



SALINAN

**PRESIDEN
REPUBLIK INDONESIA**

**PERATURAN PRESIDEN REPUBLIK INDONESIA
NOMOR 90 TAHUN 2021**

TENTANG

**PENGESAHAN PERSETUJUAN PERDAGANGAN PREFERENSIAL ANTARA
PEMERINTAH REPUBLIK INDONESIA DAN PEMERINTAH REPUBLIK
MOZAMBIK (*PREFERENTIAL TRADE AGREEMENT BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF INDONESIA AND
THE GOVERNMENT OF THE REPUBLIC OF MOZAMBIQUE*)**

DENGAN RAHMAT TUHAN YANG MAHA ESA

PRESIDEN REPUBLIK INDONESIA,

- Menimbang :
- a. bahwa kegiatan perdagangan merupakan salah satu penggerak perekonomian nasional untuk memajukan kesejahteraan umum sebagaimana tercantum dalam Pembukaan Undang-Undang Dasar Negara Republik Indonesia Tahun 1945;
 - b. bahwa Pemerintah Republik Indonesia dan Pemerintah Republik Mozambik telah menandatangani Persetujuan Perdagangan Preferensial antara Pemerintah Republik Indonesia dan Pemerintah Republik Mozambik (*Preferential Trade Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Mozambique*) pada tanggal 27 Agustus 2019 di Maputo, Mozambik;
 - c. bahwa untuk melaksanakan Persetujuan sebagaimana dimaksud dalam huruf b, perlu mengesahkan Persetujuan Perdagangan Preferensial antara Pemerintah Republik Indonesia dan Pemerintah Republik Mozambik (*Preferential Trade Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Mozambique*);
 - d. bahwa . . .



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- d. bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a, huruf b, dan huruf c, perlu menetapkan Peraturan Presiden tentang Pengesahan Persetujuan Perdagangan Preferensial antara Pemerintah Republik Indonesia dan Pemerintah Republik Mozambik (*Preferential Trade Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Mozambique*);

- Mengingat :
1. Pasal 4 ayat (1) Undang-Undang Dasar Negara Republik Indonesia Tahun 1945;
 2. Undang-Undang Nomor 24 Tahun 2000 tentang Perjanjian Internasional (Lembaran Negara Republik Indonesia Tahun 2000 Nomor 185, Tambahan Lembaran Negara Republik Indonesia Nomor 4012);
 3. Undang-Undang Nomor 7 Tahun 2014 tentang Perdagangan (Lembaran Negara Republik Indonesia Tahun 2014 Nomor 45, Tambahan Lembaran Negara Republik Indonesia Nomor 5512);

MEMUTUSKAN:

- Menetapkan : **PERATURAN PRESIDEN TENTANG PENGESAHAN PERSETUJUAN PERDAGANGAN PREFERENSIAL ANTARA PEMERINTAH REPUBLIK INDONESIA DAN PEMERINTAH REPUBLIK MOZAMBIK (*PREFERENTIAL TRADE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF INDONESIA AND THE GOVERNMENT OF THE REPUBLIC OF MOZAMBIQUE*).**

Pasal 1 . . .



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Pasal 1

- (1) Mengesahkan Persetujuan Perdagangan Preferensial antara Pemerintah Republik Indonesia dan Pemerintah Republik Mozambik (*Preferential Trade Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Mozambique*) yang telah ditandatangani pada tanggal 27 Agustus 2019 di Maputo, Mozambik.
- (2) Salinan naskah asli Persetujuan Perdagangan Preferensial antara Pemerintah Republik Indonesia dan Pemerintah Republik Mozambik (*Preferential Trade Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Mozambique*) dalam bahasa Indonesia, bahasa Inggris, dan bahasa Portugis sebagaimana terlampir dan merupakan bagian yang tidak terpisahkan dari Peraturan Presiden ini.

Pasal 2

Peraturan Presiden ini mulai berlaku pada tanggal diundangkan.

Agar . . .



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Agar setiap orang mengetahuinya, memerintahkan pengundangan Peraturan Presiden ini dengan penempatannya dalam Lembaran Negara Republik Indonesia.

Ditetapkan di Jakarta
pada tanggal 6 Oktober 2021
PRESIDEN REPUBLIK INDONESIA,

ttd.

JOKO WIDODO

Diundangkan di Jakarta
pada tanggal 6 Oktober 2021

**MENTERI HUKUM DAN HAK ASASI MANUSIA
REPUBLIK INDONESIA,**

ttd.

YASONNA H. LAOLY

LEMBARAN NEGARA REPUBLIK INDONESIA TAHUN 2021 NOMOR 229

Salinan sesuai dengan aslinya
KEMENTERIAN SEKRETARIAT NEGARA
REPUBLIK INDONESIA

Deputi Bidang Perundang-undangan dan
Administrasi Hukum,



dia Silvana Djaman



REPUBLIK INDONESIA

**PERSETUJUAN PERDAGANGAN PREFERENSIAL ANTARA
PEMERINTAH REPUBLIK INDONESIA
DAN PEMERINTAH REPUBLIK MOZAMBIK**

Pembukaan

Pemerintah Republik Indonesia dan Pemerintah Republik Mozambik (selanjutnya disebut secara individu sebagai "Pihak" dan secara kolektif disebut sebagai "Para Pihak"),

MENGINGAT Pernyataan Bersama Menteri tentang Peluncuran Perundingan untuk Persetujuan Preferensi Perdagangan Indonesia-Mozambik yang telah disepakati oleh Menteri Perindustrian dan Perdagangan Republik Mozambik dengan Menteri Perdagangan Republik Indonesia pada tanggal 11 April 2018;

MENYADARI hubungan persahabatan dan kerja sama Para Pihak yang telah berlangsung lama;

BERHARAP agar Persetujuan ini akan menciptakan iklim baru untuk kerja sama ekonomi di antara Para Pihak;

MENGAKUI bahwa dengan memperkuat kemitraan ekonomi yang lebih erat akan membawa manfaat ekonomi dan sosial serta meningkatkan taraf hidup masyarakat;

MENGAKUI bahwa Persetujuan ini akan memfasilitasi perusahaan termasuk perusahaan kecil dan menengah dari Para Pihak agar mendapatkan manfaat dari hubungan ekonomi yang lebih erat;

MENGINGAT bahwa perluasan hubungan perdagangan dan ekonomi akan mendorong kerja sama lebih lanjut di antara Para Pihak;

MENYADARI bahwa pengaturan perdagangan ini akan membantu dalam meningkatkan hubungan yang lebih erat dengan perekonomian lainnya di kawasan;

MEYAKINI bahwa Persetujuan ini dapat meningkatkan kolaborasi bisnis dan memperluas kerja sama di bidang lain yang menjadi kepentingan bersama;

MEMPERTIMBANGKAN bahwa perluasan pasar domestik melalui kerja sama perdagangan, merupakan prasyarat penting untuk mempercepat perkembangan ekonomi Para Pihak; dan

MENGAKUI bahwa penghapusan hambatan perdagangan melalui Persetujuan ini akan membantu perluasan perdagangan bilateral;

TELAH MENYETUJUI hal-hal sebagai berikut:

Pasal 1

Pembentukan Persetujuan Perdagangan Preferensial

Para Pihak dengan ini membentuk Persetujuan Perdagangan Preferensial sesuai dengan Pasal XXIV dari Persetujuan Umum tentang Tarif dan Perdagangan dalam Lampiran 1A Persetujuan WTO (selanjutnya disebut sebagai "GATT 1994").

Pasal 2

Definisi

Untuk keperluan Persetujuan ini, istilah-istilah dibawah ini memiliki pengertian sebagai berikut kecuali dijelaskan lain:

- (a) "hari" berarti hari kalender, termasuk akhir pekan dan hari libur;
- (b) "barang" berarti komoditas dan produk dibawah *Harmonized Commodity Description and Coding System*;
- (c) "margin preferensi" berarti persentase tarif dimana tarif MFN bagi produk yang diimpor dari satu Pihak ke Pihak yang lain dikurangi sebagai hasil dari perlakuan preferensi;
- (d) "tarif" berarti bea masuk impor yang masuk dalam jadwal tarif nasional Para Pihak;
- (e) "Persetujuan WTO" berarti Persetujuan Marrakesh tentang Pembentukan Organisasi Perdagangan Dunia, yang ditandatangani di Marrakesh, 15 April 1994, sebagaimana dapat diubah.

Pasal 3

Tujuan

Tujuan dari Persetujuan ini adalah untuk memperkuat hubungan perdagangan diantara Para Pihak, terutama melalui:

- (a) pengurangan atau penghapusan tarif terhadap perdagangan barang;
- (b) penghapusan hambatan non-tarif terhadap perdagangan barang.

Pasal 4

Lampiran

Lampiran dalam Persetujuan ini merupakan bagian yang tak terpisahkan dari Persetujuan ini.

Pasal 5

Ruang Lingkup

Persetujuan ini melingkupi daftar produk sebagaimana tercantum dalam Lampiran I dan Lampiran II.

Pasal 6

Pengurangan atau Penghapusan Tarif

1. Tarif *Most Favoured Nation* (selanjutnya disebut sebagai "MFN") tahun 2017 yang diterapkan oleh Para Pihak terhadap semua produk yang tercakup dalam Persetujuan ini wajib dikurangi dan, apabila relevan, dihapuskan sesuai dengan jadwal komitmen tarif masing-masing Pihak sebagaimana ditetapkan dalam Lampiran I dan II.
2. Jika tingkat tarif MFN dari satu Pihak lebih rendah dari tarif preferensi dalam jadwal komitmen tarif sebagaimana dalam Lampiran I dan II, Pihak tersebut wajib menerapkan tarif yang lebih rendah terhadap barang yang berasal dari Pihak lainnya.

Pasal 7
Perlakuan Nasional

Setiap Pihak wajib memberikan perlakuan nasional terhadap barang-barang yang berasal dari Pihak lainnya sesuai dengan Pasal III GATT 1994. Untuk tujuan ini, Pasal III GATT 1994 wajib dimasukkan dan menjadi bagian dari Persetujuan ini, *mutatis mutandis*.

Pasal 8
Ketentuan Asal Barang

Ketentuan asal barang, sebagaimana ditetapkan dalam Lampiran III wajib berlaku terhadap barang-barang yang termasuk dalam lingkup Persetujuan ini agar mendapatkan preferensi tarif.

Pasal 9
Tindakan *Antidumping* dan *Countervailing*

1. Hak dan kewajiban Para Pihak yang terkait dengan tindakan *antidumping* dan *countervailing* diatur oleh Pasal VI GATT 1994, Persetujuan Pelaksanaan Pasal VI GATT 1994 dalam Lampiran 1A Persetujuan WTO (selanjutnya disebut sebagai "Persetujuan AD") dan Persetujuan tentang Tindakan Subsidi dan *Countervailing* dalam Annex 1A Persetujuan WTO (selanjutnya disebut sebagai "Persetujuan SCM").
2. Persetujuan ini tidak memberikan tambahan hak atau kewajiban apa pun kepada Para Pihak sehubungan dengan penerapan *antidumping* dan *countervailing*, sebagaimana dimaksud dalam paragraf 1.
3. Untuk kepastian yang lebih besar, tindakan *antidumping* dan *countervailing* yang tidak sesuai dengan Pasal VI GATT 1994, Persetujuan AD dan Persetujuan SCM, tidak akan tunduk pada ketentuan Pasal 16 dalam Persetujuan ini.

Pasal 10

Tindakan Pengamanan

1. Setiap Pihak memegang hak dan kewajibannya berdasarkan Pasal XIX GATT 1994 dan Persetujuan tentang Tindakan Pengamanan dalam Lampiran 1A Persetujuan WTO (selanjutnya disebut sebagai "Persetujuan Pengamanan"), dan ketentuan lainnya yang terkait dengan tindakan pengamanan dalam Persetujuan WTO.
2. Persetujuan ini tidak memberikan tambahan hak atau kewajiban apa pun kepada Para Pihak sehubungan dengan tindakan pengamanan yang diambil sesuai dengan Pasal XIX GATT 1994 dan Persetujuan Safeguards.
3. Untuk kepastian yang lebih besar, tindakan pengamanan yang tidak selaras dengan Pasal XIX GATT 1994 dan Persetujuan Pengamanan, tidak akan tunduk pada ketentuan Pasal 16 dalam Persetujuan ini.

Pasal 11

Hambatan Teknis Perdagangan

1. Para Pihak menegaskan kembali komitmen terhadap Persetujuan tentang Hambatan Teknis Perdagangan dalam Lampiran 1A Persetujuan WTO (selanjutnya disebut sebagai "Persetujuan TBT"), dan untuk memfasilitasi akses ke pasar masing-masing Pihak dengan menghormati tujuan yang dibenarkan secara hukum, antara lain, keamanan nasional, pencegahan praktik penipuan, perlindungan kesehatan atau keselamatan manusia, kehidupan atau kesehatan hewan atau tumbuhan, atau lingkungan.
2. Para Pihak wajib membentuk mekanisme konsultasi atau mengambil tindakan yang tepat untuk meningkatkan kerja sama dan memfasilitasi pertukaran informasi dalam rangka mengatasi masalah dan hambatan secara efektif yang berpotensi disebabkan oleh hambatan teknis perdagangan.

Pasal 12

Tindakan Sanitary dan Phytosanitary

1. Para Pihak menegaskan kembali hak dan kewajiban masing-masing Pihak dibawah Persetujuan tentang Pelaksanaan Tindakan Sanitary dan Phytosanitary

dalam Lampiran 1A Persetujuan WTO (selanjutnya disebut sebagai "Persetujuan SPS").

2. Para Pihak berkomitmen untuk melaksanakan prinsip-prinsip Persetujuan SPS dalam pengembangan, pelaksanaan, atau pengakuan atas tindakan *sanitary* atau *phytosanitary* dengan tujuan untuk memfasilitasi perdagangan di antara Para Pihak dengan melindungi kehidupan atau kesehatan manusia, hewan, atau tumbuhan di wilayah masing-masing Pihak.

3. Para Pihak sepakat untuk bertukar informasi tentang pelaksanaan tindakan *sanitary* dan *phytosanitary* terkait dengan peraturan, standar dan prosedur.

4. Para Pihak sepakat untuk bekerja sama di bidang kesehatan hewan dan perlindungan tumbuhan dan keamanan pangan melalui masing-masing otoritas yang berkompeten di para Pihak.

Pasal 13

Kepabeanaan dan Fasilitasi Perdagangan

1. Setiap Pihak wajib melaksanakan perundangan kepabeaannya dan hukum serta peraturan lainnya yang terkait perdagangan dengan cara yang dapat diprediksi, konsisten, transparan, dan tidak diskriminatif dan wajib memastikan agar prosedur kepabeanaan konsisten dengan standar internasional dan praktik-praktik yang disarankan.

2. Administrasi kepabeanaan dari masing-masing Pihak wajib bekerja sama untuk menyederhanakan dan menyelaraskan prosedur kepabeanaan melalui pengembangan kapasitas, pelatihan, dan berbagi pengetahuan.

Pasal 14

Transparansi

1. Setiap Pihak wajib memastikan bahwa hukum, peraturan, prosedur yang berkaitan dengan hal perdagangan apa pun yang tercakup dalam Persetujuan ini dipublikasikan atau tersedia untuk umum, baik dalam bentuk cetak atau dalam bentuk elektronik sejauh dapat dilaksanakan dan sesuai dengan hukum dan peraturan yang berlaku.

2. Satu Pihak wajib, atas permintaan dari Pihak lainnya, menyediakan informasi dan memberikan tanggapan dalam bahasa Inggris atas pertanyaan dalam jangka waktu 30 (tiga puluh) hari, terkait dengan tindakan yang diusulkan atau tindakan yang dijalankan yang dapat mempengaruhi jalannya Persetujuan ini.

Pasal 15

Komite Bersama

1. Para Pihak dengan ini membentuk Komite Bersama untuk pelaksanaan Persetujuan ini (selanjutnya disebut sebagai "Komite Bersama") yang terdiri dari perwakilan Para Pihak.
2. Fungsi dari Komite Bersama adalah wajib untuk:
 - (a) meninjau penerapan dan pelaksanaan Persetujuan ini;
 - (b) mempertimbangkan segala hal yang dapat mempengaruhi pelaksanaan Persetujuan ini; dan
 - (c) melaksanakan fungsi lainnya sebagaimana disepakati oleh Para Pihak.
3. Komite Bersama wajib bertemu setidaknya sekali dalam setiap dua tahun, kecuali disepakati lain oleh Para Pihak, untuk meninjau kembali perkembangan yang telah terjadi dalam pelaksanaan Persetujuan ini.
4. Komite Bersama wajib menetapkan aturan prosedur pada saat pertemuan pertama.
5. Keputusan Komite Bersama wajib diambil secara konsensus.
6. Komite Bersama dapat pula membentuk sub-komite atau kelompok kerja lain apabila dianggap perlu.

Pasal 16

Penyelesaian Sengketa

1. Para Pihak wajib selalu berusaha untuk menyepakati penafsiran dan pelaksanaan Persetujuan ini dan wajib melakukan segala upaya melalui kerja sama dan konsultasi untuk menghindari sengketa di antara mereka.

2. Setiap sengketa yang muncul dari penafsiran atau pelaksanaan Persetujuan ini pertama-tama wajib diselesaikan secara damai melalui konsultasi bilateral.

3. Permohonan konsultasi wajib disampaikan secara tertulis melalui saluran diplomatik dan wajib mencantumkan alasan permintaan konsultasi, termasuk menjelaskan tindakan yang dipermasalahkan dan indikasi dasar hukum untuk pengaduan, dan menyediakan informasi yang cukup agar pemeriksaan dapat dilaksanakan.

4. Jika Para Pihak tidak dapat menyelesaikan sengketa dalam waktu 60 (enam puluh) hari, atau dalam jangka waktu yang telah disepakati oleh Para Pihak, setelah tanggal diterimanya permintaan konsultasi sebagaimana disebutkan dalam paragraf 3, Pihak penggugat dapat secara tertulis menyampaikan permintaan pembentukan Panel Arbitrase.

5. Panel Arbitrase wajib terdiri dari tiga anggota, di mana masing-masing Pihak wajib menunjuk, dalam waktu 20 (dua puluh) hari sejak tanggal yang menjadi rujukan, satu anggota, dan Para Pihak akan memilih, dalam waktu 45 (empat puluh lima) hari sejak tanggal yang menjadi rujukan, anggota ketiga yang akan bertindak sebagai ketua.

6. Anggota ketiga bukan merupakan warga negara dari salah satu Pihak dan pada saat penunjukan dan wajib merupakan warga negara dari negara yang memiliki hubungan diplomatik dengan kedua Pihak.

7. Tanggal pembentukan Panel Arbitrase wajib merupakan tanggal pada saat ketua Panel Arbitrase ditunjuk.

8. Semua anggota wajib:

- (a) dipilih secara ketat atas dasar objektivitas, keandalan, dan penilaian yang cermat;
- (b) memiliki pengetahuan khusus atau pengalaman di bidang hukum, perdagangan internasional atau hal-hal lain yang berkaitan dengan Persetujuan ini atau dalam penyelesaian sengketa yang muncul dibawah persetujuan perdagangan internasional; dan
- (c) wajib bersikap independen, melayani dalam kapasitas individu dan tidak berafiliasi dengan, atau menerima perintah dari Pihak atau organisasi manapun yang terkait dengan sengketa ini.

9. Kecuali diputuskan lain oleh Para Pihak, pertemuan Panel Arbitrase wajib berlangsung di wilayah Pihak tergugat. Para Pihak wajib menetapkan aturan prosedur Panel Arbitrase dalam waktu dua tahun setelah berlakunya Persetujuan ini.

10. Masing-masing Pihak wajib menanggung biaya anggota yang ditunjuk termasuk pengeluarannya sendiri. Biaya ketua Panel Arbitrase dan biaya lain yang terkait dengan pelaksanaan proses wajib ditanggung bersama oleh Para Pihak.

11. Para Pihak wajib mengambil tindakan yang diperlukan untuk melaksanakan keputusan Panel Arbitrase. Jika satu Pihak tidak dapat melaksanakan keputusan Panel Arbitrase, Pihak lainnya berhak untuk menarik perlakuan preferensi yang dianggap setara. Pembatalan tersebut bersifat sementara sampai keputusan dapat dilaksanakan atau tercapainya penyelesaian yang saling memuaskan.

Pasal 17

Hubungan dengan Persetujuan yang Lain

Setiap Pihak menegaskan kembali hak dan kewajibannya di bawah Persetujuan WTO dan persetujuan internasional lainnya dimana Para Pihak adalah pihak. Persetujuan ini tidak akan mencegah pembentukan serikat pabean, wilayah perdagangan bebas, persetujuan preferensi perdagangan, persetujuan perdagangan multilateral, atau pengaturan perdagangan lintas batas antara satu Pihak dengan negara-negara lain.

Pasal 18

Titik Kontak

Setiap Pihak wajib menunjuk titik kontak untuk memfasilitasi komunikasi diantara Para Pihak mengenai hal-hal yang berkaitan dengan Persetujuan ini. Satu Pihak wajib segera memberi tahu Pihak lainnya tentang setiap perubahan terhadap rincian titik kontak.

Pasal 19

Tinjauan

Persetujuan ini dapat ditinjau kembali setelah dua tahun sejak diberlakukannya Persetujuan ini atau kapanpun atas permintaan dari satu Pihak. Peninjauan wajib dilakukan oleh Komite Bersama.

Pasal 20

Program Kerja

1. Para Pihak wajib menyelesaikan pembahasan Aturan Khusus Produk (Lampiran B dari Lampiran III) dalam waktu satu tahun sejak tanggal berlakunya Persetujuan ini, kecuali disetujui lain oleh Para Pihak.
2. Aturan Khusus Produk (Lampiran B dari Lampiran III) wajib mulai berlaku pada tanggal yang disepakati oleh Para Pihak.

Pasal 21

Perubahan

1. Pihak mana pun wajib memberi tahu secara tertulis kepada Pihak lain mengenai keinginannya untuk memodifikasi, atau melakukan perubahan terhadap ketentuan atau konsesi apa pun di bawah Persetujuan ini.
2. Setiap modifikasi atau perubahan terhadap Persetujuan ini atau terhadap Lampiran-lampirannya wajib dilakukan atas persetujuan Para Pihak dan wajib menjadi bagian tak terpisahkan dari Persetujuan ini.
3. Perubahan tersebut wajib berlaku 60 (enam puluh) hari, atau berdasarkan persetujuan Para Pihak, setelah diterimanya nota diplomatik terakhir yang menegaskan bahwa semua prosedur yang disyaratkan oleh undang-undang nasional masing-masing Pihak untuk mulai berlakunya modifikasi atau perubahan telah dipenuhi.

