

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

L/3982/Corr.1.

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Limited Distribution

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GENERALIZED SYSTEM OF PREFERENCES

Notification by Australia

Corrigendum

The following amendments to L/3982 have been received from the Permanent Mission of Australia.

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Paragraph 16, as amended, should read:

"For eligible products other than handicrafts, the exporter must make a declaration on the normal invoice to the effect that:

- (a) the final process of manufacture was performed in the developing country producing or manufacturing the goods for which preference is claimed; and
- (b) not less than one-half of the factory or works cost of the goods is represented by the value of labour and/or materials of:
 - (i) the developing country; or
 - (ii) the developing country and Australia; or
 - (iii) the developing country and one or more other developing countries; or
 - (iv) the developing country and one or more other developing countries and Australia."

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Appendix 8 has also been amended and now reads as follows.

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APPENDIX 8

Rules of Origin and Invoicing Requirements

Rules of origin

For the purposes of the special rates of duty applicable under the developing countries scheme goods must meet the following requirements:

- (a) the final process of manufacture was performed in the developing country producing or manufacturing the goods for which preference is claimed; and
- (b) not less than one half of the factory or works cost of the goods is represented by the value of labour and/or materials of:
 - (i) the developing country; or
 - (ii) the developing country and Australia; or
 - (iii) the developing country and one or more other developing countries; or
 - (iv) the developing country and one or more other developing countries and Australia.

The country or countries concerned must be named in the declaration made by the exporter (see below):

Invoicing

The normal invoice form used by the exporter for shipments to Australia may be used for shipments of the goods entitled to tariff preferences as being the produce or manufacture of developing countries. In addition to the normal declaration the following declaration must be completed and signed on the face of the invoice by the exporter:

"I declare:

- (a) that the final process of manufacture of the goods for which special rates are claimed has been performed in (country).....; and
- (b) that not less than one half of the factory or works cost of the goods is represented by the value of labour or materials, or of labour and materials, of (country or countries).....or of (country or countries).....and Australia.

Signed....."