – 'Form A'

The completion of the MSG Form `A` is to be undertaken by the exporter of the products, for subsequent submission to the Customs Authorities for endorsement. Because the responsibility for completion of the Form `A` lies with the exporter, the exporter himself/herself must ensure that goods so claimed as originating under the MSGTA do comply with the MSG ROO.

In order to claim MSGTA origin status on exported goods, the exporter must have the required information to substantiate his or her claim. If the exporter is the manufacturer or if he/she is exporting products that are manufactured by others, all relevant information required for origin verification must be available and kept by the exporter.

3.2.2 Authorising the Certificate of Origin – 'Form `A`'

It was decided under the MSGTA that the national Customs Authority in each Party is to be the Designated Authorising Body with responsibility for the issuance, authorisation and verification of MSGTA Rules of Origin Certificates (Form `A`).

As the Issuing Authority for these Forms, the MSG Customs Authorities have the responsibility for ensuring that sufficient supplies of the Forms `A` and when requested issue and record groups of numerically sequenced blank Form `A` certificates to Exporters.

All Form `A`s submitted to the importing authorities to claim MSGTA preferential treatment must be correctly and legally certified by the exporting Party. Certification from the exporting country is a legally binding document which should expedite and facilitate the documentary process in the importing country.

Before Certificates of Origin are authorised, the Customs Authority must check that the Certificate has been completed correctly and satisfy itself that the criteria of the ROO have been met. The Authority may request for any supporting evidence it deems necessary to fulfil this duty.

Authorisation of the Certificate of Origin will be carried out by the Customs Authority through the process of verifying, signing and stamping the Certificate. The impression on the origin verification stamp should be very clear to avoid raising doubt by authorities of the importing party as to its authenticity.

After the Customs Authority has signed and issued the Form `A` at the exporting country, the Form `A` shall not be subject to any other intervention by any other person or bodies (other than that related to the commercial contract on the selling and buying of the said goods).

The Form `A` needs to be completed by the exporter in triplicate and all three copies need to be provided at the time of lodgement at the Customs office. The original copy will be returned to the exporter to be forwarded and presented to the importing Customs Authority on import of the goods at the importing country. The Customs Authority in the Party of the exporter will keep a copy for compliance purposes. The Customs Authority will return one copy of the authorised Form `A` to the exporter for his/her own records.

Certified copies of the original Form A are not acceptable in customs authorities of the exporting MSG Parties. However, certified faxed or electronic copies of Form A may be accepted by MSG Parties in accordance with national legislation.

3.3 Importing Party

3.3.1 General Conditions

For a consignment of imports to enter a MSGTA Party under MSGTA's preferential terms the importer must present to the Customs Authority of his/her country a Form `A` duly completed and signed by the exporter and authorised by the Customs Authority in the exporting country.

Once the Customs Authorities have checked the seal, signature or other forms of authorisation on the Form `A` and satisfied themselves that the information provided in the certificate matches that provided in the invoice and customs entry, the goods will be granted MSGTA preferential treatment.

3.3.2 Queries

Queries or dispute could arise if the authorities in the importing country do not accept the Certificate of Origin issued by the authorities in the exporting party.

On identification of minor omissions or mistakes in the Certificate of Origin, any rectification should be allowed to be made by the importer or the Customs authorities without rejection of the goods for preferential treatment.

On identification of more serious doubts as to the originating status of goods, dialogue and consultation between the Customs Authorities in the importing and exporting countries should be

commenced in order to resolve the matter in an expeditious manner. If the issues remain unresolved by consultation, a more formal procedure should then be followed.

3.3.3 Procedure for Verifying Originating Status – Verification Form ‘B’

To assist exporters claim for preferential status under the MSGTA, exporters must also complete the verification form attached as Annex 06 of this handbook and referred to as ‘Form B’. This verification form was agreed to at the May 2011 Customs & Quarantine Subcommittee Meeting in Nadi. This form is required to be submitted on the first shipment of a new product from an exporter of any member State.

In some instances the Customs Authorities in the importing country may request that the importer acquire further information from the exporter for the purposes of verifying origin status. The exporter may then supply this information either directly to the importer or to the Customs Authorities. The Customs Authorities may also refer a verification query directly to the Customs Authority in the exporting country.

The query must clearly state where the doubts over originating status of the good have arisen and what information is necessary to resolve this query.

Verification requests of the query raised over the originating status of a particular consignment of goods. It is important that all queries of this nature are dealt with transparently and quickly to minimise costs for all those involved.

It is expected that acknowledgments of origin verification requests should be made by the exporting Customs Authority no later than five working days, and responses supplied no later than fifteen working days, following receipt of the query. Verification process shall be made by filling out the MSG TA ROO Verification form (‘Form B’) and transmitting it to the other concerned party through fax, post or email. During the period of the verification process, the importing party/agent may have the goods released for his/her consumption if he/she wishes, provided there is adequate security and or proof that any additional duty payable, dependent on the outcome of the query, can be collected from the importer.

If there is a breakdown in this procedure, for example queries not being responded to within fifteen working days or Customs Authorities refusing to clear goods for which there is a pending originating status query, the importer should notify both the Ministry responsible for trade in his country and the MSG Secretariat who should encourage the correct operation of this procedure. Also, see later section of this Handbook relating to arbitration procedures.

3.4 Retention of Documents and Record Keeping

Importers and exporters engaging in trade under the MSGTA should ensure that they keep adequate records such that they can justify origin status on any consignment of goods for which they have received or have declared preferential treatment under the MSGTA.

The minimum length of time that these records may be kept by Member countries would be in accordance with the time limits specified by their respective national laws from the date of transaction as indicated by the Form ‘A’ to which the consignment relates.

These records must cover the following sources of information:

- Custom import entries and invoices for imported inputs used in the production of the final goods.
- Records of purchases of local materials.
- Accounting records relating to wages, utilities and other expenses incurred in connection with the manufacture of goods which were traded under the MSGTA.

- All other information that will assist in determining whether such wholly produced or wholly obtained or manufactured goods do meet the ROO of the MSGTA.

The Member Countries' Customs Service, for both import and export consignments, will keep MSGTA COOs and other related documentary evidence for a minimum period of five years in accordance with national legislation.

3.5 Collaboration between Customs Authorities (MSGTA Article 16)

The interdependence of Parties to the MSGTA means that there is a need for a high degree of mutual confidence and trust between them, specifically with respect to the national Customs Authorities. The smooth ongoing operation of the ROO depends on cooperation and continuing dialogue amongst Customs Authorities. They not only administer the granting of preferences but are also the first body involved in any dispute.

The MSGTA contains a section that states: *'The Parties agree to assist each other in obtaining information for the purpose of reviewing transactions made under this Agreement in order to verify compliance with the conditions set forth in this Agreement.'*

So, it is expected that each Party will, after adequate notification, cooperate with Customs Authorities (or other authority as may be designated by the disputing Parties) to support investigations in the territory of the other Party, in order to obtain evidence and verify information that have been provided or used to establish origin.