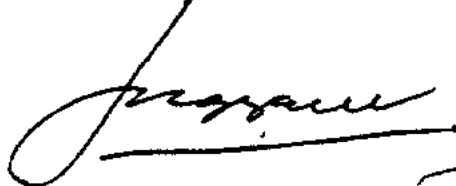
Pasal 22
Ketentuan Akhir

1. Persetujuan ini wajib berlaku mulai 60 (enam puluh) hari setelah tanggal Para Pihak saling bertukar pemberitahuan tertulis tentang telah selesainya prosedur domestik masing-masing Pihak.
2. Persetujuan ini wajib tetap berlaku kecuali diakhiri oleh salah satu Pihak.
3. Masing-masing Pihak dapat mengakhiri Persetujuan ini melalui pemberitahuan tertulis kepada Pihak lainnya. Persetujuan ini akan berakhir 180 (seratus delapan puluh) hari setelah tanggal pemberitahuan tersebut.

SEBAGAI BUKTI, yang bertanda tangan di bawah ini, dengan kewenangan yang telah diberikan oleh Pemerintahnya masing-masing, telah menandatangani Persetujuan ini.

DIBUAT dalam dua rangkap dalam bahasa Inggris, Indonesia, dan Portugis pada tanggal 27 Agustus 2019 di Maputo, Mozambik. Semua naskah adalah setara dan otentik. Dalam hal terjadi perselisihan yang muncul dari penafsiran Persetujuan ini, naskah bahasa Inggris wajib berlaku.

**UNTUK PEMERINTAH
REPUBLIK INDONESIA**



ENGGARTIASTO LUKITA
Menteri Perdagangan

**UNTUK PEMERINTAH
REPUBLIK MOZAMBIK**



RAGENDRA BERTA DE SOUSA
Menteri Perindustrian dan Perdagangan

Lampiran I
Jadwal Komitmen Tarif
Indonesia

No (1)	Kode HS (2)	Uraian Barang (3)	MFN (4)	IM-PTA (5)
1	0302.31.00	-- Albacore atau tuna sirip panjang (<i>Thunnus alalunga</i>)	5%	3%
2	0302.32.00	-- Tuna sirip kuning (<i>Thunnus albacares</i>)	5%	3%
3	0302.33.00	-- Cakalang atau stripe-bellied bonito	5%	3%
4	0302.34.00	-- Tuna mata besar (<i>Thunnus obesus</i>)	5%	3%
5	0302.39.00	-- Lain-lain	5%	3%
6	0302.43.00	-- Sarden (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling atau sprats (<i>Sprattus sprattus</i>)	5%	3%
7	0302.44.00	-- Makarel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5%	3%
8	0302.45.00	-- Makarel jack dan makarel kuda (<i>Trachurus</i> spp.)	5%	3%
9	0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)	5%	3%
10	0302.47.00	-- Todak (<i>Xiphias gladius</i>)	5%	3%
11	0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	3%
12	0303.41.00	-- Albacore atau tuna sirip panjang (<i>Thunnus alalunga</i>)	5%	3%
13	0303.42.00	-- Tuna sirip kuning (<i>Thunnus albacares</i>)	5%	3%
14	0304.49.00	-- Lain-lain	10%	6%
15	0305.31.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), ikan mas (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), sidat (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) dan gabus (<i>Channa</i> spp.)	5%	3%
16	0306.11.90	--- Lain-lain	5%	3%
17	0306.14.10	--- Kepiting cangkang lunak	5%	3%
18	0306.14.90	--- Lain-lain	5%	3%
19	0306.15.00	-- Lobster Norwegia (<i>Nephrops norvegicus</i>)	5%	3%
20	0306.16.00	-- Udang dan udang besar air dingin (<i>Pandalus</i> spp, <i>Crangon crangon</i>)	5%	3%
21	0703.10.19	-- Bawang bombay : --- Lain-lain	5%	3%
22	0703.20.90	-- Lain-lain	5%	3%
23	0703.90.90	-- Lain-lain	5%	3%
24	0704.10.20	-- Brokoli bongkolan	5%	4%
25	0704.90.20	-- Mustard Cina	5%	4%
26	0704.90.90	-- Lain-lain	5%	3%
27	0706.10.20	-- Lobak cina	5%	4%
28	0706.90.00	- Lain-lain	5%	3%
29	0708.20.10	-- Kacang perancis	5%	4%
30	0708.20.90	-- Lain-lain	5%	3%
31	0708.90.00	- Sayuran polongan lainnya	5%	4%
32	0709.59.90	--- Lain-lain	5%	3%
33	0709.60.90	-- Lain-lain	5%	3%

Lampiran I
Jadwal Komitmen Tarif
Indonesia

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
34	0709.99.20	--- Lady's finger (Okra)	5%	4%
35	0709.99.90	--- Lain-lain	5%	3%
36	0710.22.00	-- Kacang (Vigna spp., Phaseolus spp.)	5%	4%
37	0710.29.00	-- Lain-lain	5%	3%
38	0710.80.00	- Sayuran lainnya	5%	4%
39	0710.90.00	- Campuran sayuran	5%	4%
40	0711.40.10	-- Diawetkan dengan gas belerang dioksida	5%	4%
41	0711.40.90	-- Lain-lain	5%	3%
42	0711.90.30	-- Caper	5%	4%
43	0711.90.40	-- Bawang bombay, diawetkan dengan gas belerang dioksida	5%	4%
44	0711.90.50	-- Bawang bombay, diawetkan selain dengan gas belerang dioksida	5%	4%
45	0711.90.60	-- Lain-lain, diawetkan dengan gas belerang dioksida	5%	4%
46	0711.90.90	-- Lain-lain	5%	3%
47	0712.20.00	- Bawang bombay	5%	4%
48	0712.39.90	--- Lain-lain	5%	3%
49	0712.90.10	-- Bawang putih	5%	4%
50	0712.90.90	-- Lain-lain	5%	3%
51	0713.10.90	-- Lain-lain	5%	3%
52	0713.20.90	-- Lain-lain	5%	3%
53	0713.31.90	--- Lain-lain	5%	3%
54	0713.32.90	--- Lain-lain	5%	3%
55	0713.33.90	--- Lain-lain	5%	3%
56	0713.39.90	--- Lain-lain	5%	3%
57	0713.40.90	-- Lain-lain	5%	3%
58	0713.60.10	-- Cocok untuk disemai	5%	0%
59	0713.60.90	-- Lain-lain	5%	0%
60	0713.90.90	-- Lain-lain	5%	3%
61	0801.11.00	-- Diparut dan dikeringkan	5%	4%
62	0801.12.00	-- Didalam kulit (endocarp)	5%	4%
63	0801.19.10	--- Kelapa muda	5%	4%
64	0801.19.90	--- Lain-lain	5%	4%
65	0801.21.00	-- Berkulit	5%	4%
66	0801.22.00	-- Dikuliti	5%	4%
67	0801.31.00	-- Berkulit	5%	4%
68	0801.32.00	-- Dikuliti	5%	4%
69	0802.11.00	-- Berkulit	5%	0%
70	0802.12.00	-- Dikuliti	5%	0%
71	0802.22.00	-- Dikuliti	5%	0%
72	0802.31.00	-- Berkulit	5%	0%
73	0802.32.00	-- Dikuliti	5%	0%

Lampiran I
Jadwal Komitmen Tarif
Indonesia

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
74	0802.41.00	-- Berkulit	5%	0%
75	0802.42.00	-- Dikuliti	5%	0%
76	0802.61.00	-- Berkulit	5%	0%
77	0802.62.00	-- Dikuliti	5%	0%
78	0802.90.00	- Lain-lain	5%	0%
79	0803.10.00	- Pisang yang tidak cocok dikonsumsi langsung sebagai buah	5%	3%
80	0803.90.10	-- Lady's finger banana	5%	3%
81	0803.90.90	-- Lain-lain	5%	3%
82	0804.10.00	- Korma	5%	4%
83	0804.30.00	- Nanas	5%	3%
84	0804.40.00	- Alpokat	5%	3%
85	0804.50.20	-- Mangga	20%	14%
86		-- Segar	5%	3,5%
87	0805.40.00	- Grapefruit, termasuk pomelo	5%	3%
88	0805.50.10	-- Lemon (Citrus Limon, Citrus limonum)	5%	4%
89	0805.50.20	-- Limau (Citrus aurantifolia, Citrus latifolia)	5%	4%
90	0805.90.00	- Lain-lain	5%	3%
91	0807.20.00	- Pepaya	5%	4%
92	0810.90.20	-- Leci	5%	4%
93	0811.90.00	- Lain-lain	5%	3%
94	0813.20.00	- Prune	5%	4%
95	0813.40.90	-- Lain-lain	5%	3%
96	0901.11.10	--- Arabika WIB atau Robusta OIB	5%	3%
97	0901.11.90	--- Lain-lain	5%	3%
98	0901.12.10	--- Arabika WIB atau Robusta OIB	5%	3%
99	0901.12.90	--- Lain-lain	5%	3%
100	0901.21.10	--- Tidak ditumbuk	20%	19%
101	0901.21.20	--- Ditumbuk	20%	19%
102	0901.22.10	--- Tidak ditumbuk	20%	19%
103	0901.22.20	--- Ditumbuk	20%	19%
104	0901.90.20	-- Pengganti kopi mengandung kopi	5%	4%
105	0902.10.10	-- Daun	5%	4%
106	0902.10.90	-- Lain-lain	5%	4%
107	0902.20.10	-- Daun	5%	4%
108	0902.20.90	-- Lain-lain	5%	4%
109	0902.30.10	-- Daun	20%	16%
110	0902.30.90	-- Lain-lain	20%	16%
111	0902.40.10	-- Daun	20%	16%
112	0902.40.90	-- Lain-lain	20%	16%
113	0910.99.90	--- Lain-lain	5%	3%

Lampiran I
Jadwal Komitmen Tarif
Indonesia

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
114	1102.90.20	-- Tepung gandum hitam	5%	3%
115	1102.90.90	-- Lain-lain	5%	3%
116	1201.10.00	- Benih	0%	0%
117	1201.90.00	- Lain-lain	0%	0%
118	1202.41.00	-- Berkulit	5%	4%
119	1202.42.00	-- Dikuliti, pecah maupun tidak	5%	4%
120	1206.00.00	Biji bunga matahari, pecah maupun tidak.	5%	0%
121	1208.10.00	- Dari kacang kedelai	5%	0%
122	1208.90.00	- Lain-lain	5%	0%
123	1507.10.00	- Minyak mentah, dihilangkan getahnya maupun tidak	5%	0%
124	1507.90.10	-- Fraksi dari minyak kacang kedelai yang tidak dimurnikan	5%	0%
125	1507.90.90	-- Lain-lain	5%	0%
126	1511.90.20	-- Minyak dimurnikan	5%	4%
127	1511.90.31	---- Dengan nilai iodine 30 atau lebih, tetapi kurang dari 40	5%	4%
128	1511.90.32	---- Lain-lain	5%	4%
129	1511.90.37	---- Lain-lain, dengan nilai iodine 55 atau lebih tetapi kurang dari 60	5%	4%
130	1511.90.39	---- Lain-lain	5%	4%
131	1512.11.00	-- Minyak mentah	5%	0%
132	1512.21.00	-- Minyak mentah, dihilangkan gossypolnya maupun tidak	5%	0%
133	1512.29.10	--- Fraksi dari minyak biji kapas tidak dimurnikan	5%	0%
134	1512.29.90	--- Lain-lain	5%	0%
135	1513.19.10	--- Fraksi dari minyak kelapa tidak dimurnikan	5%	4%
136	1513.29.11	---- Fraksi padat dari minyak kernel kelapa sawit tidak dimurnikan	5%	4%
137	1513.29.12	---- Fraksi padat dari minyak babassu tidak dimurnikan	5%	4%
138	1513.29.13	---- Lain-lain, dari minyak kernel kelapa sawit tidak dimurnikan (olein kernel kelapa sawit)	5%	4%
139	1513.29.14	---- Lain-lain, dari minyak babassu tidak dimurnikan	5%	4%
140	1513.29.91	---- Fraksi padat dari minyak kernel kelapa sawit	5%	4%
141	1513.29.92	---- Fraksi padat dari minyak babassu	5%	4%
142	1513.29.94	---- Olein kernel kelapa sawit, dimurnikan, dijernihkan dan dihilangkan baunya (RBD)	5%	4%
143	1513.29.95	---- Minyak kernel kelapa sawit, RBD	5%	4%
144	1513.29.96	---- Lain-lain, minyak kernel kepala sawit	5%	4%
145	1513.29.97	---- Lain-lain, dari minyak babassu	5%	4%
146	1605.10.10	-- Dalam kemasan kedap udara untuk penjualan eceran	15%	9%
147	1605.10.90	-- Lain-lain	15%	9%
148	1605.21.00	-- Tidak dalam kemasan kedap udara	5%	3%
149	1605.29.20	--- Bakso udang	15%	9%
150	1605.29.30	--- Udang diberi tepung	15%	9%
151	1605.29.90	--- Lain-lain	15%	9%

Lampiran I
Jadwal Komitmen Tarif
Indonesia

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
152	1605.30.00	- Lobster	5%	3%
153	1605.40.00	- Krustasea lainnya	5%	3%
154	1605.51.00	-- Tiram	5%	3%
155	1605.52.00	-- Kerang kipas, termasuk kerang ratu	5%	3%
156	1605.53.00	-- Remis	5%	3%
157	1605.54.10	--- Dalam kemasan kedap udara untuk penjualan eceran	5%	3%
158	1605.54.90	--- Lain-lain	5%	3%
159	1605.55.00	-- Gurita	5%	3%
160	1605.56.00	-- Kerang, tiram dan arkshells	5%	3%
161	1605.57.10	--- Dalam kemasan kedap udara untuk penjualan eceran	5%	3%
162	1605.57.90	--- Lain-lain	5%	3%
163	1605.58.00	-- Siput, selain siput laut	5%	3%
164	1605.59.00	-- Lain-lain	5%	3%
165	1605.61.00	-- Teripang	5%	3%
166	1605.62.00	-- Bulu babi	5%	3%
167	1605.63.00	-- Ubur-ubur	5%	3%
168	1605.69.00	-- Lain-lain	5%	3%
169	1902.19.31	---- Dari jagung	20%	16%
170	1902.20.10	-- Diisi dengan daging atau sisa daging	20%	16%
171	1902.20.30	-- Diisi dengan ikan, siput atau moluska	20%	16%
172	2009.90.10	-- Cocok untuk bayi atau anak-anak	10%	7%
173	2009.90.99	-- Lain-lain	10%	7%
174	2401.10.10	-- Jenis Virginia, diolah dengan udara panas	5%	3%
175	2401.10.20	-- Jenis Virginia, selain yang diolah dengan udara panas	5%	3%
176	2401.10.40	-- Jenis Burley	5%	4%
177	2401.10.50	-- Lain-lain, diolah dengan udara panas	5%	4%
178	2401.10.90	-- Lain-lain	5%	4%
179	2401.20.10	-- Jenis Virginia, diolah dengan udara panas	5%	3%
180	2401.20.20	-- Jenis Virginia, selain yang diolah dengan udara panas	5%	3%
181	2401.20.30	-- Jenis Oriental	5%	3%
182	2401.20.40	-- Jenis Burley	5%	3%
183	2401.20.50	-- Lain-lain, diolah dengan udara panas	5%	3%
184	2401.20.90	-- Lain-lain	5%	3%
185	2401.30.10	-- Batang tembakau	5%	3%
186	2401.30.90	-- Lain-lain	5%	3%
187	2501.00.20	- Garam batu tidak diproses	10%	6%
188	2504.10.00	- Dalam bentuk bubuk atau serpih	5%	4%
189	2504.90.00	- Lain-lain	5%	4%
190	2505.90.00	- Lain-lain	5%	4%
191	2513.10.00	- Batu apung	5%	4%
192	2513.20.00	- Amril, korundum alam, garnet alam dan abrasive alam	5%	4%

Lampiran I
Jadwal Komitmen Tarif
Indonesia

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
		lainnya		
193	2516.11.00	-- Tidak dikerjakan atau dikerjakan secara kasar	5%	4%
194	2516.12.10	--- Balok	5%	4%
195	2516.12.20	--- Lembaran tebal	5%	4%
196	2516.20.10	-- Tidak dikerjakan atau dikerjakan secara kasar	5%	4%
197	2516.20.20	-- Semata-mata dipotong, digergaji atau dengan cara lain, menjadi balok atau lembaran tebal berbentuk empat persegi panjang (termasuk bujur sangkar)	5%	4%
198	2516.90.00	- Batu monumen atau bangunan lainnya	5%	4%
199	2701.11.00	-- Antrasit	5%	4%
200	2701.12.10	--- Batu bara bahan bakar	5%	4%
201	2701.12.90	--- Lain-lain	5%	4%
202	2701.19.00	-- Batu bara lainnya	5%	4%
203	2701.20.00	- Briket, ovoid dan bahan bakar padat semacam itu dibuat dari batu bara	5%	4%
204	2711.12.00	-- Propana	5%	0%
205	2711.13.00	-- Butana	5%	0%
206	2711.14.90	--- Lain-lain	5%	4%
207	2711.19.00	-- Lain-lain	5%	4%
208	2711.21.10	--- Dari jenis yang digunakan sebagai bahan bakar motor	5%	4%
209	2711.21.90	--- Lain-lain	5%	4%
210	2711.29.00	-- Lain-lain	5%	4%
211	3808.91.10	--- Preparat antara mengandung 2-(metilpropil-fenol metilkarbamat)	5%	4%
212	3808.91.20	--- Lain-lain, bubuk untuk mencetak koil obat nyamuk	5%	4%
213	3808.91.30	--- Dalam kaleng aerosol	5%	4%
214	3808.91.40	--- Koil penolak nyamuk	5%	4%
215	3808.91.50	--- Mat penolak nyamuk	5%	4%
216	3808.91.90	--- Lain-lain	5%	4%
217	3808.92.11	---- Dengan kandungan validamisin tidak melebihi 3 % dari berat bersih	5%	4%
218	3808.92.19	---- Lain-lain	5%	4%
219	3808.92.90	--- Lain-lain	5%	4%
220	3811.21.10	--- Disiapkan untuk penjualan eceran	5%	4%
221	3811.21.90	--- Lain-lain	0%	0%
222	3825.50.00	- Limbah dari cairan asam logam, cairan hidrolik, cairan rem dan cairan anti beku	5%	3%
223	4409.29.00	-- Lain-lain	5%	0%
224	5201.00.00	Kapas, tidak digaruk atau disisir.	0%	0%
225	5202.10.00	- Sisa benang (termasuk sisa benang pintal)	5%	4%
226	5202.91.00	-- Garnetted stock	5%	4%
227	5202.99.00	-- Lain-lain	5%	4%
228	5203.00.00	Kapas, digaruk atau disisir.	5%	0%

Lampiran I
Jadwal Komitmen Tarif
Indonesia

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
229	5205.21.00	-- Ukuran 714,29 desiteks atau lebih (tidak melebihi nomor metrik 14)	8%	0%
230	5205.27.00	-- Ukuran kurang dari 106,38 desiteks tetapi tidak kurang dari 83,33 desiteks (melebihi nomor metrik 94 tetapi tidak melebihi nomor metrik 120)	8%	0%
231	5205.28.00	-- Ukuran kurang dari 83,33 desiteks (melebihi nomor metrik 120)	8%	0%
232	5205.31.00	-- Ukuran tiap benang tunggal 714,29 desiteks atau lebih (tidak melebihi nomor metrik 14 tiap benang tunggal)	8%	0%
233	5205.33.00	-- Ukuran tiap benang tunggal kurang dari 232,56 desiteks tetapi tidak kurang dari 192,31 desiteks (melebihi nomor metrik 43 tetapi tidak melebihi nomor metrik 52 tiap benang tunggal)	8%	0%
234	5205.41.00	-- Ukuran tiap benang tunggal 714,29 desiteks atau lebih (tidak melebihi nomor metrik 14 tiap benang tunggal)	8%	0%
235	5205.43.00	-- Ukuran tiap benang tunggal kurang dari 232,56 desiteks tetapi tidak kurang dari 192,31 desiteks (melebihi nomor metrik 43 tetapi tidak melebihi nomor metrik 52 tiap benang tunggal)	8%	0%
236	5205.46.00	-- Ukuran tiap benang tunggal kurang dari 125 Desiteks tetapi tidak kurang dari 106,38 desiteks (melebihi nomor metrik 80 tetapi tidak melebihi nomor metrik 94 tiap benang tunggal)	8%	0%
237	5207.10.00	- Mengandung kapas 85 % atau lebih menurut beratnya	8%	6%
238	5207.90.00	- Lain-lain	8%	6%
239	7601.10.00	- Aluminium, bukan paduan	0%	0%
240	7604.10.10	-- Batang dan batang kecil	5%	3%
241	7604.21.20	--- Aluminium spacers (profil berongga yang satu sisinya memiliki perforasi cahaya pada keseluruhan panjangnya)	5%	0%
242	7605.29.90	--- Lain-lain	10%	7%

