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DIRECT CONSIGNMENT RULES AND LOW UTILIZATION OF TRADE PREFERENCES

SUBMISSION BY THE LDC GROUP

The following submission, dated 7 October 2019, is being circulated at the request of the delegation of Tanzania on behalf of the LDC Group.

1. The note presented by the WTO secretariat at the Committee on Rules of Origin "Utilization rates under preferential trade arrangements for Least Developed countries under the LDC duty scheme¹" (hereinafter the WTO note) identified a series of issues related to paragraph 3.1 of the Nairobi decision on documentary evidence.
2. The main issues discussed in the WTO note relate to the low utilization of trade preferences for Agricultural products. More specifically, the WTO note identified a number of country-products pairs where low utilization of trade preferences was recorded and direct consignment requirements were indicated as possible reasons for such low utilization. In fact, the products identified, mainly fruits, vegetables and mineral products, were subject to a wholly obtained origin criterion² that is usually easily complied with given the nature of the products. The WTO note indicated that documentary evidence related to direct consignment requirement could explain the reason for such low utilization.
3. In particular the WTO note identified a number of cases "show[ing] that direct transportation and certification requirements also have a direct impact on utilization".
4. In the same vein, another WTO document titled "Impact of the direct consignment requirement on preference utilization by least developed countries"³ further corroborates the analysis made in the previous WTO document: "The calculation of utilization rates in this note offers a clear indication that direct consignment requirements have a significant influence on the ability of LDCs to utilize trade preferences, particular those of landlocked LDCs"⁴.
5. The fact that documentary evidence related to direct consignment requirements could be an insurmountable obstacle to utilization of trade preferences by LDC, especially landlocked and islands LDCs, has been initially identified by UNCTAD⁵ and repeatedly raised by the LDC Group a number of times.
6. Such concern was reflected in paragraph 1.8 of the Bali Ministerial Decision:

"1.8 The documentary requirements regarding compliance with the rules of origin should be simple and transparent. For instance, requirement to provide proof of non-manipulation or

¹ See WTO document G/RO/W/185 dated 9 May 2019.

² See paragraph 6.5 and 6.6 of WTO document G/RO/W/185 dated 9 May 2019.

³ See WTO document G/RO/W/187 dated 1 October 2019.

⁴ See paragraph 6.1 of WTO document G/RO/W/187 dated 4 October 2019.

⁵ See UNCTAD training materials prepared for the CRO LDCs dedicated session of July 2015 and UNCTAD Handbooks on Duty-Free and Quota-Free Market Access and Rules of Origin for Least Developed Countries, UNCTAD/ALDC/2018/5 (Part I), and UNCTAD/ALDC/2018/5 (Part II).

any other prescribed form for a certification of origin for products shipped from LDCs across other Members may be avoided. With regard to certification of rules of origin, whenever possible, self-certification may be recognized. Mutual customs cooperation and monitoring could complement compliance and risk-management measures."

7. Paragraph 3.1 of the Nairobi Ministerial Decision reiterates such concern providing the following:

"3.1. With a view to reducing the administrative burden related to documentary and procedural requirements related to origin, Preference-granting Members shall:

- a) As a general principle, refrain from requiring a certificate of non-manipulation for products originating in a LDC but shipped across other countries unless there are concerns regarding transshipment, manipulation, or fraudulent documentation; and*
- b) Consider other measures to further streamline customs procedures, such as minimizing documentation requirements for small consignments or allowing for self-certification."*

8. The LDC Group has faced opposition from some preference-giving Members during the negotiations leading to the Nairobi decision on the issue of direct consignment. Such resistance to change was, in some cases, deliberate while in other cases, was also deriving from a misunderstanding about the requests from the LDCs.

9. In this technically complex area it is important to clarify the issue at stake and what action is required by preference-giving Members to bring their requirements into conformity with the Bali and Nairobi Ministerial Decisions.

10. Direct consignment requirements are provisions inserted in most Preferential Trade Agreements (PTAs), either of a unilateral or reciprocal nature, to ensure that the originating goods exported from country A are the same as those imported into country B and that they have not been manipulated or further processed during transportation through third countries. Invariably, every PTA recognizes that due to geographical or logistic reasons the originating goods from country A may have to transit through a third country in order to be delivered to country B.

11. However where the practices of the majority of PTAs and especially the DFQF provisions of preference-giving Members differs widely is the documentary evidence to be provided at the time of importation in country B in case of passage through the territory of a third country.

