

FINAL REPORT

Assessment of Egypt's Compliance with the WTO's Rules of Origin Agreement

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Executive Summary

This report assesses Egypt's Compliance with the WTO Agreement on Rules of Origin. It is one of five assessments conducted under the Development Support Program, DSPII program between the Government of Egypt and the United States Agency for Development, USAID.

The assessment starts by reviewing WTO member obligations under the Rules of Origin Agreement. Next, the assessment highlights the main features of Egypt's system of rules of origin determination and implementation. Finally, the report evaluates Egypt's compliance with these obligations in the context of Egypt's preferential and non-preferential trade.

Egypt has two sets of obligations under the Rules of Origin agreement: 1) notification to the WTO of Egypt's preferential and non-preferential rules of origin, and 2) adoption of the harmonized non-preferential rules of origin developed through the WTO Harmonization Work Program once such rules of origin are completed.

In compliance with the first of these obligations, the Ministry of Foreign Trade has recently notified the WTO with respect to Egypt's preferential rules of origin under Common Market for Eastern and Southern Africa, the Economic Cooperation Agreement with the EEC, and the Arab Trade Facilitation and Development Agreement covering bilateral agreements with Jordan, Tunisia, Iraq, Libya and Morocco. Consistent with the fact that Egypt has not issued a comprehensive set of non-preferential rules of origin under Customs Law 63/1963, the Ministry of Foreign Trade has notified the WTO that Egypt does not have non-preferential rules of origin. These actions brought Egypt into compliance with its obligations under the Rules of Origin agreement.

Since the WTO Harmonization Work Program is not yet complete, Egypt does not have any current obligation to adopt specific non-preferential rules of origin.

With respect to the application of rules of origin within Egypt, the Ministry of Foreign Trade has recently adopted a new organizational structure that includes a General Department of Rules of Origin. This creates an opportunity for the government to clarify the roles and responsibilities of various parties involved in policy setting and implementation of Egypt's rules of origin.

ASSESSMENT OF EGYPT'S COMPLIANCE WITH THE WTO'S RULES OF ORIGIN AGREEMENT

I. INTRODUCTION

This report assesses the compliance of Egypt's rules of origin regime with the country's obligations under the World Trade Organization Agreement on Rules of Origin. This assessment, in addition, sheds some light on organizational and institutional structures inter-linked in Egypt's rules of origin policymaking and implementation. While the main purpose of the report is to meet the Egyptian Government's commitment to conduct the assessment under the Development Support Program II with the United States Agency for International Development (USAID), the assessment also attempts to provide policymakers with a comprehensive review of Egypt's various rules of origin obligations. This will facilitate conducting the necessary notification of Egypt's rules of origin laws and regulations to the WTO.

This report is organized as follows: Section II discusses the treatment of rules of origin under the WTO agreements, including methods of determination and commitments to develop a harmonized set of non-preferential rules of origin. Section III summarizes WTO members' current obligations for both preferential and non-preferential rules of origin. Section IV surveys Egypt's legislation and structures that are involved in the country's rules of origin issues. Section V presents conclusions of the assessment and policy recommendations.

II. RULES OF ORIGIN IN THE WORLD TRADE ORGANIZATION

Rules of origin play a critical role in the implementation of a country's trade policies. Bilateral and plurilateral trade agreements that give preference to goods from a single country or small group of countries require that a determination be made of the origin of goods. Similarly, the application of trade remedies to goods from a specific country requires that the origin of goods be determined. When goods were generally produced or manufactured in a single country, these determinations were simple. Today, with modern manufacturing systems often spanning continents and oceans, they are much more complex.

Before the Uruguay Round, no multilateral rules existed in GATT governing the determination of the national origin of goods in international commerce. Contracting Parties were free to determine the origin of goods however they thought appropriate. Now the WTO Rules of Origin Agreement¹,

¹ The term "Rules of Origin Agreement" will be used in the remaining part of this document to refer to the "WTO Agreement on Rules of Origin".

its Common Declaration, and Annexes provide detailed guidelines for application of preferential and non-preferential rules of origin today as well as a work program to develop a harmonized set of non-preferential rules of origin for the future. The rest of this section summarizes the methods used in rules of origin determination, a discussion of non-preferential rules of origin and the WTO Harmonization Work Program (HWP) under the WTO, and the coverage of preferential rules of origin in the Rules of Origin Agreement.

1. Methods of Rules of Origin Determination

The origin of a good is generally determined through one of the following methods:

- a) *The Wholly-Obtained Test*: This test is mostly limited to agricultural and animal products that are produced wholly in one country. In that case the country of production is determined as the country of origin;
- b) *The Change in Tariff Classification Test*: This test bases origin of a product on a determination of whether, as a result of undergoing a manufacturing process, it becomes classified under a different tariff heading (or subheading);
- c) *The Ad Valorem Percentage Test*: This test determines origin based on a finding that a specified percentage of a good's value originates in a certain country;
- d) *The Substantial Transformation test*: This test establishes the specific processes or manufacturing transformations that are deemed to confer origin. For instance, some agreements confer origin on apparel products if the fabric originates in the exporting country, whereas others may state that origin can only be conferred on some apparel products if both the fabric and the yarn used to make the fabric originate in the exporting country (double transformation).

WTO members are allowed to use any or all of these methods in establishing their laws and regulations on preferential and non-preferential rules of origin.

2. Non-Preferential Rules of Origin

The Rules of Origin Agreement focuses primarily on the non-preferential rules of origin that member countries use to determine origin of goods in general trade applications such as qualification for most-favored-nation treatment, the imposition of anti-dumping or countervailing duties, the application of quantitative restrictions and tariff quotas, government procurement regulations, and classifying and maintaining trade statistics. The Agreement defines non-preferential rules of origin as:

“those laws, regulations and administrative determinations of general application applied by any WTO member to determine the country of origin of goods provided such rules of origin are not related to contractual or autonomous trade regimes leading to granting of tariff preferences going beyond the application of paragraph 1 of Article 1 of GATT 1994.”

While the Agreement does not impose a non-preferential rules of origin regime on Member states today, it does create a work program by which a harmonized set of non-preferential rules of origin will be developed. Once that set of rules of origin is complete, Member states will be required to implement it. The Harmonization Work Program (HWP) for non-preferential rules of origin started

as soon as the Agreement entered into force in 1995, as stipulated in Part V, Article 9 of the Rules of Origin Agreement.² The program was initially intended to be completed within three years.

The HWP was conducted by the Technical Committee of the WTO under the auspices of the Customs Co-operation Council, now the World Customs Organization (WCO), and followed a product-by-product approach. By June 1999, The Technical Committee had resolved the majority of issues, with only 486 issues to be referred to the WTO Committee on Rules of Origin. One hundred issues have not been resolved yet. These are concentrated in highly sensitive product areas such as textiles, agricultural products and some machinery and equipment. Recently, the HWP has been extended for one more year to give the Committee the opportunity to settle these issues.

Article 2 and 3 of the Rules of Origin Agreement provide guidelines that must govern members' non-preferential rules of origin in the transition period until the completion of the harmonization program and after the adoption of the harmonized system by all WTO members, respectively. These guidelines are presented in more detail in Section III of this report in the context of discussing current rules of origin obligations.

3. Preferential Rules of Origin

Preferential rules of origin are used to determine the country of origin of goods to establish whether they qualify for preferential treatment according to the relevant preferential agreement. The *Common Declaration on Preferential Rules of Origin* defines preferential rules of origin as follows:

Those laws, regulations and administrative determinations of general application applied by any Member whether goods qualify for preferential treatment under contractual or autonomous trade regimes leading to the granting of tariff preferences going beyond application of paragraph 1 of Article 1 of GATT 1994.³

The Agreement does not seek to harmonize preferential rules of origin but does set guidelines to be followed when applied. These are similar to those discussed below for current non-preferential rules of origin.

III. WTO MEMBERS' CURRENT OBLIGATIONS

Beyond the obligation to adopt the harmonized non-preferential rules of origin to be developed by the Technical Committee, The Agreement creates two other classes of obligations on Member states. First, it sets guidelines for applying preferential and non-preferential rules before and after the completion of the harmonization program. Second, it establishes notification requirements with respect to current and future rules of origin.

² TThe full text of the WTO Agreement on Rules of origin is attached in Annex (A).

³ TAnnex (B) of the Rules of Origin Agreement.

1. Guidelines for the Application of Rules of Origin:

The Agreement's guidelines for the application of rules of origin are set out in Articles 2 and 3 of the Agreement for non-preferential rules of origin. Guidelines to be followed in the context of preferential agreements appear in Annex II of the Agreement: The Common Declaration With Regard to Preferential Rules of Origin. The main features of these guidelines are the following:⁴ When determining origin, members need to ensure that rules are clearly defined. For example, countries have to ensure clear identification of exceptions, methods of calculating value, clearly defined heading and subheadings and the transformation process that confers origin, whenever applicable;

- Members' non-preferential rules of origin must not be used as direct or indirect instruments of trade policy;
- Rules of origin shall not have negative impact on international trade;
- Members should apply national treatment and most-favored nation principles when applying rules of origin, which means that rules should not be more restrictive for imports than they are for domestic producers and that they should apply indiscriminately to all other countries;
- To ensure transparency, all legal and administrative procedures relating to rules of origin have to be published.

2. Notification Requirements

WTO members are required to notify the WTO of the rules they rely on to determine origin, both preferential and non-preferential. Article 5 of the Rules of Origin Agreement obligates members to notify their domestic non-preferential rules to the WTO within 90 days after the date of entry into force of the WTO Agreement (January 1995). If a member failed to submit its rules at that time, it needs to make them known as soon as possible. Also, Members introducing non-minor modifications have to notify the Secretariat with their new rules during the transition period and until the HWP is completed.

Up to now, eighty-three members have notified the Secretariat of their non-preferential rules: 42 members notified the application of non-preferential rules, while 41 members notified that they do not use non-preferential rules of origin. The remaining 46 WTO members have not notified the Secretariat of their non-preferential rules-of-origin status. Until recently, Egypt belonged to this latter group.⁵ However by letter of March 11th, 2003, Egypt's Geneva Office was instructed to notify the WTO that Egypt does not use at the time being non-preferential rules of origin.⁶

With respect to preferential rules of origin, members have agreed to notify the Secretariat of rules of origin applied in their preferential agreements, including listing of all preferential arrangements to which they belong and providing all judicial decisions, and administrative rulings of general application relating to their preferential rules of origin in effect on the date of entry into force

⁴ TRefer to Annex (A) for full text.

⁵ TWTO, Document # G/L/223/Rev.8 and Document # G/RO/W/92.

⁶ Refer to Annex (K) to this document.

of the WTO Agreement. Furthermore, members agreed to provide any modifications to their preferential rules of origin or new rules as soon as possible to the Secretariat.

Through 2002, Egypt had not provided notifications of any of its bilateral or regional agreements under the Rules of Origin Agreement. Again recently, Egypt's Geneva office was instructed to notify rules of origin governing its bilateral and regional preferential agreements (refer to Section IV.2. below).

IV. RULES OF ORIGIN STATUS IN EGYPT

This section sets out the legal framework for making origin decisions in Egypt and then assesses the status of Egypt's compliance with the Rules of Origin Agreement. It also makes recommendations where remedial action is necessary to bring Egypt to compliance with its obligations. In addition, the section highlights some structural and institutional issues that influence the interaction of different entities responsible for the implementation of the legal framework. While these institutional elements are only indirectly related to compliance with WTO Agreements, they help clarify some ambiguities and overlapping responsibilities that hinder the efficient implementation of laws and regulations.

1. Non-Preferential Rules of Origin

Egypt's regulations that relate directly or indirectly to non-preferential rules of origin appear in the following Laws/Ministerial Decrees:

a) *Article 19 of the Customs Law no. 66 of 1963:*⁷

- *The origin of goods shall be the country of production whether these goods are agricultural, natural crops or manufactured products. The Competent Minister shall specify the rules of origin to be used in determining origin for products that underwent manufacturing in more than one country. The Minister of Treasury shall determine the cases that require the submission of documents in evidence of the origin of goods. [Emphasis added]*

b) *Article 1 – 2 of the Treasury Ministerial Decree no. 100 of 1964:*⁸

- *Article 1: For goods imported from a country that is exempted from paying additional taxes (tariffs) in The United Arab Republic, but that underwent manufacturing in a third country that does not qualify for that exemption, the origin of these goods will be the third country that does not enjoy the exemption from the higher taxes (tariffs). [Clarification added]*
- *Article 2: Goods imported from a country that is subject to higher taxes (tariffs) in The United Arab Republic, that underwent some manufacturing in another country that is exempted from the additional taxes (tariffs), the latter country shall be the country of origin for these goods. This applies for manufactured goods whose raw material and labor*

T⁷ TFind attached a copy of the Customs Law in Annex (B).

