

Chapter 3
Rules of Origin

Article 3.1
Definitions

For the purposes of this Chapter:

- (a) the term "competent governmental authority" means the authority that, according to the legislation of each Party, is responsible for the issuing of a Certificate of Origin or for the designation of certification entities or bodies;
- (b) the term "exporter" means a person located in an exporting Party who exports a good from the exporting Party;
- (c) the term "factory ships of the Party" or "vessels of the Party" respectively means factory ships or vessels:
 - (i) which are registered in the Party;
 - (ii) which sail under the flag of the Party; and
 - (iii) which meet one of the following conditions:
 - (A) they are at least 50 percent owned by nationals of the Parties; or
 - (B) they are owned by a juridical person which has its head office and its principal place of business in either Party and which does not own any vessel or ship registered in a non-Party;
- (d) the term "fungible originating goods of a Party" or "fungible originating materials of a Party" respectively means originating goods or materials of a Party that are interchangeable for commercial purposes, whose properties are essentially identical;

- (e) the term "Generally Accepted Accounting Principles" means the recognized consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures;
- (f) the term "importer" means a person who imports a good into the importing Party;
- (g) the term "indirect materials" means goods used in the production, testing or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of another good, including:
 - (i) fuel and energy;
 - (ii) tools, dies and molds;
 - (iii) spare parts and goods used in the maintenance of equipment and buildings;
 - (iv) lubricants, greases, compounding materials and other goods used in production or used to operate equipment and buildings;
 - (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (vi) equipment, devices and supplies used for testing or inspecting the good;
 - (vii) catalysts and solvents; and

- (viii) any other goods that are not incorporated into another good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (h) the term "material" means a good that is used in the production of another good;
- (i) the term "non-originating material" means a material which does not qualify as originating under this Chapter;
- (j) the term "originating material" means a material which qualifies as originating under this Chapter;
- (k) the term "packing materials and containers for transportation and shipment" means goods that are used to protect a good during transportation, other than packaging materials and containers for retail sale referred to in Article 3.13;
- (l) the term "preferential tariff treatment" means the rate of customs duties applicable to an originating good of the exporting Party in accordance with paragraph 1 of Article 2.4;
- (m) the term "producer" means a person who engages in the production of goods or materials; and
- (n) the term "production" means a method of obtaining goods including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

Article 3.2 Originating Goods

Unless otherwise provided for in this Chapter, a good shall qualify as an originating good of a Party where:

- (a) the good is wholly obtained or produced entirely in the Party, as defined in Article 3.3;

- (b) the good is produced entirely in the Party exclusively from originating materials of the Party; or
- (c) the good satisfies the product specific rules (change in tariff classification, qualifying value content or specific manufacturing or processing operation) set out in Annex 2, as well as all other applicable requirements of this Chapter, when the good is produced entirely in the Party using non-originating materials.

Article 3.3 Wholly Obtained Goods

For the purposes of subparagraph (a) of Article 3.2, the following goods shall be considered as being wholly obtained or produced entirely in a Party:

- (a) live animals born and raised in the Party;
- (b) animals obtained by hunting, trapping, fishing, gathering or capturing in the Party;
- (c) goods obtained from live animals in the Party;
- (d) plants and plant products harvested, picked or gathered in the Party;
- (e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d), extracted or taken in the Party;
- (f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial seas of the Parties;
- (g) goods produced on board factory ships of the Party outside the territorial seas of the Parties from the goods referred to in subparagraph (f);
- (h) goods taken from the seabed or subsoil thereof outside the territorial sea of the Party, provided that the Party has rights to exploit such seabed or subsoil in accordance with the provisions of the UNCLOS;

- (i) articles collected in the Party which can no longer perform their original purpose in the Party nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
- (j) scrap and waste derived from manufacturing or processing operations or from consumption in the Party and fit only for disposal or for the recovery of raw materials;
- (k) parts or raw materials recovered in the Party from articles which can no longer perform their original purpose nor are capable of being restored or repaired; and
- (l) goods obtained or produced in the Party exclusively from the goods referred to in subparagraphs (a) through (k).

Article 3.4
Qualifying Value Content

1. For the purposes of subparagraph (c) of Article 3.2, the qualifying value content of a good shall be calculated on the basis of one or the other of the following methods:

- (a) Method based on value of non-originating materials ("Build-down method")

$$Q.V.C. = \frac{F.O.B. - V.N.M.}{F.O.B.} \times 100$$

- (b) Method based on value of originating materials ("Build-up method")

$$Q.V.C. = \frac{V.O.M. + \text{Direct Labor Cost} + \text{Direct Overhead Cost} + \text{Profit}}{F.O.B.} \times 100$$

Where:

Q.V.C. is the qualifying value content of a good, expressed as a percentage;

F.O.B. is, except as provided for in paragraph 2, the free-on-board value of the good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal excise taxes reduced, exempted or repaid when the good is exported;

V.N.M. is the value of non-originating materials used in the production of the good; and

V.O.M. is the value of originating materials used in the production of the good.