Lampiran II
Jadwal Komitmen Tarif
Mozambik

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
1	0302.43.00	- Sarden (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling atau sprats (<i>Sprattus sprattus</i>)	20	7.5
2	0302.45.00	- Makarel kuda (<i>Trachurus</i> spp.)	20	7.5
3	0302.99.00	- Lain-lain	20	10
4	0306.17.00	- Udang lainnya	20	15
5	0306.93.00	-- Kepiting	20	10
6	0306.95.00	-- Udang	20	15
7	0402.21.90	-- Lain-lain	20	7.5
8	0403.90.00	- Lain-lain	20	7.5
9	0703.10.90	- Bawang merah	20	7.5
10	0801.11.00	- Diparut dan dikeringkan	20	10
11	0801.19.10	--- Benih kelapa hibrida	0	0
12	0801.19.20	--- Benih kelapa non hibrida	0	0
13	0801.19.90	--- Lain-lain	20	10
14	0804.30.00	- Nanas	20	7.5
15	0804.50.00	- Jambu, mangga dan manggis	20	7.5
16	0810.90.00	- Lain-lain	20	7.5
17	0901.11.00	- Tidak dihilangkan kafeinnya	20	10
18	0901.21.00	- Tidak dihilangkan kafeinnya	20	10
19	0902.30.00	- Teh hitam (difermentasi) dan teh difermentasi sebagian, dikemas langsung dalam kemasan tidak melebihi 3 kg	20	10
20	0902.40.00	- Teh hitam lainnya (difermentasi) dan teh lainnya yang difermentasi sebagian	20	10
21	0906.11.00	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	20	10
22	0906.19.00	- Lain-lain	20	10
23	0906.20.00	-- Dihancurkan atau ditumbuk	20	10
24	0907.10.00	- Tidak dihancurkan atau tidak ditumbuk	20	10
25	0908.11.00	- Tidak dihancurkan atau tidak ditumbuk	20	10
26	0908.12.00	-- Dihancurkan atau ditumbuk	20	10
27	1101.00.00	Tepung gandum atau tepung meslin.	20	10
28	1104.30.00	- Lembaga sereal, utuh, digiling, dipipihkan atau ditumbuk	7.5	2.5
29	1108.12.00	-- Pati jagung	7.5	2.5
30	1511.10.00	- Minyak mentah	2.5	0
31	1511.90.00	- Lain-lain	20	7.5
32	1517.10.00	- Margarin, tidak termasuk margarin cair	20	7.5
33	1517.90.00	- Lain-lain	20	7.5
34	1518.00.00	Lemak dan minyak hewani atau nabati serta fraksinya, dipanaskan, dioksidasi, didehidrasi, disulfurisasi, ditiup, dipolimersasi dengan panas dalam hampa udara atau dalam gas inert, atau dimodifikasi secara kimia lainnya, tidak termasuk dari pos 15.16; olahan atau campuran yang tidak dapat dimakan dari lemak atau minyak hewani atau	2.5	0

Lampiran II
Jadwal Komitmen Tarif
Mozambik

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
		nabati atau dari fraksi lemak atau minyak yang berbeda dalam Bab ini, tidak dirinci atau termasuk dalam pos lainnya.		
35	1522.00.00	Degra; residu yang diperoleh dari pengolahan zat berlemak atau mamalia hewani atau nabati.	7.5	5
36	1601.00.00	Sosis dan produk semacamnya, dari daging, sisa daging atau darah; olahan makanan berasal dari produk ini.	20	7.5
37	1604.13.00	-- Sarden, sardinella dan brisling atau sprat	20	7.5
38	1604.14.00	-- Tuna, cakalang dan bonito (Sarda spp.)	20	10
39	1604.15.00	-- Makarel	20	10
40	1604.19.00	-- Lain-lain	20	10
41	1702.30.00	- Glukosa dan sirup glukosa, tidak mengandung fruktosa atau dalam keadaan kering mengandung fruktosa kurang dari 20 % menurut beratnya	7.5	2.5
42	1702.90.00	- Lain-lain, termasuk gula invert dan gula lainnya serta campuran sirup gula dalam keadaan kering mengandung fruktosa 50 % menurut beratnya	7.5	2.5
43	1703.90.00	- Lain-lain	7.5	5
44	1805.00.00	Bubuk kakao, tidak mengandung tambahan gula atau bahan pemanis lainnya.	20	7.5
45	1901.90.00	- Lain-lain	7.5	2.5
46	1902.30.00	- Pasta lainnya	20	15
47	1905.10.00	- Roti kering	20	10
48	1905.31.00	-- Biskuit manis	20	15
49	1905.32.00	-- Wafel dan wafer	20	15
50	1905.90.00	- Lain-lain	20	15
51	2008.20.00	- Nanas	20	7.5
52	2101.11.00	-- Ekstrak, esens dan konsentrat	20	15
53	2101.12.00	-- Olahan dengan dasar ekstrak, esens atau konsentrat atau olahan dengan dasar kopi	20	15
54	2106.90.10	-- Olahan pemberi rasa makanan untuk konsumsi manusia	7.5	2.5
55	2106.90.20	-- Produk senyawa fortifikasi makanan yang mengandung beberapa mikronutrien berikut ini, Vitamin, Yodium, Seng, Asam Folat dan Besi (mis. produk "premix")	0	0
56	2106.90.30	-- Produk senyawa yang ditujukan untuk konsumsi manusia, mengandung beberapa zat gizi mikro, vitamin, yodium, seng, asam folat, zat besi, tembaga, magnesium, kalsium, selenium, dll. Berikut (misalnya, produk suplemen makanan)	7.5	2.5
57	2106.90.90	-- Lain-lain	20	15
58	2302.30.00	- Dari gandum	7.5	2.5
59	2515.12.00	-- Semata-mata dipotong, digergaji atau dengan cara lain, menjadi balok atau lembaran tebal berbentuk empat persegi panjang (termasuk bujur sangkar)	7.5	2.5
60	2522.10.00	- Kapur tohor	7.5	2.5
61	2522.20.00	- Kapur kembang	7.5	2.5

Lampiran II
Jadwal Komitmen Tarif
Mozambik

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
62	2710.19.11	— Untuk keperluan bahan baku dalam industri sintesis atau industri lainnya	5	2.5
63	2710.19.45	— Untuk keperluan lainnya	7.5	2.5
64	2710.19.61	---- Dikemas dalam wadah dengan berat kotor tidak melebihi 5 kg termasuk wadah	7.5	2.5
65	2710.19.69	---- Dikemas secara berbeda	7.5	2.5
66	2710.19.71	---- Minyak peredam kejut dan minyak rem	7.5	2.5
67	2710.19.99	— Lain-lain	7.5	2.5
68	2710.99.00	-- Lain-lain	7.5	2.5
69	2712.90.00	- Lain-lain	7.5	2.5
70	2713.11.00	- - Tidak dikalsinasi	7.5	2.5
71	2713.12.00	- - Dikalsinasi	7.5	2.5
72	2713.20.00	- Bitumen petroleum	7.5	5
73	2714.90.00	- Lain-lain	7.5	5
74	3002.20.00	- Vaksin untuk obat manusia	0	0
75	3004.10.00	- Mengandung penisilin atau turunannya, dengan struktur asam penisilat, atau streptomisin atau turunannya	0	0
76	3004.20.00	- Lain-lain, mengandung antibiotika	0	0
77	3004.32.00	-- Mengandung hormon kortikosteroid, turunan atau struktur analognya	0	0
78	3004.49.00	-- Lain-lain	0	0
79	3004.50.00	- Lain-lain, mengandung vitamin atau produk lainnya dari pos 29.36	0	0
80	3004.60.00	- Lain-lain, mengandung zat aktif antimalaria sebagaimana dijelaskan dalam Catatan Subpos 2 pada Bab ini	0	0
81	3004.90.00	- Lain-lain	0	0
82	3005.90.00	- Lain-lain	0	0
83	3006.10.00	- Catgut bedah steril, bahan jahit bedah steril semacam itu (termasuk benang gigi dan bedah steril yang dapat menyerap) dan tisu steril berperekat untuk menutup luka bedah; laminaria steril dan laminaria steril yang dapat mengembang; haemostatik gigi atau bedah steril yang dapat menyerap; penahan gigi atau bedah steril berperekat, dapat menyerap maupun tidak	0	0
84	3212.10.00	- Stamping foil	7.5	5
85	3301.90.00	- Lain-lain	2.5	0
86	3307.49.00	-- Lain-lain	20	15
87	3401.11.00	- Untuk keperluan toilet (termasuk produk mengandung obat)	20	15
88	3401.20.10	-- Sabun mentah setengah jadi dalam jumlah besar dalam bentuk butiran, palet atau pelet dengan kandungan minimum 78% asam lemak dalam kemasan dengan berat tidak melebihi 500 kg	7.5	5
89	3401.20.90	- Lain-lain	20	7.5
90	3402.90.00	- Lain-lain	20	7.5

Lampiran II
Jadwal Komitmen Tarif
Mozambik

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
91	3605.00.00	Korek api, selain barang piroteknik dari pos 36.04.	20	7.5
92	3822.00.00	Reagen diagnosa atau laboratorium pada bahan pendukung, olahan reagen diagnosa atau laboratorium pada bahan pendukung maupun tidak, selain yang dimaksud dalam pos 30.02 atau 30.06; bahan referensi bersertifikat.	0	0
93	3823.11.00	-- Asam stearat	7.5	2.5
94	3823.19.00	-- Lain-lain	7.5	2.5
95	3920.20.10	-- Monoriented	20	7.5
96	3920.20.90	-- Bioriented	7.5	5
97	3921.90.00	- Lain-lain	7.5	5
98	3923.29.90	-- Lain-lain	20	7.5
99	3926.90.10	-- Pelampung untuk memancing	2.5	0
100	3926.90.20	-- Bagian untuk Bagian XVII dan Bab 90 dan 91	7.5	2.5
101	3926.90.30	-- Bases for brooms, brushes and plastic mops	7.5	2.5
102	3926.90.40	-- Anting untuk identifikasi hewan	0	0
103	3926.90.90	-- Lain-lain	20	7.5
104	4001.10.00	- Lateks karet alam, dipra-vulkanisasi maupun tidak	2.5	0
105	4001.21.00	-- Smoked sheets	2.5	0
106	4001.22.00	-- Technically Specified Natural Rubber (TSNR)	2.5	0
107	4001.29.00	-- Lain-lain	2.5	0
108	4011.10.00	- Dari jenis yang digunakan untuk kendaraan bermotor (termasuk station wagon dan mobil balap)	20	15
109	4011.20.00	- Dari jenis yang digunakan untuk bus atau lori	20	15
110	4011.30.00	- Dari jenis yang digunakan untuk kendaraan udara	7.5	5
111	4011.40.00	- Dari jenis yang digunakan untuk sepeda motor	20	15
112	4011.50.00	- Dari jenis yang digunakan untuk sepeda roda dua	20	15
113	4012.12.00	-- Dari jenis yang digunakan untuk bus atau lori	20	15
114	4012.90.00	- Lain-lain :	20	15
115	4015.11.00	-- Untuk bedah	0	0
116	4202.99.00	-- Lain-lain	20	15
117	4409.29.00	- Lain-lain	7.5	5
118	4412.31.00	-- Dengan paling tidak satu lapisan luar dari kayu tropis	7.5	5
119	4412.33.00	-- Lain-lain, paling tidak dengan satu lapisan luar dari kayu pohon selain jenis konifera dari spesies alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), ek (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar dan aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) atau walnut (<i>Juglans</i> spp.)	7.5	5
120	4412.34.00	-- Lain-lain, dengan paling tidak satu lapisan luar dari kayu	7.5	5

Lampiran II
Jadwal Komitmen Tarif
Mozambik

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
		selain jenis konifera yang tidak dirinci dalam subpos 4412.33		
121	4412.39.00	-- Lain-lain, dengan kedua lapisan luar dari kayu konifera	7.5	5
122	4412.94.00	-- Blockboard, laminboard dan battenboard	7.5	5
123	4412.99.00	-- Lain-lain	7.5	5
124	4414.00.00	Bingkai kayu untuk lukisan, foto, cermin atau benda semacam itu.	20	7.5
125	4418.10.00	- Jendela, jendela Prancis dan kusennya	7.5	5
126	4418.20.00	- Pintu dan kusennya serta ambang pintu	7.5	5
127	4420.10.00	- Patung kecil dan ornamen lainnya, dari kayu	20	15
128	4802.55.00	-- Beratnya 40 g/m ² atau lebih tetapi tidak lebih dari 150 g/m ² , dalam gulungan	2.5	0
129	4802.56.00	-- Beratnya 40 g/m ² atau lebih tetapi tidak lebih dari 150 g/m ² , dalam lembaran dengan satu sisinya tidak melebihi 435 mm dan sisi lainnya tidak melebihi 297 mm dalam keadaan tidak dilipat	2.5	0
130	4802.56.00	-- Beratnya 40 g/m ² atau lebih tetapi tidak lebih dari 150 g/m ² , dalam lembaran dengan satu sisinya tidak melebihi 435 mm dan sisi lainnya tidak melebihi 297 mm dalam keadaan tidak dilipat	2.5	0
131	4802.57.00	-- Lain-lain, beratnya 40 g/m ² atau lebih tetapi tidak lebih dari 150 g/m ²	2.5	0
132	4802.57.00	-- Lain-lain, beratnya 40 g/m ² atau lebih tetapi tidak lebih dari 150 g/m ²	2.5	0
133	4802.58.10	-- Untuk digunakan dalam mesin Braille	0	0
134	4802.58.90	-- Lain-lain	2.5	0
135	4803.00.00	Kertas toilet atau kertas tisu untuk kulit muka, kertas handuk atau kertas serbet dan kertas semacam itu dari jenis yang digunakan untuk keperluan rumah tangga atau saniter, gumpalan selulosa dan web dari serat selulosa, dikisutkan, dikerutkan, diembos, dilubangi, diwarnai permukaannya, dihias atau dicetak permukaannya maupun tidak, dalam gulungan atau lembaran.	2.5	0
136	4805.24.00	-- Beratnya 150 g/m ² atau kurang	7.5	5
137	4805.91.00	-- Beratnya 150 g/m ² atau kurang	7.5	2.5
138	4809.20.00	- Kertas self-copy	20	7.5
139	4810.14.00	-- Dalam lembaran dengan satu sisinya tidak melebihi 435 mm dan sisi lainnya tidak melebihi 297 mm dan tidak dilipat	7.5	2.5
140	4810.19.00	-- Lain-lain	20	7.5
141	4810.29.00	-- Lain-lain	20	7.5
142	4810.92.00	-- Multi lapis	20	7.5
143	4813.90.00	- Lain-lain	7.5	2.5
144	4818.30.00	- Taplak meja dan serbet	20	7.5
145	4819.10.00	- Kardus, kotak dan peti, dari kertas atau kertas karton bergelombang	7.5	2.5
146	4819.20.00	- Kardus, kotak dan peti lipat, dari kertas atau kertas karton	7.5	2.5

Lampiran II
Jadwal Komitmen Tarif
Mozambik

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
		tidak bergelombang		
147	4820.10.00	- Buku daftar, buku kas, buku catatan, buku pesanan, buku kuitansi, kertas surat, kertas memo, buku harian dan barang semacam itu	7.5	5
148	4820.20.00	- Buku tulis	7.5	5
149	5208.22.00	-- Tenunan polos, beratnya lebih dari 100 g/m ²	20	7.5
150	5208.32.00	-- Tenunan polos, beratnya lebih dari 100 g/m ²	20	7.5
151	5208.39.00	-- Kain lainnya	20	7.5
152	5208.49.00	-- Kain lainnya	20	7.5
153	5208.52.00	-- Tenunan polos, beratnya lebih dari 100 g/m ²	20	7.5
154	5208.59.00	-- Kain lainnya	20	7.5
155	5209.22.00	-- Keper 3-benang atau 4-benang, termasuk kepar silang	20	7.5
156	5209.42.00	-- Denim	20	7.5
157	5209.59.00	-- Kain lainnya	20	7.5
158	5608.11.00	-- Jaring ikan jadi	2.5	0
159	6105.10.00	- Dari kapas	20	15
160	6105.90.00	- Dari bahan tekstil lainnya	20	15
161	6109.10.00	- Dari kapas	20	15
162	6109.90.00	- Dari bahan tekstil lainnya	20	15
163	6110.20.00	- Dari kapas	20	15
164	6111.20.00	- Dari kapas	20	15
165	6111.30.00	- Dari serat sintetik	20	15
166	6111.90.00	- Dari bahan tekstil lainnya	20	15
167	6203.42.00	-- Dari kapas	20	15
168	6203.43.00	-- Dari serat sintetik	20	15
169	6203.49.00	-- Dari bahan tekstil lainnya	20	15
170	6204.42.00	-- Dari kapas	20	15
171	6204.43.00	-- Dari serat sintetik	20	15
172	6204.49.00	-- Dari bahan tekstil lainnya	20	15
173	6204.62.00	-- Dari kapas	20	15
174	6204.63.00	-- Dari serat sintetik	20	15
175	6204.69.00	-- Dari bahan tekstil lainnya	20	15
176	6205.20.00	- Dari kapas	20	15
177	6205.30.00	- Dari serat buatan	20	15
178	6206.30.00	- Dari kapas	20	15
179	6209.20.00	- Dari kapas	20	15
180	6305.33.00	-- Lain-lain, dari strip polietilen atau polipropilena atau sejenisnya	20	15
181	6307.90.00	- Lain-lain	20	15
182	6403.99.00	-- Lain-lain	20	7.5
183	6404.11.00	-- Alas kaki olahraga; sepatu tenis, sepatu bola basket, sepatu senam, sepatu latihan dan sejenisnya	20	7.5

Lampiran II
Jadwal Komitmen Tarif
Mozambik

No	Kode HS	Uraian Barang	MFN	IM-PTA
(1)	(2)	(3)	(4)	(5)
184	6405.90.00	- Lain-lain	20	15
185	6815.99.00	-- Lain-lain	7.5	2.5
186	7013.42.00	-- Dari kaca yang mempunyai koefisien linier perluasan tidak melebihi 5×10^{-6} per Kelvin dalam suhu antara 0 °C sampai dengan 300 °C	20	15
187	7304.19.00	- Lain-lain	7.5	5
188	7316.00.00	Jangkar, jangkar kecil dan bagiannya, dari besi atau baja.	7.5	5
189	8419.20.00	- Pensteril medis, bedah atau laboratorium	5	2.5
190	8422.40.00	- Mesin untuk mengepak atau membungkus lainnya (termasuk mesin pembungkus heat-shrink)	5	2.5
191	8428.20.00	- Elevator dan konveyor pneumatik :	5	2.5
192	8507.10.00	- Asam-timbal, dari jenis yang digunakan untuk menghidupkan mesin piston	7.5	5
193	8527.29.00	- Lain-lain	20	15
194	8528.71.00	-- Tidak dirancang untuk dipasang video display atau layar	20	7.5
195	8541.40.00	- Peralatan semikonduktor peka cahaya, termasuk sel fotovoltaik dirakit atau menjadi modul atau dibuat menjadi panel maupun tidak; light-emitting diode (LED)	7.5	5
196	8711.20.00	- Dengan mesin piston pembakaran dalam bolak-balik dengan kapasitas silinder melebihi 50 cc tetapi tidak melebihi 250 cc	20	7.5
197	8713.10.00	- Tidak digerakkan secara mekanik	5	2.5
198	8902.00.00	Kapal penangkap ikan; kapal pabrik dan kendaraan air lainnya untuk pemrosesan atau pengawetan produk perikanan.	2.5	0
199	8907.10.00	- Rakit dapat digembungkan	2.5	0
200	8907.90.00	- Lain-lain	2.5	0
201	9001.50.00	- Lensa kaca dari bahan lainnya	0	0
202	9018.11.00	-- Elektro-kardiograf	5	2.5
203	9018.12.00	-- Aparatus scanning ultrasonik	5	2.5
204	9018.31.00	-- Alat suntik, dengan atau tanpa jarum	5	2.5
205	9018.39.00	-- Lain-lain	5	2.5
206	9018.90.00	- Instrumen dan peralatan lainnya	5	2.5
207	9021.10.00	- Peralatan ortopedik atau patah tulang	5	2.5
208	9021.39.00	- Lain-lain	5	0
209	9401.69.00	- Lain-lain	20	15
210	9402.10.10	-- Kursi medis dan bagiannya	5	0
211	9402.10.20	-- Kursi penata rambut dan sejenisnya, dan bagiannya	20	7.5
212	9402.90.10	-- Furniture untuk penggunaan medis	5	0
213	9403.60.00	- Perabotan kayu lainnya	20	15
214	9507.10.00	- Joran	20	10
215	9507.20.00	- Mata kail, snelled maupun tidak	5	0
216	9507.30.00	- Penggulung tali pancing	20	10
217	9507.90.00	- Lain-lain	5	0

LAMPIRAN III

KETENTUAN ASAL BARANG

Dalam menentukan asal barang yang berhak untuk memperoleh perlakuan tarif preferensi sesuai dengan Pasal 8 dalam Persetujuan ini, Ketentuan-Ketentuan berikut wajib diterapkan:

Ketentuan 1: Definisi

Untuk tujuan Lampiran ini:

budidaya air berarti pembudidayaan organisme air termasuk ikan, moluska, krustasea, invertebrata air lainnya serta tumbuhan air, mulai dari stok benih seperti telur, anak ikan, tokolan dan larva, melalui intervensi dalam proses pemeliharaan atau pertumbuhannya untuk meningkatkan produksi seperti stok teratur, pakan, atau perlindungan dari pemangsa;

CIF berarti nilai barang yang diimpor, dan mencakup biaya angkutan barang dan asuransi hingga ke pelabuhan atau tempat masuk ke dalam negara pengimpor;

otoritas kepabeanan berarti otoritas yang sesuai dengan hukum dan peraturan masing-masing Pihak yang bertanggungjawab untuk memeriksa kelayakan barang yang diimpor dari Pihak pengekspor untuk perlakuan tarif preferensial:

- (i) untuk Indonesia, otoritas berwenang adalah Direktorat Jenderal Bea dan Cukai, Kementerian Keuangan, atau penggantinya; dan
- (ii) untuk Mozambique, otoritas berwenang adalah Direktorat Jenderal Bea Cukai, Otoritas Pendapatan Mozambik, Kementerian Ekonomi dan Keuangan, atau penggantinya

FOB berarti nilai *free-on-board* (FOB) barang, termasuk biaya pengangkutan ke pelabuhan atau tempat pengiriman akhir di luar negeri;

prinsip akuntansi yang berlaku secara umum berarti konsensus yang diakui atau dukungan otoritatif yang substansial di dalam suatu Pihak, yang berhubungan dengan pencatatan pendapatan, pengeluaran, biaya, aset dan kewajiban; pengungkapan informasi; serta pembuatan pernyataan keuangan. Standar ini dapat meliputi pedoman luas dalam penerapan umum baik dalam standar, praktik dan prosedur terperinci;

barang wajib mencakup bahan atau produk, yang seluruhnya diperoleh atau diproduksi, bahkan jika bahan atau produk tersebut dimaksudkan untuk digunakan nantinya sebagai bahan dalam proses produksi lain. Untuk

keperluan Lampiran ini, istilah "barang" dan "produk" dapat digunakan secara bergantian;

Sistem Terharmonisasi (HS) berarti nomenklatur dari Deskripsi Komoditas Terharmonisasi dan Sistem Pemberian Kode yang didefinisikan dalam Konvensi Internasional tentang Deskripsi Komoditas Terharmonisasi dan Sistem Pemberian Kode termasuk semua catatan hukum yang ada, sebagaimana berlaku dan diubah dari waktu ke waktu;

otoritas penerbit berarti otoritas berwenang, atau suatu entitas yang ditunjuk oleh otoritas berwenang yang sesuai dengan hukum dan peraturan masing-masing Pihak, adalah bertanggung jawab untuk menerbitkan surat keterangan asal:

- (i) untuk Indonesia, otoritas berwenang adalah Direktorat Jenderal Perdagangan Luar Negeri, Kementerian Perdagangan, atau penggantinya; dan
- (ii) untuk Mozambique, otoritas berwenang adalah Direktorat Jenderal Bea Cukai, Otoritas Pendapatan Mozambik, Kementerian Ekonomi dan Keuangan, atau penggantinya;

bahan mencakup bahan mentah, bahan-bahan, bagian, komponen, sub-komponen, sub-rakitan atau barang-barang yang secara fisik tergabung dalam barang lain atau merupakan bagian dari proses produksi barang lainnya;

barang asal berarti barang-barang yang memenuhi syarat sebagai barang asal sesuai dengan ketentuan dalam Lampiran ini;

produksi berarti metode untuk memperoleh barang termasuk melalui menanam, menambang, memanen, memelihara, mengembangbiakkan, mengekstrak, menghimpun, mengumpulkan, menangkap, memancing, memerangkap, memburu, memanufaktur, membuat, mengolah atau merakit suatu barang;

aturan khusus produk berarti aturan-aturan yang menentukan bahwa bahan-bahan telah melalui suatu perubahan dalam klasifikasi tarif atau sebuah operasi manufaktur atau pemrosesan, atau memenuhi suatu kriteria kandungan nilai terkualifikasi atau kombinasi dari beberapa kriteria ini atau kriteria lainnya yang disepakati oleh Para Pihak.