T⁸ TFind attached a copy of the Decree of the Minister of Treasury in Annex (C).

content initiating in this latter country is not less than 50% of the cost of production. In those cases, a certificate of origin issued by the concerned governmental authority shall accompany the product imported from the latter country.

c) Article 32 (bis) of Executive Regulation of law no. 118 of 1975, amended by Ministerial Decree no. 423 of 1999:

- Imported durable and non-durable consumer goods must be shipped from the country of origin or from the headquarters, branches, or distribution centers of a producing company. In order for imported goods to be released, they must have a certificate of origin authenticated by the competent authorities. The certificate must conform to the specific import control rules.

The Import & Export Regulations Guide (2002) published by the Ministry of Foreign Trade includes an extended explanation of the application of Ministerial Decree no. 423/1999. These focus on the definition of consumer goods and the exemptions that are applied. *The Guide* also explains the regulations that govern the importation of capital and intermediate goods and raw materials. *The guide* summarizes special regulations that apply to imports from Egypt's trading partners benefiting from preferential access, including Arab Countries and the European Union, in addition to Egypt's Free Zones. Finally, *the Guide* describes the types of certificates of origin and required procedures in various cases (See Annex (E) of this report).

The Government of Egypt considers Ministerial Decree no. 423/1999 a procedural determination designed to protect consumers as it limits the importation of durable and non-durable consumer goods of unknown origin, or those that are smuggled into the country. The rule applies in a non-discriminatory manner to all consumer goods imports. The accompanying certificate of origin is considered valid if it contains information that is consistent with the information indicated on the invoice.⁹

By analyzing these legislations, we conclude the following:

First: Article 19 of the Customs Law specifies that "the origin of a good shall be the country of its production if it is an agricultural commodity, a crop or an industrial product". The Article goes further to state that the Competent Minister shall determine "the rules specifying the origin of goods if they are manufactured in more than one country". Therefore, this provision of the Customs Law, which was discussed in Egypt's Trade Policy Review as a rule of origin, establishes the legal foundation for a detailed set of non-preferential rules of origin. However, no detailed regulations have been issued. The government has indicated in its recent instructions on WTO notification that these laws do not provide a rules-of-origin regime.

Second: Decree 100/1964 was supposed to provide the complete set of rules of origin that spells out the criteria for determining origin in cases where more than one country is involved in manufacturing a commodity. But this Decree focused, instead, on cases where preferential treatment is granted to a commodity that underwent manufacturing in two countries; one with a preferential agreement with Egypt and one without. The Decree, in particular, mentions cases where preferential

⁹ T Egypt's Trade Policy Review of 1999 raised a number of questions regarding Ministerial Decree no. 619/1998. The GOE response focused on the objective of the decree, which happens to be the same as that of Ministerial Decree 423/1999.

treatment (customs exemption in the context of the application of a preferential trade agreement) is granted. Therefore, Decree 100/1964 does not provide non-preferential rules determining the origin of manufactured goods, according to paragraph 1 of Article 19 of the Customs Law.¹⁰

Besides, Ministerial Decree 100/1964 was issued by the Minister of Treasury (i.e. Finance) while Article 19 of the Customs Law gives this authority to the "Competent Minister", implying that *it is not* the Minister of Treasury (Finance), who is explicitly mentioned as the Minister responsible for determining the certificate to accompany the imported commodity as a required proof of origin. This means that the 'Competent Minister' is the Minister of Foreign Trade, as per his competence in issues related to Egypt's foreign trade agreements.

Third: Even though the last paragraph of Article 19 of Customs Law gives the Minister of Treasury (Finance) the authority to determine the documents required as evidence of origin of goods to be submitted in the context of non-preferential determination, most of these specific requirements are discussed in various articles of the Minister of Foreign Trade Decree no. 275/1991 (executive regulation of Law no. 118/1975) in the Import and Export Guide which describes origin certificates required under different cases.

Fourth: The provisions of Article 32 (bis) of Executive Regulation of Import and Export Law and Ministerial Decree no. 423 of 1999 cannot be considered preferential or non-preferential rule of origin, for they do not determine the criteria by which the origin of a good is determined. Therefore, this article does not need to be notified as rules of origin.

In conclusion, although Article 19 of the Customs Law represents the legislative basis for non-preferential rules of origin in Egypt, this article and related Ministerial Decrees from the Minister of Finance or the Minister of Foreign Trade do not provide a comprehensive system of non-preferential rules of origin for Egypt. As such, the existing laws and regulations do not provide the details necessary for addressing requirements of the current international trade needs of the country. They also create room for discretionary behavior on the part of implementing agencies.

For these reasons, the assessment team believes that the rules-of-origin regime in Egypt does not have the comprehensive regulations that are needed to accompany and clarify Article 19 of Customs Law 66/1963. As a result, the team supports the government's desire to address this issue by rapidly developing the laws and regulations that will be necessary for implementing the Harmonized rules that will be adopted by the WTO in the near future. We believe that this work can begin now.¹¹

2. Preferential Rules of Origin

This part of the report highlights bilateral and regional agreements that Egypt is party to and lists their ratification status in order to determine whether the appropriate steps have been taken to notify

¹⁰ In the absence of non-preferential rules of origin, the certificate of origin, accompanying the goods imported from various countries has to be accepted as the mechanism by which origin of a commodity is determined; at least for keeping trade statistics. In the application of most-favored-nation treatment or countervailing duties on goods produced in more than one country and such cases that require the specification of the country of origin that is not party to a preferential agreements with Egypt, neither Article 19 of the Customs Law or Ministerial Decree 100/1964 specifies the rules governing origin determination in these cases.

¹¹ Article 3 of the Import and Export Law no. 118/1975 gives the Minister of Trade authority to issue decrees to implement necessary procedure for export regulations including procedures required to produce certificates of origin for 100% domestically produced goods or for commodities containing imported components. This authority does not extend to origin determination for Egypt's imports.

Egypt's preferential rules to the WTO under the provisions of the Rules of Origin Agreement. Given that agreements become effective and are part of Egyptian legislation only after they are ratified by the People's Assembly, Egypt's notification obligations are limited to ratified agreements only.

a) Bilateral Agreements

Egypt has signed bilateral agreements with seven countries: Libya, Syria, Lebanon, Jordan, Morocco, Tunisia, and Iraq. The Arab Trade Facilitation and Development Agreement represents the general framework that governs all bilateral agreements among Arab countries (refer to Section (b) below for discussion of these rules).¹² In addition to this Protocol, Egypt has signed agreement-specific protocols for rules of origin with Jordan, Morocco and Tunisia.¹³ These protocols provide additional criteria and procedural arrangements to be used by Egypt and its partner countries in implementing their bilateral agreements.

b) Regional Agreements

Egypt is currently party to two regional agreements; the Common Market for Eastern and Southern Africa (COMESA) and the Pan Arab Free Trade Agreement. In addition, Egypt has also signed (only by initials) a Partnership Agreement with The European Union in 2001. The rules of origin status of these agreements are as follows: .

- **COMESA Agreement:** Annex (D) of the Common Market of East and South Africa (COMESA) has the Protocol on Rules of Origin.¹⁴ The Protocol stipulates the following:
"Goods shall be accepted as originating in a Member State if they are consigned directly from a Member state to a consignee in another Member state and:
(a) they are wholly produced, or
(b) they have been produced in the Member states wholly from materials imported from outside the Member states or of undetermined origin by a process of production which effects a substantial transformation of those materials such that:
(i) The c.i.f. value of those materials does not exceed 60 percent of the total cost of the materials used in the production of the goods, or
(ii) The value added resulting from the process of production accounts for at least 45 percent of the ex-factory cost of the goods, or
(iii) The goods are classified or become classified under a tariff heading other than the tariff heading under which they were imported, or
(c) produced in the Member State designated in a list by the Council upon the recommendation of the Trade and Customs Committee through the Intergovernmental Committee to be goods of particular importance to the

¹² Refer to Annex (F) for a copy of the Rules of Origin Protocol currently governing PAFTA trade.

¹³ Refer to Annex (G) for copies of the protocols.

¹⁴ Refer to Annex (H) of the report On-going negotiations are taking place to reach integrated rules for various goods.

economic development of the Member States, and containing not less than 25 percent of value added notwithstanding the provisions of sub-paragraph (b) (ii) of paragraph 1 of this Rule.”

- **European Union Partnership Agreement:** The Rules of Origin Protocol in the Association Agreement between Egypt and the European Economic Community (EEC) signed in January 1977 regulates the rules of origin currently applied until ratification of the Partnership Agreement by Parliaments of partner countries. The new Partnership Agreement, which contains a new Protocol for Rules of Origin, is expected to be ratified by the People’s Assembly in the near future.
- **Pan Arab Free Trade Agreement (PAFTA):** The Arab League is currently working on developing a comprehensive set of rules of origin which will determine origin for purposes of qualifying for preferential treatment under this Agreement. In the meantime, rules of origin of the Agreement on Trade Facilitation and Development, ATFDA, signed in 1997 apply. The Rules of Origin Protocol, which appears in Annex 1 to the Agreement, stipulates the following:

“Goods shall be accepted as originating in a Member State if they are consigned directly from a Member state to a consignee in another Member state and:

- (a) they have been wholly produced, or
- (b) they have been produced in the Member states where the value added resulting from the process of production accounts for not less than 40 percent of the ex-factory cost of the goods, and either,
- (c) the goods are classified or become classifiable under a tariff heading other than the tariff heading of the non-originating inputs, or
- (d) they have been produced in the Member states from materials imported from outside the Member States by a process of production which effects a substantial transformation of those materials.

The Ministry of Foreign Trade has taken concrete steps to notify the preferential rules of origin identified above to the WTO.

3. Rules of Origin in Egypt: Agencies Involved

In addition to analysis of the Egyptian rules of origin legislative framework, the assessment team explored features of the institutional structure of agencies involved in rules of origin determination in Egypt, both for preferential and non-preferential agreements. The team also assessed the roles and relationship and potential overlap of mandate among different agencies managing the rules of origin process. The findings of the analysis are as follows:

T¹⁵ TRefer to Annex (I) attached to this report.

a) With respect to implementation

- The Customs Authority and the General Organization for Import and Export Control (GOEIC) share the responsibility of implementing decisions of the National Committee of Rules of Origin.
- In case Customs officials are in doubt about whether a commodity should be granted preferential treatment according to signed agreements with other countries, it is GOEIC's responsibility to make the determination (Prime Ministerial Decree no. 597 of 2002).¹⁶

b) Policymaking

- The new MOFT organizational structure has established a General Department for rules of origin under the newly-established Central Department for Bilateral and Multilateral Agreements.
- It is expected that the functions of this department will be focused on developing rules of origin policies in coordination with the National Committee of Rules of Origin. Also the Department is expected to be involved in designing implementation policies that guide Customs and GOEIC's application of rules of origin.¹⁷ It is also expected that the Department will have some role in negotiating rules of origin for Egypt in the various agreements.¹⁸

V. CONCLUSION AND RECOMMENDATIONS

- 1) The assessment team has analyzed Egypt's commitments in the context of preferential rules of origin, and these commitments are mostly focused on notifying rules of origin in bilateral and regional preferential agreements.
- 2) The assessment team notes that the Ministry of Foreign Trade has recently taken action to notify the WTO with respect to both preferential and non-preferential rules of origin. This is a significant step in improving Egypt's compliance with its obligations in this area.
- 3) The assessment team acknowledges that comprehensive non-preferential rules of origin have not been issued in conjunction with Article 19 of Customs Law 63/1963. As a consequence, the team is supportive of the government's desire to address this issue by beginning to draft the laws and regulations that will be necessary for adopting and implementing the WTO Harmonized system for non-preferential rules of origin.

T¹⁶ TRefer to Annex (J).

T¹⁷ TThe detailed tasks of this department are not finalized yet.