12. The majority of administrations require documentary evidence of non-manipulation during the transit in the territory of the third country and that the goods have not entered the customs territory of the third country. Such documentary evidence in the majority of preference-giving Members is: 1) a through bill of lading covering the transit through the third country; and 2) a certificate of non-manipulation provided by the customs authority of the country of transit stating that the goods have remained under customs control etc.

13. The issue is that such documentary evidence is not easy to obtain and/or it may entail a significant cost. As contained in Table 1 for QUAD countries and Table 2 for other preference-giving Members, the documentary evidence related to direct consignment is often a through bill of lading covering the passage through the third country or a statement by the customs of the third country of transit that the goods have not been manipulated during transit besides unloading, loading, and/or other operations necessary to preserve them in good condition. None of these documents are easy to obtain. Indeed, a through bill of lading may be impossible to produce because of the following reasons:

1. Geographical or commercial reasons: in the case of some landlocked or island countries, there may simply be no shipping agent capable of issuing a through bill of lading and/or it may be too expensive or not convenient; and
2. The goods are sold by the LDC exporter or producer to an intermediary or to a hub and from that intermediary or hub are subsequently shipped to the country of final destination.

14. In these cases it is simply impossible to comply with the kind of documentary evidence of direct consignment demanded by some preference-giving Members such a through bill of lading or a certificate of non-manipulation. Such requirements are unduly penalizing goods that are originating in LDCs, especially SMEs that are often selling to traders rather than directly to the client located in the preference-giving Members. Landlocked and island countries may be particularly disfavoured due to geographical location or for being far from commercial routes.

15. The Canadian requirements for direct consignment and the Eurasian Customs Union's requirements for direct purchase on the one hand, and the EU GSP corresponding provisions on the other hand, are at the opposing poles of the existing practices in this area.

16. The Canadian General Preferential tariff provisions for the documentary evidence of direct consignment contains unusually strict and detailed requirement as follows:

"Direct shipment requirements⁶

The goods must be shipped directly on a through bill of lading (TBL) to a consignee in Canada from the LDC in which the goods were certified. Evidence in the form of a TBL (or a copy) showing that the goods have been shipped directly to a consignee in Canada must be presented to the CBSA upon request.

The TBL is a single document that is issued prior to the goods beginning their journey when the carrier assumes care, custody, and control of the goods, and it is used to guarantee the direct shipment of goods from the country of origin to a consignee in Canada. It generally contains the following information:

- (a) Identity of the exporter in the country of origin;
- (b) Identity of the consignee in Canada;
- (c) Identity of the carrier or agent who assumes liability for the performance of the contract;
- (d) Contracted routing of the goods identifying all points of transshipment;
- (e) Full description of the goods and the marks and numbers of the package; and
- (f) Place and date of issue.

Note:

A TBL that does not include all points of transshipment may be accepted, if these are set out in related shipping documents presented with the TBL.

On a case-by-case basis, an amended TBL may be accepted as proof of direct shipment where documentation errors have occurred, and the amended TBL corrects an error in the original document.

In such cases, the carrier must provide proof that the amended TBL reflects the actual movement of the goods as contracted when the goods began their journey. Documentation presented must clearly indicate the actual movement of the goods.

Air cargo is usually transhipped in the air carrier's home country even if no transshipment is shown on the house air waybill. Therefore, where goods are transported via airfreight, the house air waybill is acceptable as a TBL.

Under the LDCT treatment, goods may be transhipped through an intermediate country, provided that:

- They remain under customs transit control in the intermediate country;
- They do not undergo any operation in the intermediate country, other than unloading, reloading;
- Splitting up of loads or any other operation required to keep the goods in good condition;
- They do not enter into trade or consumption in the intermediate country;
- They do not remain in temporary storage in the intermediate country for a period exceeding six months.

A consignee in Canada must be identified in field No. 2 to ensure that the exporter in the beneficiary country certified the origin of the goods according to Canadian rules of origin. The consignee is the person or company, whether it is the importer, agent or other party in Canada, to which goods are shipped under a through bill of lading (TBL) and is so named in the bill. The only exception to this condition may be considered when 100% of the value of the goods originates in the beneficiary country in question, in which case no consignee is required."

⁶ Available from <https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/ldct-tpmd-eng.html?wbdisable=true>.