Note: For the purposes of calculating the qualifying value content of a good, the Generally Accepted Accounting Principles in the exporting Party shall apply.

2. F.O.B. referred to in paragraph 1 shall be the value:

(a) adjusted to the first ascertainable price paid for a good from the buyer to the producer of the good, if there is free-on-board value of the good, but it is unknown and cannot be ascertained; or

(b) determined in accordance with Articles 1 through 8 of the Agreement on Customs Valuation, if there is no free-on-board value of a good.

3. For the purposes of calculating the qualifying value content of a good in accordance with paragraph 1, the value of material used in the production of the good in a Party:

(a) shall be determined in accordance with the Agreement on Customs Valuation, and shall include freight, insurance where appropriate, packing and all the other costs incurred in transporting the material to the importation port in the Party where the producer of the good is located; or

- (b) if such value is unknown and cannot be ascertained, shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.

4. For the purposes of calculating the qualifying value content of a good to determine whether the good qualifies as an originating good of a Party:

- (a) V.N.M. of the good under subparagraph 1(a) shall not include the value of non-originating materials used in the production of originating materials of the Party which are used in the production of the good; and
- (b) V.O.M. of the good under subparagraph 1(b) shall include the value of non-originating materials used in the production of originating materials of the Party which are used in the production of the good.

5. For the purposes of subparagraph 2(b) or 3(a), in applying the Agreement on Customs Valuation to determine the value of a good or a material, the Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic transactions or to the cases where there is no transaction of the good or the material.

Article 3.5 Accumulation

For the purposes of determining whether a good qualifies as an originating good of a Party:

- (a) an originating good of the other Party which is used as a material in the production of the good in the former Party may be considered as an originating material of the former Party;
- (b) the production in the other Party may be considered as that in the former Party; and

- (c) the production carried out at different stages by one or more producers within the Party or in the other Party may be taken into account, when the good is produced using non-originating materials,

provided that such good has undergone its last production process in the exporting Party and such production process goes beyond the operations provided for in Article 3.7.

Article 3.6
De Minimis

1. For the application of the product specific rules set out in Annex 2, non-originating materials used in the production of a good that do not satisfy an applicable rule for the good shall be disregarded, provided that the totality of such materials does not exceed specific percentage in value, weight or volume of the good and such percentage is set out in the applicable product specific rule for the good.

2. Paragraph 1 shall not apply to a non-originating material used in the production of a good provided for in Chapters 1 through 24 of the Harmonized System, except where such non-originating material is provided for in a subheading which is different from that of the good for which the origin is being determined under this Article.

Article 3.7
Non-Qualifying Operations

1. A good shall not be considered as an originating good of a Party merely by reason of:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;
- (b) changes of packaging and breaking-up and assembly of packages;
- (c) disassembly;

- (d) placing in bottles, cases, boxes and other simple packaging operations;
- (e) collection of parts and components classified as a good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;
- (f) mere making-up of sets of articles; or
- (g) any combination of operations referred to in subparagraphs (a) through (f).

2. Paragraph 1 shall prevail over the product specific rules set out in Annex 2.

Article 3.8 Consignment Criteria

1. An originating good of the other Party shall be deemed to meet the consignment criteria when it is transported:

- (a) directly from the other Party; or
- (b) through one or more non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading and any other operation to preserve it in good condition.

2. If an originating good of the other Party does not meet the consignment criteria referred to in paragraph 1, the good shall not be considered as an originating good of the other Party.

Article 3.9
Unassembled or Disassembled Goods

1. Where a good satisfies the requirements of the relevant provisions of Articles 3.2 through 3.7 and is imported into a Party from the other Party in an unassembled or disassembled form but is classified as an assembled good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, such a good shall be considered as an originating good of the other Party.

2. A good assembled in a Party from unassembled or disassembled materials, which were imported into the Party and classified as an assembled good in accordance with Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, shall be considered as an originating good of the Party, provided that the good would have satisfied the applicable requirements of the relevant provisions of Articles 3.2 through 3.7 if each of the non-originating materials among the unassembled or disassembled materials had been imported into the Party separately and not as an unassembled or disassembled form.