Ketentuan 2: Kriteria Asal Barang

Untuk maksud Persetujuan ini, suatu barang yang diimpor ke dalam wilayah suatu Pihak wajib dianggap berasal dan layak mendapatkan perlakuan tarif preferensial apabila memenuhi salah satu persyaratan asal barang sebagai berikut:

- (a) suatu barang yang sepenuhnya diperoleh atau diproduksi di dalam wilayah Pihak pengekspor sebagaimana ditetapkan dan didefinisikan dalam Ketentuan 3; atau
 - (b) suatu barang yang tidak sepenuhnya diperoleh atau diproduksi di dalam wilayah Pihak pengekspor, asalkan produk tersebut telah memenuhi persyaratan dibawah Ketentuan 4 atau Ketentuan 5.
- dan memenuhi semua persyaratan lain yang berlaku dari Lampiran ini.

Ketentuan 3: Barang yang Diperoleh Sebagai Keseluruhan atau Diproduksi

Dalam pengertian Ketentuan 2(a), hal-hal berikut ini wajib dianggap sebagai barang yang diperoleh sebagai keseluruhan atau diproduksi di dalam wilayah suatu Pihak:

- (a) tanaman dan produk tanaman yang dipanen, dipetik atau dikumpulkan pada Pihak tersebut;
- (b) hewan hidup yang lahir dan dibesarkan pada Pihak tersebut;
- (c) barang yang diperoleh dari hewan hidup merujuk pada paragraf (b) di atas;
- (d) barang yang diperoleh dari memburu, memerangkap, memancing, budidaya air, mengumpulkan atau menangkap pada Pihak tersebut;
- (e) mineral dan zat yang terjadi secara alami lainnya, tidak termasuk dalam paragraf (a) hingga (d), yang diekstrak atau diambil dari tanah, air, dasar laut atau di bawah dasar laut pada Pihak tersebut;
- (f) produk hasil memancing di laut yang diambil oleh kapal yang terdaftar di Pihak tersebut dan memiliki hak untuk mengibarkan bendera Pihak tersebut, dan produk lainnya yang diambil oleh Pihak tersebut atau seseorang dari Pihak tersebut dari air, dasar laut atau di bawah dasar laut yang lokasinya di luar wilayah perairan Pihak tersebut, asalkan Pihak tersebut memiliki hak untuk eksploitasi¹ air, dasar laut dan di bawah dasar laut tersebut sesuai dengan hukum internasional²;
- (g) produk hasil memancing di laut dan produk laut lainnya yang diambil dari laut lepas oleh kapal yang terdaftar di suatu Pihak dan memiliki hak untuk mengibarkan bendera Pihak tersebut;
- (h) produk yang diproses dan/atau dibuat di atas kapal pabrik yang terdaftar di suatu Pihak dan memiliki hak untuk mengibarkan

¹ Para Pihak memahami bahwa untuk tujuan menentukan asal produk perikanan laut dan produk lainnya, "hak" di sub-paragraf (f) Ketentuan 3 mencakup hak-hak mengakses ke sumber daya perikanan dari negara pantai (coastal state), karena adanya perjanjian atau pengaturan lain yang disepakati antara suatu Pihak dan negara pantai pada tingkat pemerintah atau swasta yang berwenang.

² "Hukum Internasional" pada sub-paragraf (f) Ketentuan 3 mengacu pada hukum internasional yang diterima secara umum seperti Konvensi Perserikatan Bangsa-Bangsa tentang Hukum Laut.

bendera Pihak tersebut, hanya dari produk yang dirujuk pada paragraf (g);

- (i) benda-benda yang dikumpulkan pada Pihak tersebut yang tidak dapat memenuhi tujuan aslinya atau tidak dapat dikembalikan kepada fungsi semula atau tidak dapat dipulihkan atau diperbaiki dan hanya sesuai untuk pemusnahan atau pemulihan sebagian dari bahan bakunya, atau untuk tujuan daur ulang;
- (j) Limbah dan sisa yang berasal dari:
 - (i) produksi di Pihak pengekspor; atau
 - (ii) barang bekas yang dikumpulkan di Pihak pengekspor, asalkan barang tersebut hanya cocok untuk pemanfaatan kembali bahan bakunya; dan
- (k) Barang yang diperoleh/diproduksi di dalam suatu Pihak yang berasal dari produk-produk yang dirujuk pada paragraf (a) hingga (j).

Ketentuan 4: Barang yang Tidak Diproduksi atau Diperoleh Sebagai Keseluruhan

1. Untuk maksud Ketentuan 2(b), suatu barang wajib dianggap berasal dari suatu Pihak jika kandungan nilai kualifikasi (selanjutnya disebut sebagai "QVC") adalah tidak kurang dari 40% dari nilai FOB.
2.
 - (a) Tanpa mengesampingkan paragraf 1, barang yang tercantum dalam Lampiran B wajib dianggap barang asal jika barang tersebut memenuhi aturan khusus produk yang ditetapkan di dalamnya.
 - (b) Apabila suatu aturan khusus produk menyediakan pilihan ketentuan dari suatu ketentuan asal barang yang berdasarkan QVC, suatu ketentuan asal barang berdasarkan Perubahan Klasifikasi Tarif (CTC), kegiatan pembuatan atau pengolahan khusus, atau kombinasi dari ketentuan-ketentuan tersebut, masing-masing Pihak wajib memberikan izin kepada eksportir barang tersebut untuk memutuskan ketentuan mana yang akan digunakan dalam menentukan apakah barang tersebut memenuhi syarat sebagai barang asal dari Pihak tersebut.
 - (c) Apabila aturan khusus produk menentukan suatu QVC tertentu, hal ini mensyaratkan bahwa QVC tersebut dihitung dengan menggunakan formula yang ditetapkan pada paragraf 4 dari Ketentuan ini.
 - (d) Apabila aturan khusus produk mensyaratkan bahwa bahan yang digunakan telah melalui CTC atau kegiatan pembuatan atau pengolahan khusus, aturan tersebut wajib hanya berlaku pada bahan bukan asal.

3. Penerapan paragraf 1 dan 2 di atas wajib dianggap telah terpenuhi asalkan proses transformasi yang substansial dilakukan di dalam wilayah Pihak pengekspor.

4. Untuk maksud dari Ketentuan ini, formula untuk menghitung QVC adalah sebagai berikut:

(a) Metode Langsung (*Direct Method*)

$$QVC = \frac{\text{Biaya bahan IM-PTA} + \text{Biaya tenaga kerja} + \text{Biaya tambahan} + \text{Biaya lain} + \text{Laba}}{\text{Nilai FOB}} \times 100\% \geq 40\%$$

atau

(b) Metode tidak langsung (*Indirect Method*)

$$QVC = \frac{\text{Nilai FOB} - \text{Nilai bahan bukan asal}}{\text{Nilai FOB}} \times 100\% \geq 40\%$$

5. Untuk maksud penghitungan QVC sebagaimana pada paragraf 4 dari Ketentuan ini:

- (a) Biaya bahan IM-PTA adalah nilai dari bahan asal, bagian atau hasil bumi yang diperoleh atau diproduksi sendiri oleh produsen dalam produksi barang;
- (b) Nilai bahan bukan asal wajib:
 - (i) nilai CIF pada saat importasi bahan; atau
 - (ii) harga yang paling awal dipastikan dan dibayarkan untuk bahan yang asalnya tidak diketahui di wilayah Pihak di tempat berlangsungnya pengerjaan atau pemrosesan.
- (c) Biaya Tenaga Kerja termasuk upah, remunerasi dan tunjangan lain pegawai;
- (d) Biaya Tambahan adalah total pengeluaran tambahan; dan
- (e) Biaya Lain adalah biaya yang dikeluarkan dalam menempatkan barang di kapal atau sarana pengangkutan lainnya untuk ekspor termasuk, tetapi tidak terbatas untuk, biaya pengangkutan dalam negeri, biaya penyimpanan dan pergudangan, biaya penanganan pelabuhan, komisi kepialangan dan ongkos jasa.

Ketentuan 5: Akumulasi

Untuk maksud Ketentuan 2, suatu barang yang memenuhi persyaratan asal barang yang ditentukan di dalamnya dan yang digunakan di dalam suatu Pihak lain sebagai suatu bahan dalam produksi suatu barang lainnya wajib dianggap berasal dari Pihak dimana pengerjaan atau pengolahan barang jadi dilakukan.

Ketentuan 6: *De Minimis*

Untuk penerapan aturan khusus produk yang ditetapkan dalam Lampiran B:

- (a) Suatu barang yang tidak mengalami perubahan klasifikasi tarif wajib dianggap sebagai barang asal jika nilai seluruh bahan bukan asal yang digunakan dalam produksi yang tidak mengalami perubahan klasifikasi tarif yang disyaratkan tidak melampaui sepuluh persen (10%) dari nilai FOB barang dan barang tersebut memenuhi seluruh kriteria yang ditetapkan dalam Lampiran ini untuk memenuhi syarat sebagai barang asal.
- (b) Nilai dari bahan bukan asal yang dirujuk dalam paragraf (a) Ketentuan ini wajib, bagaimanapun, dimasukkan ke dalam nilai bahan bukan asal untuk setiap persyaratan QVC yang berlaku untuk barang tersebut.

Ketentuan 7: Pengerjaan yang Tidak Diperhitungkan

Tanpa mengesampingkan ketentuan apapun dalam Lampiran ini, suatu barang wajib tidak dianggap berasal dari wilayah suatu Pihak jika pengerjaan berikut dilakukan secara khusus atau secara kombinasi di wilayah Pihak tersebut:

- (a) pengawetan produk agar tetap dalam kondisi baik untuk tujuan pengangkutan atau penyimpanan;
- (b) perubahan pengemasan, atau pembongkaran dan perakitan kemasan;
- (c) pencucian sederhana³, pembersihan, termasuk penghilangan debu, hasil oksidasi, minyak, cat atau penutup lainnya;
- (d) pengecatan dan pemolesan sederhana;
- (e) pengujian atau kalibrasi sederhana;
- (f) penghilangan selaput ari, pemutihan sebagian atau keseluruhan, pemolesan dan pelapisan sereal dan beras;
- (g) penajaman, penggilingan sederhana, pengirisan atau pemotongan sederhana;
- (h) penempatan di dalam botol, kaleng, termos, tas, wadah, kotak, penempelan kartu ataupun papan dan seluruh kegiatan pengemasan sederhana lainnya;
- (i) pembubuhan atau pencetakan merek, label, logo, dan tanda-tanda pembeda lainnya pada produk atau kemasan;
- (j) pencampuran produk secara sederhana⁴, baik sejenis maupun tidak;

³ "sederhana" pada umumnya menggambarkan suatu kegiatan yang tidak memerlukan keterampilan khusus, mesin, peralatan atau peralatan khusus diproduksi atau dipasang untuk melaksanakan kegiatan.

⁴ "pencampuran sederhana" pada umumnya menggambarkan kegiatan yang tidak memerlukan keterampilan khusus, mesin, peralatan atau peralatan khusus diproduksi atau dipasang untuk melaksanakan kegiatan. Namun, pencampuran sederhana tidak termasuk

- (k) perakitan bagian-bagian dari suatu produk secara sederhana untuk membentuk produk utuh atau pembongkaran produk menjadi bagian-bagian; dan
- (l) pemilahan, penyaringan, penyortiran, penggolongan, penilaian, pencocokan.

Ketentuan 8: Konsinyasi Langsung

Suatu barang akan mempertahankan status asalnya sebagaimana ditentukan dalam Ketentuan 2 jika kondisi berikut telah dipenuhi:

- (a) barang diangkut langsung dari Pihak pengekspor ke Pihak pengimpor; atau
- (b) barang diangkut melalui satu atau lebih negara non-Pihak untuk tujuan transit, apabila:
 - (i) barang tersebut belum mengalami produksi selanjutnya atau pengerjaan lain di luar wilayah Para Pihak selain pembongkaran, pemuatan kembali, penyimpanan, atau pengerjaan lain yang diperlukan untuk melestarikannya dalam keadaan baik atau untuk mengangkutnya ke Pihak pengimpor;
 - (ii) barang belum memasuki perniagaan suatu negara non-Pihak; dan
 - (iii) pintu masuk transit dapat dibenarkan dengan alasan geografis, atau dengan pertimbangan yang terkait secara eksklusif pada persyaratan pengangkutan.

Ketentuan 9: Barang Pameran

1. Barang asal, yang dikirim dari Pihak pengekspor untuk pameran ke wilayah Pihak lain dan telah terjual selama atau setelah pameran, wajib diberikan perlakuan tarif preferensial apabila diperlihatkan untuk memenuhi administrasi Otoritas Kepabeanan dari Pihak pengimpor bahwa:

- (a) eksportir telah mengirimkan barang asal dari wilayah Pihak pengekspor ke Pihak lain dimana pameran diadakan dan telah memamerkannya di sana;
- (b) eksportir telah menjual barang asal atau telah memberikannya ke suatu penerima di dalam Pihak pengimpor; dan
- (c) barang asal tersebut telah diserahkan selama pameran atau segera setelahnya kepada Pihak pengimpor dalam keadaan sebagaimana saat dikirimkan untuk pameran.

2. Untuk tujuan pelaksanaan paragraf 1, surat keterangan asal wajib diberikan kepada otoritas kepabeanan dari Pihak pengimpor. Nama dan

reaksi kimia. Reaksi kimia adalah suatu proses (termasuk proses biokimia) yang menghasilkan molekul dengan struktur baru dengan cara memutuskan ikatan intramolekul dan dengan membentuk ikatan intramolekul yang baru, atau dengan mengubah susunan spasial atom dalam suatu molekul.

alamat pameran wajib diindikasikan di dalam surat keterangan asal tersebut. Apabila diperlukan, bukti tertulis tambahan tentang kondisi saat dipamerkan dapat disyaratkan.

3. Paragraf 1 wajib diterapkan untuk pameran perdagangan, pertanian atau kerajinan apapun, pekan raya atau pertunjukan atau kegiatan pemeragaan sejenis yang tidak diorganisir untuk tujuan pribadi di sekitar bangunan usaha atau pertokoan dengan maksud untuk menjual barang dari luar negeri dan dimana barang tersebut selama pameran tetap di bawah pengawasan kepabeanan.

Ketentuan 10: Perlakuan atas Bahan Kemasan dan Kontainer

1. Bahan kemasan dan kontainer untuk pengangkutan dan pengiriman suatu barang tidak boleh diperhitungkan dalam menentukan asal barang apapun.

2. Bahan kemasan dan kontainer dimana suatu barang dikemas untuk penjualan ritel, ketika dikelompokkan bersama barang tersebut, tidak diperhitungkan dalam menentukan apakah seluruh bahan bukan asal yang digunakan dalam produksi barang tersebut telah memenuhi persyaratan perubahan klasifikasi tarif yang berlaku untuk barang tersebut.

3. Jika suatu barang tunduk pada persyaratan QVC, nilai bahan kemasan dan kontainer dimana barang tersebut dikemas untuk penjualan ritel wajib diperhitungkan sebagai bahan asal atau bahan bukan asal, sebagaimana yang mungkin terjadi, dalam menghitung QVC barang tersebut.

4. Untuk maksud paragraf 1, "bahan kemasan dan kontainer untuk pengangkutan" berarti barang yang digunakan untuk melindungi suatu barang selama pengangkutannya, berbeda dari kontainer dan bahan kemasan dimana barang dikemas atau disajikan untuk penjualan ritel.

5. Untuk maksud paragraf 2 dan paragraf 3, "bahan kemasan dan kontainer untuk penjualan ritel" berarti bahan atau kontainer dimana suatu barang dikemas atau disajikan untuk penjualan ritel.

Ketentuan 11: Aksesoris, Suku Cadang, Alat dan Bahan Instruksi atau Informasi Lainnya

1. Untuk maksud penentuan asal barang, aksesoris, suku cadang, alat dan bahan instruksi atau informasi lainnya yang disajikan bersama dengan barang tersebut wajib dianggap sebagai bagian dari barang tersebut dan wajib diabaikan dalam menentukan apakah seluruh bahan bukan asal digunakan dalam produksi asal barang telah mengalami perubahan klasifikasi tarif, apabila:

- (a) aksesoris, suku cadang, alat dan bahan instruksi atau informasi lainnya yang disajikan dengan barang tidak dicatat secara terpisah dalam suatu faktur dari barang asal; dan

- (b) kuantitas dan nilai aksesoris, suku cadang, alat dan bahan instruksi atau informasi lainnya yang disajikan dengan barang adalah hal yang umum untuk barang tersebut.
2. Tanpa mengabaikan paragraf 1, jika barang tersebut tunduk pada persyaratan QVC, nilai aksesoris, suku cadang, alat dan bahan instruksi atau informasi lainnya yang disajikan dengan barang tersebut wajib diperhitungkan sebagai bahan asal atau bahan bukan asal, sebagaimana yang mungkin terjadi, dalam menghitung QVC barang tersebut.
 3. Paragraf 1 dan 2 tidak berlaku apabila aksesoris, suku cadang, alat dan bahan instruksi atau informasi lainnya disajikan dengan barang tersebut telah ditambahkan semata-mata untuk tujuan meningkatkan QVC secara artifisial, apabila hal ini terbukti kemudian oleh Pihak pengimpor maka aksesoris, suku cadang, alat dan bahan instruksi atau informasi lainnya tidak dijual dengan barang tersebut.

Ketentuan 12: Bahan Tidak Langsung

1. Bahan tidak langsung wajib diperlakukan sebagai bahan asal tanpa menghiraukan dimana bahan tersebut diproduksi.
2. Untuk maksud Ketentuan ini, istilah "bahan tidak langsung" adalah barang yang digunakan dalam produksi, pengujian atau inspeksi suatu barang namun tidak secara fisik diinkorporasikan ke dalam barang tersebut, atau suatu barang yang digunakan dalam pemeliharaan bangunan atau pengoperasian peralatan yang terkait dengan produksi barang, termasuk:
 - (a) bahan bakar dan energi;
 - (b) alat, cetakan (*die*) dan cetakan (*mould*);
 - (c) suku cadang dan bahan yang digunakan dalam pemeliharaan peralatan dan bangunan;
 - (d) pelumas, gemuk, bahan campuran dan bahan lainnya yang digunakan dalam produksi atau digunakan untuk mengoperasikan peralatan dan bangunan;
 - (e) sarung tangan, kaca mata, alas kaki, pakaian, peralatan dan persediaan keselamatan;
 - (f) peralatan, peranti dan persediaan yang digunakan untuk menguji atau menginspeksi barang;
 - (g) katalis dan pelarut; dan
 - (h) barang lainnya yang tidak diinkorporasikan ke dalam barang namun yang penggunaannya di dalam produksi barang tersebut dapat diperagakan secara wajar sebagai bagian dari produksi.

Ketentuan 13: Bahan Identik dan Bahan Yang Dapat Dipertukarkan

1. Penentuan apakah bahan identik dan bahan yang dapat dipertukarkan adalah bahan asal wajib dibuat melalui pemisahan secara fisik masing-masing bahan ataupun dengan menggunakan prinsip-prinsip akuntansi yang berlaku

secara umum dari kontrol stok atau praktik manajemen inventaris yang berlaku di dalam Pihak pengekspor.

2. Metode manajemen inventaris yang digunakan di bawah paragraf 1 untuk bahan identik dan bahan yang dapat dipertukarkan tertentu wajib terus digunakan untuk bahan tersebut di sepanjang tahun fiskal.

3. Untuk maksud Ketentuan ini, "bahan identik dan dapat dipertukarkan" berarti bahan yang sepadan karena memiliki kualitas komersial dan jenis yang sama, memiliki karakteristik teknis dan fisik yang sama, dan yang bila digabungkan ke dalam produk akhir tidak dapat dibedakan dari satu dengan yang lainnya untuk tujuan asal barang berdasarkan tanda-tanda atau pengujian visual semata-mata;

Ketentuan 14: Klaim untuk Perlakuan Tarif Preferensial

Klaim bahwa suatu barang wajib diterima serta layak untuk perlakuan tarif preferensial wajib didukung oleh surat keterangan asal (Form IM) sebagaimana ditetapkan dalam Apendiks 1 dari Lampiran A yang diterbitkan oleh otoritas berwenang dari Pihak eksportir sesuai dengan Prosedur Operasional Sertifikasi.

Ketentuan 15: Peninjauan dan Modifikasi

Lampiran ini wajib ditinjau ulang dan diubah sesuai dengan Pasal 19 dan Pasal 21 Persetujuan ini.

Lampiran A

PROSEDUR OPERASIONAL SERTIFIKASI UNTUK KETENTUAN ASAL BARANG

Untuk tujuan pelaksanaan Ketentuan Asal Barang, berikut ini prosedur operasional tentang penerbitan surat keterangan asal, verifikasi asal barang, dan hal-hal administratif terkait lainnya yang wajib diterapkan:

OTORITAS PENERBIT

Pasal 1

Surat keterangan asal wajib diterbitkan oleh otoritas penerbit dari Pihak pengekspor.