T¹⁸ TIt is worth noting here that there is a department for negotiation established under the CD/WTO. It has not been made clear yet whether this department will be responsible for negotiations on rules of origin issues besides the negotiations on agreements related to goods and services. Alternatively, the task of negotiating preferential and non-preferential rules of origin could be carried out by the rules of origin department, as part of its policy role in rules of origin issues.

- 4) The assessment team proposes that the MOFT utilize the new organizational structure adopted in July 2002, which established a General Department of Rules of Origin, to clarify the roles and responsibilities of various parties involved in policy setting and implementation of Egypt's rules of origin.

Appendix A
WTO AGREEMENT ON
RULES OF ORIGIN

AGREEMENT ON RULES OF ORIGIN

Members,

Noting that Ministers on 20 September 1986 agreed that the Uruguay Round of Multilateral Trade Negotiations shall aim to "bring about further liberalization and expansion of world trade", "strengthen the role of GATT" and "increase the responsiveness of the GATT system to the evolving international economic environment";

Desiring to further the objectives of GATT 1994;

Recognizing that clear and predictable rules of origin and their application facilitate the flow of international trade;

Desiring to ensure that rules of origin themselves do not create unnecessary obstacles to trade;

Desiring to ensure that rules of origin do not nullify or impair the rights of Members under GATT 1994;

Recognizing that it is desirable to provide transparency of laws, regulations, and practices regarding rules of origin;

Desiring to ensure that rules of origin are prepared and applied in an impartial, transparent, predictable, consistent and neutral manner;

Recognizing the availability of a consultation mechanism and procedures for the speedy, effective and equitable resolution of disputes arising under this Agreement;

Desiring to harmonize and clarify rules of origin;

Hereby *agree* as follows:

PART I

DEFINITIONS AND COVERAGE

Article 1

Rules of Origin

1. For the purposes of Parts I to IV of this Agreement, rules of origin shall be defined as those laws, regulations and administrative determinations of general application applied by any Member to determine the country of origin of goods provided such rules of origin are not related to contractual or autonomous trade regimes leading to the granting of tariff preferences going beyond the application of paragraph 1 of Article I of GATT 1994.
2. Rules of origin referred to in paragraph 1 shall include all rules of origin used in non-preferential commercial policy instruments, such as in the application of: most-favoured-nation treatment under Articles I, II, III, XI and XIII of GATT 1994; anti-dumping and countervailing duties under Article VI of GATT 1994; safeguard measures under Article XIX of GATT 1994; origin marking requirements under Article IX of GATT 1994; and any discriminatory quantitative restrictions or tariff quotas. They shall also include rules of origin used for government procurement and trade statistics.¹⁹

PART II

DISCIPLINES TO GOVERN THE APPLICATION OF RULES OF ORIGIN

Article 2

Disciplines During the Transition Period

Until the work programme for the harmonization of rules of origin set out in Part IV is completed, Members shall ensure that:

- (a) when they issue administrative determinations of general application, the requirements to be fulfilled are clearly defined. In particular:

¹⁹ It is understood that this provision is without prejudice to those determinations made for purposes of defining "domestic industry" or "like products of domestic industry" or similar terms wherever they apply.

- (i) in cases where the criterion of change of tariff classification is applied, such a rule of origin, and any exceptions to the rule, must clearly specify the subheadings or headings within the tariff nomenclature that are addressed by the rule;
 - (ii) in cases where the ad valorem percentage criterion is applied, the method for calculating this percentage shall also be indicated in the rules of origin;
 - (iii) in cases where the criterion of manufacturing or processing operation is prescribed, the operation that confers origin on the good concerned shall be precisely specified;
- (b) notwithstanding the measure or instrument of commercial policy to which they are linked, their rules of origin are not used as instruments to pursue trade objectives directly or indirectly;
 - (c) rules of origin shall not themselves create restrictive, distorting, or disruptive effects on international trade. They shall not pose unduly strict requirements or require the fulfilment of a certain condition not related to manufacturing or processing, as a prerequisite for the determination of the country of origin. However, costs not directly related to manufacturing or processing may be included for the purposes of the application of an ad valorem percentage criterion consistent with subparagraph (a);
 - (d) the rules of origin that they apply to imports and exports are not more stringent than the rules of origin they apply to determine whether or not a good is domestic and shall not discriminate between other Members, irrespective of the affiliation of the manufacturers of the good concerned²⁰;
 - (e) their rules of origin are administered in a consistent, uniform, impartial and reasonable manner;
 - (f) their rules of origin are based on a positive standard. Rules of origin that state what does not confer origin (negative standard) are permissible as part of a clarification of a positive standard or in individual cases where a positive determination of origin is not necessary;
 - (g) their laws, regulations, judicial decisions and administrative rulings of general application relating to rules of origin are published as if they were subject to, and in accordance with, the provisions of paragraph 1 of Article X of GATT 1994;

²⁰ With respect to rules of origin applied for the purposes of government procurement, this provision shall not create obligations additional to those already assumed by Members under GATT 1994.

- (h) upon the request of an exporter, importer or any person with a justifiable cause, assessments of the origin they would accord to a good are issued as soon as possible but no later than 150 days²¹ after a request for such an assessment provided that all necessary elements have been submitted. Requests for such assessments shall be accepted before trade in the good concerned begins and may be accepted at any later point in time. Such assessments shall remain valid for three years provided that the facts and conditions, including the rules of origin, under which they have been made remain comparable. Provided that the parties concerned are informed in advance, such assessments will no longer be valid when a decision contrary to the assessment is made in a review as referred to in subparagraph (j). Such assessments shall be made publicly available subject to the provisions of subparagraph (k);
- (i) when introducing changes to their rules of origin or new rules of origin, they shall not apply such changes retroactively as defined in, and without prejudice to, their laws or regulations;
- (j) any administrative action which they take in relation to the determination of origin is reviewable promptly by judicial, arbitral or administrative tribunals or procedures, independent of the authority issuing the determination, which can effect the modification or reversal of the determination;
- (k) all information that is by nature confidential or that is provided on a confidential basis for the purpose of the application of rules of origin is treated as strictly confidential by the authorities concerned, which shall not disclose it without the specific permission of the person or government providing such information, except to the extent that it may be required to be disclosed in the context of judicial proceedings.

Article 3

Disciplines after the Transition Period

Taking into account the aim of all Members to achieve, as a result of the harmonization work programme set out in Part IV, the establishment of harmonized rules of origin, Members shall ensure, upon the implementation of the results of the harmonization work programme, that:

- (a) they apply rules of origin equally for all purposes as set out in Article 1;

²¹ In respect of requests made during the first year from the date of entry into force of the WTO Agreement, Members shall only be required to issue these assessments as soon as possible.

- (b) under their rules of origin, the country to be determined as the origin of a particular good is either the country where the good has been wholly obtained or, when more than one country is concerned in the production of the good, the country where the last substantial transformation has been carried out;
- (c) the rules of origin that they apply to imports and exports are not more stringent than the rules of origin they apply to determine whether or not a good is domestic and shall not discriminate between other Members, irrespective of the affiliation of the manufacturers of the good concerned;
- (d) the rules of origin are administered in a consistent, uniform, impartial and reasonable manner;
- (e) their laws, regulations, judicial decisions and administrative rulings of general application relating to rules of origin are published as if they were subject to, and in accordance with, the provisions of paragraph 1 of Article X of GATT 1994;
- (f) upon the request of an exporter, importer or any person with a justifiable cause, assessments of the origin they would accord to a good are issued as soon as possible but no later than 150 days after a request for such an assessment provided that all necessary elements have been submitted. Requests for such assessments shall be accepted before trade in the good concerned begins and may be accepted at any later point in time. Such assessments shall remain valid for three years provided that the facts and conditions, including the rules of origin, under which they have been made remain comparable. Provided that the parties concerned are informed in advance, such assessments will no longer be valid when a decision contrary to the assessment is made in a review as referred to in subparagraph (h). Such assessments shall be made publicly available subject to the provisions of subparagraph (i);
- (g) when introducing changes to their rules of origin or new rules of origin, they shall not apply such changes retroactively as defined in, and without prejudice to, their laws or regulations;
- (h) any administrative action which they take in relation to the determination of origin is reviewable promptly by judicial, arbitral or administrative tribunals or procedures, independent of the authority issuing the determination, which can effect the modification or reversal of the determination;
- (i) all information which is by nature confidential or which is provided on a confidential basis for the purpose of the application of rules of origin is treated as strictly confidential by the authorities concerned, which shall not disclose it without the specific permission of the person or government providing such information, except

to the extent that it may be required to be disclosed in the context of judicial proceedings.

PART III

PROCEDURAL ARRANGEMENTS ON NOTIFICATION, REVIEW, CONSULTATION AND DISPUTE SETTLEMENT

Article 4

Institutions

1. There is hereby established a Committee on Rules of Origin (referred to in this Agreement as "the Committee") composed of the representatives from each of the Members. The Committee shall elect its own Chairman and shall meet as necessary, but not less than once a year, for the purpose of affording Members the opportunity to consult on matters relating to the operation of Parts I, II, III and IV or the furtherance of the objectives set out in these Parts and to carry out such other responsibilities assigned to it under this Agreement or by the Council for Trade in Goods. Where appropriate, the Committee shall request information and advice from the Technical Committee referred to in paragraph 2 on matters related to this Agreement. The Committee may also request such other work from the Technical Committee as it considers appropriate for the furtherance of the above-mentioned objectives of this Agreement. The WTO Secretariat shall act as the secretariat to the Committee.

2. There shall be established a Technical Committee on Rules of Origin (referred to in this Agreement as "the Technical Committee") under the auspices of the Customs Co-operation Council (CCC) as set out in Annex I. The Technical Committee shall carry out the technical work called for in Part IV and prescribed in Annex I. Where appropriate, the Technical Committee shall request information and advice from the Committee on matters related to this Agreement. The Technical Committee may also request such other work from the Committee as it considers appropriate for the furtherance of the above-mentioned objectives of the Agreement. The CCC Secretariat shall act as the secretariat to the Technical Committee.

Article 5

Information and Procedures for Modification and Introduction of New Rules of Origin

1. Each Member shall provide to the Secretariat, within 90 days after the date of entry into force of the WTO Agreement for it, its rules of origin, judicial decisions, and administrative rulings of

general application relating to rules of origin in effect on that date. If by inadvertence a rule of origin has not been provided, the Member concerned shall provide it immediately after this fact becomes known. Lists of information received and available with the Secretariat shall be circulated to the Members by the Secretariat.

2. During the period referred to in Article 2, Members introducing modifications, other than *de minimis* modifications, to their rules of origin or introducing new rules of origin, which, for the purpose of this Article, shall include any rule of origin referred to in paragraph 1 and not provided to the Secretariat, shall publish a notice to that effect at least 60 days before the entry into force of the modified or new rule in such a manner as to enable interested parties to become acquainted with the intention to modify a rule of origin or to introduce a new rule of origin, unless exceptional circumstances arise or threaten to arise for a Member. In these exceptional cases, the Member shall publish the modified or new rule as soon as possible.

Article 6

Review

1. The Committee shall review annually the implementation and operation of Parts II and III of this Agreement having regard to its objectives. The Committee shall annually inform the Council for Trade in Goods of developments during the period covered by such reviews.
2. The Committee shall review the provisions of Parts I, II and III and propose amendments as necessary to reflect the results of the harmonization work programme.
3. The Committee, in cooperation with the Technical Committee, shall set up a mechanism to consider and propose amendments to the results of the harmonization work programme, taking into account the objectives and principles set out in Article 9. This may include instances where the rules need to be made more operational or need to be updated to take into account new production processes as affected by any technological change.

Article 7

Consultation

The provisions of Article XXII of GATT 1994, as elaborated and applied by the Dispute Settlement Understanding, are applicable to this Agreement.

Article 8

Dispute Settlement

The provisions of Article XXIII of GATT 1994, as elaborated and applied by the Dispute Settlement Understanding, are applicable to this Agreement.