Article 3.10
Fungible Goods and Materials

1. For the purposes of determining whether a good qualifies as an originating good of a Party, where fungible originating materials of the Party and fungible non-originating materials that are commingled in an inventory are used in the production of the good, the origin of the materials may be determined in accordance with an inventory management method under the Generally Accepted Accounting Principles in the Party.

2. Where fungible originating goods of a Party and fungible non-originating goods are commingled in an inventory and, prior to exportation, do not undergo any production process or any operation in the Party where they were commingled other than unloading, reloading and any other operation to preserve them in good condition, the origin of the good may be determined in accordance with an inventory management method under the Generally Accepted Accounting Principles in the Party.

Article 3.11
Indirect Materials

Indirect materials shall be, without regard to where they are produced, considered as originating materials of a Party where the good is produced.

Article 3.12
Accessories, Spare Parts and Tools

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2, accessories, spare parts or tools delivered with the good that form part of the good's standard accessories, spare parts or tools, shall be disregarded, provided that:

- (a) the accessories, spare parts or tools are not invoiced separately from the good, without regard to whether they are separately described in the invoice; and
- (b) the quantities and value of the accessories, spare parts or tools are customary for the good.

2. If a good is subject to a qualifying value content requirement, the value of the accessories, spare parts or tools shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 3.13
Packaging Materials and Containers for Retail Sale

1. Packaging materials and containers for retail sale, which are classified with the good in accordance with Rule 5 of the General Rules for the Interpretation of the Harmonized System, shall be disregarded in determining the origin of the good, provided that:

- (a) the good is wholly obtained or entirely produced as defined in subparagraph (a) of Article 3.2;

- (b) the good is produced exclusively from originating materials, as defined in subparagraph (b) of Article 3.2; or
- (c) the good has undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2.

2. If a good is subject to a qualifying value content requirement, the value of packaging materials and containers for retail sale shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 3.14
Packing Materials and Containers
for Transportation and Shipment

Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of the good.

Article 3.15
Claim for Preferential Tariff Treatment

1. The importing Party shall grant preferential tariff treatment in accordance with this Agreement to an originating good of the exporting Party on the basis of a Certificate of Origin.

2. Notwithstanding paragraph 1:

- (a) the importing Party shall not require a Certificate of Origin from the importer for an importation of an originating good of the exporting Party whose aggregate customs value does not exceed 1,500 United States dollars or its equivalent amount in the importing Party's currency, or such higher amount as may be established by the importing Party, provided that the importation does not form part of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirement for a Certificate of Origin; and
- (b) the importing Party may waive the requirement for a Certificate of Origin in accordance with its laws and regulations.

3. The importing Party may require, where appropriate, the importer to submit other evidence that the good qualifies as an originating good of the exporting Party.

4. Where an originating good of the exporting Party is imported through one or more non-Parties, the importing Party may require the importer who claims preferential tariff treatment for that good to submit:

- (a) a copy of the through bill of lading; or
- (b) a certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, which evidences that the good has not undergone operations other than unloading, reloading and any other operation to preserve it in good condition in those non-Parties.

Article 3.16 Certificate of Origin

1. A Certificate of Origin referred to in paragraph 1 of Article 3.15 shall be issued by the competent governmental authority of the exporting Party upon request having been made by the exporter or its authorized agent. Such Certificate of Origin shall include minimum data specified in Annex 3.

2. For the purposes of this Article, the competent governmental authority of the exporting Party may designate other entities or bodies to be responsible for the issuance of Certificate of Origin, under the authorization given in accordance with the applicable laws and regulations of the exporting Party.

3. Where the competent governmental authority of the exporting Party designates other entities or bodies to carry out the issuance of Certificate of Origin, the exporting Party shall notify in writing the other Party of its designees.

4. For the purposes of this Chapter, upon the entry into force of this Agreement, the Parties shall establish each Party's format of Certificate of Origin in the English language in the Operational Procedures for Rules of Origin referred to in Article 3.26.

5. A Certificate of Origin shall be completed in the English language.

6. A Certificate of Origin shall be in a printed format or such other medium agreed upon by the Parties.

7. An issued Certificate of Origin shall be applicable to a single importation of originating goods of the exporting Party into the importing Party and be valid for 12 months from the date of issuance.

8. Where the exporter of a good is not the producer of the good in the exporting Party, the exporter may request a Certificate of Origin on the basis of:

- (a) a declaration provided by the exporter to the competent governmental authority or its designees based on the information provided by the producer of the good to that exporter; or
- (b) a declaration voluntarily provided by the producer of the good directly to the competent governmental authority or its designees by the request of the exporter.