Pasal 2

1. Para Pihak wajib menyediakan nama dan alamat otoritas penerbit dari masing-masing Pihak, dan daftar contoh tanda tangan dan contoh stempel resmi yang digunakan oleh otoritas penerbit tersebut, dalam bentuk salinan cetak dan salinan digital.
2. Perubahan apapun terhadap nama, alamat atau stempel resmi wajib segera diinformasikan sebagaimana telah disebutkan di atas.
3. Surat keterangan asal apapun yang diterbitkan oleh pejabat yang tidak termasuk di dalam daftar sebagaimana dimaksud dalam paragraf 1 wajib diabaikan oleh otoritas kepabeanan dari Pihak pengimpor.

Pasal 3

Untuk tujuan menentukan status asal, otoritas penerbit wajib memiliki hak untuk meminta bukti dokumentasi pendukung atau melaksanakan pemeriksaan apapun yang dianggap layak. Apabila hak tersebut tidak dapat diperoleh melalui hukum dan peraturan nasional yang berlaku, maka hak tersebut wajib dimasukkan sebagai klausul dalam form permohonan merujuk pada Pasal 4 berikut ini.

PENERBITAN SURAT KETERANGAN ASAL

Pasal 4

Pada saat melaksanakan formalitas untuk mengekspor produk dibawah perlakuan preferensial, pihak eksportir atau perwakilan yang berwenang wajib menyerahkan permohonan resmi kepada otoritas penerbit surat keterangan asal beserta dokumen pendukung yang membuktikan bahwa produk yang akan diekspor memenuhi syarat untuk penerbitan surat keterangan asal.

Pasal 5

Otoritas Penerbit wajib, dengan segala kompetensi dan kemampuannya, melaksanakan pemeriksaan yang sesuai atas setiap permohonan untuk surat keterangan asal guna memastikan bahwa:

- (a) Permohonan dan surat keterangan asal telah dilengkapi dengan tepat dan telah ditandatangani oleh penandatanganan yang berwenang;
- (b) Asal produk sesuai dengan Ketentuan Asal Barang untuk Persetujuan Preferensi Perdagangan antara Indonesia dan Mozambik;
- (c) Pernyataan lain dari surat keterangan asal sesuai dengan bukti dokumentasi pendukung yang diajukan;
- (d) Kode HS, uraian barang, kuantitas dan nilai sesuai dengan produk yang akan diekspor;
- (e) Benda-benda yang dideklarasikan pada surat keterangan asal yang sama wajib diizinkan apabila setiap benda tersebut memenuhi syarat secara terpisah.

Pasal 6

1. Surat keterangan asal (Form IM) harus dicetak pada pada kertas ISO ukuran A4 sesuai dengan spesimen sebagaimana ditunjukkan dalam Lampiran 1. Surat keterangan asal wajib dalam bahasa Inggris.
2. Surat keterangan asal wajib terdiri dari satu lembar asli dan dua lembar salinan.
3. Setiap surat keterangan asal wajib menyandang nomor referensi yang secara terpisah diberikan oleh tiap-tiap tempat atau kantor penerbitan.
4. Lembar yang asli wajib diteruskan oleh eksportir ke importir untuk diserahkan kepada otoritas kepabeanan di pelabuhan impor. Lembar salinan wajib disimpan oleh otoritas Penerbit di Pihak pengeksportir, dan salinan lainnya wajib disimpan oleh eksportir.
5. Surat keterangan asal wajib berlaku 12 bulan sejak tanggal penerbitan.

Pasal 7

Untuk melaksanakan Ketentuan 2 (Kriteria Asal Barang) dari Ketentuan Asal Barang, surat keterangan asal yang diterbitkan oleh Pihak pengeksportir wajib menunjukkan peraturan yang relevan dan persentase yang berlaku dalam kolom yang sesuai pada Form IM.

Pasal 8

Penghapusan maupun tindakan wajib tidak diperbolehkan pada surat keterangan asal. Setiap perubahan wajib dibuat dengan:

- (a) mencoret bahan yang salah dan melakukan penambahan yang diperlukan. Perubahan tersebut wajib disetujui oleh penandatanganan yang berwenang di pihak pemohon dan disahkan oleh otoritas penerbit yang sesuai. Ruang kosong yang tidak dipakai wajib dicoret untuk mencegah penambahan selanjutnya; atau
- (b) menerbitkan surat keterangan asal yang baru untuk menggantikan yang salah.

Pasal 9

1. Surat keterangan asal wajib diterbitkan oleh otoritas penerbit dari Pihak pengeksportir sebelum atau pada saat pengiriman atau dalam waktu 5 (lima) hari setelahnya kapanpun produk yang akan diekspor dapat dianggap berasal dari Pihak tersebut dalam arti Ketentuan Asal Barang.
2. Dalam kasus-kasus khusus dimana surat keterangan asal belum diterbitkan sebelum atau pada saat eksportasi atau segera setelahnya karena adanya kesalahan atau kelalaian yang tidak disengaja atau sebab-sebab sah lainnya, surat keterangan asal dapat diterbitkan secara retroaktif namun tidak lebih lama dari 12 bulan sejak tanggal pengiriman, dalam hal ini diperlukan untuk mencantumkan "DITERBITKAN SECARA RETROAKTIF" di dalam kotak 13 dari Form IM.

Pasal 10

Dalam hal terjadi pencurian, kehilangan atau kehancuran suatu surat keterangan asal, eksportir dapat mengajukan permohonan secara tertulis kepada otoritas penerbit, dimana surat keterangan asal tersebut diterbitkan, untuk sebuah salinan asli bersertifikat dari surat keterangan asal yang asli dan dibuat rangkap tiga berdasarkan dokumen ekspor yang mereka miliki yang menyandang pengesahan dengan mencantumkan kata-kata "SALINAN ASLI BERSERTIFIKASI" dalam kotak 12. Salinan ini wajib menyandang tanggal dari surat keterangan asal yang asli. Salinan asli bersertifikat dari sebuah surat keterangan asal wajib diterbitkan dalam jangka waktu yang berlaku dari surat keterangan asal yang asli.

PENYERAHAN

Pasal 11

Surat keterangan asal yang asli wajib diserahkan oleh importir atau perwakilan yang berwenang kepada otoritas kepabeanan terkait pada saat pengarsipan deklarasi impor untuk produk terkait.

Pasal 12

Berikut ini adalah batas waktu untuk penyerahan surat keterangan asal yang wajib diperhatikan:

- (a) surat keterangan asal wajib diserahkan kepada otoritas kepabeanan dari Pihak pengimpor dalam kurun waktu masa berlakunya
- (b) apabila surat keterangan asal diserahkan kepada otoritas kepabeanan dari Pihak pengimpor setelah kadaluarsa lewat batas waktu untuk penyerahan, surat keterangan asal tersebut masih dapat diterima apabila kegagalan memperhatikan batas waktu diakibatkan oleh keadaan kahar (*force majeure*) atau sebab-sebab sah lainnya di luar kendali eksportir; dan
- (c) pada semua kasus, otoritas kepabeanan dari Pihak pengimpor dapat menerima surat keterangan asal apabila produk telah diimpor sebelum kadaluarsa lewat batas waktu dari surat keterangan asal tersebut.

Pasal 13

Dalam hal konsinyasi barang yang berasal dalam Pihak pengeksportir dan tidak melebihi US\$200,00 FOB, pembuatan surat keterangan asal wajib dikecualikan dan penggunaan deklarasi sederhana oleh eksportir bahwa barang tersebut berasal dari Pihak pengeksportir akan dapat diterima.

PERLAKUAN TERHADAP PERBEDAAN YANG BERSIFAT MINOR

Pasal 14

1. Penemuan perbedaan yang bersifat minor antara pernyataan yang dibuat dalam surat keterangan asal dan pernyataan yang dibuat dalam dokumen yang diserahkan kepada otoritas kepabeanan Pihak pengimpor untuk tujuan melaksanakan formalitas untuk mengimpor barang, tidak serta-merta membatalkan surat keterangan asal, apabila terkait secara langsung dengan barang yang dikirim.
2. Untuk beragam item yang dideklarasikan dibawah surat keterangan asal yang sama, masalah yang ditemukan pada satu item yang terdaftar tidak akan mempengaruhi atau menunda pemberian perlakuan tarif preferensial dan pengurusan kepabeanan terhadap item lainnya yang terdaftar dalam surat keterangan asal. Paragraf 3 dari Pasal 16 dapat diterapkan pada item yang bermasalah.

PERSYARATAN PENYIMPANAN CATATAN

Pasal 15

1. Untuk maksud proses verifikasi sesuai dengan Pasal 16 dan 17 dari Lampiran ini, produsen atau eksportir yang mengajukan permohonan untuk penerbitan surat keterangan asal, berdasarkan hukum dalam negeri dan peraturan Pihak pengekspor, wajib menyimpan catatan pendukung untuk permohonan selama tidak kurang dari empat tahun sejak tanggal penerbitan surat keterangan asal.
2. Importir wajib menyimpan catatan-catatan yang relevan dengan importasi sesuai dengan hukum dan peraturan Pihak pengimpor.
3. Permohonan untuk surat keterangan asal dan semua dokumen yang terkait dengan permohonan tersebut wajib disimpan oleh otoritas penerbit selama tidak kurang dari empat (4) tahun sejak tanggal penerbitan.
4. Informasi yang berkaitan dengan keabsahan surat keterangan asal wajib dilengkapi berdasarkan permintaan Pihak pengimpor oleh pejabat yang berwenang untuk menandatangani surat keterangan asal dan disahkan oleh otoritas pemerintah berwenang yang sesuai.
5. Setiap informasi yang dikomunikasikan antara para Pihak yang terkait wajib diperlakukan sebagai rahasia dan wajib digunakan hanya untuk tujuan pengesahan surat keterangan asal.

VERIFIKASI ASAL BARANG

Pasal 16

1. Otoritas kepabeanan dari Pihak pengimpor dapat meminta pemeriksaan retroaktif secara acak atau ketika memiliki keraguan yang beralasan tentang keaslian dokumen atau keakuratan informasi mengenai kebenaran asal produk yang dimaksud atau bagian-bagian tertentu darinya.
2. Permohonan tersebut wajib disertai dengan salinan surat keterangan asal yang bersangkutan dan wajib menyebutkan alasan dan informasi tambahan apapun yang menyatakan bahwa keterangan yang diberikan pada surat keterangan asal tersebut mungkin tidak akurat, kecuali pemeriksaan retroaktif diminta secara acak.
3. Otoritas kepabeanan dari Pihak pengimpor dapat menangguhkan ketentuan pemberian perlakuan preferensial sementara menunggu hasil verifikasi. Namun, otoritas tersebut dapat mengeluarkan produk ke importir sesuai dengan langkah-langkah administratif apapun yang dianggap perlu, dengan catatan bahwa produk tersebut tidak dianggap masuk dalam larangan atau pembatasan impor dan tidak terdapat kecurigaan bahwa telah terjadi kecurangan.
4. Otoritas penerbit yang menerima permintaan untuk pemeriksaan retroaktif wajib segera menanggapi dan membalas permintaan tersebut dalam waktu tidak lebih dari 45 (empat puluh lima) hari setelah diterimanya permintaan

Pasal 17

1. Apabila otoritas kepabeanan dari Pihak pengimpor tidak puas dengan hasil dari pemeriksaan retroaktif, maka dimungkinkan, dalam keadaan luar biasa, meminta kunjungan verifikasi ke Pihak pengekspor.
2. Sebelum melakukan kunjungan verifikasi sesuai dengan paragraf 1:
 - (a) otoritas kepabeanan dari Pihak pengimpor wajib menyampaikan pemberitahuan tertulis atas keinginannya untuk melakukan proses kunjungan verifikasi secara bersamaan ke:
 - (i) produsen atau eksportir yang bangunannya akan dikunjungi;
 - (ii) otoritas penerbit di dalam wilayah Pihak tersebut dimana proses kunjungan verifikasi dilakukan;
 - (iii) otoritas kepabeanan di wilayah Pihak tersebut dimana proses kunjungan verifikasi dilakukan; dan
 - (iv) importir barang yang akan dilakukan kunjungan verifikasi.
 - (b) pemberitahuan tertulis yang disebutkan pada sub-paragraf (a) wajib lengkap dan meliputi, antara lain:
 - (i) nama otoritas kepabeanan yang menerbitkan pemberitahuan;
 - (ii) nama produsen atau eksportir yang bangunannya akan dikunjungi;
 - (iii) tanggal yang diajukan untuk proses kunjungan verifikasi;
 - (iv) cakupan pada proses kunjungan verifikasi yang diusulkan, termasuk rujukan untuk barang yang akan diverifikasi; dan
 - (v) nama dan jabatan yang akan melakukan proses kunjungan verifikasi.
 - (c) otoritas kepabeanan Pihak pengimpor wajib mendapatkan persetujuan tertulis dari produsen dan/atau eksportir yang bangunannya akan dikunjungi;
 - (d) dalam hal persetujuan secara tertulis dari pihak produsen atau eksportir tidak didapatkan dalam waktu tiga puluh (30) hari sejak tanggal diterimanya pemberitahuan sesuai dengan sub-paragraf (a), otoritas kepabeanan dari Pihak pengimpor dapat menolak perlakuan tarif preferensial untuk barang yang dirujuk dalam surat keterangan asal yang akan dilakukan kunjungan verifikasi; dan
 - (e) otoritas penerbit yang menerima pemberitahuan dapat menunda usulan kunjungan verifikasi dan memberi tahu otoritas kepabeanan dari Pihak pengimpor tentang keinginan tersebut dalam waktu lima belas (15) hari sejak tanggal diterimanya pemberitahuan tersebut. Tanpa mengesampingkan adanya penundaan, setiap kunjungan verifikasi wajib dilakukan selama enam puluh (60) hari sejak tanggal diterimanya, atau dalam periode yang lebih lama sebagaimana disetujui oleh para Pihak.
3. Otoritas kepabeanan dari Pihak pengimpor yang melaksanakan proses kunjungan verifikasi wajib menyediakan untuk produsen dan/atau eksportir

yang barangnya dikenakan verifikasi, dan otoritas penerbit terkait dengan penentuan tertulis apakah barang yang akan dikenakan verifikasi memenuhi persyaratan sebagai barang asal.

4. Setiap penangguhan perlakuan tarif preferensial wajib diatur kembali atas penentuan tertulis sebagaimana dimaksud dalam paragraf 3 bahwa barang telah memenuhi syarat sebagai barang asal.

5. Produsen atau eksportir wajib diizinkan tiga puluh (30) hari sejak tanggal diterimanya penentuan secara tertulis untuk menyediakan masukan tertulis atau informasi tambahan berhubungan dengan kelayakan barang untuk perlakuan tarif preferensial. Jika barang tersebut tetap ditemukan sebagai barang bukan asal, penentuan akhir tertulis wajib dikomunikasikan kepada otoritas penerbit dalam waktu tiga puluh (30) hari sejak tanggal penerimaan masukan/informasi tambahan dari produsen dan/atau eksportir.

6. Proses kunjungan verifikasi, termasuk kunjungan sebenarnya dan penentuan dibawah paragraf 3 apakah barang yang dikenakan verifikasi adalah barang asal atau bukan, wajib dilakukan dan hasilnya dikomunikasikan kepada otoritas penerbit dalam jangka waktu maksimal enam (6) bulan sejak hari pertama awal kunjungan verifikasi dilakukan. Sementara proses verifikasi dilakukan, paragraf 3 dari Pasal 16 wajib diberlakukan.

DOKUMEN KONSINYASI

Pasal 18

Untuk maksud penerapan Ketentuan 8 (Konsinyasi Langsung) dimana pengangkutan dilakukan melalui wilayah yang bukan wilayah negara non-Pihak manapun, berikut ini adalah hal-hal yang wajib disediakan kepada otoritas kepabeanan dari Pihak pengimpor:

- (a) dokumen pengapalan yang menandakan pengangkutan melalui pihak ketiga (*Bill of Lading*) yang dikeluarkan di Pihak pengekspor; atau
- (b) dokumen pendukung atau informasi lainnya, yang diberikan oleh otoritas kepabeanan dari negara non-Pihak atau pihak terkait lainnya yang menunjukkan bahwa persyaratan dari ketentuan 8 (b) telah terpenuhi.

PENERBITAN FAKTUR DARI PIHAK KETIGA (*Third Party Invoicing*)

Article 19

1. Pihak pengimpor wajib untuk tidak menolak sebuah klaim untuk perlakuan tarif preferensial dengan alasan bahwa faktur tidak dikeluarkan oleh eksportir barang, apabila barang memenuhi persyaratan Lampiran ini.

2. Eksportir barang harus menunjukkan "faktur pihak ketiga" (*third party invoice*) dan informasi seperti nama dan negara dari perusahaan yang menerbitkan faktur wajib tampak dalam surat keterangan asal.

TINDAKAN MELAWAN TINDAKAN PENIPUAN

Pasal 20

1. Dalam hal terdapat kecurigaan bahwa telah dilakukan tindakan penipuan sehubungan dengan surat keterangan asal, otoritas berwenang terkait wajib bekerja sama dalam tindakan yang akan diambil di wilayah masing-masing Pihak terhadap orang-orang yang terlibat.
2. Setiap Pihak wajib bertanggung jawab untuk menyediakan sanksi hukum untuk tindakan penipuan terkait dengan surat keterangan asal.

Pasal 21

Dalam hal terdapat perbedaan terkait dengan penentuan asal barang, klasifikasi barang atau hal-hal lain, otoritas berwenang terkait baik dari Pihak pengimpor maupun Pihak pengekspor wajib berkonsultasi satu sama lain dengan tujuan untuk menyelesaikan perbedaan, dan hasilnya wajib dilaporkan kepada Pihak lainnya sebagai informasi.

Asli (Dua Rangkap/Tiga Rangkap)

1. Nama dan Alamat Eksportir		<p>NOMOR SURAT.</p> <p>INDONESIA – MOZAMBIQUE PREFERENTIAL TRADE AGREEMENT (IM-PTA)</p> <p>SURAT KETERANGAN ASAL (Kombinasi Deklarasi dan Sertifikat)</p> <p>Form IM</p> <p>Diterbitkan di _____ (Negara)</p> <p>Lihat Catatan di Halaman Sebaliknya</p>			
2. Nama dan Alamat Penerima					
3. Nama dan Alamat Produsen					
4. Moda pengangkutan dan rute (sejauh yang diketahui)		5. Hanya Bagi Pihak yang Berwenang			
Tanggal keberangkatan		<input type="checkbox"/> <u>Pemberian Perlakuan Preferensial IM -PTA</u>			
Nomor Kapal/Penerbangan		<input type="checkbox"/> <u>Perlakuan Preferensi Tidak Diberikan (Harap cantumkan alasan)</u>			
Pelabuhan muat		<p>.....</p> <p>Tanda Tangan Pihak Berwenang di Negara Pengimpor</p>			
Pelabuhan bongkar					
6. Nomor item	7. Tanda dan nomor paket; Nomor dan jenis paket; uraian barang; Kode HS dari negara pengekspor dalam enam digit	8. Kriteria Asal Barang	9. Berat Kotor, Kuantitas dan nilai FOB (jika menggunakan kriteria QVC)	10. Nomor dan tanggal faktur	
11. Pernyataan Eksportir		12. Sertifikasi			
<p>Yang bertanda tangan di bawah ini menyatakan bahwa rincian dan pernyataan di atas benar; bahwa semua barang diproduksi di</p> <p>.....</p> <p>(Negara)</p> <p>dan memenuhi persyaratan asal barang yang dicantumkan untuk barang ini dalam Ketentuan Asal Barang dibawah Indonesia-Mozambique PTA untuk semua produk yang diekspor ke</p> <p>.....</p> <p>(Negara Importir)</p> <p>.....</p> <p>Tempat dan tanggal, tanda tangan pihak berwenang</p>		<p>Dengan ini disertifikasi, berdasarkan kontrol yang dilakukan, bahwa deklarasi yang dilakukan oleh eksportir itu benar.</p> <p>.....</p> <p>Tempat dan tanggal, tanda tangan dan stempel Otoritas Pemerintah Berwenang</p>			
13.					
<input type="checkbox"/> Faktur pihak ketiga <input type="checkbox"/> Akumulasi <input type="checkbox"/> <i>De Minimis</i>		<input type="checkbox"/> Barang pameran <input type="checkbox"/> Diterbitkan secara retroaktif			

CATATAN DI HALAMAN SEBALIKNYA

- Kotak 1:** Tulis nama lengkap, alamat (termasuk negara) eksportir.
- Kotak 2:** Tulis nama lengkap, alamat (termasuk negara) penerima barang.
- Kotak 3:** Tuliskan nama lengkap resmi, alamat (termasuk negara) produsen. Apabila terdapat lebih dari satu produsen produk maka dimasukkan ke dalam Surat, daftarkan produsen tambahan tersebut, termasuk nama, alamat (termasuk negara). Apabila eksportir atau produsen ingin informasi untuk dirahasiakan, hal ini dapat diterima untuk menyatakan "Tersedia untuk Bea Cukai apabila diminta". Apabila produsen dan eksportir sama, maka isi dengan "SAMA".
- Kotak 4:** Lengkapi moda pengangkutan dan rute dan tentukan tanggal keberangkatan, nomor moda pengangkutan, pelabuhan muat dan bongkar.
- Kotak 5:** Otoritas kepabeanan Pihak pengimpor wajib menunjukkan di dalam kotak yang sesuai apakah diberikannya atau tidak diberikannya perlakuan tarif preferensi. Untuk beberapa barang yang dicantumkan dalam Form IM, jika perlakuan preferensi tidak diberikan pada salah satu barang, hal ini ditunjukkan sesuai dalam Kotak 5.
- Kotak 6:** Tuliskan jumlah barang.
- Kotak 7:** Cantumkan uraian barang yang lengkap untuk setiap produk. Uraian barang wajib ditulis rinci sehingga mudah untuk diidentifikasi oleh Petugas Kepabeanan dan menghubungkannya dengan uraian barang yang ada di faktur dan uraian barang berdasarkan HS untuk produk tersebut. Tanda Pengiriman dan nomor pada paket, nomor dan jenis paket juga wajib dijelaskan. Untuk setiap barang, identifikasi klasifikasi tarif HS harus tepat yang menggunakan klasifikasi tarif HS negara pengekspor.
- Kotak 8:** Untuk ekspor dari satu Pihak ke Pihak lain agar memenuhi persyaratan diberikannya perlakuan preferensi, eksportir wajib dicantumkan di Kotak 8 pada form kriteria asal berdasarkan dimana ia melakukan klaim bahwa barang-barangnya memenuhi syarat perlakuan preferensi, seperti dalam tabel berikut:

Keadaan produksi atau manufaktur di negara pertama yang disebutkan dalam Kotak 11 pada form ini	Dimasukkan ke Kotak 8
(a) Barang yang seluruhnya dihasilkan atau diproduksi di negara eksportir sebagaimana didefinisikan dalam Ketentuan 3	"WO"
(b) Barang yang dikerjakan tetapi tidak seluruhnya diperoleh atau dihasilkan oleh Pihak eksportir yang memenuhi paragraf 1 dari Ketentuan 4	Persentase sebenarnya dari QVC, contoh "45%"
(c) Barang yang memenuhi paragraf 2 dari Ketentuan 4 (Ketentuan Spesifik Barang) <ul style="list-style-type: none"> • Perubahan pada Klasifikasi Tarif • Konten Nilai yang Memenuhi Syarat • Manufaktur dan Proses Khusus • Kriteria Kombinasi 	"PSR (Aturan CTC yang sebenarnya, seperti "CC" or "CTH" or "CTSH")" "PSR (Persentase sebenarnya dari QVC, contoh "45%")" "PSR (SP)" "PSR (Kombinasi kriteria yang sebenarnya, seperti "CTSH + 35%")"

- Kotak 9:** Berat kotor dalam satuan kilo wajib ditunjukkan disini. Ukuran lainnya seperti volume atau jumlah barang yang menunjukkan ketepatan jumlah dapat dipakai seperti biasanya; Nilai FOB adalah nilai tagihan dalam faktur yang disampaikan oleh eksportir kepada Otoritas Berwenang.
- Kotak 10:** Nomor dan tanggal faktur wajib dicantumkan disini.
- Kotak 11:** Bagian ini wajib dilengkapi, ditandatangani dan diberi tanggal oleh eksportir. Masukkan keterangan tempat, tanggal penandatanganan.
- Kotak 12:** Bagian ini wajib dilengkapi, ditandatangani, diberi tanggal dan stempel oleh orang yang memiliki wewenang pada otoritas penerbit sertifikat. Dalam Salinan asli yang telah disertifikasi, kata "CERTIFIED TRUE COPY" harus ditulis atau dicap pada Kotak 12 di Surat dengan tanggal penerbitan salinan sesuai dengan Pasal 10 terkait dengan Prosedur Operasional Sertifikasi.
- Kotak 13:** **FAKTUR PIHAK KETIGA:** Kondisi dimana faktur diterbitkan oleh pihak ketiga. "Faktur pihak ketiga" harus dicentang (✓) dan informasi seperti nama dan negara perusahaan yang menerbitkan faktur tersebut harus ditandai dalam Kotak 7. Dalam kasus tertentu dimana faktur yang diterbitkan oleh pihak ketiga tidak tersedia pada saat penerbitan surat keterangan asal, nomor dan tanggal faktur yang dikeluarkan oleh eksportir kepada siapa surat keterangan asal dikeluarkan harus diindikasikan dalam Kotak 10, dan harus diindikasikan dalam Kotak 7 bahwa barang akan dikenakan faktur lain yang akan dikeluarkan oleh pihak ketiga untuk impor kepada Pihak importir, mengidentifikasi nama hukum lengkap dan alamat perusahaan atau individu yang menerbitkan faktur lain. Dalam keadaan demikian, Otoritas Kepabeanan dari Pihak importir dapat meminta importir untuk memberikan faktur dan dokumen lain untuk memastikan transaksi dari Pihak eksportir ke Pihak importir, berkenaan dengan barang yang dinyatakan untuk impor.
- AKUMULASI:** Dalam keadaan dimana barang asal dari satu Pihak digunakan di Pihak lain sebagai bahan untuk barang jadi, sesuai dengan Ketentuan 5 Ketentuan Asal, kotak "Akumulasi" harus dicentang (✓).
- DE MINIMIS:** Jika barang yang tidak mengalami perubahan dalam klasifikasi tarif tidak melebihi sepuluh persen (10%) dari nilai FOB, berdasarkan Ketentuan 6 Ketentuan Asal, kotak "De Minimis" harus dicentang (✓).
- BARANG PAMERAN:** Dalam hal barang dikirim dari Pihak eksportir untuk pameran di Pihak lain dan dijual selama atau setelah masa pameran untuk impor ke Pihak importir, sesuai dengan Ketentuan 9 Ketentuan Asal, kotak "Barang Pameran" harus dicentang (✓) dan nama dan alamat pameran dilampirkan dalam Kotak 2.
- DITERBITKAN SECARA RETROAKTIF:** Dalam kasus tertentu, karena kesalahan atau kelalaian yang tidak disengaja atau hal-hal lain yang dianggap valid, Surat Keterangan Asal dapat diterbitkan secara retroaktif, sesuai dengan paragraf 2 dari Pasal 9 yakni tentang Prosedur Operasional Sertifikasi, kotak "Diterbitkan secara retroaktif" harus dicentang (✓).

Lampiran B

ATURAN KHUSUS PRODUK
(Untuk dinegosiasikan selanjutnya, jika diperlukan)



REPUBLIK INDONESIA

ACORDO DE COMÉRCIO PREFERENCIAL

ENTRE

O GOVERNO DA REPÚBLICA DA INDONÉSIA

E

O GOVERNO DA REPÚBLICA DE MOÇAMBIQUE

Preâmbulo

O Governo da República da Indonésia e o Governo da República de Moçambique (doravante designados individualmente como "Uma Parte" e colectivamente "Partes"),

RECORDANDO a Declaração Ministerial Conjunta sobre o Lançamento das Negociações do Acordo de Comércio Preferencial Moçambique-Indonésia, aprovada pelo Ministro da Indústria e Comércio da República de Moçambique e pelo Ministro do Comércio da República da Indonésia, a 11 de Abril de 2018;

CONSCIENTES da amizade e cooperação de longa data;

ESPERANDO que este Acordo crie um novo clima para a cooperação económica entre as partes;

RECONHECENDO que o fortalecimento da parceria económica trará benefícios económicos e sociais e irá melhorar o nível de vida de seus povos;

RECONHECENDO que este acordo facilitará as empresas, incluindo as Pequenas e Médias Empresas de ambas Partes, a beneficiarem de relações económicas mais estreitas;

TENDO EM MENTE que a expansão do comércio mútuo e das relações económicas irá promover maior cooperação entre as Partes;

CONSCIENTES de que tais acordos comerciais mútuos contribuirão para a promoção de laços mais estreitos com outras economias da região;

ACREDITANDO que este Acordo possa promover as colaborações comerciais, bem como estender-se a novas áreas de interesses mútuos;

CONSIDERANDO que a expansão dos seus mercados internos, por meio da cooperação comercial, é um pré-requisito importante para acelerar o desenvolvimento económico das Partes; e

RECONHECENDO que a eliminação das barreiras comerciais por meio deste Acordo contribuirá para a expansão do comércio bilateral;

ACORDARAM o seguinte:

Artigo 1

Estabelecimento de um Acordo de Comércio Preferencial

As Partes estabelecem por este meio um Acordo de Comércio Preferencial, com base no Artigo XXIV do Acordo Geral sobre Tarifas e Comércio no Anexo 1A do Acordo OMC (doravante denominado "GATT 1994").

Artigo 2

Definições

Para os fins deste Acordo, os termos seguintes devem ter o objectivo a eles atribuído, a menos que de outra forma indicado:

- (a) "dias" refere-se a dias de calendário, incluindo fins de semana e feriados;
- (b) "bens" constituem mercadorias e produtos no âmbito do Sistema Harmonizado de Designação e Codificação de Mercadorias;

(c) "margem de preferência" significa a percentagem da tarifa pela qual as tarifas MFN são reduzidas sobre produtos importados de uma Parte para outra como resultado de tratamento preferencial;

d) "taxas", os direitos de importação incluídos nos calendários nacionais das Partes;

(e) "Acordo OMC" refere-se ao Acordo de Marrakesh que estabelece a Organização Mundial do Comércio, feito em Marrakesh, a 15 de Abril de 1994, conforme possa ser alterado.

Artigo 3

Objectivo

O objectivo deste Acordo é fortalecer as relações comerciais entre as Partes, particularmente por meio de:

(a) redução ou eliminação de tarifas sobre o comércio de mercadorias;

(b) eliminação de barreiras não-tarifárias sobre o comércio de bens.

Artigo 4

Anexos

Os Anexos deste Acordo deverão constituir parte integrante do mesmo.

Artigo 5

Escopo

O presente Acordo abrange as listas de produtos enumerados nos Anexos I e II.

Artigo 6

Redução ou Eliminação de Tarifas

1. A Nação Mais Favorecida (a seguir designada por "NMF"), das taxas da tarifa aplicada às Partes em 2017 em todos os produtos abrangidos pelo presente Acordo deverão ser reduzidas e, se for aplicável, eliminadas em conformidade com o respectivo calendário de compromissos tarifários previsto nos Anexos I e II.
2. Se a taxa da tarifa NMF de uma Parte for inferior à tarifa preferencial prevista no seu cronograma de compromissos tarifários nos Anexos I e II, essa Parte aplicará a tarifa menor à mercadoria originária da outra Parte.

Artigo 7

Tratamento Nacional

Cada Parte irá garantir o tratamento nacional às mercadorias da outra Parte, de acordo com o Artigo III do GATT 1994. Para esse objectivo, o Artigo III do GATT 1994 será incluído e tornar-se-á parte integrante do presente Acordo, *mutatis mutandis*.

Artigo 8

Regras de Origem

As regras de Origem, conforme estipulado no Anexo III, serão aplicáveis às mercadorias cobertas por este Acordo para se qualificarem para a preferência tarifária.

Artigo 9

Medidas Antidumping e Compensatórias

1. Os direitos e obrigações das Partes relacionados às medidas antidumping e compensatórias serão regidos pelo Artigo VI do GATT 1994, o Acordo sobre a Implementação do Artigo VI do GATT 1994 no Anexo 1A do Acordo OMC

(doravante denominado "Acordo AD") e o Acordo sobre Subsídios e Medidas Compensatórias no Anexo 1A do Acordo OMC (doravante denominado "Acordo ASMC").

2. O presente Acordo não confere quaisquer direitos ou obrigações adicionais às Partes no que diz respeito à aplicação de medidas antidumping e compensatórias, conforme referido no parágrafo 1.

3. Por questões de garantia, as medidas antidumping e compensatórias tomadas, que não estejam em conformidade com o Artigo VI do GATT 1994, o Acordo AD e o Acordo SCM não estarão sujeitos ao Artigo 16 deste Acordo.

Artigo 10

Medidas de Salvaguarda

1. Cada Parte mantém os seus direitos e obrigações sob o Artigo XIX do GATT 1994 e o Acordo sobre Salvaguardas no Anexo 1A do Acordo OMC (doravante denominado "Acordo de Salvaguardas"), e quaisquer outras disposições de salvaguarda pertinentes no Acordo OMC.

2. O presente Acordo não confere quaisquer direitos ou obrigações adicionais às Partes no que diz respeito às medidas de salvaguarda tomadas nos termos do Artigo XIX do GATT 1994 e do Acordo de Salvaguardas.

3. Por questões de garantia, as medidas de salvaguarda tomadas em conformidade com o Artigo XIX do GATT 1994 e o Acordo de Salvaguarda não estarão sujeitas ao Artigo 16 deste Acordo.

Artigo 11

Barreiras Técnicas ao Comércio

1. As Partes reafirmam o seu compromisso com o Acordo sobre as Barreiras Técnicas ao Comércio no Anexo 1A do Acordo OMC (doravante referido como "Acordo TBT"), e para facilitar o acesso ao mercado de cada uma das Partes, respeitando os objectivos legítimos, *inter alia*, segurança nacional, prevenção de

práticas enganosas, protecção da saúde ou segurança humana, vida ou saúde animal ou vegetal ou meio ambiente.

2. As Partes irão criar um mecanismo de consulta ou qualquer medida adequada para reforçar a cooperação e facilitar a troca de informação para resolver eficazmente os problemas e potenciais obstáculos resultantes das barreiras às medidas comerciais.

Artigo 12

Medidas Sanitárias e Fitossanitárias

1. As Partes reafirmam os seus direitos e obrigações em relação uns aos outros no âmbito do Acordo relativo à aplicação de Medidas Sanitárias e Fitossanitárias no Anexo 1A do Acordo OMC (a seguir designado "Acordo SPS").

2. As Partes comprometem-se a aplicar os princípios do Acordo SPS no desenvolvimento, aplicação, ou reconhecimento de qualquer medida sanitária ou fitossanitária, com o objectivo de facilitar o comércio entre as Partes e ao mesmo tempo proteger a vida humana, animal ou vegetal ou saúde no território de cada Parte.

3. As Partes acordam em trocar informações sobre a aplicação de medidas sanitárias e fitossanitárias em matéria de regulamentação, normas e procedimentos.

4. As Partes acordam em cooperar nos domínios da saúde animal, protecção das plantas e segurança dos alimentos através das respectivas autoridades competentes.

Artigo 13

Alfândegas e Facilitação do Comércio

1. Cada Parte deve aplicar a sua legislação alfandegária e outras leis e regulamentos relacionados ao comércio de forma previsível, consistente, transparente e não discriminatória, e deve assegurar que seus procedimentos

alfandegários sejam consistentes com os padrões internacionais e práticas recomendadas.

2. A administração aduaneira de cada Parte deve cooperar para simplificar e harmonizar seus procedimentos aduaneiros mediante capacitação, treinamento e troca de experiência.

Artigo 14

Transparência

1. Cada parte deve garantir que as suas leis, regulamentos, procedimentos relativos a qualquer assunto comercial coberto pelo Acordo sejam publicados ou tornados públicos seja em formato impresso ou electrónico, na medida do praticável e de forma consistente com as leis e regulamentos.

2. Cada Parte deve, mediante solicitação da outra Parte, fornecer informações e responder em língua Inglesa a qualquer questão dentro de um período de 30 (trinta) dias, relativo à propostas ou medidas actuais que possam afectar a operacionalização deste Acordo.

Artigo 15

Comité Conjunto

1. As Partes, por este meio, criam um Comité Conjunto para a implementação do presente Acordo (a seguir designado "Comité Conjunto") composta por representantes das Partes.

2. As funções do Comité Conjunto são as seguintes:

a. rever a implementação e a execução deste Acordo;

b. considerar qualquer assunto que possa afectar a execução deste Acordo;

e

c. desempenhar outras funções conforme as Partes possam acordar.

3. O Comitê Conjunto deverá reunir pelo menos uma vez de dois em dois anos, a menos que haja um acordo contrário entre as Partes, para analisar os progressos alcançados na aplicação do presente Acordo.
4. O Comitê Conjunto irá estabelecer o seu regulamento interno durante a sua primeira reunião.
5. As decisões do Comitê Conjunto serão tomadas por consenso.
6. O Comitê Conjunto poderá também estabelecer outras subcomissões ou grupos de trabalho, conforme for necessário.

Artigo 16

Resolução de Litígios

1. As Partes esforçar-se-ão sempre para chegar a um entendimento quanto à interpretação e implementação do presente Acordo e envidarão todos os esforços por meio de cooperação e consulta para evitar litígios entre elas.
2. Quaisquer litígios resultantes da interpretação ou aplicação do presente Acordo serão primeiramente resolvidos amigavelmente por meio de consultas bilaterais.
3. O pedido de consulta deve ser feito por via diplomática e conter os respectivos motivos, incluindo a identificação da medida em causa e a indicação da base jurídica da queixa, e fornecer informações suficientes para permitir a análise do pedido.
4. Se as Partes não resolverem o litígio no prazo de 60 (sessenta) dias, ou outro período de tempo acordado pelas Partes, após a data da recepção do pedido de consultas previsto no parágrafo 3, a Parte demandante poderá solicitar por escrito a criação de um Painel de Arbitragem.
5. O Painel de Arbitragem será composto por três árbitros, em que cada Parte irá nomear um árbitro, no prazo de 20 (vinte) dias a contar da data da solicitação, e as Partes irão escolher, no prazo de 45 (quarenta e cinco) dias a contar da data da solicitação, um terceiro árbitro que servirá como presidente.

6. O terceiro árbitro não será de nacionalidade de nenhuma das Partes e será de nacionalidade de um estado que tenha relações diplomáticas com ambas as Partes no momento da nomeação.

7. A data de constituição do Painel de Arbitragem será a data em que o presidente for nomeado.

8. Todos os árbitros devem:

(a) ser escolhidos estritamente com base na objectividade, confiabilidade e bom senso;

(b) possuir conhecimento ou experiência especializado em direito, comércio internacional ou outras áreas relacionadas com o presente Acordo ou na resolução de litígios decorrentes dos acordos comerciais internacionais; e

(c) devem ser independentes, servir nas suas capacidades individuais e não serem dependentes, nem aceitar instruções de qualquer Parte ou organização relacionada a essa disputa.

9. A menos que seja decidido de outra forma pelas Partes, o procedimento do painel de arbitragem terá lugar no território da Parte onde foi submetida a reclamação. As Partes irão estabelecer as Regras de Procedimento do Painel de Arbitragem no prazo de dois anos após a entrada em vigor do presente Acordo.

10. Cada Parte irá suportar as despesas do seu árbitro e suas próprias despesas. As despesas do presidente do Painel de Arbitragem e outras despesas associadas à condução dos procedimentos serão suportadas de forma igual pelas Partes.

11. As Partes irão tomar as medidas necessárias para implementar a decisão do Painel de Arbitragem. Se uma Parte não implementar as decisões, a outra Parte terá o direito de retirar o tratamento preferencial equivalente. Tal retirada será temporária até que a decisão seja implementada ou uma solução mútua seja alcançada.

Artigo 17

Relação com Outros Acordos

Cada Parte reafirma seus direitos e obrigações no âmbito do Acordo OMC e outros acordos internacionais dos quais as Partes são parte. Este acordo não impedirá o estabelecimento de uniões aduaneiras, áreas de livre comércio, acordos comerciais preferenciais, acordos comerciais multilaterais, ou acordos comerciais transfronteiriços entre uma Parte e outros estados.

Artigo 18

Pontos de Contacto

Cada Parte designará um ponto de contacto para facilitar a comunicação entre as Partes sobre qualquer assunto relacionado a este Acordo. Cada Parte notificará atempadamente à outra Parte de qualquer alteração nos detalhes de seu ponto de contacto.

Artigo 19

Revisão

Este Acordo está sujeito a revisão após dois anos da entrada em vigor do mesmo ou a qualquer momento a pedido de uma das Partes. A revisão será realizada pelo Comité Conjunto.

Artigo 20

Programa de Trabalho

1. As Partes irão concluir os debates sobre as Regras Específicas do Produto (Anexo B do Anexo III) no prazo de um ano a contar da data de entrada em vigor deste Acordo, salvo haja um acordo contrário entre as Partes.
2. Regras Específicas do Produto (Anexo B do Anexo III) entrarão em vigor na data a acordar pelas Partes.

Artigo 21

Emenda

1. Qualquer uma das Partes poderá notificar por escrito a outra Parte da sua intenção de modificar, ou emendar qualquer disposição ou concessão ao abrigo do presente Acordo.
2. Qualquer modificação ou emenda do presente Acordo ou dos seus Anexos será decidida por meio de um entendimento entre as Partes e constitui parte integrante do presente acordo.
3. Tal emenda entrará em vigor 60 (sessenta) dias, ou conforme acordado pelas Partes, após a recepção da última nota diplomática confirmando que todos os procedimentos exigidos pela legislação nacional de cada Parte para a entrada em vigor da modificação ou emenda foram concluídos.

Artigo 22

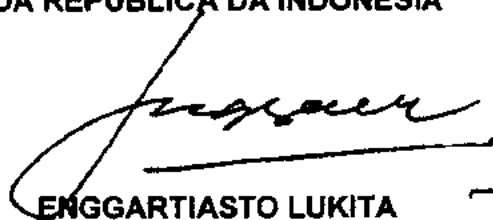
Provisões Finais

1. Este Acordo entrará em vigor 60 (sessenta) dias após a data em que as Partes procederem à troca de notificações por escrito pelo cumprimento dos seus respectivos procedimentos internos.
2. Este Acordo permanecerá em vigor, a menos que seja rescindido por qualquer das Partes.
3. Qualquer das Partes pode rescindir o presente acordo mediante notificação escrita à outra parte. Este Acordo irá expirar 180 (cento e oitenta) dias após a data de tal notificação.

EM TESTEMUNHO DE QUE, os assinantes, devidamente autorizados pelos seus respectivos Governos, assinaram o presente Acordo.

ASSINADO em duplicado em Maputo, Moçambique, em 27 de agosto de 2019 em língua Inglesa, Indonésio e Português. Todos os textos são igualmente autênticos. Em caso de qualquer litígio decorrente da interpretação deste Acordo, prevalecerá o texto em Inglês.

