Paragraph 85 of the New Zealand Government's Report (C/RM/G/9) refers to the Customs Cooperation Council's "Compendium of Rules of Origin of Goods". The text of the section of the Compendium containing the relevant rules of New Zealand is attached.
1. **GENERAL SYSTEM**

New Zealand has no general system for the determination of the origin of goods.

1.5 **Administrative co-operation**

1.5.1 **Exchange of information**

Through trade and other arrangements with neighbouring countries, New Zealand regularly exchanges information on the development, introduction and operation of rules of origin. There are, for example, frequent talks with Australian Customs and regular trade talks with South Pacific and Asian developing countries where origin issues are discussed.

1.5.2 **Post-facto control of evidence of origin**

None.

2. **GENERALIZED SYSTEM OF PREFERENCES**

2.1 **Geographical coverage**

Countries qualifying for New Zealand's GSP, namely:

<table>
<thead>
<tr>
<th>Afghanistan</th>
<th>Chad</th>
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<tr>
<td>Albania</td>
<td>China</td>
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<tr>
<td>Algeria</td>
<td>People's Republic of China</td>
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<td>Angola</td>
<td>Christmas Island</td>
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<tr>
<td>Anguilla</td>
<td>Cocos (Keeling) Islands</td>
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<td>Antigua and Barbuda</td>
<td>Colombia</td>
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<td>Argentina</td>
<td>Comoros</td>
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<td>Bangladesh</td>
<td>Congo</td>
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<td>Barbados</td>
<td>Costa Rica</td>
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<td>Belize</td>
<td>Côte d'Ivoire</td>
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<td>Benin</td>
<td>Cuba</td>
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<td>Bhutan</td>
<td>Cyprus</td>
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<td>Bolivia</td>
<td>Djibouti</td>
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<td>Botswana</td>
<td>Dominica, Republic of Dominica</td>
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<tr>
<td>Brazil</td>
<td>Dominican Republic</td>
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<td>British Indian Ocean Territories</td>
<td>Ecuador</td>
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<td>British Virgin Islands</td>
<td>Egypt</td>
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<td>Bulgaria</td>
<td>El Salvador</td>
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<td>Burkina Faso</td>
<td>Equatorial Guinea</td>
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<td>Burma</td>
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<td>Burundi</td>
<td>Falkland Islands</td>
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<td>Cameroon</td>
<td>Fiji</td>
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<td>Cape Verde</td>
<td>Gabon</td>
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<tr>
<td>Cayman Islands</td>
<td>Gambia</td>
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<tr>
<td>Central African Republic</td>
<td>Ghana</td>
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</table>
Gibraltar
Grenada
Guatemala
Guinea
Guinea-Bissau
Guyana
Haiti
Honduras
Hungary
India
Indonesia
Iran
Iraq
Jamaica
Jordan
Kampuchea
Kenya
Kiribati
Korea, Republic of
Laos
Lebanon
Lesotho
Liberia
Macao
Madagascar
Malawi
Malaysia
Maldives
Mali
Malta
Mauritania
Mauritius
Mexico
Mongolia
Montserrat
Morocco
Mozambique
Nepal
Netherlands, Antilles
Nicaragua
Niger
Nigeria
Norfolk Island
Pacific Is. Trust Terr.
Pakistan
Panama
Papua New Guinea
Paraguay
Peru
Philippines
Pitcairn Islands
Poland
Romania
Rwanda
St. Helena
St. Kitts-Nevis
St. Lucia
St. Vincent and the Grenadines
Sao Tome and Principe
Senegal
Seychelles
Sierra Leone
Solomon Islands
Somalia
Sri Lanka
Sudan
Suriname
Swaziland
Syrian Arab Republic
China (Prov. of Taiwan)
Tanzania
Thailand
Togo
Tonga
Trinidad and Tobago
Tunisia
Turkey
Turks and Caicos Islands
Tuvalu
Uganda
Uruguay
Vanuatu
Venezuela
Viet Nam
Wallis and Futuna Islands
Yemen Arab Republic
Yugoslavia
Zaire
Zambia
Zimbabwe
2.2 Rules applicable

The following shall be the classes of goods entitled to be entered under the Tariff at the rates and exceptions provided for GSP countries, namely:

2.2.1 The following goods wholly obtained in any of the countries included in 2.1 above:

(i) mineral products extracted from its soil or from its sea bed;
(ii) vegetable products harvested there;
(iii) live animals born and raised there;
(iv) products obtained there from live animals;
(v) products obtained by hunting or fishing conducted there;
(vi) products of sea fishing and other products taken from the sea by its vessels;
(vii) products made on board its factory ships exclusively from the products referred to in sub-paragraph (vi) of this regulation;
(viii) used articles collected there fit only for the recovery of raw materials;
(ix) waste and scrap resulting from manufacturing operations conducted there;
(x) products obtained there exclusively from products specified in sub-paragraphs (i) to (ix) of this paragraph.