9. A Certificate of Origin shall be issued only after the exporter who requests the Certificate of Origin, or the producer of a good in the exporting Party referred to in subparagraph 8(b), proves to the competent governmental authority of the exporting Party or its designees that the good to be exported qualifies as an originating good of the exporting Party.

10. The competent governmental authority of the exporting Party shall provide the importing Party with specimen signatures and impressions of stamps used in the offices of the competent governmental authority or its designees.

11. Each Party, in accordance with its laws and regulations, shall ensure that the competent governmental authority or its designees shall keep a record of issued Certificate of Origin for a period of five years after the date on which the Certificate was issued. Such record includes all supporting documents presented to prove the qualification as an originating good of the exporting Party.

12. The competent governmental authority of the exporting Party shall, when it cancels the decision to issue a Certificate of Origin, promptly notify the cancellation to the exporter to whom the Certificate of Origin has been issued, and to the customs authority of the importing Party, except where the Certificate of Origin has been returned to the competent governmental authority.

Article 3.17
Obligations regarding Exportations

Each Party shall, in accordance with its laws and regulations, ensure that an exporter to whom a Certificate of Origin has been issued, or the producer of a good in the exporting Party referred to in subparagraph 8(b) of Article 3.16 shall:

- (a) notify in writing the competent governmental authority of the exporting Party or its designees without delay, when such exporter or producer knows that the good for which the Certificate of Origin has been issued does not qualify as an originating good of the exporting Party; and

- (b) keep the records related to the origin of the good for five years after the date on which the Certificate of Origin was issued.

Article 3.18

Request for Checking of Certificate of Origin

1. In order to ensure the proper application of this Chapter, the Parties shall assist each other to check the information related to a Certificate of Origin, in accordance with this Agreement and their respective laws and regulations.
2. For the purposes of determining whether a good imported from the exporting Party under preferential tariff treatment qualifies as an originating good of the exporting Party, the customs authority of the importing Party may request information related to the origin of the good from the competent governmental authority of the exporting Party on the basis of a Certificate of Origin.
3. For the purposes of paragraph 2, the competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the exporting Party, provide the requested information in a period not exceeding four months after the date of receipt of the request. If the customs authority of the importing Party considers necessary, it may require additional information related to the origin of the good. If additional information is requested by the customs authority of the importing Party, the competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the exporting Party, provide the requested information in a period not exceeding two months after the date of receipt of the request.
4. For the purposes of paragraph 3, the competent governmental authority of the exporting Party may request the exporter to whom the Certificate of Origin has been issued, or the producer of the good in the exporting Party referred to in subparagraph 8(b) of Article 3.16, to provide the former with the requested information.

Article 3.19
Verification Visit

1. If the customs authority of the importing Party is not satisfied with the outcome of the request for checking in accordance with Article 3.18, it may request the exporting Party to:

- (a) collect and provide information related to the origin of a good, and check, for that purpose, the facilities used in the production of the good, through a visit by the competent governmental authority of the exporting Party along with the customs authority of the importing Party to the premises of the exporter to whom the Certificate of Origin has been issued, or the producer of the good in the exporting Party referred to in subparagraph 8(b) of Article 3.16; and
- (b) provide information related to the origin of the good in the possession of the competent governmental authority of the exporting Party or its designee, during or after the visit referred to in subparagraph (a).

2. When requesting the exporting Party to conduct a visit in accordance with paragraph 1, the customs authority of the importing Party shall deliver a written communication with such request to the exporting Party at least 40 days in advance of the proposed date of the visit, the receipt of which is to be confirmed by the exporting Party. The competent governmental authority of the exporting Party shall request the written consent of the exporter, or the producer of the good in the exporting Party, whose premises are to be visited.

3. The communication referred to in paragraph 2 shall include:

- (a) the identity of the customs authority issuing the communication;
- (b) the name of the exporter, or the producer of the good in the exporting Party, whose premises are requested to be visited;

- (c) the proposed date and place of the visit;
- (d) the objective and scope of the proposed visit, including specific reference to the good subject of the verification referred to in the Certificate of Origin; and
- (e) the names and titles of the officials of the customs authority of the importing Party to be present during the visit.

4. The exporting Party shall respond in writing to the importing Party, within 30 days after the receipt of the communication referred to in paragraph 2, whether it accepts or refuses to conduct the visit requested in accordance with paragraph 1.

5. The competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the exporting Party, provide within 45 days or any other mutually agreed period after the last day of the visit, to the customs authority of the importing Party the information obtained in accordance with paragraph 1.