**PELO GOVERNO
DA REPÚBLICA DA INDONÉSIA**



ENGGARTIASTO LUKITA
Ministro do Comércio

**PELO GOVERNO
DA REPÚBLICA DE MOÇAMBIQUE**



RAGNERA BERTA DE SOUSA
Ministro da Indústria e Comércio

ANEXO I
Oferta Tarifária
Indonesia

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
1	0302.31.00	Atum (Albacora-branca*) (Thunnus alalunga)	5%	3%
2	0302.32.00	Atum (Albacora-laje*) (Thunnus albacares)	5%	3%
3	0302.33.00	Gaiado (Bonito-listrado*)	5%	3%
4	0302.34.00	Atum (Albacora-bandolim*) (Thunnus obesus)	5%	3%
5	0302.39.00	Outros	5%	3%
6	0302.43.00	Sardinha (Sardina pilchardus) e sardinelas (Sardinops spp., Sardinella spp.) (Sardinhas (Sardina pilchardus, Sardinops spp., Sardinella spp.)*), espadilha (anchoveta*) (Sprattus sprattus)	5%	3%
7	0302.44.00	Sardas e cavalas (Cavalinhas*) (Scomber scombrus, Scomber australasicus, Scomber japonicus)	5%	3%
8	0302.45.00	Carapaus (Trachurus spp.)	5%	3%
9	0302.46.00	Cobia (Bijupirá*) (Rachycentron canadum)	5%	3%
10	0302.47.00	Espadarte (Xiphias gladius)	5%	3%
11	0302.51.00	Bacalhau-do-atlântico (gadus morhua), bacalhau-da-gronelândia (Gadus ogac) e bacalhau-do-Pacífico (Gadus macrocephalus)	5%	3%
12	0303.41.00	Atum (Albacora-branca*) (Thunnus alalunga)	5%	3%
13	0303.42.00	Peixes congelados, exceto os filetes (filés*) de peixes e outra carne de	5%	3%
14	0304.49.00	Outros	10%	6%
15	0305.31.00	Tilápias (Oreochromis spp.), peixes-gato (bagres*) (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carpas (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), enguias (Anguilla spp.), perca-do-nilo (Lates niloticus) e peixes cabeça-de-serpente (Channa spp.)	5%	3%
16	0306.11.90	Outros	5%	3%
17	0306.14.10	Carangueijos de casca mole	5%	3%
18	0306.14.90	Outros	5%	3%
19	0306.15.00	Lagostim (lagosta norueguesa*) (Nephrops norvegicus)	5%	3%
20	0306.16.00	Camarões de água fria (Pandalus spp., Crangon crangon)	5%	3%
21	0703.10.19	Outras	5%	3%
22	0703.20.90	Outras	5%	3%
23	0703.90.90	Outras	5%	3%
24	0704.10.20	Brocolis com cabeça	5%	4%

ANEXO I
Oferta Tarifária
Indonesia

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
25	0704.90.20	Mustarda chinesa	5%	4%
26	0704.90.90	outros	5%	3%
27	0706.10.20	Nabos	5%	4%
28	0706.90.00	Outros	5%	3%
29	0708.20.10	Feijões franceses	5%	4%
30	0708.20.90	Outros	5%	3%
31	0708.90.00	Outros legumes de vagem	5%	4%
32	0709.59.90	Outros	5%	3%
33	0709.60.90	Outros	5%	3%
34	0709.99.20	Dedo da senhora (quiabo)	5%	4%
35	0709.99.90	Outros	5%	3%
36	0710.22.00	Feijões (Vigna spp., Phaseolus spp.)	5%	4%
37	0710.29.00	Outros	5%	3%
38	0710.80.00	Outros produtos hortícolas	5%	4%
39	0710.90.00	Misturas de produtos hortícolas	5%	4%
40	0711.40.10	Preservado pelo gás de dióxido de enxofre	5%	4%
41	0711.40.90	Outros	5%	3%
42	0711.90.30	Alcaparras	5%	4%
43	0711.90.40	conservados, excepto por dióxido de enxofre	5%	4%
44	0711.90.50	Cebolas conservados, excepto por dióxido de enxofre	5%	4%
45	0711.90.60	Outros, Cebolas conservados, excepto por dióxido de enxofre	5%	4%
46	0711.90.90	Outros	5%	3%
47	0712.20.00	Cebolas	5%	4%
48	0712.39.90	Outros	5%	3%
49	0712.90.10	Alho	5%	4%
50	0712.90.90	Outros	5%	3%
51	0713.10.90	Outros	5%	3%
52	0713.20.90	Outros	5%	3%
53	0713.31.90	Outros	5%	3%
54	0713.32.90	Outros	5%	3%
55	0713.33.90	Outros	5%	3%
56	0713.39.90	Outros	5%	3%
57	0713.40.90	Outros	5%	3%
58	0713.60.10	Adequado para sementeira	5%	0%
59	0713.60.90	Outros	5%	0%
60	0713.90.90	Outros	5%	3%
61	0801.11.00	Dessecados	5%	4%
62	0801.12.00	Na casca interna (endocarpo)	5%	4%
63	0801.19.10	Semente de coco híbrido	5%	4%
64	0801.19.90	Com casca	5%	4%
65	0801.21.00	Com casca	5%	4%

ANEXO I
Oferta Tarifária
Indonésia

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
66	0801.22.00	Sem casca	5%	4%
67	0801.31.00	Com casca	5%	4%
68	0801.32.00	Sem casca	5%	4%
69	0802.11.00	Com casca	5%	0%
70	0802.12.00	Sem casca	5%	0%
71	0802.22.00	Sem casca	5%	0%
72	0802.31.00	Com casca	5%	0%
73	0802.32.00	Sem casca	5%	0%
74	0802.41.00	Com casca	5%	0%
75	0802.42.00	Sem casca	5%	0%
76	0802.61.00	Com casca	5%	0%
77	0802.62.00	Sem casca	5%	0%
78	0802.90.00	Sem casca	5%	0%
79	0803.10.00	Plátanos (bananas-da-terra*) (bananas-pão)	5%	3%
80	0803.90.10	finger banana	5%	3%
81	0803.90.90	Outras	5%	3%
82	0804.10.00	Tâmaras	5%	4%
83	0804.30.00	Ananases (abacaxis)	5%	3%
84	0804.40.00	Tâmaras, figos, ananases (abacaxis), abacates, goiabas, mangas e mangostões, frescos ou secos.	5%	3%
85	0804.50.20	-- Mangoes	20%	14%
86	0805.10.10	-- Fresh	5%	3.5%
87	0805.40.00	Toranjás e pomelos	5%	3%
88	0805.50.10	Limões (Citrus limon, Citrus limonum)	5%	4%
89	0805.50.20	Limão (Citrus aurantifolia, Citrus latifolia)	5%	4%
90	0805.90.00	Outros	5%	3%
91	0807.20.00	Papaias (mamões)	5%	4%
92	0810.90.20	lichias	5%	4%
93	0811.90.00	Outras	5%	3%
94	0813.20.00	Ameixas	5%	4%
95	0813.40.90	Outros	5%	3%
96	0901.11.10	Arábica WIB ou Robusta OIB Arabica WIB	5%	3%
97	0901.11.90	Outros	5%	3%
98	0901.12.10	Arábica WIB ou Robusta OIB Arabica WIB	5%	3%
99	0901.12.90	Outros	5%	3%
100	0901.21.10	Não moído	20%	19%
101	0901.21.20	Chão	20%	19%
102	0901.22.10	Chão	20%	19%
103	0901.22.20	a terra	20%	19%
104	0901.90.20	Sucedâneos do café contendo café	5%	4%
105	0902.10.10	folhas	5%	4%
106	0902.10.90	Outros	5%	4%

ANEXO I
Oferta Tarifária
Indonesia

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
107	0902.20.10	folhas	5%	4%
108	0902.20.90	Outros	5%	4%
109	0902.30.10	Folhas	20%	16%
110	0902.30.90	Outros	20%	16%
111	0902.40.10	Folhas	20%	16%
112	0902.40.90	Outros	20%	16%
113	0910.99.90	Outros	5%	3%
114	1102.90.20	Farinha de centeio	5%	3%
115	1102.90.90	Outros	5%	3%
116	1201.10.00	Para sementeira (semeadura*)	0%	0%
117	1201.90.00	Outras	0%	0%
118	1202.41.00	Com casca	5%	4%
119	1202.42.00	Descascados, mesmo triturados	5%	4%
120	1206.00.00	Sementes de girasol, quer esteja ou não quebrado.	5%	0%
121	1208.10.00	De soja	5%	0%
122	1208.90.00	Outras	5%	0%
123	1507.10.00	Óleo em bruto, mesmo degomado	5%	0%
124	1507.90.10	Frações de óleo de soja não refinado	5%	0%
125	1507.90.90	Outros	5%	0%
126	1511.90.20	óleo refinado	5%	4%
127	1511.90.31	Com valor de iodo igual ou superior a 30, mas inferior a 40	5%	4%
128	1511.90.32	Outros,	5%	4%
129	1511.90.37	Outros, com valor de iodo igual ou superior a 55 e inferior a 60.	5%	4%
130	1511.90.39	outros,	5%	4%
131	1512.11.00	Óleos em bruto	5%	0%
132	1512.21.00	Óleo em bruto, mesmo desprovido de gossipo	5%	0%
133	1512.29.10	Frações de óleo de semente de algodão não refinado	5%	0%
134	1512.29.90	Outros	5%	0%
135	1513.19.10	Frações de óleo de coco não refinado	5%	4%
136	1513.29.11	Fracções solidas de óleo de palma não refinado	5%	4%
137	1513.29.12	Fracções solidas de óleo de babaçu não refinado.	5%	4%
138	1513.29.13	outros, de óle de palma não refionadol (palm kernel olein)	5%	4%
139	1513.29.14	Outros, de óleo de babaçu não refinado Other.	5%	4%
140	1513.29.91	Fracções solidas de óleo de palma não refinado	5%	4%
141	1513.29.92	Frações sólidas de óleo de babaçu.	5%	4%
142	1513.29.94	Oleína de palmiste RBD, refinado, branquiada e desodorizada (RBD)	5%	4%
143	1513.29.95	óleo de palmiste, RBD	5%	4%
144	1513.29.96	Outros, óleo de palmiste	5%	4%
145	1513.29.97	Otros, de óleo de babaçu	5%	4%

ANEXO I
Oferta Tarifária
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No	Codigo do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
146	1605.10.10	Em recipientes herméticos para venda a retalho	15%	9%
147	1605.10.90	Outros	15%	9%
148	1605.21.00	Não acondicionados em recipientes hermeticamente fechados	5%	3%
149	1605.29.20	Boia de Camarão	15%	9%
150	1605.29.30	camarão empanado	15%	9%
151	1605.29.90	Outras	15%	9%
152	1605.30.00	Lavagantes	5%	3%
153	1605.40.00	Outros crustáceos	5%	3%
154	1605.51.00	Ostras	5%	3%
155	1605.52.00	Vieiras e outros mariscos	5%	3%
156	1605.53.00	Mexilhões	5%	3%
157	1605.54.10	Em recipientes hermeticamente fechados para a venda a retalho	5%	3%
158	1605.54.90	--- Other	5%	3%
159	1605.55.00	Polvos	5%	3%
160	1605.56.00	Amêijoas, berbigões e arcas	5%	3%
161	1605.57.10	Em recipientes herméticos para venda a retalho	5%	3%
162	1605.57.90	Outros	5%	3%
163	1605.58.00	H	5%	3%
164	1605.59.00	Outros	5%	3%
165	1605.61.00	Pepinos-do-mar (holotúrias*)	5%	3%
166	1605.62.00	Ouriços-do-mar	5%	3%
167	1605.63.00	Medusas (águas-vivas)	5%	3%
168	1605.69.00	Outros	5%	3%
169	1902.19.31	De milho	20%	16%
170	1902.20.10	Recheado com carne ou miudezas	20%	16%
171	1902.20.30	Recheado com peixe, crustáceos ou moluscos	20%	16%
172	2009.90.10	Recheado para bebés ou crianças pequenas.	10%	7%
173	2009.90.99	Outros	10%	7%
174	2401.10.10	Tipo Virginia, flue-cured	5%	3%
175	2401.10.20	Tipo Virgínia, exceto de combustão	5%	3%
176	2401.10.40	Tipo Burley	5%	4%
177	2401.10.50	Outros, combustão flue	5%	4%
178	2401.10.90	Outros	5%	4%
179	2401.20.10	Tipo Virginia, flue-cured	5%	3%
180	2401.20.20	Tipo Virgínia, exceto de combustão	5%	3%
181	2401.20.30	Oriental type	5%	3%
182	2401.20.40	Tipo Burley	5%	3%
183	2401.20.50	Other, combustão flue	5%	3%
184	2401.20.90	Outros	5%	3%
185	2401.30.10	Caules do tabaco	5%	3%
186	2401.30.90	Outros	5%	3%

ANEXO I
Oferta Tarifária
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No	Codigo do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
187	2501.00.20	Sal-gema não processado	10%	6%
188	2504.10.00	Em pó ou em escamas	5%	4%
189	2504.90.00	Outra	5%	4%
190	2505.90.00	Outras areias	5%	4%
191	2513.10.00	Pedra-pomes	5%	4%
192	2513.20.00	Esmeril, corindo natural, granada natural e outros abrasivos naturais	5%	4%
193	2516.11.00	Em bruto ou desbastado	5%	4%
194	2516.12.10	--- Blocks	5%	4%
195	2516.12.20	--- Slabs	5%	4%
196	2516.20.10	Bruto ou grosseiramente aparado	5%	4%
197	2516.20.20	Simplesmente cortado à serra ou por outro meio, em blocos ou placas de forma quadrada ou retangular	5%	4%
198	2516.90.00	Outras pedras de cantaria ou de construção	5%	4%
199	2701.11.00	Antracite	5%	4%
200	2701.12.10	Carvão metalurgico	5%	4%
201	2701.12.90	Outros	5%	4%
202	2701.19.00	Outras hulhas	5%	4%
203	2701.20.00	Briquetes, bolas em aglomerados e combustíveis sólidos semelhantes, obtidos a partir da hulha	5%	4%
204	2711.12.00	Propano	5%	0%
205	2711.13.00	Butanos	5%	0%
206	2711.14.90	Outros	5%	4%
207	2711.19.00	Outros	5%	4%
208	2711.21.10	De um tipo usado como combustível para motores	5%	4%
209	2711.21.90	Outros	5%	4%
210	2711.29.00	Outros	5%	4%
211	3808.91.10	preparação intermediária contendo 2 (metilpropil-metilcarbamato de fenol)	5%	4%
212	3808.91.20	Outros, pó para moldagem em bobinas de mosquito-	5%	4%
213	3808.91.30	Em recipientes de aerossol	5%	4%
214	3808.91.40	Bobinas repelentes de mosquitos	5%	4%
215	3808.91.50	Tapetes repelentes de mosquitos Learn to pronounce Tapetes repelentes de mosquitos Learn to pronounce Tapetes repelentes de mosquitos D245	5%	4%
216	3808.91.90	Outros	5%	4%
217	3808.92.11	Com um teor de Validamicina não superior a 3% em peso líquido	5%	4%
218	3808.92.19	Outros	5%	4%

ANEXO I
Oferta Tarifária
Indonesia

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
219	3808.92.90	Outros	5%	4%
220	3811.21.10	Colocar para venda a retalho	5%	4%
221	3811.21.90	Outros	0%	0%
222	3825.50.00	Resíduos de licores de decapagem metálicos, fluidos hidráulicos, fluidos de travões e fluidos anticongelantes.	5%	3%
223	4409.29.00	Outras	5%	0%
224	5201.00.00	Algodão não cardado nem penteado	0%	0%
225	5202.10.00	Desperdícios de fios	5%	4%
226	5202.91.00	Fiapos	5%	4%
227	5202.99.00	Outros	5%	4%
228	5203.00.00	Algodão cardado ou penteado	5%	0%
229	5205.21.00	De título igual ou superior a 714,29 decitex (número métrico não superior a 14)	8%	0%
230	5205.27.00	De título inferior a 106,38 decitex mas não inferior a 83,33 decitex	8%	0%
231	5205.28.00	De título inferior a de 83,33 decitex (número métrico superior a 120)	8%	0%
232	5205.31.00	De título igual ou superior a 714,29 decitex por fio simples (número métrico não superior a 14, por fio simples)	8%	0%
233	5205.33.00	De título inferior a 232,56 decitex mas não inferior a 192,31 decitex, por	8%	0%
234	5205.41.00	De título igual ou superior a 714,29 decitex por fio simples (número métrico não superior a 14, por fio simples)	8%	0%
235	5205.43.00	De título inferior a 232,56 decitex mas não inferior a 192,31 decitex, por fio simples (número métrico superior a 43 mas não superior a 52, por fio simples)	8%	0%
236	5205.46.00	De título inferior a 125 decitex mas não inferior a 106,38 decitex, por fio simples (número métrico superior a 80 mas não superior a 94, por fio simples)	8%	0%
237	5207.10.00	Que contenham pelo menos 85%, em peso, de algodão	8%	6%
238	5207.90.00	Outros	8%	6%
239	7601.10.00	Alumínio não ligado	0%	0%
240	7604.10.10	Barras e varas	5%	3%
241	7604.21.20	Espaçador de alumínio (perfil oco com um lado tendo perfurações leves todo o seu comprimento)	5%	0%
242	7605.29.90	Outros	10%	7%

ANEXO II
Oferta Tarifária
Moçambique

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
1	0302.43.00	Sardinha (<i>Sardina pilchardus</i>) e sardinelas (<i>Sardinops</i> spp., <i>Sardinella</i> spp.) (Sardinhas (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp., <i>Sardinella</i> spp.*), espadilha (anchoveta*) (<i>Sprattus sprattus</i>))	20	7.5
2	0302.45.00	Carapaus (<i>Trachurus</i> spp.)	20	7.5
3	0302.99.00	Outros	20	10
4	0306.17.00	Outros camarões	20	15
5	0306.93.00	Caranguejos	20	10
6	0306.95.00	Outros camarões	20	15
7	0402.21.90	Outros	20	7.5
8	0403.90.00	Outros	20	7.5
9	0703.10.90	Chalotas.	20	7.5
10	0801.11.00	Dessecados	20	10
11	0801.19.10	Semente de coco híbrido	0	0
12	0801.19.20	Semente de coco não híbrido	0	0
13	0801.19.90	Outros	20	10
14	0804.30.00	Ananases (<i>abacaxis</i>)	20	7.5
15	0804.50.00	Goiabas, mangas e mangostões	20	7.5
16	0810.90.00	Outros	20	7.5
17	0901.11.00	Não descafeinado	20	10
18	0901.21.00	Não descafeinado	20	10
19	0902.30.00	Chá preto (fermentado) e chá parcialmente fermentado, em embalagens	20	10
20	0902.40.00	Chá preto (fermentado) e chá parcialmente fermentado, apresentados de qualquer outra forma	20	10
21	0906.11.00	Canela (<i>Cinnamomum zeylanicum blume</i>)	20	10
22	0906.19.00	Outras	20	10
23	0906.20.00	Trituradas ou em pó	20	10
24	0907.10.00	Não triturada nem em pó	20	10
25	0908.11.00	Não triturada nem em pó	20	10
26	0908.12.00	Triturada ou em pó	20	10
27	1101.00.00	flours of wheat or of the mixture of wheat and rye (méteil)	20	10
28	1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	7.5	2.5
29	1108.12.00	Amidos e féculas; inulina.	7.5	2.5
30	1511.10.00	- <i>Crude oil</i>	2.5	0
31	1511.90.00	- <i>Other</i> :	20	7.5
32	1517.10.00	<i>margarine, other than liquid margarine</i>	20	7.5
33	1517.90.00	Outros	20	7.5
34	1518.00.00	<i>animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding</i>	2.5	0
35	1522.00.00	Déguas; resíduos provenientes do tratamento das matérias gordas	7.5	5
36	1601.00.00	Enchidos e produtos semelhantes, de carne, miudezas ou de sangue;	20	7.5

ANEXO II
Oferta Tarifária
Moçambique

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
		preparações alimentícias à base de tais produtos		
37	1604.13.00	Sardinhas e sardínelas (Sardinhas*) e espadilha (anchoveta*)	20	7.5
38	1604.14.00	Atuns, gaiado (bonitos-listrados*) (Sarda spp.)	20	10
39	1604.15.00	Sardas e cavalas (Cavalinhas*)	20	10
40	1604.19.00	Outros	20	10
41	1702.30.00	Glicose e xarope de glicose, que não contenham frutose (levulose) ou que contenham, em peso, no estado seco, menos de 20% de frutose (levulose)	7.5	2.5
42	1702.90.00	Outros, incluindo o açúcar invertido e outros açúcares e xaropes de açúcares, que contenham, em peso, no estado seco, 50% de frutose (levulose)	7.5	2.5
43	1703.90.00	Outros	7.5	5
44	1805.00.00	Cacau em pó, sem adição de açúcar ou de outros edulcorantes	20	7.5
45	1901.90.00	Outros	7.5	2.5
46	1902.30.00	Outros	20	15
47	1905.10.00	Produtos de padaria, pastelaria ou da indústria de bolachas e biscoitos, mesmo adicionados de cacau; hóstias, cápsulas vazias para medicamentos, obreias, pastas secas de farinha, amido ou fécula em folhas e produtos semelhantes.	20	10
48	1905.31.00	Bolachas e biscoites adicionados de edulcorantes	20	15
49	1905.32.00	Waffles e wafers	20	15
50	1905.90.00	Outros	20	15
51	2008.20.00	- Pineapples :	20	7.5
52	2101.11.00	Extractos, essências e concentrados	20	15
53	2101.12.00	Preparações à base de extractos, essências ou concentrados	20	15
54	2106.90.10	Aromatizantes e substâncias para dar sabor às preparações alimentares para	7.5	2.5
55	2106.90.20	Produto composto para fortificação de alimentos destinados ao consumo humano	0	0
56	2106.90.30	Produto composto destinado ao consumo humano, contendo alguns dos seguintes	7.5	2.5
57	2106.90.90	Outros	20	15
58	2302.30.00	De trigo	7.5	2.5
59	2515.12.00	Simplesmente cortados à serra ou por outro meio, em blocos ou	7.5	2.5
60	2522.10.00	Cal viva	7.5	2.5
61	2522.20.00	Cal apagada	7.5	2.5
62	2710.19.11	Destinados a ser utilizados como matéria prima na indústria de síntese ou	5	2.5
63	2710.19.45	Destinado a outros usos	7.5	2.5
64	2710.19.61	Acondicionados em recipientes de peso bruto não superior a 5Kg incluindo	7.5	2.5

ANEXO II
Oferta Tarifária
Moçambique

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
65	2710.19.69	Acondicionados de outro modo	7.5	2.5
66	2710.19.71	Óleos para amortecedores e óleos para travões	7.5	2.5
67	2710.19.99	Outros	7.5	2.5
68	2710.99.00	Outros	7.5	2.5
69	2712.90.00	Outros	7.5	2.5
70	2713.11.00	Não calcinado	7.5	2.5
71	2713.12.00	Calcinado	7.5	2.5
72	2713.20.00	Betume de petróleo	7.5	5
73	2714.90.00	Outros	7.5	5
74	3002.20.00	Vacinas para medicina humana	0	0
75	3004.10.00	Que contenham penicilinas ou seus derivados, com estrutura de ácido penicilânico, ou estreptomicinas ou seus derivados	0	0
76	3004.20.00	Outros, que contenham outros antibióticos	0	0
77	3004.32.00	Que contenham hormonas corticosteróides, seus derivados ou análogos estruturais.	0	0
78	3004.49.00	Outros	0	0
79	3004.50.00	Outros que contenham vitaminas ou outros produtos da posição 29.36	0	0
80	3004.60.00	Outros, que contenham princípios ativos antipalúdicos (antimaláricos) descritos na Nota de subposições 2 do presente Capítulo	0	0
81	3004.90.00	Outros	0	0
82	3005.90.00	Outros	0	0
83	3006.10.00	Categutes esterilizados, materiais esterilizados semelhantes para suturas cirúrgicas (incluindo os fios absorvíveis esterilizados para cirurgia ou odontologia) e adesivos esterilizados para tecidos orgânicos, utilizados em cirurgia para fechar ferimentos; laminárias esterilizados; hemostáticos absorvíveis esterilizados para cirurgia ou odontologia; barreiras antiaderentes esterilizadas para cirurgia ou odontologia, absorvíveis ou não	0	0
84	3212.10.00	Folhas para marcar a ferro	7.5	5
85	3301.90.00	Outros	2.5	0
86	3307.49.00	Outras	20	15
87	3401.11.00	De toucador (incluindo os de uso medicinal)	20	15
88	3401.20.10	Sabão bruto semi-processado a granel sob a forma de grânulos, palhete ou pellete c/teor mínimo de 78% de ácidos gordos acondicionado em embalagens de peso não inferior a 500 Kg	7.5	5
89	3401.20.90	Outros	20	7.5
90	3402.90.00	Outras	20	7.5