17. The combination of such requirements is simply overwhelming in the context of today's business transactions and does not correspond to commercial realities. The requirement that a consignee in Canada should be identified in Box 2 of the certificate of origin practically nullifies any possibility for trade through intermediaries or third country invoicing.

18. Canada has granted special waivers⁷ from such stringent consignment requirements to Mexico, Haiti, and China to take into account their special situations but not to LDCs although it was so requested during the negotiations leading up to the Nairobi Decision.

Table 1 - QUAD countries requirements in terms of documentary evidence of direct consignment⁸

| WTO Member | Administrative Requirements | Other requirements | Compliance with paragraph 3.1 of Nairobi Decision |
|------------------------------------|--|---|---|
| European Union (EBA) ⁱ | Non alteration principle: documentary evidence of direct consignment is not required unless EU customs have doubts | In case of doubt EU customs authorities may request evidence of non-alteration by "any means" | YES, most liberal since reform of EBA RoO in 2011 |
| United States (GSP) ⁱⁱ | <ol style="list-style-type: none"> 1. Goods remained under customs control in the country of transit 2. The US Port director is satisfied that the importation results from the original commercial transaction; and 3. Goods were not subjected to operations other than loading and unloading (Source: 19 CFR 10.175)ⁱⁱⁱ | Shipping and other documents must show US as final destination | NO, first there is the requirement that the US is shown as final destination and for goods not showing US as country of final destination a number of requirements apply. |
| United States (AGOA) ^{iv} | Same as above | Same as above | NO, evidence is required |
| Japan ^v | <ol style="list-style-type: none"> 1. A through bill of lading; 2. A certification by the customs authorities or other government authorities of the transit countries; or 3. Any other substantiating document deemed sufficient^{vi} | | NO, evidence is required |
| Canada ^{vii} | <ul style="list-style-type: none"> - The goods must be shipped directly on a TBL to a consignee in Canada from the beneficiary or LDC in which the goods were certified. - Evidence in the form of a TBL (or a copy) showing that the goods have been shipped directly to a consignee in Canada must be presented to the CBSA upon request. | Special waiver exists for goods coming from Mexico; Haiti; and Hong Kong, China where the documentary evidence is substantially relaxed | NO, evidence is required |

⁷ See paragraph 82 Memorandum D11-4-4, Ottawa, 16 October 2017:

"Some exceptions exist where goods may be entitled to alternative shipping requirements. For more information, please refer to Memorandum D11-4-9, Goods Originating in Mexico, Deemed to be Directly Shipped to Canada for the Purposes of the General Preferential Tariff (GPT), Memorandum D11-4-10, Instructions Pertaining to the China Direct Shipment Condition Exemption Order, or Memorandum D11-4-28, Haiti Goods Deemed to be Directly Shipped to Canada for the Purposes of the General Preferential Tariff (GPT) and the Least Developed Country Tariff (LDCT)".

⁸ Tables 1 and 2 have been drafted on the basis of existing notifications made to WTO, expanding the first version prepared by UNCTAD in 2015 (https://unctad.org/meetings/en/Presentation/aldc2015_06-agenda6_wto_en.pdf). The authors are open for discussions to improve the content of the table.

Table 2 - NON QUAD countries requirements in terms of documentary evidence of direct consignment⁹