PART IV

HARMONIZATION OF RULES OF ORIGIN

Article 9

Objectives and Principles

1. With the objectives of harmonizing rules of origin and, *inter alia*, providing more certainty in the conduct of world trade, the Ministerial Conference shall undertake the work programme set out below in conjunction with the CCC, on the basis of the following principles:

- (a) rules of origin should be applied equally for all purposes as set out in Article 1;
- (b) rules of origin should provide for the country to be determined as the origin of a particular good to be either the country where the good has been wholly obtained or, when more than one country is concerned in the production of the good, the country where the last substantial transformation has been carried out;
- (c) rules of origin should be objective, understandable and predictable;
- (d) notwithstanding the measure or instrument to which they may be linked, rules of origin should not be used as instruments to pursue trade objectives directly or indirectly. They should not themselves create restrictive, distorting or disruptive effects on international trade. They should not pose unduly strict requirements or require the fulfilment of a certain condition not relating to manufacturing or processing as a prerequisite for the determination of the country of origin. However, costs not directly related to manufacturing or processing may be included for purposes of the application of an ad valorem percentage criterion;
- (e) rules of origin should be administrable in a consistent, uniform, impartial and reasonable manner;
- (f) rules of origin should be coherent;

- (g) rules of origin should be based on a positive standard. Negative standards may be used to clarify a positive standard.

Work Programme

- 2. (a) The work programme shall be initiated as soon after the entry into force of the WTO Agreement as possible and will be completed within three years of initiation.
- (b) The Committee and the Technical Committee provided for in Article 4 shall be the appropriate bodies to conduct this work.
- (c) To provide for detailed input by the CCC, the Committee shall request the Technical Committee to provide its interpretations and opinions resulting from the work described below on the basis of the principles listed in paragraph 1. To ensure timely completion of the work programme for harmonization, such work shall be conducted on a product sector basis, as represented by various chapters or sections of the Harmonized System (HS) nomenclature.

(i) Wholly Obtained and Minimal Operations or Processes

The Technical Committee shall develop harmonized definitions of:

- the goods that are to be considered as being wholly obtained in one country. This work shall be as detailed as possible;
- minimal operations or processes that do not by themselves confer origin to a good.

The results of this work shall be submitted to the Committee within three months of receipt of the request from the Committee.

(ii) Substantial Transformation - Change in Tariff Classification

- The Technical Committee shall consider and elaborate upon, on the basis of the criterion of substantial transformation, the use of change in tariff subheading or heading when developing rules of origin for particular products or a product sector and, if appropriate, the minimum change within the nomenclature that meets this criterion.
- The Technical Committee shall divide the above work on a product basis taking into account the chapters or sections of the HS nomenclature, so as to submit results of its work to the Committee at least on a quarterly basis. The

Technical Committee shall complete the above work within one year and three months from receipt of the request of the Committee.

(iii) Substantial Transformation - Supplementary Criteria

Upon completion of the work under subparagraph (ii) for each product sector or individual product category where the exclusive use of the HS nomenclature does not allow for the expression of substantial transformation, the Technical Committee:

- shall consider and elaborate upon, on the basis of the criterion of substantial transformation, the use, in a supplementary or exclusive manner, of other requirements, including ad valorem percentages²² and/or manufacturing or processing operations²³, when developing rules of origin for particular products or a product sector;
- may provide explanations for its proposals;
- shall divide the above work on a product basis taking into account the chapters or sections of the HS nomenclature, so as to submit results of its work to the Committee at least on a quarterly basis. The Technical Committee shall complete the above work within two years and three months of receipt of the request from the Committee.

Role of the Committee

3. On the basis of the principles listed in paragraph 1:

- (a) the Committee shall consider the interpretations and opinions of the Technical Committee periodically in accordance with the time-frames provided in subparagraphs (i), (ii) and (iii) of paragraph 2(c) with a view to endorsing such interpretations and opinions. The Committee may request the Technical Committee to refine or elaborate its work and/or to develop new approaches. To assist the Technical Committee, the Committee should provide its reasons for requests for additional work and, as appropriate, suggest alternative approaches;
- (b) upon completion of all the work identified in subparagraphs (i), (ii) and (iii) of paragraph 2(c), the Committee shall consider the results in terms of their overall coherence.

²² If the ad valorem criterion is prescribed, the method for calculating this percentage shall also be indicated in the rules of origin.

²³ If the criterion of manufacturing or processing operation is prescribed, the operation that confers origin on the product concerned shall be precisely specified.

Results of the Harmonization Work Programme and Subsequent Work

4. The Ministerial Conference shall establish the results of the harmonization work programme in an annex as an integral part of this Agreement.²⁴ The Ministerial Conference shall establish a time-frame for the entry into force of this annex.

ANNEX I

TECHNICAL COMMITTEE ON RULES OF ORIGIN

Responsibilities

1. The ongoing responsibilities of the Technical Committee shall include the following:
 - (a) at the request of any member of the Technical Committee, to examine specific technical problems arising in the day-to-day administration of the rules of origin of Members and to give advisory opinions on appropriate solutions based upon the facts presented;
 - (b) to furnish information and advice on any matters concerning the origin determination of goods as may be requested by any Member or the Committee;
 - (c) to prepare and circulate periodic reports on the technical aspects of the operation and status of this Agreement; and
 - (d) to review annually the technical aspects of the implementation and operation of Parts II and III.
2. The Technical Committee shall exercise such other responsibilities as the Committee may request of it.
3. The Technical Committee shall attempt to conclude its work on specific matters, especially those referred to it by Members or the Committee, in a reasonably short period of time.

Representation

²⁴ At the same time, consideration shall be given to arrangements concerning the settlement of disputes relating to customs classification.

4. Each Member shall have the right to be represented on the Technical Committee. Each Member may nominate one delegate and one or more alternates to be its representatives on the Technical Committee. Such a Member so represented on the Technical Committee is hereinafter referred to as a "member" of the Technical Committee. Representatives of members of the Technical Committee may be assisted by advisers at meetings of the Technical Committee. The WTO Secretariat may also attend such meetings with observer status.
5. Members of the CCC which are not Members of the WTO may be represented at meetings of the Technical Committee by one delegate and one or more alternates. Such representatives shall attend meetings of the Technical Committee as observers.
6. Subject to the approval of the Chairman of the Technical Committee, the Secretary-General of the CCC (referred to in this Annex as "the Secretary-General") may invite representatives of governments which are neither Members of the WTO nor members of the CCC and representatives of international governmental and trade organizations to attend meetings of the Technical Committee as observers.
7. Nominations of delegates, alternates and advisers to meetings of the Technical Committee shall be made to the Secretary-General.

Meetings

8. The Technical Committee shall meet as necessary, but not less than once a year.

Procedures

9. The Technical Committee shall elect its own Chairman and shall establish its own procedures.

ANNEX II

COMMON DECLARATION WITH REGARD TO PREFERENTIAL RULES OF ORIGIN

1. Recognizing that some Members apply preferential rules of origin, distinct from non-preferential rules of origin, the Members hereby *agree* as follows.
2. For the purposes of this Common Declaration, preferential rules of origin shall be defined as those laws, regulations and administrative determinations of general application applied by any Member to determine whether goods qualify for preferential treatment under contractual or autonomous trade regimes leading to the granting of tariff preferences going beyond the application of paragraph 1 of Article I of GATT 1994.

3. The Members *agree* to ensure that:

- (a) when they issue administrative determinations of general application, the requirements to be fulfilled are clearly defined. In particular:
 - (i) in cases where the criterion of change of tariff classification is applied, such a preferential rule of origin, and any exceptions to the rule, must clearly specify the subheadings or headings within the tariff nomenclature that are addressed by the rule;
 - (ii) in cases where the ad valorem percentage criterion is applied, the method for calculating this percentage shall also be indicated in the preferential rules of origin;
 - (iii) in cases where the criterion of manufacturing or processing operation is prescribed, the operation that confers preferential origin shall be precisely specified;
- (b) their preferential rules of origin are based on a positive standard. Preferential rules of origin that state what does not confer preferential origin (negative standard) are permissible as part of a clarification of a positive standard or in individual cases where a positive determination of preferential origin is not necessary;
- (c) their laws, regulations, judicial decisions and administrative rulings of general application relating to preferential rules of origin are published as if they were subject to, and in accordance with, the provisions of paragraph 1 of Article X of GATT 1994;
- (d) upon request of an exporter, importer or any person with a justifiable cause, assessments of the preferential origin they would accord to a good are issued as soon as possible but no later than 150 days²⁵ after a request for such an assessment provided that all necessary elements have been submitted. Requests for such assessments shall be accepted before trade in the good concerned begins and may be accepted at any later point in time. Such assessments shall remain valid for three years provided that the facts and conditions, including the preferential rules of origin, under which they have been made remain comparable. Provided that the parties concerned are informed in advance, such assessments will no longer be valid when a decision contrary to the assessment is made in a review as referred to in subparagraph (f). Such assessments shall be made publicly available subject to the provisions of subparagraph (g);

²⁵ In respect of requests made during the first year from entry into force of the WTO Agreement, Members shall only be required to issue these assessments as soon as possible.

- (e) when introducing changes to their preferential rules of origin or new preferential rules of origin, they shall not apply such changes retroactively as defined in, and without prejudice to, their laws or regulations;
- (f) any administrative action which they take in relation to the determination of preferential origin is reviewable promptly by judicial, arbitral or administrative tribunals or procedures, independent of the authority issuing the determination, which can effect the modification or reversal of the determination;
- (g) all information that is by nature confidential or that is provided on a confidential basis for the purpose of the application of preferential rules of origin is treated as strictly confidential by the authorities concerned, which shall not disclose it without the specific permission of the person or government providing such information, except to the extent that it may be required to be disclosed in the context of judicial proceedings.

4. Members *agree* to provide to the Secretariat promptly their preferential rules of origin, including a listing of the preferential arrangements to which they apply, judicial decisions, and administrative rulings of general application relating to their preferential rules of origin in effect on the date of entry into force of the WTO Agreement for the Member concerned. Furthermore, Members agree to provide any modifications to their preferential rules of origin or new preferential rules of origin as soon as possible to the Secretariat. Lists of information received and available with the Secretariat shall be circulated to the Members by the Secretariat.

Appendix B

ARTICLE 19 OF THE CUSTOMS
LAW NO. 66/1963

من سابق من الجمارك الا في الظروف الناشئة عن ضواري بحرية أو قوة القاهرة وعلى ابنة السفن في هذه الحالة اخطار أقرب مكتب للجمارك .

مادة ١٨ - يحظر على الطائرات ان تجتاز الحدود في غير الأماكن المحددة لك أو أن تغلق أو تهبط في غير المطارات المزودة بمكاتب للجمارك إلا في حالة القوة القاهرة وعلى قادة الطائرات في هذه الحالة أن يقدموا بذلك تقريراً للجمارك .

الفصل الرابع

العناصر المميزة للبيضان

مادة ١٩ - منشأ البيضان هو بلد انتاجها سواء أكانت من المحصولات زراعية أو القليبية أم من المنتجات الصناعية وتحدد بقرار من الوزير المختص مواعيد التي تعين منشأ البيضان إذا تناولتها بلد الصناعة في بلد غير بلد نتاج الأولى .

ويحدد وزير الخزانة الحالات التي يجب فيها تقديم المستندات الدالة على المنشأ .

مادة ٢٠ - مصدر البيضان هو البلد الذي استوردت منه مباشرة .

مادة ٢١ (١) - يحدد نوع البيضان بالتسمية المبينة بجدول التعريف الجمركية إذا لم يوجد به تسمية خاصة للبيضان الواردة فيصدر وزير الخزانة قرارات تشبه ماملة البيضان معاملة الأصناف الأقرب شبيهاً بها وتنتشر هذه القرارات في الجريدة الرسمية .

مادة ٢٢ - تكون القيمة الواجب الاقرار عنها في حالة البيضان الواردة هي ضمن الذي تساويه في تاريخ تسجيل البيان الجمركي المقدم عنها في

(١) مدسحة بالاستدراك المنشور بالجريدة الرسمية في ٨ أغسطس سنة ١٩٦٢ العدد ١٧٧

Appendix C

DECREE NO. 100/1964 OF
THE MINISTER OF
TREASURY

قرار رقم ١٠٠ لسنة ١٩٦٤
بالمقروءة التي أعدها مجلس الصناعة

وزير الحرفه

بعد الاطلاع على المادة ١٩ من قانون احداث مصادر الطاقة رقم ٦٦

لسنة ١٩٦٣ .

وجعل القرار رقم ٣ لسنة ١٩٦٣ بالموافقة على تحديد منشآت للصناعة

وعلى ما ارادته مجلس الصناعة .

مقرر

مادة ١ - الصناعات الواردة من بلد لا تصعب بصانعه في الجمهورية العربية المتحدة
الصناعات المصرية الاضافية وتداولها يد الصناعة على أية صورة مكشاة في بلد آخر
يضع بصانعه لذلك التصريح يعتبر منشؤها هذا قبلك الآخر .

