

**Standard Operating procedure for applying for certificates of origin under the India UAE
CEPA to Noida SEZ**

1. India UAE CEPA provides preferential duty access for many products of export interest to SEZs and EOUs under the jurisdiction of Zonal Noida Special Economic Zone. For example if a gems and jewellery unit exports plain gold jewellery (HS 71131910), the normal customs duty is 5%. However, under the India UAE CEPA, the normal duty in UAE would be 0% and therefore the exporter has a saving of 5%.

2. However, to get the benefit of the preferential duty, he would need to meet the rules of origin for the specific product. In the case of plain gold jewellery, the rule is CTSH (change in tariff sub heading) + 3.5% value addition. Thus he would need to show the following:

- i. All the non-originating inputs (such as gold dore or gold bars which comes under HS 710812 or 710813) have undergone a change in tariff sub heading i.e. there a change at the HS 6 digit level. This has automatically occurred since 71131910 is at a different HS 6 digit than the imported gold under HS 71081200.

and

- ii. Value addition is atleast 3.5%. The value addition can be calculated through either of the two methods namely
 - a. Build down method:

$$\frac{(\text{FOB value of exports} - \text{value of non originating material})}{\text{FOB value of exports}}$$

or

- b. Build down method:

$$\frac{(\text{Value of originating material} + \text{direct labour costs} + \text{direct overhead costs})}{\text{FOB value of exports}}$$

3. The units are to maintain the minimum information requirement for each consignment as per the format given in the India UAE CEPA and annexed to this note. This information and other supporting documents are to be kept for a period of 5 years from the date of issuance of the certificate of origin.

4. The application for the certificate of origin is to made on the DGFT electronic platform www.coo.dgft.gov.in . Please select the menu “online application for certificate of origin. In the tabular form which opens, please select the following under the relevant option:

- i. Preferential Scheme
- ii. Free Trade Agreement - India UAE CEPA (IUCEPA)
- iii. Select Type of COO - Normal CoO
- iv. Issuing Agencies - Noida Special Economic Zone
- v. Regional Office – Noida Special Economic Zone

- vi. Exporter Details – as per details of exports
- vii. Product Details – details including HS code of exports
- viii. Raw Material – details of inputs. Please indicate the country of origin as the country where the basic raw materials are sourced. Thus if gold bars are sourced from UAE, it does not mean that they are originating in UAE since UAE would have imported gold dore from elsewhere. In case the value of dore is not known, the entire import value of gold bars may be taken as non-originating and the country where the gold is mined to be taken as country of origin.
- ix. Description of goods – details of the exported good
- x. Document to be uploaded: Commercial invoice is mandatory

5. The additional document to be submitted when applying to Noida SEZ office for the certificate of origin are:

- i. Minimum Information Requirement (as per format in Annex)
- ii. Shipping Bill of export indicating the value
- iii. Bill of entry of materials, if directly imported into the SEZ. Else, any other proof such as invoice value/ bill of export for procurement from DTA.

6. The office of Noida SEZ would be issuing the certificate of origin within 1 working day of the receipt of the completed form and documents.

Annex:

Minimum Information Requirement

1. Name and Address of the Exporter /Manufacturer:

2. Registration Number:

3. Country of origin:

All cost and price figures are to be shown in United States of America dollars (\$) / National currency

4. Export Product-wise general information:

S. No.	Description of the good to be exported	Model/Brand	HS code	FOB/Ex Works value

5. Good - wise cost breakup information (to be furnished for each good listed in Para 4 above):

A	B	C	D	E	F	G	H	I	J	K	L
Sl. no.	Description of component, materials, inputs, parts or produce	Quantity and Unit	Unit CIF Value	Total CIF Value	HS Code (at six digit level)	Supplier's name and address	Country of Origin of the component, materials, inputs, parts or produce	Material/ Input costs	Labor cost	Other overheads costs	Profit

In column H, the entry shall be made to indicate the Country of Origin in terms of the Rules of Origin as one of the following: -

- (i) India;
- (ii) UAE
- (iii) non-originating materials.

6. Calculation

- (i) Value of non-originating materials used in production as a percentage of FOB/ Ex works value:

or

- (ii) Value of originating materials as a percentage of FOB/ Ex works value:
7. Description of the manufacturing process:

DECLARATION

I declare that the information provided by me as above is true and correct.

I will permit, as and when required, inspection of our factory/good and undertake to maintain up to date costing records.

Signature, Name and Designation of the signatory

FOR OFFICIAL USE

The particulars given above have been checked, verified by the records maintained by the applicant and found to be correct. On the strength of this evidence, the applicant is eligible to claim that the products have originated from _____ as shown in serial number 3 above in terms of the provisions of Rules of Origin of the Agreement.

Place and Date:

Signature and Name of the Competent Authority with Official Seal (can be applied electronically)