| WTO Member | Administrative Requirements | Compliance/ comments |
|--------------------------------|--|---|
| Norway ^{viii} | - The WTO notification appears to not have been updated. The latest Customs legislation available on the internet provides for the non-alteration rule ^{ix} | Yes, according to latest legislation |
| Switzerland ^x | - According to information from the Swiss delegation, Switzerland adopted the non-alteration principle in 2017. | Yes, to be checked at CRO |
| New Zealand ^{xi} | - Not required at point of import. Any normal transaction/commercial documents on request. | YES |
| Australia ^{xii} | - There are no direct shipment requirements for LDC preferences | YES |
| Eurasian CU ^{xiii} | - Goods must be directly purchased by the importer; - Goods must be delivered directly; - Not clear if documentary evidence of direct delivery is required ^{xiv} . | NO, direct purchase is a unique requirement |
| China ^{xv} | - As regards imported goods transiting a third country (region), relevant documents that, according to the Customs of China, are necessary to certify that the goods remains under customs control ^{xvi} | NO, evidence is required |
| India ^{xvii} | - Requirement of direct shipment; - The following shall be produced to the customs authority of India at the time of importation: (a) a through Bill of Lading issued in the exporting country; (b) a certificate of origin issued by the Issuing Authority of the exporting beneficiary country; (c) a copy of the original commercial invoice in respect of the product; and (d) supporting documents in evidence that other requirements of rule 7 (direct shipment) have been complied with. | NO, evidence is required |
| Rep. of Korea ^{xviii} | With respect to the goods which are not imported directly from the country of origin, but via a third country, if the relevant customs office, the institution authorized to issue certificates, or the chamber of commerce and industry of the third country confirms the country of origin of the relevant goods or issues a certificate to that effect, the country of origin and a certificate to that effect shall be confirmed based on the certificate of origin issued by the country of origin for the relevant goods. | NO, Evidence is required |
| Chinese Taipei ^{xix} | Excerpt from notified text "The exporters from LDCs could present the self-proof documentary of direct shipment to Customs". | Unclear |
| Thailand ^{xx} | (a) An Air Waybill, a through Air Waybill, a Bill of Lading, a through Bill of Lading or a multimodal or combined transportation document, that certifies the transport from the exporting DFQF beneficiary country to the Kingdom of Thailand, as the case may be. In the case of not having a through Air Waybill or through Bill of Lading, supporting documents issued by the customs authority or other competent entity of other DFQF beneficiary country(s) or non-beneficiary country(s) that authorized this operation, according to its domestic legislation, are required; (b) An original Certificate of Origin (Form DFQF) issued by the issuing authorities of exporting DFQF beneficiary country; and (c) A commercial invoice in respect of the goods. | NO, evidence is required |

19. The LDC Group has observed the positive evolution of EU requirements in terms of documentary evidence related to direct shipment. The standard formulation of the documentary evidence of direct consignment in the EU FTAs and previous GSP regulations has traditionally been as follows:

- "1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Community and (FTA partner country) or through the territories of the other countries referred to in Articles 3 and 4 with which cumulation is applicable

However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo

⁹ See footnote 8.

operations other than unloading, reloading or any operation designed to preserve them in good condition

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:
 - (a) a single transport document covering the passage from the exporting country through the country of transit; or
 - (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;
 - (iii) certifying the conditions under which the products remained in the transit country; or
 - (iv) failing these, any substantiating documents."

20. As discussed in Inama (2020)¹⁰ and contained in the EU manual¹¹, the proof required for documentary evidence under such standard formulation could take any of the three forms outlined in paragraph (2). "In the absence of a single transport document (e.g. a through bill of lading) the customs authorities of the countries through which the goods transit must provide documentary proof that the consignment was at all times under their surveillance when on their territory. Such proof must contain the details outlined in paragraph (2) above. In simple terms, such documentary proof must detail the history of the journey of the consignment through their territory and the conditions under which the surveillance has been conducted. This documentary proof is known as a certificate of non-manipulation. In the absence of either of the foregoing proofs any other substantiating documents can be presented in support of a claim to preference. However, it is difficult to envisage any other documents (e.g. commercial documents) that would adequately demonstrate that all the conditions of paragraph 1 of the Article were satisfied".

21. Most recently, the EU introduced the concept of non-alteration with significant trade facilitating provisions. According to the non-alteration formulation introduced in the EU GSP and progressively in many EU FTAs such as the EU-Japan reproduced below. According to the non-alteration concept only in case of doubt, the European Union customs authorities request the declarant to provide evidence of compliance (Paragraph 4 of article 3.2 below of the EU Japan FTA). Without reasonable doubt, it will be assumed that direct consignment requirements are met. Systematic evidence of direct consignment is no longer required.

22. It is important to emphasize that, even in the case where documentary evidence is requested the proof of direct consignment may be given "by any means". The leniency of such a provision contrast with the usual provisions of many preference-giving Members in Tables 1 and 2 where often the proof of direct consignment may be given only by a through bill of lading or documentary evidence in the form of a certificate or statement of non-manipulation provided by the Customs authorities of the country of transit.