Details of investigations into claims of origin must be made available to other parties to the dispute and lodged with the MSG Secretariat. The notification to the MSG Secretariat will ensure transparency in the application of the ROO and would allow them to efficiently handle any dispute should this escalate to the extent that the intervention by the MSG Secretariat is required.

Details of fraudulent claims will be submitted by MSG Member countries' customs to the MSG Secretariat for them to disseminate the information to all Parties.

3.6 Dispute Resolution Mechanism

Disputes between two MSGTA Parties should be mutually resolved as soon as they are raised. Any MSGTA Party may notify the other Party (or Parties) of its wish to enter into consultations regarding a ROO dispute.

Unless the Parties to the dispute otherwise agree, the arbitration procedures shall be conducted in accordance with the provisions of the MSGTA Annex V (reproduced in Annex 09 of this Handbook). The procedures are very specific and have set timeframes within which activities are to be completed.

4. Organisational Requirements for ROO Implementation

4.1 National Rules of Origin Mechanisms

The effective implementation of the ROO requires that the issuing, authorisation and verification of Certificates of Origin be carried out in a uniform, efficient and transparent manner by the Customs Authorities within each Party.

While the differences in legal procedures, trade volumes and geography among others, make the prescription of a uniform organisational structure to be adopted by all Parties undesirable, it is important that the procedures are transparent, efficient and harmonised to ensure uniform application of the MSGTA.

In each of the Member countries, there is a National Trade Facilitation Committee (NTFC) or equivalent authority that meets regularly to discuss all issues relating to facilitation of trade. However, also within its broad mandate it can consider issues relating to ROO in 'ad hoc' meetings focused towards specific areas of interest.

4.2 Post Clearance Control

In exercising controls over the flow of MSGTA trade, Customs Authorities must strike a balance between facilitating trade on the one hand and mitigating against Customs fraud on the other. In this context a Post Clearance Audit (PCA) system is in all the Member countries.

The PCA system allows Member Countries' Customs Services to verify the originating status of goods after they had been cleared inwards and granted MSGTA preferential treatment. This system tests the adequacy of the risk management procedures in facilitating trade whilst also detecting fraudulent claims. The PCA system increases the effectiveness of risk management procedures by helping to identify the characteristics of consignments and transactions that should be fully investigated.

The principles of risk management, as promoted by the Oceania Customs Organisation (OCO), are applied when carrying out PCA controls.

4.3 Competencies of the Designated Authority

The designated authorities for ROO matters are the national Customs Authorities responsible for Customs. Customs Authorities are best placed in any national administrations to deal practically with imports and export at the border or deal with import and export matters after the legal import/export Formalities had been completed.

Customs Authorities also have a sound relationship with all other national agencies and private sector groups, including importers and exporters in order for them to facilitate trade. Regular dialogue through meetings, training, seminars or public information dissemination in any form should be encouraged by each Member countries' Customs Service.

In respect to the enforcement of the ROO, all trade actors are also requested to actively participate so as to ensure the proper functioning of the MSGTA.

ANNEX 01: MSGTA PREFERENTIAL TREATMENT ARTICLE 13

The information in this annex is a replication of Article 13 of the MSGTA

Article 13: Preferential Treatment

1. For the purposes of this Agreement, goods and services shall be accepted as eligible for preferential treatment if such trade: -

(a) originate in the Parties in accordance with the rules of origin applicable to this Agreement as set forth in Annex III; or

(b) as specified in Schedule II to this Agreement.

ANNEX 02: MSGTA ANNEX III – RULES OF ORIGIN

NB: The information in this annex is a replication of Annex III of MSGTA

ANNEX III RULES OF ORIGIN UNDER ARTICLE 13 (1) (a)

1. For the purpose of this Agreement goods shall be accepted as originating in a Party if it has been either wholly obtained or sufficiently, worked or processed in a Party territory.

2. The following shall be considered as wholly obtained in the Parties territories:

- (a) mineral products extracted from Party soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products made aboard their factory ships exclusively from products referred to in subparagraph (g);
- (g) products of sea fishing and other products taken from the waters under the national jurisdiction of the Parties by the Parties' vessels registered in their jurisdictions including those foreign flagged vessels licensed under the respective Parties' jurisdiction;
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produce there exclusively from products specified in subparagraph (a) to (i).

3. The following shall be considered as sufficient working and processing. When the product obtained is classified in a heading, which is different from those in which all the non-originating materials used in its manufacture are classified, subject to paragraph 4.

The expression 'heading' shall mean the 6 digit headings used in the Harmonized Commodity Description and Coding System.

4. The following shall be considered as insufficient working or processing to confer the status of originating products whether or not there is a change of heading:

- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, 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 up;
- (c)
 - (i) changes of packing and breaking up and assembly of consignments;

- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Annex to enable them to be considered as originating products;
- (f) simple assembly-of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f); and
- (h) slaughter of animals.

5. The preferential treatment provided for under this Agreement applies to products or materials, which are transported directly between the territories of the Parties.

However, goods originating in the parties and constituting one single shipment which is not split up may be transported through territory other than that of the Parties with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the (goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries nor been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

6. (a) Originating products within the meaning of this Annex shall, on import into the Parties benefit from the Agreement upon submission of a certificate of origin, Form A, a specimen of which appears in Annex II, signed by the exporter and certified by the Parties respective Customs Authorities.

(b) The exporter shall be prepared to submit a declaration setting forth all pertinent details concerning the production or manufacture of the articles covered by the certificates of origin upon request by a Party. A declaration should only be requested when a Party has reason to question the accuracy of the statement on a certificate of origin or when a Party randomly verifies certificates of origin.

(c) The Parties agree to assist each other in obtaining information for the purpose of reviewing transactions made under this Agreement in order to verify compliance with the conditions set forth in this Agreement.

ANNEX 03: MSGTA SCHEDULE II – EXCEPTED IMPORTS (NEGATIVE LIST)

EXCEPTED IMPORTS (NEGATIVE LIST) UNDER ARTICLE 9

The following products are excepted products for each Party

a) Fiji

No excepted products.

b) Papua New Guinea

PRODUCT DESCRIPTION	TARIFF CODE	RATE OF DUTY EFFECTIVE AS OF 13 SEPTEMBER 2012
Mackerel	1604.15.00	6%
Beet Sugar	1701.12.00	35%
Cane Sugar specified in subheading Note 2 to this Chapter	1701.13.00	35%
Salt package in containers/bags less than 25Kg	2501.00.10	6%
Other	2501.00.20	6%

c) Solomon Islands

TARIFF CODE	PRODUCT DESCRIPTION	DUTY RATE
7301.0000	Roofing Iron	10%
7317.0000	Nails	8%
7314.1000	Chain Link	8%
7309.0010	Water tank Galvanizes	12%
3925.1000	Water tank Plastic	8%
7611.0010	Water tank Aluminium	20%
4418.1000	Joinery of wood	12%
9403.3000	Wooden furniture used in offices_	12%
9403.6000	Other wooden furniture	12%
4415.1000	Coffins	12%
4417.0000	Timer turned balustrade and dowing, broom handles	12%
4415.2000	Bee hives	12%
4421.0000	Timber step ladder	12%
2105.0011	Ice cream	12%