Article 3.20

Determination of Origin and Preferential Tariff Treatment

1. The customs authority of the importing Party may deny preferential tariff treatment to a good for which an importer claims preferential tariff treatment where the good does not qualify as an originating good of the exporting Party or where the importer fails to comply with any of the relevant requirements of this Chapter.

2. The customs authority of the importing Party may determine that a good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment where it receives the notification from the competent governmental authority of the exporting Party to cancel the decision to issue the Certificate of Origin for the good in accordance with paragraph 12 of Article 3.16.

3. The customs authority of the importing Party may determine that a good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment, and a written determination thereof shall be sent to the competent governmental authority of the exporting Party where:

- (a) the competent governmental authority of the exporting Party fails to provide the information within the period referred to in paragraph 3 of Article 3.18 or paragraph 5 of Article 3.19;
- (b) the exporting Party refuses to conduct a visit, or that Party fails to respond to the communication referred to in paragraph 2 of Article 3.19 within the period referred to in paragraph 4 of Article 3.19; or
- (c) the information provided to the customs authority of the importing Party in accordance with Article 3.18 or 3.19 is not sufficient to prove that the good qualifies as an originating good of the exporting Party.

4. After carrying out the procedures outlined in Article 3.18 or 3.19 as the case may be, the customs authority of the importing Party shall provide the competent governmental authority of the exporting Party with a written determination of whether or not the good qualifies as an originating good of the exporting Party, including findings of fact and the legal basis for the determination. The competent governmental authority of the exporting Party shall inform such determination by the customs authority of the importing Party to the exporter, or the producer of the good in the exporting Party, whose premises were subject of the visit referred to in Article 3.19.

Article 3.21 Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it as confidential in accordance with this Chapter, and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

2. Information obtained by the customs authority of the importing Party in accordance with this Chapter:

- (a) may only be used by such authority for the purposes of this Chapter; and
- (b) shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless the information is requested to the exporting Party and provided to the importing Party through the diplomatic channels or other channels established in accordance with the applicable laws and regulations of the exporting Party.

Article 3.22
Minor Errors

The customs authority of the importing Party shall disregard minor errors, such as slight discrepancies or omissions, typing errors or protruding from the designated field, provided that these minor errors are not such as to create doubts concerning the accuracy of the information included in the Certificate of Origin.

Article 3.23
Penalties and Measures against False Declaration

1. Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate penalties or other sanctions against its exporters to whom a Certificate of Origin has been issued and the producers of a good in the exporting Party referred to in subparagraph 8(b) of Article 3.16, for providing false declaration or documents to the competent governmental authority of the exporting Party or its designees prior to the issuance of Certificate of Origin.

2. Each Party shall, in accordance with its laws and regulations, take measures which it considers appropriate against its exporters to whom a Certificate of Origin has been issued and the producers of a good in the exporting Party referred to in subparagraph 8(b) of Article 3.16, for failing to notify in writing to the competent governmental authority of the exporting Party or its designees without delay after having known, after the issuance of Certificate of Origin, that the good for which the Certificate of Origin has been issued does not qualify as an originating good of the exporting Party.

Note: For greater certainty, the exporters to whom a Certificate of Origin has been issued and the producers of a good in the exporting Party referred to in subparagraph 8(b) of Article 3.16 are not subject to the measures referred to in this paragraph, in accordance with the laws and regulations of each Party, provided that they notify in writing to the competent governmental authority of the exporting Party or its designees without delay after having known, after the issuance of Certificate of Origin, that the good for which the Certificate of Origin has been issued does not qualify as an originating good of the exporting Party.

Article 3.24 Miscellaneous

Communications between the importing Party and the exporting Party shall be conducted in the English language.

Article 3.25 Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as "the Sub-Committee").

2. The functions of the Sub-Committee shall be:

- (a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:

- (i) the implementation and operation of this Chapter;
 - (ii) any amendments to Annex 2 or 3, proposed by either Party; and
 - (iii) the Operational Procedures for Rules of Origin referred to in Article 3.26;
- (b) considering any other matter as the Parties may agree related to this Chapter;
 - (c) reporting the findings of the Sub-Committee to the Joint Committee; and
 - (d) carrying out other functions as may be delegated by the Joint Committee.

3. The Sub-Committee shall be composed of representatives of the Governments of the Parties.

4. The Sub-Committee shall hold meetings at such times and venues or by means, as may be agreed by the Parties.

Article 3.26 Operational Procedures for Rules of Origin

Upon the date of entry into force of this Agreement, the Joint Committee shall adopt the Operational Procedures for Rules of Origin that provide detailed regulations pursuant to which the customs authorities, the competent governmental authorities and other relevant authorities of the Parties shall implement their functions under this Chapter.