2.2.2 Goods partly manufactured in the countries included in 2.1 above subject to the following conditions:

(i) that the process last performed in the manufacture of the goods was performed in a country included in 2.1 above; and
(ii) that in respect of the goods, the expenditure -

(a) in material that is of the origin of one or more countries included in 2.1 above or New Zealand; or
(b) in other items of factory or works cost incurred in one or more countries included in 2.1 above or in New Zealand; or
(c) partly in such material and partly in such other items as aforesaid,

is not less than half of the factory or works cost of the goods in their finished state.

2.3 Cumulation rule

GSP countries may regard the produce of any other GSP countries as qualifying content in respect of their partly manufactured goods.
2.4 **Direct transport rule**

Goods of the origin of any GSP country may enter into the commerce of any other GSP country without losing their preference.

If they enter into the commerce of any other country they lose their preference.

2.5 **Evidence of origin**

Certificate of origin incorporating a declaration by the seller or consignor, or UNCTAD Form A.

2.6 **Administrative co-operation**

None, but see 1.5.

3. **OTHER PREFERENTIAL COUNTRIES**

3.1 **Geographical coverage**

A. **AUSTRALIA**

3.2 **Rules applicable**

The following shall be the classes of goods entitled to be entered under the Tariff at the rates and exemptions provided for Australia, namely:

3.2.1 (a) Goods wholly the produce of Australia.

(b) Goods wholly manufactured in Australia from material of one or more of the following classes:

(i) Unmanufactured raw products;
(ii) Materials wholly manufactured in Australia, or in New Zealand, or in Australia and New Zealand;
(iii) Imported material that the Minister of Customs has determined for the purpose of this regulation.

3.2.2 Goods partly manufactured in Australia, subject to the following conditions:

(i) that the process last performed in the manufacture of goods was performed in Australia; and
(ii) that in respect of the goods, the expenditure:

(a) in material that is of Australian origin, or of New Zealand origin, or of Australian and New Zealand origin; or

(b) in labour and factory overheads incurred in Australia, or in New Zealand, or in Australia and New Zealand; or
(c) an inner containers that are of Australian origin, or of New Zealand origin or of New Zealand and Australian origin; r

(d) partly in such material and partly in such other items of factory cost (including inner containers) as aforesaid;

is not less than half of the factory or works cost of the goods in their finished state; provided that:

with respect to any such goods imported into Niue, the reference in paragraph (ii) to not less than half of the factory or works cost shall be read as a reference to not less than one-quarter of the factory or works cost;

and,

with respect to specific goods, the Minister of Customs may determine that the expenditure referred to in paragraph (ii) shall be greater than or less than half of the factory or works cost of the goods in their finished state.

3.3 Cumulation rule

Not applicable.

3.4 Direct transport rule

Goods, the origin of Australia, lose their preference if they enter into the commerce of any other country.

3.5 Evidence of origin

Certificate of origin incorporating a declaration by the seller or consignor.

3.6 Administrative co-operation

None, but see 1.5.

3.1 Geographical coverage

B. CANADA

3.2 Rules applicable

The following shall be the classes of goods entitled to be entered under the Tariff at the rates and exemptions provided for Canada, namely:

3.2.1 Goods wholly the produce of Canada
3.2.2 Goods manufactured in Canada, subject to the following conditions:

(i) That the process last performed in the manufacture of the goods was performed in Canada; and
(ii) That in respect of the goods, the expenditure -

(a) in material that is of Canadian origin, or of New Zealand origin, or of Canadian and New Zealand origin; or

(b) in other items of factory or works cost incurred in Canada or in New Zealand, or in Canada and New Zealand; or

(c) partly in such material and partly in such other items as aforesaid,

is not less than half of the factory or works cost of the goods in their finished state, provided that with respect to specific goods, the Minister of Customs may determine that the expenditure shall be less than half of the factory or works cost of the goods in their finished state.

3.3 Cumulation rule

Not applicable.

3.4 Direct transport rule

Goods, the origin of Canada, lose their preference if they enter into the commerce of any other country.

3.5 Evidence of origin

Certificate of origin incorporating a declaration by the seller or consignor.

3.6 Administrative co-operation

None, but see 1.5.

3.1 Geographical coverage

C. MALAYSIA

3.2 Rules applicable

The following shall be the classes of goods entitled to be entered under the Tariff at the rates and exemptions provided for Malaysia, namely:

3.2.1 (a) Goods wholly the produce of Malaysia.