2105.0090	Ice block	12%
2201.0000	Water (purified)	20%
3923.0000	Plastic bottles	12%
3401.1100	Toilet soap	20%
2202.0000	Carbonated soft drinks	12%
2009.9000	Fruit juice in UHT retail packets	12%
2202.9000	Fruit juice	12%
2106.9090	Cordial	12%
1902.1190	Noodles	8%
3402.0000	Detergent House-hold	8%
3401.1900	Bar washing soap	8%
6103.0000	Males uniform	20%
6104.0000	Female uniform	20%
6109.9090	T-shirts - Polo shirts	20%
3210.0000	House hold paint	12%
3209.0000	Industrial paint	12%
3208.0000	Marine paint	12%
8903.9110	Canoes & boat Aluminium & fiberglass)	12%
1513.1900	Coconut oil	12%
3303.0000	Coconut hair oil	12%
1101.0001	Wheat flour	8%
1101.0090	Other	8%
0207.1010	Chicken Frozen or chilled	20%
1905.9010	Ships biscuits or cabin biscuits	8%
1905.9090	Other biscuits	8%
1904.1090	Snacks Twisties	8%
1604.1410	Canned tuna	12%
1604.1510	Canned fish	12%
0407.0090	Table e	20%
9404.2000	Mattresses	20%
1507.1000	Soya-bean crude oil	20%
1507.9000	Other	20%
1508.1000	Ground-nut crude oil	20%
1508.9000	Other	20%
1509.0000	Olive oil and its fractions, whether or not refined but chemically modified	20%
1510.0000	Other oils	20%
1511.1000	Palm crude oil	20%
1511.9000	Other	20%
1512.1100	Sunflower-seed or Safflower crude oil.	20%

1512.1900	Other	20%
1512.2100	Cotton-seed crude oil, whether or not oss of has been removed.	20%
1512.2900	Other	20%
1513.1100	Coconut (Copra) crude oil.	12%
1513.1900	Other	12%
1513.2100	Palm kernel or babassu crude oil.	12%
1513.2900	Other	12%
1514.1000	Rae colza or mustard crude oil.	20%
1514.9000	Other	20%
1515.1100	Other fixed vegetable fats and oil (Linseed) crude oil.	12%
1515.1900	Other	12%
1515.2100	Maize Corn crude oil	12%
1515.2900	Other	12%
4418.2000	Doors and their frames and threshold.	12%
4418.5000	Roofing tiles shingles and shakes.	12%
2804.0000	Hydrogen, rare gases and non-metals	20%
2849.0000	Carbides, whether or not chemically defined.	20%
9406.0000	Pre-fabricated Houses.	12%

d) **Vanuatu** -

TARIFF CODE	PRODUCT DESCRIPTION	ORIGINAL TARIFF RATE	EFFECTIVE RATE AS OF 1 ST JANUARY 2013
0207.11	Fresh or chilled whole chickens	30%	0%
0207.12	Frozen whole chickens		0%
04.03.10	Yoghurt	30%	0%
04.07.0090	Birds eggs, in shell, fresh, preserved or cooked	30%	0%
09.01	Coffee not roasted		0%
0901.11	Not decaffeinated	-	0%
		25%	0%
	Coffee roasted		0%
0901.21	Not decaffeinated	-	0%
		25%	0%
1602.5000	Canned beef	30%	0%
1905.9000	Breakfast crackers	20%	0%
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or	30%	0%

	sweetening matter		
2009.11	Frozen orange juice		0%
2009.40			0%
2009.80	Pineapple juice		0%
2009.90	Juice of any other single fruit		0%
	Mixture of juices		0%
2105.00	Ice - cream	130%	0%
2201.10	Mineral water unsweetened	30%	0%
3208.10	Paint Based on polyester	30%	0%
3208.20	Paint Bases on acrylic or vinyl polymers		0%
3208.90	Other paints		0%
3209.10	Paints based on acrylic or vinyl polymers		0%
3209.90	Other paints		0%
3210.00	Other paints and varnishes		0%
3401.11	Soap for toilet use	10%	0%
3401.20	Soap in other Forms	30%	0%
3401.19	(Coconut Soap products) Soap and organic surface- active products in bars, etc	130%	0%
3402.10	Anionic-Organic Surface-active agents	30%	0%
3402.12	Cationic	30%	0%
3402.13	Non-ionic	30%	0%
3402.19	Other	30%	0%
3925.10	Poly tanks, Fiberglass water tanks and eskies	30%	0%
44.07	Sawn timber	30%	0%
4407.10	Coniferous		0%
4407.24	Other of tropical wood specified in subheading Note 1 to this chapter Viola, Mahogany (swietenia spp), Imbula and Balsa		0%
4407.25	Dark red Meranti, Light Red Meranti and Meranti		0%
4407.26	bakau		0%
	White Lauan, White Meranti, White Seraya, Yellow		0%
4407.29	Meranti and Alain		0%
4407.91	Other	30%	0%
4407.92	Of oak (Quercusspp)	30%	0%
4407.99	Of beech (Fagus spp)	30%	0%
	Other		0%
4818.1000	Toilet paper	30%	0%
6204	Dresses -		0%
6204.42	(Island Dresses/MARI BROUSES)	15%	0%
6204.43	Of cotton	15%	

6204.44	Of Synthetic Fibers	15%	0%
6204.49	Of artificial Fibers	15%	0%
	Of other textile material		0%
7210.4100	Corrugated	15%	0%
7210.4900	Other corrugated	15%	0%
7210.70	Painted, varnished or coated with plastics	15%	0%
7210.90	Other plated or coated with aluminium	15%	0%
7308.30	Doors windows and their frames and thresholds	15%	0%
7309.00	Reservoirs, tanks and similar containers of iron or	30%	0%
7310.10	steel		0%
7310.29	Tanks, and similar containers of iron or capacity not exceeding 300 litres steel, of a		0%
	Tanks of iron or steel exceeding 300 litres		0%
7610.10	Doors, windows and their frames and thresholds for	30%	0%
7610.90	doors		0%
7611.00	Aluminium structures and parts of structures		0%
	Aluminium reservoirs and tanks		0%
8903.91	Aluminium & Fiberglass boats	25%	0%
8903.99	Aluminium & Fiberglass boats 4 - 8 meters inclusive	30%	0%
9401.80	Fiberglass furniture	30%	0%
9403.30	Wooden furniture of a kind used in offices	30%	0%
9403.40	Wooden furniture of a kind used in the kitchen		0%
9403.50	Wooden furniture of a kind used in the bedroom		0%
9403.60	Other wooden furniture		0%
9406.00	Prefabricated building of steel	30%	0%

