

APPENDIX B

IMPLEMENTING GUIDELINES FOR PARTIAL CUMULATION UNDER ASEAN CUMULATIVE RULES OF ORIGIN

For the purpose of implementing Article 5(2) of the CEPT-AFTA ROO:

- (a) a good shall be deemed to be eligible for partial cumulation, if at least 20 percent of the Regional Value Content (RVC) of the good is originating in the Member State where working or processing of the good has taken place;
- (b) RVC of the good specified in sub-paragraph (a) shall be calculated in accordance with the formula provided in paragraph 2 of Article 4 of the CEPT-AFTA ROO;
- (c) a good exported under this arrangement shall not be eligible for CEPT preference of the importing Member State;
- (d) a good exported under this arrangement shall be accompanied by a valid Certificate of Origin (Form D) duly and prominently marked "Partial Cumulation";
- (e) the relevant sections of the Operational Certification Procedures, including Article 17 on verification, shall be applicable to Certificate(s) of Origin (Form D) issued for partial cumulation purposes.