23. A guide from the EU further specifies the difference between the old legislation on evidence of documentary evidence and the new non-alteration principle:

"An important difference between the previous direct transportation requirement and non-manipulation clause (non-alteration principle) lies in documentary evidence to be provided. Until 31 December 2010, with direct transport in all cases where the goods were transported via another country, except where the country of transit was one of the countries of the same regional group, the EU importer was required to present documentary evidence that the goods did not undergo any operations there (in the country of transit), other than unloading, reloading or any operation designed to keep them in their condition. The types of the referred documentary evidence were strictly defined in the law. The new non-manipulation (non-alteration principle) clause shall be considered as satisfied *a priori* unless the customs

¹⁰ See "Rules of origin in international trade Stefano Inama, Cambridge University Press, Forthcoming 2020.

¹¹ A User's Handbook to the Rules of Preferential Origin used in trade between the European Community, other European Countries and the countries participating to the Euro-Mediterranean Partnership.

authorities have reasons to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means¹².

24. The LDC Group believe that the non-alteration principle provision introduced by the EU or similar arrangements such those adopted Australia and New Zealand may constitute a best practice that should be progressively adopted by other preference-giving Members. The LDC Group calls to the other preference-giving Members to start considering the move to a similar approach abandoning requirements for a through bill of lading and certificate of the non-manipulation that do not adhere to business realities and trade facilitation practices. The LDC Group will enter into consultations with the EU to share the experience gained from the adoption of the non-alteration principle and the advantages to be gained in adopting similar best practices. The results from such consultations will be shared in the forthcoming CRO meetings to accelerate adoption of best practices in line with trade facilitation objectives and simple and transparent rules of origin for LDCs.

Box 1 – Non-alteration provision in EU-Japan FTA

ARTICLE 3.10 Non-alteration

An originating product declared for home use in the importing Party shall not have, after exportation and prior to being declared for home use, been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party.

Storage or exhibition of a product may take place in a third country provided that it remains under customs supervision in that third country.

Without prejudice to Section B, the splitting of consignments may take place in a third country if it is carried out by the exporter or under its responsibility and provided that they remain under customs supervision in that third country.

In case of doubt as to whether the requirements provided for in paragraphs 1 to 3 are complied with, the customs authority of the importing Party may request the importer to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the product itself.

ⁱ See G/RO/LDC/N/EU/1.

ⁱⁱ See G/RO/LDC/N/USA/1.

ⁱⁱⁱ § 10.175 Imported directly defined as follows:

"Eligible articles shall be imported directly from a beneficiary developing country to qualify for treatment under the Generalized System of Preferences. For purposes of § 0.171 through 10.178 the words "imported directly" mean:

- (a) Direct shipment from the beneficiary country to the United States without passing through the territory of any other country; or
- (b) If the shipment is from a beneficiary developing country to the US through the territory of any other country, the merchandise in the shipment does not enter into the commerce of any other country while en route to the US, and the invoice, bills of lading, and other shipping documents show the US as the final destination; or
- (c) If shipped from the beneficiary developing country to the United States through a free trade zone in a beneficiary developing country, the merchandise shall not enter into the commerce of the country maintaining the free trade zone, and
 1. The eligible articles must not undergo any operation other than:
 - (i) Sorting, grading, or testing;
 - (ii) Packing, unpacking, changes of packing, decanting or repacking into other containers,
 - (iii) Affixing marks, labels, or other like distinguishing signs on articles or their packing, if incidental to operations allowed under this section; or

¹² The European Union's rules of origin for the Generalised System of Preferences *A Guide For Users*, May 2016.

- (iv) Operations necessary to ensure the preservation of merchandise in its condition as introduced into the free trade zone.
2. Merchandise may be purchased and resold, other than at retail, for export within the free trade zone.
 3. For the purposes of this section, a free trade zone is a predetermined area or region declared and secured by or under governmental authority, where certain operations may be performed with respect to articles, without such articles having entered into the commerce of the country maintaining the free trade zone; or
- (d) If the shipment is from any beneficiary developing country to the US through the territory of any other country and the invoices and other documents do not show the US as the final destination, the articles in the shipment upon arrival in the US are imported directly only if they:
1. Remained under the control of the customs authority of the intermediate country;
 2. Did not enter into the commerce of the intermediate country except for the purpose of sale other than at retail, and the Centre Director is satisfied that the importation results from the original commercial transaction between the importer and the producer or the latter's sales agent; and
 3. Were not subjected to operations other than loading and unloading, and other activities necessary to preserve the articles in good condition; or..."

^{iv} G/RO/LDC/N/USA/3.

^v G/RO/LDC/N/JPN/1.