Annex 04: IMPLEMENTATION SCHEDULE FOR TARIFF LIBERALISATION OF EXCEPTED IMPORTS (NEGATIVE LIST) IN SCHEDULE II UNDER ARTICLE 9 OF THE MSGTA

- a) **Fiji – No Implementation Schedule as there has never been any Negative List**
- b) **Papua New Guinea – Implementation schedule based on tariffs which were fully liberalised on 13 September 2012 as indicated below, except for products in the Negative list as indicated in Annex 3**

PRODUCT DESCRIPTION	TARIFF CODE	RATE OF DUTY EFFECTIVE AS OF SEPTEMBER 2012
Potatoes	0710.10.00	Free
Other vegetables; mixtures of vegetables	0712.90.00	Free
Wheat or meslinelf raising flour	1101.00.10	Free
Maize (corn) flour	1102.20.00	Free
Other	1102.90.00	Free
Flour, meal and powder	1105.10.00	Free
Flakes, granules and pellets	1105.20.00	Free
Of the dried leguminous vegetables of heading 07.13	1106.10.00	Free
Of sago or of roots or tubers of heading 07.14	1106.20.00	Free
Of the products of Chapter 8	1106.30.00	Free
Prepared foods obtained by the swelling or roasting of cereals or cereal products	1904.10.00	Free
Other	1904.90.00	Free
Potato chips and French Fries, prepared or preserved, frozen	2004.10.10	Free
Potatoes, prepared or preserved	2005.20.00	Free
Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	2006.00.00	Free
Jams, packed in sachets of 20gms or under	2007.99.30	Free
Marmalades	2007.99.10	Free
Peanut butter	2008.11.10	Free
Peanut butter, other than 2008.11.21 and 2008.11.32	2008.11.20	Free
Pineapples	2008.20.00	Free
Citrus fruit	2008.30.00	Free
Other, preparations of a kind used in animal feeding	2309.90.90	Free
Other, paper and paperboards, self-adhesive, printed	4823.12.10	Free
Other	4823.12.90	Free
Filter paper and paperboard	4823.20.00	Free

Rolls, sheets and dials, printed for self-recording apparatus	4823.40.00	Free
Of bamboo	4823.61.00	Free
Other	4823.69.00	Free
Moulded or pressed articles or paper pulp	4823.70.00	Free
Easter eggs	4823.90.10	Free
Sausage casings	4823.90.20	Free
Other	4823.90.90	Free
Embroidery without visible ground	5810.10.00	Free
Men's or boy's trouser, bib and brace overalls, breeches and shorts of wool or fine animal hair	6103.41.00	Free
Men's or boy's trouser, bib and brace overalls, breeches and shorts, of cotton	6103.42.00	Free
Men's or boy's trouser, bib and brace overalls, breeches and shorts, of synthetic fibres	6103.43.00	Free
Men's or boy's trouser, bib and brace overalls, breeches and shorts, of other textile materials	6103.49.00	Free
Women's or girl's dresses of wool or fine animal hair	6104.41.00	Free
Women's or girl's dresses of cotton	6104.41.00	Free
Women's or girl's dresses of synthetic fibres	6104.43.00	Free
Women's or girl's dresses of artificial fibres	6104.44.00	Free
Women's or girl's dresses of other textile materials	6104.49.00	Free
Women's or girl's skirts and divided skirts of wool or fine animal hair	6104.51.00	Free
Women's or girl's skirts and divided skirts of cotton	6104.52.00	Free
Women's or girl's skirts and divided skirts of synthetic fibres	6104.53.00	Free
Women's or girl's skirts and divided skirts of other textile materials	6104.59.00	Free
Men's or boy's shirts knitted or crocheted of cotton	6105.10.00	Free
Men's or boy's shirts knitted or crocheted of man-made fibres	6105.20.00	Free
Men's or boy's shirts knitted or crocheted of other textile materials	6105.90.00	Free
Women's or girl's blouses, shirts and shirt-blouses, knitted or crocheted of cotton	6106.10.00	Free
Women's or girl's blouses, shirts and shirt-blouses, knitted or crocheted of man-made fibres	6106.20.00	Free
Women's or girl's blouses, shirts and shirt –blouses, knitted or crocheted of other textile materials	6106.90.00	Free
T-Shirts, singlets and other vests, knitted or crocheted of cotton	6109.10.00	Free
T-Shirts, singlets and other vests, knitted or crocheted of other textile materials	6109.90.00	Free
Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of wool or fine animal hair, made of wool	6110.11.00	Free
Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of wool or fine animal hair, made of Kashmir (cashmere) goats	6110.12.00	Free

Other, Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of wool or fine animal hair	6110.19.00	Free
Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of wool or fine animal hair, made of cotton	6110.20.00	Free
Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of wool or fine animal hair, made of man-made fibres	6110.30.00	Free
Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of wool or fine animal hair, made of other textile materials	6110.90.00	Free
Other garments, knitted or crocheted of cotton	6114.20.00	Free
Other garments, knitted or crocheted of man-made fibres	6114.30.00	Free
Other garments, knitted or crocheted of other textile materials	6114.90.00	Free
Others, of wool or fine animal hair	6115.94.00	Free
Others, of cotton	6115.95.00	Free
Others, of synthetic fibres	6115.96.00	Free
Others, of other textile materials	6115.99.00	Free
Men's or boy's trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair	6203.41.00	Free
Men's or boy's trousers, bib and brace overalls, breeches and shorts of cotton	6203.42.00	Free
Men's or boy's trousers, bib and brace overalls, breeches and shorts of synthetic fibres	6203.43.00	Free
Men's or boy's trousers, bib and brace overalls, breeches and shorts of other textile materials	6203.49.00	Free
Women's or girl's dresses of wool or fine animal hair	6204.41.00	Free
Women's or girl's dresses of cotton	6204.42.00	Free
Women's or girls' dresses of synthetic fibres	6204.43.00	Free
Women's or girl's dresses of artificial fibres	6204.44.00	Free
Women's or girl's dresses of wool or other textile materials	6204.49.00	Free
Women's or girl's skirts and divided skirts of wool or fine animal hair	6204.51.00	Free
Women's or girl's skirts and divided skirts of cotton	6204.52.00	Free
Women's or girls skirts and divided skirts of synthetic fibres	6204.53.00	Free
Women's or girl's skirts and divided skirts of other textile materials	6204.59.00	Free
Women's or girl's trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair	6204.61.00	Free
Women's or girl's trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair	6204.62.00	Free
Women's or girl's trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair	6204.63.00	Free
Women's or girl's trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair	6204.69.00	Free
Men's or boy's shirts, of cotton	6205.20.00	Free
Men's or boy's shirts, of man-made fibres	6205.30.00	Free
Men's or boy's shirts, of other textile materials	6205.90.00	Free