مادة ٢ - الصناعات الواردة من بلد تخضع بصانعه في الجمهورية العربية المتحدة
للمصرية الاضافية وتداولها يد الصناعة في بلد لا تخضع بصانعه لذلك للتصرية يعتبر
منشؤها هذا البلد الآخر إذا كانت من المنتجات مصنعية وبلغت نسبة اضافة الأولية
واليد العاملة في البلد الأخير . ويرز على الأقل من نفقة الاتح كالأية وفي هذه
الحالة يجب أن تصحب كل صناعة من هذا البلد الأخير شهادة منشأ صادرة من جهة
صناعية معتمدة أو هيئة تعترف بها حكومة ذلك البلد .

وتعتبر إسرائيلية المنشأ الصناعات التي يدخل في مساعها أو تجهيزها جزءا أساسيا
كأنه من منتجات إسرائيل

مادة ٣ - يلغى القرار رقم ٢٣٨ لسنة ١٩٦٣ المشار اليه .

مادة ٤ - ينشر هذا القرار في الوقائع المصرية ويعمل به من تاريخ نشره وعلى
المدير العام للاعمال كإصدار القرارات اللازمة لتنفيذه

وزير الحرفه

تحريرا في ١٠/١٢/١٩٦٤

امضاء

Appendix D

DECREE NO. 423/1999 OF
THE MINISTER OF FOREIGN
TRADE

Appendix E

ARTICLE 3 OF DECREE NO. 275
OF 1991 (EXECUTIVE
REGULATION OF LAW NO.
118/1975) OF THE MINISTER OF
FOREIGN TRADE



جمهورية مصر العربية
وزارة التجارة الخارجية
قطاع التجارة الخارجية

دليل قواعد الاستيراد والتصدير

أبريل ٢٠٠٢

قانون رقم ١١٨ لسنة ١٩٧٥ فى شأن الإستيراد والتصدير
عدد الجريدة الرسمية رقم ٣٩ فى ١٩٧٥/٩/٢٥

بأسم الشعب

رئيس الجمهورية

قرر مجلس الشعب القانون الآتى نصه ، وقد أصدرناه.

الفصل الأول فى شأن الإستيراد

مادة ١ - يكون استيراد احتياجات البلاد السلعية عن طريق القطاعين العام والخاص وذلك وفق أحكام الخطة العامة للدولة وفى حدود الموازنة النقدية السارية^(١).

وللأفراد حق استيراد احتياجاتهم للاستعمال الشخصى أو الخاص من مواردهم الخاصة وذلك مباشرة أو عن طريق الغير .

ويصدر وزير التجارة قرار بتحديد الإجراءات والقواعد التى تنظم عمليات الاستيراد.

ولووزير التجارة ان يقصر الاستيراد من بلاد الاتفاقيات وكذا استيراد بعض السلع الأساسية على جهات القطاع العام .

مادة ٢- لا تسرى احكام هذا الفصل على السلع التى يتقرر إعفاؤها من أحكامه بمقتضى قوانين او معاهدات او اتفاقيات دولية وتكون جمهورية مصر العربية أحد الأطراف فيها .

الفصل الثانى فى شأن التصدير

مادة ٣- يصدر وزير التجارة قراراً بتنظيم عمليات التصدير سواء من الإنتاج المحلى او مما سبق استيراده ، وإصدار شهادات المنشأ والإجراءات الواجب اتباعها فى هذا الشأن .

ولووزير التجارة ان يقصر التصدير الى بلاد الاتفاقيات وكذا تصدير بعض السلع الأساسية على القطاع العام .

مادة ٤- لا يجوز مزاولة التصدير الا لمن يكون اسمه مقيداً فى السجل المعد لذلك بوزارة التجارة ويشترط فيمن يقيد اسمه فى السجل المشار إليه ان يكون من إحدى الفئات الآتية :-

١- شركات المساهمة المتمتعة بجنسية جمهورية مصر العربية والتى يوجد مركزها الرئيسى فيها .

(١) بمقتضى المادة ٧ من القانون رقم ٢٠٢ لسنة ١٩٩١ بإصدار قانون قطاع الأعمال العام تم إلغاء عبارة (وفى حدود الموازنة

النقدية السارية) الواردة فى الفقرة الأولى من المادة رقم (١)

Appendix F

RULES OF ORIGIN PROTOCOL
IN THE AGREEMENT ON TRADE
FACILITATION AND
DEVELOPMENT AMONG ARAB
COUNTRIES



الأمانة العامة
الإدارة العامة للشئون الاقتصادية

قواعد المنشأ العربية
لأغراض تطبيق اتفاقية تيسير وتنمية
التبادل التجارى بين الدول العربية
(القواعد العامة)

(قرار المجلس الاقتصاد والاجتماعى رقم 1336 د"60" بتاريخ 1997/9/17)

تنفيذاً لنص المادة التاسعة من اتفاقية تيسير وتنمية التبادل التجارى بين الدول العربية التى تنص على:

يشترط لاعتبار السلعة عربية لأغراض هذه الاتفاقية أن تتوفر فيها قواعد المنشأ التى يقرها المجلس وألا تقل القيمة المضافة الناشئة

عن إنتاجها في الدولة الطرف عن 40% من القيمة النهائية للسلعة عند إتمام إنتاجها.

وإلى ما جاء في البرنامج التنفيذي لإقامة منطقة تجارة حرة عربية تكون قواعد المنشأ على النحو التالي:

U القاعدة 1 - تعاريف: U

لأغراض تطبيق قواعد المنشأ العربية يقصد بالمصطلحات والكلمات الواردة ما يلي:

U-التصنيع: U

العملية أو سلسلة العمليات التي تخضع لها المدخلات الإنتاجية لإنتاج المواد أو المنتجات أو السلع.

U ب-المواد الداخلة في الإنتاج: U

المواد الخام و/أو المواد الأولية و/أو المنتجات نصف المصنعة و/أو الوسيطة المستخدمة في إنتاج السلع.

U ج-المنتج: U

المنتج الذي تم تصنيعه حتى لو كان مدخلا إنتاجيا لعملية تصنيع أخرى.

U د-السلعة: U

المنتجات النهائية الناشئة عن التعدين أو الاستخراج أو الزراعة أو الصيد أو الناشئة عن عملية التصنيع.

U هـ-الدول العربية الأقل نمواً: U

الدول التي يقرها المجلس الاقتصادي والاجتماعي.

U قاعدة 2 - معيار المنشأ: U

لأغراض تطبيق قواعد المنشأ العربية ودون الإخلال بالقاعدة (5) تعتبر السلع أو المنتجات التالية ذات منشأ وطني:

أ-المنتجات المتحصل عليها كلياً في أي من الأطراف ضمن مفهوم القاعدة (7) من قواعد المنشأ.

ب-السلع المصنعة لدى أي من الأطراف العربية والتي يدخل في إنتاجها مدخل "مدخلات" من منشأ طرف آخر يجب أن لا تقل نسبة القيمة المضافة لهذه السلع عن 40% محسوبة طبقاً لما هو وارد في القاعدة (3) مع الأخذ في الاعتبار ما ورد في القاعدة (4).

U قاعدة 3 - أسس احتساب القيمة المضافة: U

تحتسب القيمة المضافة وفقاً للعناصر والأسس التالية:

U 1-كافة الأجور والمرتبات: U

وتشمل الأجور النقدية والعينية ونفقات التدريب والمزايا المختلفة ومكافأة نهاية الخدمة والتأمينات الاجتماعية لعمال الإنتاج والعاملين في الجهاز الإداري والفني المتعلقين بالإنتاج مباشرة كالمشرفين وموظفي مراقبة الجودة والتخزين والتغليف، أو غير مباشرة كالجهاز الإداري والمحاسبي وموظفي التسويق.

U 2-استهلاك الأصول الثابتة: U

ويشمل استهلاكات المباني الصناعية والمعدات والآلات، وكذلك المباني السكنية المملوكة للشركة التي لا تدخل في بند الإيجارات، والمتعلقة مباشرة بنشاط التصنيع، كل ذلك وفقاً لنسب الاستهلاك التي تقرها الجهات الرسمية المختصة، ولا يدخل استهلاك أي أصل في حساب القيمة المضافة متى ما وصلت القيمة الدفترية إلى صفر.

U 3-الإيجارات: U

وتشمل إيجارات الأراضي الصناعية المستخدمة المحلية والمستودعات والمباني الصناعية ومحلات تسويق المنتجات (صالات العرض الخاصة بمنتجات المصنع) وسكن العمال غير المملوكة للمنشأة.

U 4-تكلفة التمويل: U

وتشمل إجمالي التكاليف على القروض المستخدمة في تمويل الأصول الثابتة المعرفة أعلاه أو لتمويل النشاط المباشر للمؤسسة، أو تكاليف هذه القروض وفقاً للنظم السارية في كل دولة.

U5-المواد الخام الوسيطة ذات المنشأ الوطني:U

وتشمل المواد الخام الأساسية والمواد الوسيطة المستخدمة في العمليات الإنتاجية، ويغطى مفهوم المنشأ الوطني ما تم إنتاجه في إحدى الدول الأعضاء ويحقق صفة المنشأ الوطني.

U6-نفقات أخرى متنوعة:U

وتشمل تكاليف التحاليل المختبرية ونفقات الأبحاث والتطوير ورسوم التأمين والأخطار على المباني والآلات وتكاليف رسوم براءات وحقوق الاختراع والملكية الفكرية العربية المتعلقة بالإنتاج وتكلفة إيجار الآلات المستخدمة في العملية الإنتاجية.

U7-الوقود والكهرباء والماء:U

وتشمل كافة نفقات الوقود والكهرباء والماء المستخدمة في العملية الإنتاجية.

U8-المصروفات العمومية والإدارية:U

وتشمل مصروفات البريد والبرق والهاتف والمطبوعات والاشتراكات... الخ.

U أولاً: توضيح كيفية احتساب القيمة المضافة، تحسب نسبة القيمة المضافة وفقاً لأحد الأسلوبين التاليين:U

1- إما وفقاً للصيغة التجميعية لعناصر القيمة المضافة وتكون على النحو التالي:

100X	القيمة المضافة (مجموع العناصر من 1 إلى 8)	نسبة القيمة المضافة =
	القيمة النهائية للسلعة باب المصنع	

قيمة السلعة باب المصنع = القيمة المضافة + المدخلات الأجنبية (ناقصاً الرسوم والضرائب المفروضة عليها)

2- إما باستخدام القيمة النهائية للسلعة وتحسب على النحو التالي:

100X	القيمة النهائية للسلعة باب المصنع - قيمة المواد المستوردة الداخلة في التصنيع (ناقصاً الرسوم والضرائب المفروضة عليها)	نسبة القيمة المضافة المحلية =
	القيمة النهائية للسلعة باب المصنع	

وتحسب القيمة المضافة وفقاً لذلك باعتبارها:

الفرق بين القيمة النهائية للسلعة المنتجة حتى انتهاء عملية التصنيع التي أجريت عليها وقيمة المواد المستوردة الداخلة في عملية الإنتاج (ناقصاً الضرائب والرسوم المفروضة عليها)، ولا تدخل في ذلك المواد ذات المنشأ الوطني والمستوردة من دولة عربية طرف في الاتفاقية، أو أى بلد عربي يرتبط معها باتفاق تعاون أو تكامل، وتعامل باعتبارها سلعاً أو مواد محلية.

تحسب القيمة النهائية للسلعة المنتجة على أساس (قيمة التكلفة لهذه السلعة) لا يدخل في حساب القيمة النهائية للسلعة أى مبالغ مدفوعة مقابل فرض رسوم جمركية أو رسوم إنتاج محلية تكون قد فرضت عليها أو على مدخلات إنتاجها.

وتحسب قيمة المواد الداخلة في عملية الإنتاج على أساس السعر الذى اشترت به من الخارج "سيف" وفق القيمة الجمركية المعتمدة بمعرفة الدولة عند وصول المواد إلى بلد الإنتاج ولا تتضمن قيمة مصاريف النقل الداخلى أو غيرها من المصروفات التى لا ترتبط بالعملية الإنتاجية بشكل مباشر.