^{vi} The provision related to documentary requirement for proof of direct shipment is found in paragraphs 3 and 5 of Article 31, Cabinet Order for Enforcement of the Temporary Tariff Measures Law.

(Extract of the Cabinet Order for Enforcement of the Temporary Tariff Measures Law, provisional translation)

Article 31, paragraph 3: Any person who intends to have paragraph 1 or 3 of Article 8-2 of the Temporary Tariff Measures Law applied to those products enumerated in subparagraph (2) or (3) of paragraph 1 shall, at the time of import declaration of such products, submit one of the following documents, as a document proving that such products fall under either of such subparagraphs. However, this shall not apply to those products for which the total amount of customs value is not more than 200,000 yen.

- (1) A copy of a through bill of lading for transportation of such products from a beneficiary of references as their origin, to the port of importation in Japan.
- (2) A certificate issued by Customs or any other competent government authorities in a country of non-origin where the products were transshipped, temporarily stored or displayed at exhibitions, etc. as provided for in subparagraph (2) or (3) of paragraph 1.
- (3) Any documents which are considered by the Director General of Customs to be appropriate, excluding those enumerated in the preceding two subparagraphs.

Article 31, paragraph 5: The following items shall be described in the certificate provided for in subparagraph (2) of paragraph 3.

- (1) Marks, numbers, descriptions and quantities of the products under consideration.
- (2) Dates on which such products were loaded on board, and/or unloaded from, a vessel, aircraft or vehicle in the country of non-origin and names, registered marks or kinds of such vessels, aircraft or vehicles.
- (3) Details of the handling of such products in the country of non-origin where the loading or unloading as provided for in the preceding subparagraph took place.

^{vii} G/RO/LDC/N/CAN/1 and G/RO/LDC/N/CAN/2.

^{viii} G/RO/LDC/N/NOR/1.

^{ix} See Regulations to the Act on Customs Duties and Movement of Goods (Customs Regulations), January 2019 Section 8-4-38, Direct transport:

- (1) The products that are declared for importation to Norway, shall be the same as those that are exported from the GSP country where they are regarded as originating from. They must not have been changed, converted in any way or undergone treatments other than treatments that have the purpose of keeping them in good condition before they are declared. Storage of products or consignments and splitting of consignments may occur if this takes place under the responsibility of the exporter or a subsequent holder of the goods and the products remain under the customs authorities' supervision in the transit country(ies).
- (2) Sub-section (1) is deemed to be met, unless the customs authorities have reason to believe that the opposite is the case. In that respect, the customs authorities may request that the declarant or customs debtor proves compliance. Proof can be provided with the assistance of any means, including contractual transport documents such as, for example, bill of lading or factual or specific evidence based on labelling or numbering of packages or any form of evidence associated with the actual goods.
- (3) Sub-sections (1) and (2) apply correspondingly for cumulation pursuant to Section 8-4-35.

^x G/RO/LDC/N/CHE/1.

^{xi} G/RO/LDC/N/NZL/1.

^{xii} G/RO/LDC/N/AUS/1 and G/RO/LDC/N/AUS/1/Rev.1.

^{xiii} G/RO/LDC/N/RUS/1 and Decision No. 60 of the Council of the Eurasian Economic Commission dated 14 June 2018.

^{xiv} See for further details Decision No. 60 of the Council of the Eurasian Economic Commission dated 14 June 2018.

^{xv} G/RO/LDC/N/CHN/1.

^{xvi} Excerpt from notification made to WTO:

3. Transport documents covered the whole route from the beneficiary country to ports of entry in China;
4. For goods transported into the territory of China through other countries or regions, importers shall submit certified documents issued by customs of that country or region or other documents accepted by China customs. Those certified documents mentioned above are not compulsory when customs has obtained electronic data information of certified documents via related electronic data system for transshipment. If the transport documents are determined by China customs to be sufficient to fulfil the requirement of the Direct Consignment, importers are not required to submit certified documents. Supporting documents required when the transport of consignment involves transit:
 - Customs Announcement No. 57, promulgated in 2015; and
 - Customs Announcement No. 52, promulgated in 2016."

^{xvii} G/RO/LDC/N/IND/1.

^{xviii} G/RO/LDC/N/KOR/1.

^{xix} G/RO/LDC/N/TPKM/1 and G/RO/LDC/N/TPKM/1/Corr.1.

^{xx} G/RO/LDC/N/THA/1.