Women's or girl's blouses, shirts and shirt-blouses of silk or silk waste	6206.10.00	Free
Women's or girl's blouses, shirts and shirt-blouses of wool or fine animal hair	6206.20.00	Free
Women's or girl's blouses, shirts and shirt-blouses of cotton	6206.30.00	Free
Women's or girl's blouses, shirts and shirt –blouses of man-made fibres	6206.40.00	Free
Women's or girl's blouses, shirts and shirt –blouses of other textile materials	6206.90.00	Free
Other men's or boy's garments	6210.40.00	Free
Waterproof gowns, aprons, trousers jackets etc, for use in fish processing	6210.40.00	Free
Other women's or girl's garments	6210.50.90	Free
Other garments, men's or boy's of cotton	6211.32.00	Free
Other garments, men's or boy's of man-made fibres	6211.33.00	Free
Other garments, men's or boy's of other textile materials	6211.39.00	Free
Other garments, women's or girl's of cotton	6211.42.00	Free
Other garments, women's or girl's of cotton	6211.42.00	Free
Other garments, women's or girl's of man-made fibres	6211.43.00	Free
Other garments, women's or girl's of other textile materials	6211.49.00	Free
Other bed linen, printed of cotton	6302.21.00	Free
Other bed linen, printed of man-made fibres	6302.22.00	Free
Other bed linen, printed of other textile materials	6302.29.00	Free
Table linen, knitted or crocheted	6302.40.00	Free
Bedspread, knitted or crocheted	6304.11.00	Free
Other	6304.19.00	Free
Mosquito nets	6304.91.00	Free
Knitted or crocheted	6304.91.00	Free
Bedspread, knitted or crocheted	6304.11.00	Free
Other	6304.19.00	Free
Mosquito nets	6304.91.00	Free
Knitted or crocheted	6304.91.90	Free
Not knitted or crocheted, of cotton	6304.92.00	Free
Not knitted or crocheted of synthetic fibres	6304.93.00	Free
Not knitted or crocheted, of other textile materials	6304.93.00	Free
Sails	6306.30.00	Free
Floor-cloths, dish-cloths, dusters and similar cleaning cloths	6307.10.00	Free
Life-jackets and life belts	6307.20.00	Free
Dress patterns	6307.90.00	Free
Flags and banners	6307.90.20	Free
Loose cover for motor cars	6307.90.30	Free
Cushion covers	6307.90.40	Free

Face-masks for protection	6307.90.50	Free
Other	6307.90.90	Free
Of Silver, whether or not plated or clad with other precious metal	7113.11.00	Free
Of other precious metal, whether or not plated or clad with precious metal	7113.19.00	Free
Of base metal clad with other precious metal	7113.20.00	Free
Of Silver, whether or not plated or clad with other precious metal	7114.11.00	Free
Of other precious metal, whether or not plated or clad with precious metal	7114.19.00	Free
Of base metal clad with precious metal	7114.20.00	Free
Catalysts in the form of wire cloth or grill, of platinum	7115.10.00	Free
Handbags and the like of precious metal or fitted with pearls, precious stones, etc	7115.90.00	Free
Other	7115.90.00	Free
Cuff-links and studs	7117.11.00	Free
Other	7117.19.00	Free
Other	7117.90.00	Free

c) Solomon Islands: Excepted Imports - Liberalization schedule

TARIFF CODE	PRODUCT DESCRIPTION	DUTY RATE (2005)	MFN RATE (2011)	2011 TARIFF RATE	2012 TARIFF RATE	2013 TARIFF RATE	2014 TARIFF RATE	2015 TARIFF RATE	2016 TARIFF RATE	2017 TARIFF RATE
0207.1100	Of fowls of the species <i>Gallus domesticus</i> : Meat not cut in pieces, fresh or chilled	20%	10%	10%	10%	10%	10%	8%	6%	0%
0207.1200	Of fowls of the species <i>Gallus domesticus</i> : Meat not cut in pieces, frozen	20%	10%	10%	10%	10%	10%	8%	6%	0%
0207.1300	Of fowls of the species <i>Gallus domesticus</i> : Cuts and offal, fresh or chilled	20%	10%	10%	10%	10%	10%	8%	6%	0%
0207.1400	Of fowls of the species <i>Gallus domesticus</i> : Cuts and offal, frozen	20%	10%	10%	10%	10%	10%	8%	6%	0%
0407.0090	Birds' eggs, in shell, fresh, preserved or cooked, other	20%	10%	10%	10%	10%	10%	8%	6%	0%
1101.0010	Wheat or meslin flour, wholemeal	8%	10%	8%	6%	0%				
1101.0090	Other wheat or meslin flour	8%	10%	8%	6%	0%				
1507.1000	Soya-bean crude oil, whether or not degummed	20%	10%	10%	10%	10%	10%	8%	6%	0%
1507.9000	Other soya bean oil and its fractions, whether or not refined but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1508.1000	Ground-nut crude oil.	20%	10%	10%	10%	10%	10%	8%	6%	0%

1508.9000	Other ground-nut oil and its fractions, whether or not refined but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1509.0000	Olive oil and its fractions, whether or not refined, but not chemically modified.	20%	10%	10%	10%	10%	10%	8%	6%	0%
1510.0000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509.00.00	20%	10%	10%	10%	10%	10%	8%	6%	0%
1511.1000	Palm crude oil	20%	10%	10%	10%	10%	10%	8%	6%	0%
1511.9000	Other palm oil and its fractions, whether or not refined but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1512.1100	Sunflower-seed or safflower crude oil.	20%	10%	10%	10%	10%	10%	8%	6%	0%
1512.1900	Other sunflower-seed or safflower oil and its fractions, whether or not refined but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1512.2100	Cotton-seed crude oil, whether or not gossypol has been removed.	20%	10%	10%	10%	10%	10%	8%	6%	0%

1512.2900	Other cotton-seed oil and its fractions, whether or not refined but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1513.1100	Coconut (Copra) crude oil	12%	10%	10%	10%	8%	6%	0%		
1513.1900	Other coconut (copra) oil and fractions thereof, whether or not refined, but not chemically modified	12%	10%	10%	10%	8%	6%	0%		
1513.2100	Palm kernel or babassu crude oil	12%	10%	10%	10%	8%	6%	0%		
1513.2900	Other palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	12%	10%	10%	10%	8%	6%	0%		
1514.1100	Low euric acid rape or colza crude oil.	20%	10%	10%	10%	10%	10%	8%	6%	0%
1514.1900	Other low euric acid rape or colza oils and fractions thereof, whether or not refined, but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1514.9100	Other rape, colza or mustard crude oil	20%	10%	10%	10%	10%	10%	8%	6%	0%
1514.9900	Other rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	20%	10%	10%	10%	10%	10%	8%	6%	0%
1515.1100	Linseed crude oil	12%	10%	10%	10%	8%	6%	0%		