U قاعدة 4:U

يؤخذ بمعيار نسبة القيمة المضافة وفق أحكام الاتفاقية كأساس لتحديد قواعد المنشأ للسلع العربية مع الأخذ فى الاعتبار أى من المعيارين التاليين:

أ- معيار تغيير البند الجمركى على أن يتضمن بشكل واضح البنود والبنود الفرعية.
ب- معيار عمليات التصنيع على أن يذكر بدقة العملية التى تحدد منشأ السلع المعنية.

U قاعدة 5 - قواعد المنشأ التراكمي: U

تعامل مدخلات الإنتاج المستوردة من بلد عربي آخر معاملة المدخلات الوطنية إذا ما توفرت فيها نسبة الـ 40% في بلد المنشأ.

U قاعدة 6: U

تعظيماً لاستفادة الأطراف يراعى أن يتم التشاور بينهم مستقبلاً لمواءمة قواعد المنشأ بينهم مع ما سوف يتم الاتفاق عليه بين كل منهم وأى من التجمعات الاقتصادية الدولية والإقليمية وذلك بما لا يخل بالتزامات أى منهم تجاهها.

U القاعدة 7 - المنتجات المتحصل عليها كلياً: U

ضمن مفهوم القاعدة (2/أ) فإن البنود التالية تعتبر منتجات متحصل عليها كلية في الدولة العضو المصدرة:
أ-المنتجات التعدينية أو الخام التي تستخرج من أرضها أو مياهها أو بحارها.
ب-المنتجات الزراعية التي تجنى أو تحصد فيها.
ج-الحيوانات التي تولد وتربى فيها.
د-المنتجات المتحصل عليها من الحيوانات التي تربى فيها.
هـ-المنتجات المتحصل عليها بالقتص أو صيد الأسماك فيها.
و-منتجات الصيد البحري والمنتجات البحرية الأخرى التي تستخرج من أعالي البحار عن طريق سفنها.
ز-المنتجات المعدة و/أو المصنعة على ظهر السفن المصانع التابعة لها من المنتجات المشار إليها في الفقرة (و) أعلاه على سبيل الحصر.
ح-الأصناف المستعملة التي تجمع فيها ولا تصلح إلا لاسترجاع المواد الخام.
ط-الفضلات والخردة الناتجة عن عمليات الصنع التي تدور فيها.
ى-البضائع المنتجة فيها على سبيل الحصر من المنتجات المشار إليها في الفقرات (أ) إلى (ط) أعلاه.

U القاعدة 8 - العمليات الثانوية: U

لأغراض القاعدة (2/ب) من قواعد المنشأ العربية تعتبر أى من العمليات التالية عمليات تصنيع ثانوية وغير كافية لإكساب المنتج صفة المنشأ الوطني.
أ-العمليات لضمان حفظ السلع لغايات النقل أو التخزين "التهدية أو التملح" أو إزالة الأجزاء النافذة أو ما شابهها.
ب-عمليات التعبئة والتجميع البسيط وعمليات تقديم السلعة للبيع بالتجزئة "كالتغليف وإعادة التغليف".
ج-عمليات تصنيع بسيطة أخرى مثل:
1-الإذابة البسيطة بالماء أو بأي مذيب آخر أو المزج والخلط البسيط لمادتين أو أكثر.
2-التنظيف بما في ذلك إزالة الصدأ والشحوم والدهان أو غير ذلك.
3-تشذيب وقص المواد الزائدة.
4-الفحص، الاختبارات، الترقيم، التعلیم (علامات)، الفرز أو التدرج.
5-الطلاء أو الغسيل أو التعقيم.
6-عملية تزيين المنسوجات في إطار إنتاج المنسوجات كالمعلقة بالطى، التهذيب، الزخرفة البسيطة، التطريز البسيط والعمليات الأخرى المشابهة.

U القاعدة 9: U

ألا تمثل الإجراءات التنفيذية المتصلة بقواعد المنشأ الوطنية التي تضعها الدول العربية قيوداً على التبادل التجارى فيما بينها.

U:القاعدة 10:

يجب ألا يؤدي تطبيق قواعد المنشأ العربية في حد ذاتها إلى إيجاد آثار تقييدية أو مشوهة للتجارة العربية أو مخلة بها، وهي لا تفرض شروطاً صارمة غير ضرورية أو تتطلب الإيفاء بشرط معين لا يتعلق بالتصنيع كشرط أساسى لتحديد بلد المنشأ.

U:القاعدة 11:

تطبق قواعد المنشأ الخاصة بكل دولة عربية بطريقة متسقة، موحدة منصفة ومعقولة.

U:القاعدة 12:

تقوم قواعد المنشأ لدى الدول العربية على أساس معيار إيجابي (القواعد التي تمنح المنشأ) ويسمح بالعمل بالمعيار السلبي كجزء من توضيح معيار إيجابي أو في الحالات الفردية عندما يكون التحديد الإيجابي للمنشأ غير ضروري.

U:القاعدة 13:

انسجاماً مع مبدأ الشفافية، تبلغ الدول العربية الأمانة العامة، خلال الفترة الانتقالية، إلى حين الانتهاء من إعداد قواعد المنشأ التفصيلية، قوانين ونظم وأحكام تطبيق قواعد المنشأ لديها.

U:القاعدة 14:

عند ادخال تغييرات على قواعد المنشأ الوطنية أو ادخال قواعد منشأ جديدة لا تطبق الدول العربية هذه التغييرات بأثر رجعى.

U:القاعدة 15:

يعتبر اى إجراء إدارى تتخذه دولة عربية فيما يتعلق بتحديد المنشأ ويكون مخالفاً لقواعد المنشأ المتفق عليها قابلاً للمراجعة من قبل جهاز فنى لتسوية المنازعات متخصص فى هذا الموضوع، وذلك وفق أحكام الفصل الرابع من اتفاقية تيسير وتنمية التبادل التجارى بين الدول العربية.

U:القاعدة 16 - إثبات المنشأ:

أ-المنتجات ذات المنشأ الوطنى وفق قواعد المنشأ العربية والمتبادلة بين الأطراف ولغايات الاستفادة من الاتفاقية والبرنامج التنفيذى لإقامة منطقة التجارة الحرة العربية يجب أن تكون مصحوبة بشهادة منشأ وطنية وفقاً للنموذج المعتمد "المرفق" * كما يجب أن تستوفى جميع حقوقها.

ب-إصدار شهادة المنشأ وصديقها.

1-تمنح شهادة المنشأ للسلع العربية ذات المنشأ الوطنى "كل بلد تذكر الجهة التى تصدر وتصدق على شهادات المنشأ فيها"

2-يجب أن تتضمن شهادة المنشأ اسم وعنوان المصنع ورقم وتاريخ فاتورة الشحن وموقعة من قبل المصدر.

3-يجب أن يعبأ نموذج شهادة المنشأ بأحرف مطبوعة ويكون وصف البضاعة فى المكان المخصص لذلك من النموذج دون مجال للشطب أو الإضافة.

4-تصدر شهادة المنشأ من بلد المنشأ لتلك السلعة عند تصدير البضاعة ويجوز فى ظروف استثنائية إصدارها بعد التصدير أو من بلد مكان التصدير عندما يكون هناك خطأ أو إغفال غير مقصود فى الشهادة ويجب فى هذه الحالة أن تحمل الشهادة علامة خاصة تبين الظروف التى اصدرت فيها.

5-الجهة التى تصادق على شهادة المنشأ والمصدرة أيضاً يجب أن يحتفظ كل منهما بنسخة منها والمستندات المرفقة بها لمدة ثلاث سنوات من تاريخ إصدارها وذلك وفقاً للقواعد المطبقة لدى كل من الجانبين.

- 6-شهادة المنشأ سارية المفعول لمدة (أربعة أشهر) من تاريخ إصدارها في البلد المصدر وتقدم خلال هذه المدة.
- 7-شهادة المنشأ يجب أن تقدم للسلطات الجمركية في البلد المستورد للبضاعة وقت التخليص على أن يكون قد مضى عليها أكثر من أربعة أشهر من تاريخ صدورها.
- 8-في حال فقدان أو تلف شهادة المنشأ يحق للمصدر أن يطلب من السلطات التي أصدرت هذه الشهادة إصدار نسخة أخرى حسب نموذج وثائق التصدير الموجودة لديها وفي هذه الحالة يجب أن يدون عليها بوضوح كلمة "نسخة ثانية غير أصلية" "بدل تالف أو فاقد".
- جـ يجب وضع دلالة منشأ على البضاعة واضحة وغير قابلة للإزالة وفقاً لطبيعة البضاعة.

U القاعدة 17 - النقل المباشر:U

المنتجات التي منشؤها أحد الأطراف يتم نقلها مباشرة دون أن تمر بأقاليم غير أقاليم الأطراف العربية ومع ذلك فإن تلك المنتجات يمكن نقلها بالمرور في إقليم غير أقاليم تلك الأطراف بما في ذلك إمكانية شحنها أو تخزينها المؤقت في مثل تلك الأقاليم ما دام المرور بهذه الأقاليم تقتضيه أسباب جغرافية وما دامت المنتجات قد بقيت تحت إشراف السلطات الجمركية لبلد المرور أو الإيداع ولم تجر عليها عمليات غير عمليات التفريغ وإعادة الشحن أو أية عمليات أخرى تهدف إلى المحافظة على حالتها.

U القاعدة 18 - التعاون الإداري:U

يجب أن تزود الجهات المعنية "التي تصادق على الشهادات" في الدول الأطراف بعضهم البعض بنماذج الاختام المعدة للتصديق على شهادات المنشأ وعناوين الجهات المسؤولة عن إصدار هذه الشهادات مع إيداع صورة منها لدى الأمانة العامة للجامعة العربية.

U القاعدة 19:U

أ-تعمل السلطات المختصة في البلدان الأطراف وتتعاون فيما بينها على مراجعة شهادات المنشأ أصلاً ومضموناً.

ب-يمكن للسلطة المختصة في أحد الأطراف أن تطلب من نظيرتها في البلد الآخر القيام بمراجعة لاحقة أولية لبيانات شهادة المنشأ مبينة في طلبها العناصر التي تستدعي إيضاحات إضافية: وفي هذه الحالة يسمح بدخول البضائع المتعلقة بشهادة المنشأ موضوع المراجعة اللاحقة إلى البلد المستورد مع تقديم ضمان مؤقت "قابل للاسترجاع" للرسوم والضرائب المستحقة للترتيبات والإجراءات المعمول بها في البلد المستورد.

U القاعدة 20 - تسوية النزاعات:U

في حال وجود خلافات أو نزاعات ناتجة عن تطبيق قواعد المنشأ العربية يحول هذا النزاع إلى لجنة تسوية المنازعات، وذلك للتحقق وعلاج الشكاوى واقتراح الإجراءات اللازمة لمواجهتها وعدم تكرارها بما في ذلك حظر التعامل مع المصدر الذي يثبت إخلاله بالمتعمد بقواعد المنشأ أو بيانات الشهادة وذلك مع عدم إخلال بالقوانين واللوائح السارية في كل دولة طرف، على أن يتم إخطار الجانب الآخر بهذه الإجراءات في حينه.

U القاعدة 21 - أحكام ختامية:U

تعتبر هذه القواعد ملزمة للدول الأطراف وواجبة التطبيق خلال ثلاثة أشهر من تاريخ إقرارها من قبل المجلس الاقتصادي والاجتماعي.

U القاعدة 22 - معاملة خاصة للدول العربية الأقل نمواً:U

دون الإخلال بالقاعدة "3" من قواعد المنشأ العربية تحتسب براءات الاختراع والرسوم المدفوعة مقابل استخدامها ضمن القيمة المضافة العربية عند حسابها في الدول العربية الأقل نمواً.

نموذج شهادة المنشأ العربية

شكل ومضمون شهادة المنشأ

- أن يكون النموذج موحداً ويحمل شعار الجامعة العربية والدولة المصدرة.
- أن تتضمن شهادة المنشأ معلومات وافية عن السلعة تتضمن نوعها ووزنها وعدد الطرود والعلامات التجارية للسلعة وقيمتها.
- أن يذكر في الشهادة اسم وعنوان المصنع.
- أن تحدد القيمة النهائية للسلعة، تسليم المصنع دون إضافة الرسوم والضرائب والأرباح.
- ألا يكون في الشهادة فراغات يمكن التلاعب بها.
- أن تكون الأختام واضحة.
- تحديد الجهات التي تصدر الشهادة والتي تصدق عليها في كل دولة ، وأن يجرى إبلاغ الأمانة العامة للجامعة العربية بأسماء تلك الجهات ليجرى تعميمها على الدول الأعضاء في الاتفاقية.