(b) Goods wholly manufactured in Malaysia from unmanufactured raw materials.
3.2.2 Goods partly manufactured in Malaysia, subject to the following conditions:

(i) That the process last performed in the manufacture of the goods was performed in Malaysia; and
(ii) That in respect of the goods, the expenditure -

(a) in material that is of Malaysian origin; or
(b) in other items of factory or works cost incurred in Malaysia; or
(c) partly in such material and partly in such other items as aforesaid,

is not less than half of the factory or works cost of the goods in their finished state.

3.3 Cumulation rule
Not applicable.

3.4 Direct transport rule
Goods, the origin of Malaysia lose their preference if they enter into the commerce of any other country.

3.5 Evidence of origin
Certificate of origin incorporating a declaration by the seller or consignor.

3.6 Administrative co-operation
None, but see 1.5.

3.1 Geographical coverage

D. UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,
THE ISLE OF MAN, THE CHANNEL ISLANDS
AND THE REPUBLIC OF IRELAND

3.2 Rules applicable
The following shall be the classes of goods entitled to be entered under the Tariff at the rates and exemptions provided for the countries included in 3.1 D above, namely:
3.2.1 (a) Goods wholly the produce of the countries included in 3.1 D above.

(b) Goods wholly manufactured in countries in 3.1 D above from unmanufactured raw materials.

3.2.2 Goods partly manufactured in the countries included in 3.1 D above subject to the following conditions:

(i) That the process last performed in the manufacture of the goods was performed in a country included in 3.1 D above; and 

(ii) That in respect of the goods, the expenditure:

(a) in material that is the origin of one or more countries included in 3.1 D above; or 

(b) in other items of factory or works cost incurred in one or more countries included in 3.1 D above; or 

(c) partly in such material and partly in such other items as aforesaid,

is not less than half of the factory or works cost of the goods in their finished state.

3.3 Cumulation rule

Not applicable.

3.4 Direct transport rule

Goods, the origin of the countries listed in 3.1 D above lose their preference if they enter into the commerce of any other country other than those included in 3.1 D above.

3.5 Evidence of origin

Certificate of origin incorporating a declaration by the seller or consignor.

3.6 Administrative co-operation

None, but see 1.5.

3.1 Geographical coverage
E. SOUTH PACIFIC FORUM ISLAND COUNTRIES, NAMELY:

Cook Island
Fiji
Kiribati
Nauru
Niue
Papua New Guinea
Solomon Islands
Tonga
Tuvalu
Vanuatu
Western Samoa

3.2 Rules applicable

The following shall be the classes of goods entitled to be entered under the Tariff at the rates and exemptions provided for South Pacific Forum Island Countries namely:

3.2.1 The following goods wholly obtained in any of the countries included in 3.1 E above:

(i) mineral products extracted from its soil or from its sea bed;
(ii) vegetable products harvested there;
(iii) live animals born and raised there;
(iv) products obtained there from live animals;
(v) products obtained by hunting or fishing conducted there;
(vi) products of sea fishing and other products taken from the sea by its vessels;
(vii) products made on board its factory ships exclusively from the products referred to in sub-paragraph (vi) of this paragraph;
(viii) used articles collected there fit only for the recovery of raw materials;
(ix) waste and scrap resulting from manufacturing operations conducted there;
(x) products obtained there exclusively from products specified in sub-paragraphs (i) to (ix) of this paragraph.

3.2.2 Goods partly manufactured in the countries included in 3.1 E above, subject to the following conditions:

(i) that the process last performed in the manufacture of the goods was performed in a country included in 3.1 E above; and that in respect of the goods, the expenditure:

(a) in material that is of the origin of one or more countries included in 3.1 E above or New Zealand; or

(b) in other items of factory or works cost incurred in one or more countries included in 3.1 E above or in New Zealand; or

(c) partly in such material and partly in such other items as aforesaid,
is not less than half of the factory or works cost of the goods in their finished state, provided that with respect to specific goods and in relation to any or all countries included in 3.1 E above, the Minister of Customs may determine that the expenditure referred to in paragraph (ii) shall be less than half of the factory or works cost of the goods in their finished state.

3.3 **Cumulation rule**

South Pacific Forum Island Countries may regard the produce of any other South Pacific Forum Island Country as qualifying content in respect of their partly manufactured goods.

3.4 **Direct transport rule**

Goods, the origin of any South Pacific Forum Island Country may enter into the commerce of any other South Pacific Forum Island Country without losing their preference. If they enter into the commerce of any other country they lose their preference.

3.5 **Evidence of origin**

Certificate of origin incorporating a declaration by the seller or consignor.

3.6 **Administrative co-operation**

None, but see 1.5.