1515.1900	Other linseed oil and fractions thereof, whether or not refined, but not chemically modified	12%	10%	10%	10%	8%	6%	0%		
1515.2100	Maize (corn) crude oil	12%	10%	10%	10%	8%	6%	0%		
1515.2900	Other maize (corn) oil and fractions thereof, whether or not refined, but not chemically modified	12%	10%	10%	10%	8%	6%	0%		
1604.1410	Prepared or preserved fish; tunas, skipjack and bonito (<i>sarda spp</i>), preserved in oil	12%	10%	10%	10%	8%	6%	0%		
1604.1510	Prepared or preserved fish; mackerel, preserved in oil	12%	10%	10%	10%	8%	6%	0%		
1902.1190	Other uncooked pasta, not stuffed or otherwise prepared, containing eggs	8%	10%	8%	6%	0%				
1904.1090	Other prepared foods obtained by the swelling or roasting of cereals or cereal products	8%	10%	8%	6%	0%				
1905.9010	Ships biscuits or cabin biscuits.	8%	10%	8%	6%	0%				
1905.9090	Other bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	8%	10%	8%	6%	0%				

2009.9000	Mixtures of fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	12%	10%	10%	10%	8%	6%	0%		
2105.0011	Ice cream in immediate containers of one litre capacity or more, whether or not containing cocoa	12%	10%	10%	10%	8%	6%	0%		
2105.0090	Other edible ice whether or not containing cocoa	12%	10%	10%	10%	8%	6%	0%		
2106.9090	Other food preparations not elsewhere specified or included	12%	10%	10%	10%	8%	6%	0%		
2201.0000	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	20%	10%	10%	10%	10%	10%	8%	6%	0%
2202.1010	Waters, including mineral waters and aerated waters, containing added sugar	12%	10%	10%	10%	8%	6%	0%		

2202.1020	Waters, including mineral waters and aerated waters, containing other sweetening matter	12%	10%	10%	10%	8%	6%	0%		
2202.1090	Waters, including mineral waters and aerated waters, flavoured or other	12%	10%	10%	10%	8%	6%	0%		
2202.9000	Other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	12%	10%	10%	10%	8%	6%	0%		
2804.0000	Hydrogen, rare gases and other non-metals.	20%	10%	10%	10%	10%	10%	8%	6%	0%
2849.0000	Carbides, whether or not chemically defined.	20%	10%	10%	10%	10%	10%	8%	6%	0%
3208.0000	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium	12%	10%	10%	10%	8%	6%	0%		

3209.0000	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium, based on acrylic or vinyl polymers	12%	10%	10%	10%	8%	6%	0%		
3210.0000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	12%	10%	10%	10%	8%	6%	0%		
3303.0000	Perfumes and toilet waters	12%	10%	10%	10%	8%	6%	0%		
3401.1100	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use (including medicated products)	20%	10%	10%	10%	10%	10%	8%	6%	0%

3401.1900	Other soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	8%	10%	8%	6%	0%				
3402.0000	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01	8%	10%	8%	6%	0%				
3923.0000	Articles for the conveyance or packing of goods, of plastics: stoppers, lids, caps and other closures, of plastics	12%	10%	10%	10%	8%	6%	0%		
3925.1000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l, of plastics	8%	10%	8%	6%	0%				

4415.1000	Cases, boxes, crates, drums and similar packings, of wood; cable-drums, of wood	12%	10%	10%	10%	8%	6%	0%		
4415.2000	Pallets, box pallets and other load boards, of wood; pallet collars, of wood	12%	10%	10%	10%	8%	6%	0%		
4417.0000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	12%	10%	10%	10%	8%	6%	0%		
4418.1000	Windows, French windows and their frames, of wood	12%	10%	10%	10%	8%	6%	0%		
4418.2000	Doors and their frames and thresholds, of wood	12%	10%	10%	10%	8%	6%	0%		
4418.5000	Shingles and shakes	12%	10%	10%	10%	8%	6%	0%		
4421.0000	Other articles of wood	12%	10%	10%	10%	8%	6%	0%		
6103.0000	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	20%	10%	10%	10%	10%	10%	8%	6%	0%

6104.0000	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	20%	10%	10%	10%	10%	10%	8%	6%	0%
6109.9090	Other T-shirts, singlets and other vests, knitted or crocheted, of other textile materials	20%	10%	10%	10%	10%	10%	8%	6%	0%
7301.0000	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	10%	10%	10%	8%	6%	0%			
7309.0010	Water tanks, complete or broken down of iron or steel, of a capacity exceeding 300 l	12%	10%	10%	10%	8%	6%	0%		
7315.1000	Articulated link chain and parts thereof	8%	10%	8%	6%	0%				

7317.0000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	8%	10%	8%	6%	0%				
7611.0010	Aluminium water and grain storage tanks with a capacity of 9,000lt or less	20%	10%	10%	10%	10%	10%	8%	6%	0%
8903.9110	Sailboats, with or without auxiliary motor, not exceeding 20 tonnes gross weight	12%	10%	10%	10%	8%	6%	0%		
9403.3000	Wooden furniture of a kind used in offices	12%	10%	10%	10%	8%	6%	0%		
9403.6000	Other wooden furniture	12%	10%	10%	10%	8%	6%	0%		
9404.2000	Mattresses	20%	10%	10%	10%	10%	10%	8%	6%	0%
9406.0000	Prefabricated buildings	12%	10%	10%	10%	8%	6%	0%		

d) Vanuatu: Excepted Imports - Liberalization schedule

TARIFF CODE	VANUATU HS TARIFF CODE	PRODUCT DESCRIPTION	MFN RATE	2009 TARIFF RATE	2010 TARIFF RATE	2011 TARIFF RATE	2012 TARIFF RATE	2013 TARIFF RATE
0207.11	0207.1100	Fresh or chilled whole chickens	55%	12%	10%	8%	6%	0
0207.12	0207.1200	Frozen whole chickens	55%	12%	10%	8%	6%	0
0403.10	0403.1000	Yoghurt	40%	12%	10%	8%	6%	0
0407.00	0407.0090	Birds eggs, in shell, fresh, preserved or cooked	35%	12%	10%	8%	6%	0
0901.11	0901.1100	Coffee not roasted Not decaffeinated	30%	10%	8%	6%	6%	0
0901.21	0901.2100	Coffee roasted Not decaffeinated	25%	10%	8%	6%	6%	0
1602.50	1602.5010	Canned beef	40%	12%	10%	8%	6%	0
1905.90	1905.9000	Breakfast crackers	50%	8%	6%	0	0	0
2009		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not etc...						
2009.11	2009.1100	Frozen orange juice	40%	12%	10%	8%	6%	0
2009.31	2009.3100	Other single citrus fruit not exceeding 20	40%	12%	10%	8%	6%	0
2009.39	2009.3900	other	40%	12%	10%	8%	6%	0
2009.41	2009.4100	Pineapple juice Of a Brix value not ex.20	40%	12%	10%	8%	6%	0
2009.49	2009.4900	Other	40%	12%	10%	8%	6%	0
2009.80	2009.8000	Juice of other single fruit	40%	12%	10%	8%	6%	0
2009.90	2009.9000	Mixture of juices	40%	12%	10%	8%	6%	0
2105.00	2105.0000	Ice – cream	40%	12%	10%	8%	6%	0
2201.11	2201.1000	Mineral water (unsweetened)	30%	12%	10%	8%	6%	0
3208.10	3208.1000	Paint Based on polyester	280VT/ltr	12%	10%	8%	6%	0
3208.20	3208.2000	Paint Bases on acrylic or	280VT/ltr	12%	10%	8%	6%	0
3208.90	3208.9000	vinyl polymers	280VT/ltr	12%	10%	8%	6%	0
3209.10	3209.1000	Other paints	280VT/ltr	12%	10%	8%	6%	0
3209.90	3209.9000	Paints based on acrylic	280VT/ltr	12%	10%	8%	6%	0
3210.00	3210.0000	or vinyl polymers Other paints Other paints and varnishes	280VT/ltr	12%	10%	8%	6%	0