بسم الله الرحمن الرحيم

شعار
الدولة المصرية



اسم الدولة:

شهادة منشأ
بموجب اتفاقية تيسير وتكمية التبادل
التجاري بين الدول العربية

الدولة المصدرة:		الدولة المستوردة:	
رقم وتاريخ التصدير:		نوع البضاعة:	
القيمة بالعملة الدولية	الوزن	نوع البضاعة	عدد ونوع وثائق وملاحظات التردد
	التاريخ الفعلي		
القيمة الإجمالية ورقم وثيقة:			

بيان عناصر الإنتاج

القيمة	الدولة	عناصر قائمة الألفية
		مادة أولية
		مجموع
		قائمة القيمة (CIP):

أصريح المصدرة، أصريح مصممة المعلومات الواردة أعلاه، وبأن الوضائع هي من منشأ وأن اسمها القيمة
المطبوعة المخصصة كمثل نمودة "رقمها وشكلها" من قائمة الإنتاج الفلانية.

التوكيد

أشهد بأن السلع الموضحة أعلاه هي من منشأ وأن اسمها القيمة المصدرة
المطبوعة كمثل "رقمها وشكلها" من قائمة الإنتاج الفلانية.

كديراً لـ..... كصديق للجهة الحكومية المختصة

توقيع ومكاتب الجهة التي أصدرت الشهادة

UT [اطبع الموضوع](#) TU

Appendix G

PROTOCOLS FOR RULES OF
ORIGIN OF EGYPT BILATERAL
AGREEMENTS WITH JORDAN,
MOROCCO AND TUNISIA

الإتحاقية الثانية

قرار رئيس جمهورية مصر العربية رقم ٢٤٩ هـ لسنة ١٩٤٠
بالموافقة على الإتحاقية التجارية والجزئية بين جمهورية مصر العربية والجمهورية العربية السورية للتبعية الشعبية الإشتراكية الوطنية المنظمة والموقعة في القاهرة بتاريخ ١٢/٣/١٩٤٠

رئيس الجمهورية
بعد الإطلاع على الفقرة الثانية من المادة ١٥١ من الدستور.
أمر

ووافق على الإتحاقية التجارية والجزئية بين جمهورية مصر العربية والجمهورية العربية السورية الشعبية الإشتراكية الوطنية المنظمة والموقعة في القاهرة بتاريخ ١٢/٣/٤٠ وذلك مع التعليق بشرط التسليم .

صدر برئاسة الجمهورية من ٢٩ عددي الإبر من ١١١١١ سنة ١٧ ديسمبر سنة ١٩٤٠ م)

هشام مبارك

وزارة الخارجية
قرار رقم ٤٥ لسنة ١٩٤١

وزير الخارجية

بعد الإطلاع على قرار لجنة رئيس جمهورية مصر العربية رقم ٤١٩ لسنة ١٩٤٠ المستعمل بتاريخ ١١/٧/١٩٤٠ بشأن الموافقة على الإتحاق الجزئية والجزئية والجزئية بين جمهورية مصر العربية والجمهورية العربية السورية الشعبية الإشتراكية الوطنية المنظمة والموقعة في القاهرة بتاريخ ١٢/٣/١٩٤٠ .
- وعلى برقة مجلس قلم بتاريخ ١١/٧/١٩٤١ .
- وعلى مجلس قلم رئيس جمهورية مصر العربية بتاريخ ١١/٧/١٩٤١ .
لهذا

مادة واضحة

تتقرر في الجريدة الرسمية الإتحاقية التجارية الجزئية بين جمهورية مصر العربية والجمهورية العربية السورية الشعبية الإشتراكية الوطنية المنظمة والموقعة في القاهرة بتاريخ ١٢/٣/١٩٤٠ . ويحمل بها اعتباراً من ١/٧/١٩٤١ .

صدر من ١١/٧/١٩٤١

وزير الخارجية
صبري موسى

تم نشر الجريدة الرسمية لسنة ٢٢ بتاريخ ١٨ أغسطس ١٩٤١ .

الإتحاقية الثالثة

المادة الثالثة عشر
يوجب الحقلين جمهورية مصر العربية وجمهورية العراق بالانضمام إلى بركة عربية إلى هذا البروتوكول .

المادة الخامسة عشر

يدخل هذا البروتوكول حيز التنفيذ من تاريخ تبادل الإخطار بينهما . الإحصاءات القاتنية الأخيرة وفقاً للتعليمات المعمول بها في البلدين .

المادة السادسة

يؤكد هذا البروتوكول ساري المفعول ما لم يخطر أحد الطرفين الطرف الآخر كتابة ويصدر القوائم الدبلوماسية بروعيته في إنهاء العمل بها قبل ستة أشهر من تسليح الإثبات المطلوب وتبادل تصديق هذا البروتوكول ساري المفعول بعد اقتضاء المسألة به بالنسبة للقواعد التجارية المبرمة خلال فترة سريته والتي لم تتجز حتى تاريخ إنهاء العمل بها .

صدر هذا البروتوكول باللغة العربية في مدينة القاهرة بتاريخ ٢٧ شوال ١٤٢١ هـ
جمهورية العراق ١٨ يناير (كانون الثاني) ٢٠٠١ ميلادية من أملاك لكل منهما ذات القوة القانونية .

عن حكومة جمهورية مصر العربية
عليه يصدق
رئيس مجلس الوزراء

عن حكومة جمهورية العراق
عليه يصدق
القائم بأعمال رئيس جمهورية العراق

Appendix H

COMESA PROTOCOLS FOR
RULES OF ORIGIN

The COMESA Treaty

ANNEX IV

PROTOCOL ON THE RULES OF ORIGIN

FOR PRODUCTS TO BE TRADED BETWEEN THE MEMBER STATES PREAMBLE

THE HIGH CONTRACTING PARTIES

AWARE that they have undertaken to progressively establish a Common Market within which customs duties and other charges of equivalent effect imposed on imports shall be eliminated and non-tariff barriers to trade among Member States shall be removed, a common external tariff shall be adopted and all trade documents and procedures shall be harmonised;

HAVING REGARD to the provisions of Article 46 of the Treaty which requires member States to reduce and ultimately eliminate, by the year 2000 in accordance with the programme adopted by the PTA Authority, customs duties and other charges of equivalent effect imposed on or in connection with the importation of goods which are eligible for Common Market tariff treatment;

CONSIDERING the provisions of Article 48 of the COMESA Treaty providing that only goods originating in the member States shall be eligible for Common Market tariff treatment; and

TAKING INTO ACCOUNT the provisions of paragraph 2 of Article 48 of the COMESA Treaty which requires that the rules of origin for products that shall be eligible for Common Market treatment shall be set out only in a Protocol to be annexed to the Treaty:

NOW THEREFORE:

It is **HEREBY AGREED** as follows:

RULE 1

Interpretation

In this Protocol:

"Authority" means the Authority of the Common Market established by Article 7 of the Treaty;

"Bureau of Council" means the Chairman, Vice Chairman and Rapporteur elected in accordance with the Rules of Procedure of the Council;

"Committee" means the Committee on Trade and Customs established by Article 7 of the Treaty;

"Common Market" means the Common Market for Eastern and Southern Africa established by Article 1 of the Treaty;

"Council" means the Council of the Common Market established by Article 7 of the Treaty;

"Court" means the Common Market Court of Justice established by Article 7 of the Treaty;

"ex-factory cost" means the value of the total inputs required to produce a given product;

"IC" means the Intergovernmental Committee established by Article 7 of the Treaty;

"Member State" means a Member State of the Common Market;

"materials" means raw materials, semi-finished products, products, ingredients, parts and components used in the production of goods;

"produced" and "a process of production" include the application of any operation or process with the exception of any operation or process as set out in Rule 5 of this Protocol;

"producer" includes a mining manufacturing or agricultural enterprise or any other individual grower or craftsman who supplies goods for export;

"Protocol" means the Protocol on Rules of Origin for Products to be Traded between the Member States of the Common Market;

"Secretariat" means the Secretariat of the Common Market established by Article 7 of the Treaty;

"Treaty" means the Treaty Establishing the Common Market for Eastern and Southern Africa;

"value-added" means the difference between the ex-factory cost of the finished product and the c.i.f. value of the materials imported from outside the Member States and used in the production;

"vessel of a Member State" means vessel of a Member State if it is registered in a Member State and satisfies one of the following conditions:

- a. at least 75 per cent of the officers of the vessel are nationals of a Member State; or
- b. at least 75 per cent of the crew of the vessel are nationals of a Member State; or
- c. at least the majority control and equity holding in respect of the vessel are held by nationals of a Member State or institution, agency, enterprise or corporation of the Government of such Member State.

RULE 2

Rules of Origin of the Common Market for Eastern and Southern Africa

1. Goods shall be accepted as originating in a member State if they are consigned directly from a member State to a consignee in another member State and:
 - a. they have been wholly produced as provided for in Rule 3 of this Protocol; or
 - b. they have been produced in the member States wholly or partially from materials imported from outside the member States or of undetermined origin by a process of production which effects a substantial transformation of those materials such that:

(i) the c.i.f. value of those materials does not exceed 60 per cent of the total cost of the materials used in the production of the goods; or

(ii) the value added resulting from the process of production accounts for at least 35 per cent of the ex-factory cost of the goods; or

(iii) the goods are classified or become classifiable under a tariff heading other than the tariff heading under which they were imported; or

- c. produced in the member State and designated in a list by the Council upon the recommendation of the Committee through the IC to be goods of particular importance to the economic development of the member States, and containing not less than 25 per cent of value added notwithstanding the provisions of sub-paragraph (b) (ii) of paragraph 1 of this Rule.

2. The Council may:

- a. determine how long the goods contained in the list referred to in sub-paragraph (c) of paragraph 1 of this Rule shall remain on such list and may, from time to time, amend it as may be necessary; and

(b) amend any of the percentage values and value added specified in sub-paragraph (b) (i) and (ii) of paragraph 1 of the Rule, from time to time, as may be necessary.

3. Raw materials or semi-finished goods originating in accordance with the provisions of this Protocol in any of the member States and undergoing working or processing either in one or two or in more States shall, for the purpose of determining the origin of a finished product, be deemed to have originated in the member State where the final processing or manufacturing takes place.

4. In determining the place of production of marine, river or lake products and goods in relation to a member State, a vessel of a member State shall be regarded as part of the territory of that member State. In determining the place from which goods originated, marine, river or lake products taken from the sea, river or lake or goods produced therefrom at sea or on a river or lake shall be regarded as having their origin in the territory of a member State if they were taken by or produced in a vessel of that member State and have been brought directly to the territory of the member State.

RULE 3

Goods Wholly Produced in the Member States

1. For the purposes of sub-paragraph (a) of paragraph 1 of Rule 2 of this Protocol, the following are among the products which shall be regarded as wholly produced in the member States.

a. mineral products extracted from the ground or sea-bed of the member States;

b. vegetable products harvested within the member States;

c. live animals born and raised within the member States;

d. products obtained from live animals within the member States;

e. products obtained by hunting or fishing conducted within the member States;

f. products obtained from the sea and from rivers and lakes within the member States by a vessel of a member State;

- g. products manufactured in a factory of a member State exclusively from the products referred to in sub-paragraph (f) of paragraph 1 of this Rule;
 - h. used articles fit only for the recovery of materials, provided that such articles have been collected from users within the member States;
 - i. scrap and waste resulting from manufacturing operations within the member State;
 - j. goods produced within the member States exclusively or mainly from one or both of the following:
 - i. products referred to in sub-paragraphs (a) to (i) of paragraph 1 of this Rule; and
 - ii. materials containing no element imported from outside the member states or of undetermined origin.
2. Electrical power, fuel, plant, machinery and tools used in the production of goods shall always be regarded as wholly produced within the Common Market when determining the origin of the goods.

RULE 4

Application of Percentage of Imported Materials and Value Added Criteria

For the purpose of subparagraphs (b) and (c) of paragraph 1 of Rule 2 of this Protocol:

- a. any materials which meet the condition specified in sub-paragraph (a) of paragraph 1 of Rule 2 of this Protocol shall be regarded as containing no elements imported from outside the member States;
 - b. the value of any materials which can be identified as having been imported from outside the member States shall be their c.i.f. value accepted by the customs authorities on clearance for home consumption, or on temporary admission at the time of last importation into the member State where they were used in a process of production, less the amount of any transport costs incurred in transit through other member States;
 - c. if the value of any materials imported from outside the member States cannot be determined in accordance with paragraph (b) of this Rule, their value shall be the earliest ascertainable price paid for them in the member State where they were used in a process of production; and
- (d) if the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the member States and its value shall be the earliest ascertainable price paid for such material in the member State where they were used in a process of production.

RULE 5

Process not Conferring Origin

Notwithstanding the provisions of sub-paragraphs (b) and (c) of paragraph 1 of Rule 2 of this Protocol, the following operations and processes shall be considered as insufficient to support a claim that goods originate from a member State:

- a. packaging, bottling, placing in flasks, bags, cases and boxes, fixing on cards or boards and all other simple packaging operations;
- (b) (i) simple mixing of ingredients imported from outside member States
- (ii) simple assembly of components and parts imported from outside the member States to constitute a complete product;

- i. simple mixing and assembly where the costs of the ingredients, parts and components imported from outside member States and used in any of such processes exceed 60 per cent of the total costs of the ingredients, parts and components used.
 - a. operations to ensure the preservation of merchandise in good condition during transportation and storage such as ventilation, spreading out, drying, freezing, placing in brine, sulphur dioxide or other aqueous solutions, removal of damaged parts and similar operations;
 - b. changes of packing and breaking up of or assembly of consignments;
 - c. marking, labelling or affixing other like distinguishing signs on products or their packages;
 - d. simple operations consisting of removal of dust, sifting or screening, sorting, classifying and matching, including the making up of sets of goods, washing, painting and cutting up;
 - e. a combination of two or more operations specified in sub-paragraph (a) to (f) of this Rule;
- (g) slaughter of animals.

RULE 6

Unit of Qualification

1. Each item in a consignment shall be considered separately.
2. Notwithstanding the provisions of paragraph 1 of this Rule:
 - a. where the Harmonised Commodity Description and Coding System or, in some cases, the Customs Co-operation Council's Nomenclature specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;
 - b. tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article:

Provided that they constitute the Standard equipment customarily included on the sale of articles of that kind; and
 - c. in cases not within the provisions of sub-paragraphs (a) and (b) of this paragraph, goods shall be treated as a single article if they are so treated for purposes of assessing customs duties on like articles by the importing member State.
1. An unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall be treated as one article.

RULE 7

Separation of Materials

1. For those products or industries where it would be impracticable for the producer to separate physically materials of similar character but different origin used in the production of goods, such separation may be replaced by an appropriate accounting system which ensures that no more goods are deemed to originate in the member State than would have been the case if the producer had been able physically to separate the materials.
2. Any such accounting system shall conform to such conditions as may be agreed upon by the Council in order to ensure that adequate control measures shall be applied.

RULE 8

Treatment of Mixtures

1. In the case of mixtures, not being groups, sets or assemblies of goods dealt with under Rule 6 of this Protocol, a member State may refuse to accept as originating in the member States any product resulting from the mixing together of goods which would qualify as originating in the member States with goods which

would not qualify, if the characteristics of the product as a whole are not different from the characteristics of the goods which have been mixed.
2. In the case of particular products where it is recognised by the Council to be desirable to permit mixing of the kind described in paragraph 1 of this Rule, such products shall be accepted as originating in the member States in respect of such part thereof as may be shown to correspond to the quantity of goods originating in the member States used in the mixing, subject to such conditions as may be agreed by the Council, upon the recommendation of the Committee through IC.

RULE 9

Treatment of Packing

1. Where for purposes of assessing customs duties, a member State treats goods separately from their packing, it may also, in respect of its imports consigned from another member State, determine separately the origin of such packing.
2. Where paragraph 1 of this Rule is not applicable, packing shall be considered as forming a whole with the goods and no part of any packing required for their transport or storage shall be considered as having been imported from outside the member States when determining the origin of the goods as a whole.
3. For the purpose of paragraph 2 of this Rule, packing with which goods are ordinarily sold at retail shall not be regarded as packing required for the transport or storage of goods.
4. Containers which are used purely for the transport and temporary storage of goods and are to be returned shall not be subject to customs duties and other charges of equivalent effect. Where containers are not to be returned, they shall be treated separately from the goods contained in them and be subject to import duties and other charges of equivalent effect.

RULE 10

Documentary Evidence

1. The claim that goods shall be accepted as originating from a member State in accordance with the provisions of this Protocol, shall be supported by a certificate given by the exporter or his authorised representative in the form prescribed in Appendix I of this Protocol. The certificate shall be authenticated by an authority designated for that purpose by each member State.
2. Every producer, where such producer is not the exporter, shall, in respect of goods intended for export, furnish the exporter with a written declaration in conformity with Appendix II of this Protocol to the effect that the goods qualify as originating in the member States under the provisions of Rule 2 of this Protocol.
3. The competent authority designated by an importing member State may in exceptional circumstances and notwithstanding the presentation of a certificate issued in accordance with the provisions of this Rule, require, in case of doubt, further verification of the statement contained in the certificate. Such further verification should be made within three months of the request being made by a competent authority

designated by the importing Member State. The form to be used for this purpose shall be that contained in Appendix III of this Protocol.

4. The importing member State shall not prevent the importer from taking delivery of goods solely on the grounds that it requires further evidence, but may require security for any duty other charge which may be payable:

Provided that where the goods are subject to any prohibitions, the stipulations for delivery under security shall not apply.

5. Copies of certificates of origin and other relevant documentary evidence shall be preserved by the appropriate authorities of the member State for at least five years.
6. All member States shall deposit with the Secretariat the names of departments and agencies authorized to issue the certificate required under this Protocol, the specimen signatures of officials authorized to sign the certificates and the impression of the official stamps to be used for that purpose, and these shall be circulated to the member States by the Secretariat.

RULE 11

Infringement and Penalties

1. The Member States undertake to introduce legislation where such legislation does not already exist, making such provision as may be necessary for penalties against persons who, in their territories, furnish or cause to be furnished documents which are untrue in material particular in support of a claim in another member State that goods be accepted as originating from that member State.
2. Any member State to which an untrue claim is made in respect of the origin of goods shall immediately bring the issue to the attention of the exporting member State from which the untrue claim is made so that appropriate action may be taken and a report made thereon within a reasonable time to the affected member State.
3. A member State which has, in pursuance of the provisions of paragraph 2 of this Rule, brought to the attention of an exporting member State of an untrue claim may, if it is of the opinion that no satisfactory action has been taken thereon by the exporting member State, refer the matter to the Bureau of Council which shall take such action as appropriate in accordance with the provisions of Article 25 of the Treaty.
4. Continued infringement by a member State of the provisions of this Protocol may be referred to the Bureau of Council which shall take such action as appropriate in accordance with the provisions of Article 25 of the Treaty.

RULE 12

Entry into Force

This Protocol shall enter into force upon its adoption by the Authority.

RULE 13

Regulations

The Council may make regulations for the better carrying out of the provisions of this Protocol.

RULE 14

Cessation of Force of the Protocol

The Authority shall, upon a recommendation from the Council verifying that the objectives of the Common Market have been fully achieved, declare that the provisions of this Protocol shall no longer apply.

Appendix I

PROTOCOL FOR RULES OF
ORIGIN OF THE COOPERATION
AGREEMENT BETWEEN EGYPT
AND EEC SIGNED IN 1977

①

الجمهورية الجزائرية الديمقراطية الشعبية
الجزائر

الجمهورية الجزائرية الديمقراطية الشعبية
الجزائر

الوزارة الخارجية

ويعتقد بمرور 18 يناير 1977

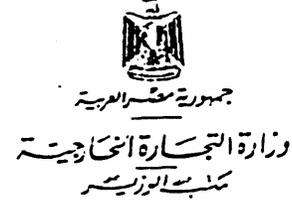
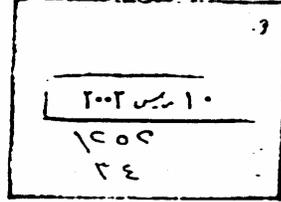
Appendix J

PRIME MINISTER'S DECREE
NO. 597/2002 ON GOEIC'S ROLE
IN DETERMINING
QUALIFICATION OF IMPORTS
FOR PREFERENTIAL
TREATMENT

Appendix K

RECENT NOTIFICATION
SUBMITTED BY EGYPT TO THE
WTO

Annex 11



— عاجل وهام —

السيد الدكتور / مجدى فرحات
الوزير المفوض بجنيف

تحية طيبة وبعد ...

إيماء لإتفاق قواعد المنشأ لمنظمة التجارة العالمية والذي تنص المادة (٥) منه على إبلاغ الدول الأعضاء للمنظمة بقواعد المنشأ التفضيلية وغير التفضيلية التي تطبقها ، أرجو اتخاذ اللازم نحو إبلاغ المنظمة بالآتى :

Reference to Article 5 of the Rules of Origin Agreement which requests member states to provide to the Secretariat its rules of origin, we would like to provide the following information :

First : Non – Preferential Rules of Origin :

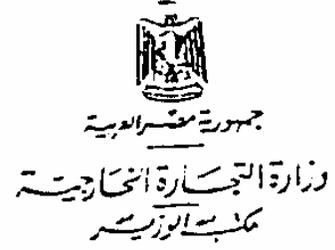
Egypt does not use at the time being non – preferential rules of origin.

Second : Preferential Rules of Origin :

1- Rules of Origin for Free Trade Areas among Arab Countries

A- Egypt became in 1998 a member of the Arab Trade Facilitation and Development Agreement (ATFDA), which is the general framework governing all Bilateral agreements among Arab Countries.

In 1997 the Arab Countries agreed on an implementation program for ATFDA to establish the Pan Arab Free Trade



Area,(PAFA) by dismantling gradually tariff and non tariff barriers starting from the beginning of 1998 .

The Protocol on Rules of Origin for this Agreement (annex 1)
Stipulates the following :

Goods shall be accepted as originating in a Member State if they are consigned directly from a Member State to a consignee in another Member State and :

- (a) they have been wholly produced, or
- (b) they have been produced in the Member states where the value added resulting from the process of production accounts for not less than 40 per cent of the ex-factory cost of the goods, and either ,
- (c) the goods are classified or become classifiable under a tariff heading other than the tariff heading of the non-originating inputs, or
- (d) they have been produced in the Member states from materials imported from outside the Member States by a process of production which effects a substantial transformation of those materials.

The Arab League is working at the time being on a detailed rules of oring, which will replace after its adoption the current general rules of origin .

- B- Egypt has Signed free trade area agreements with Jordan, Tunisia, Iraq, Libya and Morocco. These agreements include the same rules of origin of the Arab Trade Facilitation and Development Agreement .

2- Rules of Origin for COMESA Free Trade Area

Egypt Became in 1999 a member of the Common Market for Eastern and Southern Africa (COMESA) . The Protocol on Rules of Origin of the COMESA (annex 2) Stipulates the following :

Goods shall be accepted as originating in a Member State if they are consigned directly from a Member state to a consignee in another Member state and :

- (a) they have been wholly produced, or
- (b) they have been produced in the Member states wholly from materials imported from outside the Member states or of undetermined origin by a process of production which effects a substantial transformation of those materials such that :
 - (i) The c.i.f. value of those materials does not exceed 60 per cent of the total cost of the materials used in the production of the goods, or
 - (ii) The value added resulting from the process of production accounts for at least 45 per cent of the ex-factory cost of the goods, or
 - (iii) The goods are classified or become classifiable under a tariff heading other than the tariff heading under which they were imported, or
- (c) produced in the Member State and designated in a list by the Council upon the recommendation of the Trade and customs Committee through the Intergovernmental Committee to be



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goods of particular importance to the economic development of the Member States, and containing not less than 25 per cent of value added notwithstanding the provisions of subparagraph (b) (ii) of paragraph 1 of this Rule .

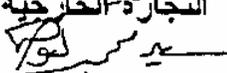
The COMESA is working at the time being on a detailed rules of origin, which will replace after its adoption the current general rules of origin .

3- The Economic Cooperation Agreement with the EEC

Egypt has signed in January 1977 the Economic Cooperation Agreement with the European Economic Community (EEC) .

The EEC Protocol on Rules of Origin is applicable in this regard .

وتفضلوا بقبول فائق الاحترام ،،،

مستشار وزير
التجارة الخارجية

سيد محمد البوص

تحريراً في ١٠/٣/٢٠٠٣