3401.11	3401.1100	Soap for toilet use	50%	12%	10%	8%	6%	0
3401.20	3401.2000	Soap in other forms	35%	12%	10%	8%	6%	0
3401.19	3401.1900	(Coconut Soap products)	35%	12%	10%	8%	6%	0
3402.11	3402.1100	Soap and organic surface-active products	30%	12%	10%	8%	6%	0
3402.12	3402.1200	in bars, etc	30%	12%	10%	8%	6%	0
3402.13	3402.1300	Anionic-Organic Surface-active agents	30%	12%	10%	8%	6%	0
3402.19	3402.1900	Cationic Non-ionic Other	30%	12%	10%	8%	6%	0
	3925.1000	Poly tanks, Fiberglass water tanks and eskies	30%	12%	10%	8%	6%	0
	44.07	Sawn timber						
	4407.1000	Coniferous	40%	12%	10%	8%	6%	0
	4407.2400	Other of tropical wood specified in subheading Note 1 to this chapter....Viola,	40%	12%	10%	8%	6%	0
	4407.2500	Mahogany (swietenia spp), Imbuia and Balsa	40%	12%	10%	8%	6%	0
	4407.2600	Dark red Meranti, Light	40%	12%	10%	8%	6%	0
	4407.2900	Red Meranti and Meranti	40%	12%	10%	8%	6%	0
	4407.9100	bakau	40%	12%	10%	8%	6%	0
	4407.9200	White Lauan, White	40%	12%	10%	8%	6%	0
	4407.9900	Meranti, White Seraya, Yellow Meranti and Alain	40%	12%	10%	8%	6%	0
		Other Of oak (<i>Quercus</i> spp) Of beech (<i>Fagus</i> spp) Other						
4818.10	4818.1000	Toilet paper	40%	12%	10%	8%	6%	0
6204.		Dresses (Island Dresses MARI BROUSES)						
6204.42	6204.4210	Of cotton	40%	6%	0	0	0	0
6204.43	6204.4310	Of Synthetic Fibers	40%	6%	0	0	0	0
6204.44	6204.4410	Of artificial Fibers	40%	6%	0	0	0	0
6204.49	6204.4910	Of other textile material	40%	6%	0	0	0	0
7210.41	7210.4100	Corrugated	15%	6%	0	0	0	0
7210.49	7210.4900	Other corrugated	15%	6%	0	0	0	0
7210.70	7210.7000	Painted, varnished or	15%	6%	0	0	0	0
7210.90	7210.9000	coated with plastics Other plated or coated with aluminum	15%	6%	0	0	0	0
7308.30	7308.3000	Doors windows and their frames and thresholds	15%	6%	0	0	0	0
7309.00	7309.0000	Reservoirs, tanks and similar containers of iron or steel	30%	12%	10%	8%	6%	0
7310.10	7310.1000	Tanks, and similar containers of iron or steel, of a capacity not	30%	12%	10%	8%	6%	0
7310.29	7310.2900		30%	12%	10%	8%	6%	0

		exceeding 300 litres Tanks of iron or steel exceeding 300 litres						
	7610.1000	Doors, windows and their frames and thresholds	30%	12%	10%	8%	6%	0
	7610.9000	for doors	30%	12%	10%	8%	6%	0
	7611.0000	Aluminum structures and parts of structures Aluminum reservoirs and tanks	30%	12%	10%	8%	6%	0
	8903.9910	Aluminum & Fiberglass boats	30%	12%	10%	8%	6%	0
	8903.9920	Aluminum & Fiberglass boats (4 – 8 meters inclusive)	30%	12%	10%	8%	6%	0
	9401.8000	Fiberglass furniture (To consider subdivision)	35%	12%	10%	8%	6%	0
	9403.3000	Wooden furniture of a kind used in offices	35%	12%	10%	8%	6%	0
	9403.4000	Wooden furniture of a kind used in the kitchen	35%	12%	10%	8%	6%	0
	9403.5010	Wooden furniture of a kind used in the bedroom:	35%	12%	10%	8%	6%	0
	9403.5090	Campherwood chests and the like	35%	12%	10%	8%	6%	0
	9403.6000	Other Other wooden furniture	35%	12%	10%	8%	6%	0
	9406.0000	Prefabricated building of steel	5%	12%	10%	8%	6%	0

ANNEX 05: MSGTA CERTIFICATE OF ORIGIN UNDER ARTICLE 13 (1) – ‘Form A’

MSG – CERTIFICATE OF ORIGIN

1. <u>Exporters name and address</u>	MELANESIAN SPEARHEAD GROUP TRADE AGREEMENT <u>CERTIFICATE OF ORIGIN</u> (Combined declaration and certificate)		
2. <u>(Consignee's name and address)</u>	Issued in..... (Country of Origin)		
3. <u>Means of Transport</u>	4. <u>Country of Origin</u>	5. <u>Country of Destination</u>	
6. <u>Marks & No.'s</u>	7. <u>No. & kind of packages</u>	8. <u>Weight/Quantity</u>	9. <u>Invoice No. & Date</u>
10. <u>Description of Goods</u>			
11. <u>Declaration by the Exporter</u> I, the undersigned, hereby declare that the above details and statements are correct that all goods are produced in 	12. <u>Certification</u> It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Official Stamp		

(Country)	
and that they comply with the origin requirements specified for those goods in the Melanesian Spearhead Group Trade Agreement for the goods exported to	Export Form :
.....	Customs Port :
(Importing Country)	Issuing Country :
Place and Date :	Date :
Signature :	Signature :
Status :	Designation :

For issue to importer – 2 Originals, 1 copy for retention by exporter – 3 copies

ANNEX 06: MSGTA ROO VERIFICATION FORM 'Form B'

Name of Customs Authority

Country logo

Address and Contact Details

MSGTA RULES OF ORIGIN VERIFICATION FORM

Name of Manufacturer: _____	I agree to submit supporting evidence and to any inspection to my accounts to verify this declaration.
Address: _____	Place and Date: _____
P.O.BOX : _____	Signature: _____
Tel: _____	Status: _____
Fax: _____	
Email: _____	
Declaration by the Exporter: I, the undersigned, hereby declare that the above statement are correct, and that all goods were produced inas country of origin and this declaration complies with the origin requirements specified under the MSG countries Trade Agreement for the goods to be exported to _____ (Importing country)	

Imported Raw Materials			Description of Manufacturing Process (See attached)	Final Product for Export	
Description of Product	Tariff Code (at Six Digits)	Country of Origin Out side MSG		Description of Product	Tariff Code (at Six Digits)

Certification by Customs Authority :

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Exported from: Customs Port:

Issuing country: Date:

Date:

Signature:

Designation:



Official stamp / seal

ANNEX 07: GUIDE TO COMPLETION AND SUBMISSION OF FORM – ‘Form A’

Exporter’s Procedures

1. Obtain a blank Form ‘A’ from the Customs Authorities.
2. Complete the Form ‘A’ by inserting the required information in the designated areas for each shipment for which MSGTA preferential treatment is requested. In addition, for any Member country the Tariff heading to 6-digits must be entered in Box 10 along with the description of the goods.
3. The Form ‘A’ may be prepared by any process i.e. in own handwriting, typed or generated from an electronic processing machine or unit, provided that the entries are indelible and legible. Alterations, erasures, and super-impositions are not allowed.
4. Before signing the Form, the exporter must check that all the details in the Certificate of Origin are correct. Certificates signed by shipping or forwarding agents etc are not permissible. Erasures, amendments and super-impositions are not allowed.
5. The completed Form ‘A’ will be presented with the Customs export entry or declaration and any other supporting documents as may be required, to the Customs authority for authorisation of the Form ‘A’.
6. Authorisation by the Customs Authorities is a confirmation of the said goods having complied with the MSGTA ROO, as per the information or declaration presented to it by the exporter. The authorised Form ‘A’ is to be returned to the exporter, with any other relevant documents. The exporter shall arrange for the certified documents to be sent to the importer in the importing country.
7. Documents stated above means documents may be in hard copy only (no electronic forms)

ANNEX 08: GUIDE TO COMPLETION AND SUBMISSION OF FORM – ‘Form B’

If the Customs Authority in an Importing country is not satisfied with the particular product that is being imported under the MSG TA into its territory, it may request for a verification form, referred to here as ‘Form – B’.

Verification process shall be made by filling out the MSG TA ROO Verification form and transmitting it to the other concerned party through fax, post or email. During the period of the verification process, the importing party/agent may have the goods released for his/her consumption if he/she wishes, provided there is adequate security and or proof that any additional duty payable, dependent on the outcome of the query, can be collected from the importer

The process of verification shall take place only for any first time export for a particular product under the MSG TA to Member country and/or when there is a query from any of the Members in regards to their product of export. In this instance an inspection has to be carried out by the Customs authority to verify the process of manufacture in line with the verification criteria. This inspection has to be carried out at the actual shop floor or factory to verify the raw materials used and the process of manufacture in accordance with the verification form.

Once inspection is completed and the process of manufacture is assessed, the verification form shall be sighted and signed by the exporting country’s Customs Authority to certify that the declaration by the exporter is correct.

ANNEX 09: Annex V of the MSGTA - ARBITRATION PROCEDURE UNDER ARTICLE 17

1. Unless the Parties to the dispute referred to arbitration in accordance with Article 17 of this Agreement otherwise agree, the arbitration procedures shall be conducted in accordance with the provisions of this Annex.
 2. The claimant Party shall notify the other Parties to the dispute of its decision to submit the dispute to arbitration and shall include in its notice a brief statement of claim setting out the subject matter and issues in dispute.
 3. The Parties shall appoint an appropriate arbitrator by mutual consent within 30 days of receiving the claimant Party's notice. The arbitrator shall not be a citizen of, or be ordinarily resident in, any of the Parties to the dispute, nor be employed by any of them, nor have dealt with the dispute in any other capacity.
 4. The arbitrator shall decide his or her own rules of procedure and shall render his or her decision in accordance with international law and the provisions of this Agreement.
 5. The arbitrator may take all appropriate measures in order to establish the facts. The arbitrator may, at the request of one of the Parties, recommend essential interim measures of protection. The Parties to the dispute shall provide all facilities necessary for the effective conduct of the proceedings. The absence or default of a Party to the dispute shall not constitute an impediment to the proceedings.
 6. The arbitrator may hear and determine counter-claims arising directly out of the subject matter of the dispute.
 7. Unless the arbitrator determines otherwise because of the peculiar circumstances of the case, the costs of the arbitration process, including the arbitrator's remuneration, shall be borne by the Parties to the dispute in equal shares. The arbitrator shall keep a record of all costs and shall furnish a final statement thereof to the Parties.
 8. Any Party that has an interest of a legal nature in the subject matter of the dispute, which may be affected by the arbitrator's decision, may intervene in the proceedings with the arbitrator's consent.
- The arbitrator shall render his or her award within 180 days from the date of his or her appointment, unless it is necessary to extend this time limit for a further period, which shall not exceed 180 days.
9. The arbitrator's award shall be accompanied by a statement of reasons.
 10. Any dispute which may arise between the Parties concerning the interpretation or execution of the award may be submitted by a Party to the dispute to the arbitrator who made the award or, if the arbitrator cannot be seized thereof, to another arbitrator appointed for his purpose in the same manner as the first.

ANNEX 10: DESIGNATED BODIES FOR MSG MEMBER COUNTRIES' RULES OF ORIGIN ISSUES:

FIJI

Mr. Kumar Sami Goundar

National Manager Revenue
Collection, Customs Division

Tel: (679) 324 3350

Fax: (679) 3305138

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Web: www.frca.org.fj

Mr. Rishi Deo

Team Leader Tariff & Trade
Revenue Collection, Customs Division

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Ms. Maraia Turagakula

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PAPUA NEW GUINEA

Director Tariff & Trade

PNG Customs Service

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Email: tariffntrade@customs.gov.pg

Director General

Trade Division,

Department of Foreign Affairs & Trade

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PAPUA NEW GUINEA

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SOLOMON ISLANDS

Mr John Lagi

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VANUATU

Mr. George Pakoa

Acting Principal Trade, Tariff & compliance officer
Customs Trade, Tariff & Compliance
Department of Customs & Inland Revenue
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Tel: (678) 22168/22862
Fax: (678) 24257
Email: gpakoa@vanuatu.gov.vu
Website: <http://customsinlandrevenue.gov.vu>
Intranet: <http://cirintranet/>

Annex 11: GLOSSARY OF TRADE RELATED TERMS

FTA	Free Trade Area
FORM `A`	Certificate of Origin Form used for trade under the MSGTA
HS	Harmonised Commodity Description and Coding System
LDC	Least Developed Country
MFN	Most Favoured Nation
NTFC	National Trade Facilitation Committee
OCO	Oceania Customs Organisation
MSGTA	Melanesian Spearhead Group Trade Agreement
ROO	Rules of Origin
WCO	World Customs Organisation
WTO	World Trade Organisation