ANEXO II
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No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
91	3605.00.00	Fósforos, excepto artigos de pirotecnia da posição 36.04	20	7.5
92	3822.00.00	Reagentes de diagnóstico ou de laboratório em qualquer suporte e reagentes de diagnóstico ou de laboratório preparados, mesmo apresentados num suporte Excepto os das posições 30.02 ou 30.06; materiais de referência Certificados	0	0
93	3823.11.00	Ácido esteárico	7.5	2.5
94	3823.19.00	Outros	7.5	2.5
95	3920.20.10	Monorientados	20	7.5
96	3920.20.90	Biorientados	7.5	5
97	3921.90.00	Outras	7.5	5
98	3923.29.90	Outros	20	7.5
99	3926.90.10	Flutuadores para a pesca	2.5	0
100	3926.90.20	Peças para as posições da secção XVII e dos Cap. 90 e 91	7.5	2.5
101	3926.90.30	Bases de vassouras, pincéis, escovas e de esfregonas de plástico	7.5	2.5
102	3926.90.40	Brincos para identificação de animais	0	0
103	3926.90.90	Outros	20	7.5
104	4001.10.00	Látex de borracha natural, mesmo pré-vulcanizado, Borracha natural noutras formas	2.5	0
105	4001.21.00	Folhas fumadas	2.5	0
106	4001.22.00	Borracha natural tecnicamente especificada (TSNR)	2.5	0
107	4001.29.00	Outras	2.5	0
108	4011.10.00	Do tipo utilizado em automóveis de passageiros (incluindo os veículos de uso	20	15
109	4011.20.00	Do tipo utilizado em autocarros (ônibus*) ou camiões	20	15
110	4011.30.00	Do tipo utilizado em veículos aéreos	7.5	5
111	4011.40.00	Do tipos utilizado em motocicletas	20	15
112	4011.50.00	Of a kind used on bicycles	20	15
113	4012.12.00	Do tipo utilizado em autocarros (ônibus*) ou camiões	20	15
114	4012.90.00	Outros	20	15
115	4015.11.00	Para cirurgia	0	0
116	4202.99.00	Outros	20	15
117	4409.29.00	Outras	7.5	5
118	4412.31.00	Com, pelo menos, uma camada exterior de madeiras tropicais	7.5	5
119	4412.33.00	Com, pelo menos, uma camada exterior de madeiras tropicais	7.5	5
120	4412.34.00	Outras, com pelo menos uma camada exterior de madeira não conífera, não especificadas na subposição 4412.33	7.5	5
121	4412.39.00	Outras, com ambas as camadas exteriores de madeira de coníferas	7.5	5
122	4412.94.00	Com alma aglomerada, alveolada ou lamelada	7.5	5

ANEXO II
Oferta Tarifária
Moçambique

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
123	4412.99.00	Outras	7.5	5
124	4414.00.00	Molduras de madeira para quadros, fotografias, espelhos ou objectos Semelhantes	20	7.5
125	4418.10.00	Janelas, janelas de sacada e respectivos cabrilhos e alizares	7.5	5
126	4418.20.00	Portas e respectivos calxilhos, alizares e soleiras	7.5	5
127	4420.10.00	Estatuetas e outros objectos de ornamentação de madeira	20	15
128	4802.55.00	De peso igual ou superior a 40g/m ² , mas não superior a 150 g/m ² , em rolos	2.5	0
129	4802.56.00	De peso igual ou superior a 40 g/m ² , mas não superior a 150 g/ m ² , em folhas em que um lado não seja superior a 435 mm e outro não seja superior	2.5	0
130	4802.56.00	De peso igual ou superior a 40 g/m ² , mas não superior a 150 g/ m ² , em folhas	2.5	0
131	4802.57.00	Outros, de peso igual ou superior a 40 g/m ² mas não superior a 150 g/ m ²	2.5	0
132	4802.57.00	Outros, de peso igual ou superior a 40 g/m ² mas não superior a 150 g/ m	2.5	0
133	4802.58.10	Para uso em máquinas de Braille	0	0
134	4802.58.90	Outros	2.5	0
135	4803.00.00	<i>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</i>	2.5	0
136	4805.24.00	De peso não superior a 150 g/m ²	7.5	5
137	4805.91.00	De peso não superior a 150 g/ m ²	7.5	2.5
138	4809.20.00	Papel autocopiativo	20	7.5
139	4810.14.00	Em folhas em que um dos lados não seja superior a 435 mm e o outro não seja a superior 297 mm, quando não dobradas	7.5	2.5
140	4810.19.00	Outros	20	7.5
141	4810.29.00	Outros	20	7.5
142	4810.92.00	De camadas múltiplas	20	7.5
143	4813.90.00	Outros	7.5	2.5
144	4818.30.00	Toalhas de mesa e guardanapos	20	7.5
145	4819.10.00	Caixas de papel ou cartão, canelados (ondulados*)	7.5	2.5
146	4819.20.00	Caixas e cartonagens, dobráveis, de papel ou cartão, não canelados (não onduladoa*)	7.5	2.5
147	4820.10.00	Livros de registo e de contabilidade, blocos de notas, de encomendas, de recibos, de apontamentos, de papel para cartas, agendas e artigos semelhantes	7.5	5
148	4820.20.00	Cadernos	7.5	5

ANEXO II
Oferta Tarifária
Moçambique

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
149	5208.22.00	Em ponto de tafetá, com peso superior a 100 g/m ²	20	7.5
150	5208.32.00	Em ponto de tafetá, com peso superior a 100 g/m ²	20	7.5
151	5208.39.00	Outros tecidos	20	7.5
152	5208.49.00	Outros tecidos	20	7.5
153	5208.52.00	Em ponto de tafetá, com peso superior a 100 g/m ²	20	7.5
154	5208.59.00	Outros tecidos	20	7.5
155	5209.22.00	Em ponto sarjado, incluindo diagonal, cuja relação de textura não seja	20	7.5
156	5209.42.00	Tecidos denominados Denim	20	7.5
157	5209.59.00	Outros tecidos	20	7.5
158	5608.11.00	Redes confeccionadas para a pesca	2.5	0
159	6105.10.00	De algodão	20	15
160	6105.90.00	De outras matérias têxteis	20	15
161	6109.10.00	De algodão	20	15
162	6109.90.00	De outras matérias têxteis	20	15
163	6110.20.00	De algodão	20	15
164	6111.20.00	De algodão	20	15
165	6111.30.00	De fibras sintéticas	20	15
166	6111.90.00	De outras matérias têxteis	20	15
167	6203.42.00	De algodão	20	15
168	6203.43.00	De fibras sintéticas	20	15
169	6203.49.00	De outras matérias têxteis	20	15
170	6204.42.00	De algodão	20	15
171	6204.43.00	De fibras sintéticas	20	15
172	6204.49.00	De outras matérias têxteis	20	15
173	6204.62.00	De algodão	20	15
174	6204.63.00	De fibras sintéticas	20	15
175	6204.69.00	De outras matérias têxteis	20	15
176	6205.20.00	De algodão	20	15
177	6205.30.00	De fibras sintéticas ou artificiais	20	15
178	6206.30.00	De algodão	20	15
179	6209.20.00	De algodão	20	15
180	6305.33.00	Outros, obtidos a partir de lâminas ou formas semelhantes de polietileno ou de polipropileno	20	15
181	6307.90.00	Outros	20	15
182	6403.99.00	Outro	20	7.5
183	6404.11.00	Calçado para desporto; calçado para ténis, basquetebol, ginástica, treino e semelhantes	20	7.5
184	6405.90.00	Outro	20	15
185	6815.99.00	Outras	7.5	2.5
186	7013.42.00	De vidro com um coeficiente de dilatação linear não superior a 5x10 ⁽⁻⁶⁾ por Kelvin, entre 0°C e 300°C.	20	15
187	7304.19.00	Outros	7.5	5

ANEXO II
Oferta Tarifária
Moçambique

No	Código do SH	Designação de mercadoria 8 Dígitos	Taxa Geral	Taxa Preferencial
188	7316.00.00	Âncoras, fateixas, e suas partes, de ferro fundido, ferro ou aço	7.5	5
189	8419.20.00	Esterilizadores médico-cirúrgicos ou de laboratório	5	2.5
190	8422.40.00	Outras máquinas e aparelhos para empacotar ou embalar mercadorias (incluindo as máquinas e aparelhos para embalar com película termo-retráctil)	5	2.5
191	8428.20.00	Aparelhos elevadores ou transportadores, pneumáticos	5	2.5
192	8507.10.00	De chumbo, do tipo utilizado para arranque dos motores de pistão	7.5	5
193	8527.29.00	Outros	20	15
194	8528.71.00	Não concebidos para incorporar um dispositivo de visualização ou um ecrã (tela*), de vídeo	20	7.5
195	8541.40.00	Dispositivos fotossensíveis semicondutores, incluindo as células fotovoltaicas, mesmo montadas em módulos ou em painéis; díodos emissores de luz (LED)	7.5	5
196	8711.20.00	Com motor de pistão alternativo de cilindrada superior a 50 cm ³ mas não superior a 250 cm ³	20	7.5
197	8713.10.00	Sem mecanismo de propulsão	5	2.5
198	8902.00.00	Barcos de pesca; navios-fábricas e outras embarcações para o tratamento ou conservação de produtos da pesca.....	2.5	0
199	8907.10.00	Balsas insufláveis	2.5	0
200	8907.90.00	Outras	2.5	0
201	9001.50.00	Lentes de outras matérias, para óculos	0	0
202	9018.11.00	-- <i>Electro-cardiographs</i>	5	2.5
203	9018.12.00	Aparelhos de diagnóstico por varredura ultra-sónica ("scanners")	5	2.5
204	9018.31.00	Seringas, mesmo com agulhas	5	2.5
205	9018.39.00	Outros	5	2.5
206	9018.90.00	Outros instrumentos e aparelhos	5	2.5
207	9021.10.00	Artigos e aparelhos ortopédicos ou para fracturas	5	2.5
208	9021.39.00	Outros	5	0
209	9401.69.00	Outros	20	15
210	9402.10.10	Cadeiras e suas partes medicinais	5	0
211	9402.10.20	Cadeiras de cabeleireiro e semelhantes, e suas partes.	20	7.5
212	9402.90.10	Móveis especialmente para uso médico	5	0
213	9403.60.00	Outros móveis de madeira	20	15
214	9507.10.00	Canas (<i>Varas*</i>) de pesca	20	10
215	9507.20.00	Anzóis, mesmo montados em terminais (<i>sedelas*</i>)	5	0
216	9507.30.00	- <i>Fishing reels</i>	20	10
217	9507.90.00	Carretos (<i>Molinetes*</i>) de pesca	5	0

ANEXO III

REGRAS DE ORIGEM

Ao determinar a origem de um bem elegível para tratamento tarifário preferencial, de acordo com o artigo 8 do presente Acordo, aplicam-se as seguintes Regras:

Regra 1 Definições

Para efeitos do presente Anexo:

aquacultura significa a produção de organismos aquáticos, incluindo peixes, moluscos, crustáceos, outros invertebrados aquáticos e plantas aquáticas, a partir de sementes, como ovos, alevinos e larvas, por intervenção nos processos de criação ou crescimento, para aumentar a produção, tais como criação regular, alimentação ou protecção contra predadores;

CIF significa o valor do bem importado, e inclui o custo de transporte e seguro até o porto ou local de entrada no país de importação;

autoridade aduaneira significa a autoridade competente que, de acordo com as leis e regulamentos de cada Parte, é responsável por examinar a elegibilidade das mercadorias importadas de uma Parte exportadora para tratamento preferencial de tarifas:

- (i) para Indonésia, a autoridade competente é a Direcção Geral das Alfândegas e Impostos Especiais, Ministério das Finanças, ou seu sucessor; e
- (ii) para Moçambique, a autoridade competente é a Direcção Geral das Alfândegas, Autoridade Tributária de Moçambique, Ministério de Economia e Finanças, ou seu sucessor

FOB significa o valor base do bem, incluindo o custo de transporte para o porto ou local do embarque final para o exterior;

princípios contabilísticos geralmente aceites significa o consenso reconhecido ou o apoio substancial autorizado em uma das Partes, no que diz respeito ao registo de receitas, despesas, custos, activos e passivos; a divulgação de informações; e a preparação de demonstrações financeiras. Estes padrões podem abranger diretrizes gerais de aplicação geral, bem como padrões, práticas e procedimentos detalhados;

bens incluem materiais ou produtos que possam ser inteiramente obtidos ou produzidos, mesmo que sejam destinados a uso posterior como materiais em

outro processo de produção. Para efeitos do presente Anexo, os termos "bens" e "produtos" podem ser usados indistintamente;

Sistema Harmonizado (SH) significa a nomenclatura da Descrição Harmonizada de Mercadorias e Sistema de Codificação definido na Convenção Internacional sobre a Descrição Harmonizada de Mercadorias e Sistema de Codificação, incluindo todas as suas notas legais, em vigor e conforme alteradas periodicamente;

autoridade emissora significa a autoridade competente, ou uma entidade designada pela autoridade competente, que de acordo com as leis e regulamentos de cada Parte é responsável pela emissão dum certificado de origem;

- (i) para Indonésia, a autoridade competente é a Direcção Geral do Comércio Externo, Ministério do Comércio, ou seu sucessor; e
- (ii) para Moçambique, a autoridade competente é a Direcção Geral das Alfândegas, Autoridade Tributária de Moçambique, Ministério de Economia e Finanças, ou seu sucessor;

materiais incluem matéria prima, ingredientes, peças, componentes, sub-componentes, sub-montagem ou bens que estejam fisicamente incorporados em outros bens ou que estejam sujeitos a um processo na produção de outros bens.

bens originários significam bens que se qualificam como originários de acordo com as disposições deste Anexo.

produção significa métodos para obtenção de bens, incluindo o cultivo, mineração, colheita, criação, extracção, colecta, recolha, captura, pesca, armadilha, caça, fabricação, produção, processamento ou a montagem de um bem;

regras específicas de um produto significa as regras que especificam que os materiais sofreram uma mudança na classificação tarifária ou em uma operação específica de fabricação ou processamento, ou satisfazem um critério de conteúdo de valor qualificativo ou uma combinação de qualquer um desses critérios ou quaisquer outros critérios acordado pelas Partes.

Regra 2: Critérios de Origem

Para efeitos do presente Acordo, um bem importado para o território de uma das Partes, será considerado originário e passível de tratamento tarifário preferencial se atender aos requisitos de origem sob qualquer um dos seguintes:

- (a) um bem que é totalmente obtido ou produzido no território da Parte exportadora tal como descrito e definido na regra número 3; ou
- (b) um bem que não seja totalmente obtido ou produzido no território da Parte exportadora, desde que seja elegível nos termos da Regra 4 ou da Regra 5, e esteja de acordo com todos requisitos aplicáveis deste Anexo.

Regra 3:
Bens Totalmente Obtidos ou Produzidos

Na interpretação da Regra 2(a), consideram-se como totalmente obtidos ou produzidos no território de uma das Partes:

- (a) plantas e produtos vegetais colhidos, ceifados ou recolhidos la;
- (b) animais vivos nascidos e criados la;
- (c) bens obtidos a partir de animais vivos referidos na alínea (b) acima;
- (d) bens obtidos a partir da caça, armadilha, pesca, aquacultura, recolha ou captura feita la;
- (e) minerais e outras substâncias que ocorrem naturalmente, não incluídos nas alíneas (a) a (d), extraídos ou retirados do seu solo, águas, fundos marinhos ou abaixo do solo marinho;
- (f) os produtos da pesca marítima capturados por navios registados na Parte e autorizados a arvorar a sua bandeira, bem como outros produtos obtidos pela Parte ou por uma pessoa dessa Parte a partir das águas, do fundo do mar ou abaixo do fundo do mar, fora das águas territoriais dessa Parte, desde que essa Parte tem o direito de explorar¹ tais águas, fundo do mar e debaixo do fundo do mar, de acordo com a lei internacional²;
- (g) produtos de pesca marítima e outros produtos marinhos capturados no alto mar por navios registados na Parte e autorizados a arvorar a bandeira dessa Parte;
- (h) produtos processados ou fabricados a bordo de navios-fábrica registados numa Parte e autorizados a arvorar a bandeira dessa Parte, exclusivamente a partir de produtos referidos na alínea (g);
- (i) artigos aí recolhidos que já não possam desempenhar o seu propósito original, e nem sejam capazes de ser restaurados ou reparados e sirvam apenas para a eliminação ou recuperação de partes de matérias-primas, ou para efeitos de reciclagem;
- (j) resíduos e sucatas derivados de:

¹ As partes entendem que, para efeitos de determinação da origem dos produtos de pesca marítima e outros produtos, os "direitos" na subalínea (f) da Regra 3 incluem os direitos de acesso aos recursos pesqueiros do estado costeiro, conforme os acordos ou outros acordos celebrados entre uma Parte e o estado costeiro a nível de governos ou entidades privadas devidamente autorizadas.

² "Lei internacional" na subalínea (f) da Regra 3 refere ao direito internacional geralmente aceito, como a Convenção das Nações Unidas sobre a Lei do Mar.

- (i) produção na Parte de exportadora; ou
- (ii) bens usados recolhidos na Parte exportadora, desde que tais bens sejam adequados apenas para a recuperação de matérias-primas; e
- (k) bens obtidos ou produzidos no território de uma das Partes unicamente a partir do produto referido na alínea (a) a (j).

Regra 4:

Bens não Obtidos ou Produzidos na Totalidade

1. Para efeitos da Regra 2 (b), um bem será considerado originário se tal bem tiver um conteúdo de valor qualificado (doravante designado "QVC") igual ou superior a 40% do valor FOB.
2. (a) Não obstante o parágrafo 1, os bens listados no Anexo B qualificam-se como bens originários se tais bens satisfizerem as regras específicas do produto nele estabelecidas.
 (b) Sempre que uma regra específica de produto prever a escolha de uma das regras, uma regra de origem baseada em QVC, uma regra de origem baseada em CTC, uma operação específica de fabricação ou processamento, ou uma combinação de qualquer uma destas, cada Parte irá permitir ao exportador das mercadorias para decidir qual regra a usar para determinar se as mercadorias se qualificam como mercadorias originárias da Parte.
 (c) Sempre que as regras específicas do produto especificarem um determinado QVC, é necessário que o QVC de um bem seja calculado usando a fórmula estabelecida no parágrafo 4 desta Regra.
 (d) Sempre que as regras específicas de um produto exigir que os materiais utilizados tenham sido submetidos a CTC ou a uma operação específica de fabrico ou processamento, as regras irão aplicar-se apenas a materiais não originários.
3. A aplicação dos parágrafos 1 e 2 acima será considerada cumprida desde que o processo de transformação substancial da produção seja realizado dentro do território da Parte exportadora.
4. Para efeitos desta Regra, a fórmula para calcular o QVC é a seguinte:
 - (a) Método Directo

$$\begin{array}{r}
 \text{QVC} = \frac{\text{Custo Material IM-PTA} + \text{Custo Laboral} + \text{Custo Indirecto} + \text{Outro Custo} + \text{Lucro}}{\text{Valor FOB}} \\
 \times 100\% \geq 40\%
 \end{array}$$

Ou

(b) Método Indirecto

$$\text{QVC} = \frac{\text{Valor FOB} - \text{Valor de Materiais Não Originários}}{\text{Valor FOB}} \times 100\% \geq 40\%$$

5. Para efeitos de cálculo do QVC previsto no parágrafo 4 desta Regra:
- (a) O Custo do Material IM-PTA é o valor dos materiais originários, peças ou produtos que são adquiridos ou produzidos pelo próprio produtor, na produção do bem;
 - (b) O valor dos materiais não originários é:
 - (i) o valor CIF no momento da importação dos materiais; ou
 - (ii) o primeiro preço determinado, pago pelos materiais de origem indeterminada no território da Parte onde a operação ou processamento ocorre;
 - (c) O Custo Laboral inclui salários, remuneração e outros benefícios para os funcionários;
 - (d) Custo indirecto é a despesa total indirecta; e
 - (e) Outros Custos são os custos incorridos na colocação do bem no navio ou outros meios de transporte para exportação, incluindo, entre outros, custos de transporte doméstico, armazenamento, manuseio portuário, taxas de correctagem e de serviço.

Regra 5: Acumulação

Para efeitos da Regra 2, um bem que esteja em conformidade com os requisitos de origem nele previstos e que seja usado na outra Parte como um material na produção de outro bem, será considerado originário da Parte onde a operação ou processamento do bem acabado tiver ocorrido.

Regra 6: *De Minimis*

Para a aplicação das regras específicas do produto estabelecidas no Anexo B

- (a) Um bem que não sofra alteração na classificação tarifária será considerado como originário, se o valor de todos os materiais não originários utilizados na sua produção que não forem submetidos à mudança necessária na classificação tarifária não exceder dez por cento (10%) do valor FOB do bem, e que o bem atenda a todos os outros critérios aplicáveis estabelecidos neste Acordo para se qualificar como um bem originário.
- (b) O valor dos materiais não originários mencionados na alínea (a) desta Regra deverá, no entanto, ser incluído no valor dos materiais não originários para qualquer requisito QVC aplicável para o bem.

**Regra 7:
Operações não qualificadas**

Não obstante as disposições do presente Anexo, um bem não será considerado como originário do território de uma Parte se as seguintes operações forem realizadas exclusivamente, ou em combinação, no território dessa mesma Parte:

- (a) preservação de produtos em boas condições com o objectivo de transporte ou armazenamento;
- (b) mudanças de embalagens, quebra e montagem de embalagens;
- (c) lavagem simples³, limpeza, incluindo a remoção de poeira, óxido, óleo, tinta ou outros revestimentos;
- (d) operações simples de pintura e polimento;
- (e) teste simples ou calibração;
- (f) descascamento, branqueamento parcial ou total, polimento e lustramento de cereais e arroz;
- (g) afiação, simples triturações de moagem ou corte simples;
- (h) simples colocação em garrafas, latas, frascos, plásticos, estojos, caixas, fixação em cartões ou placas e todas as outras operações de embalagem simples;
- (i) colocação ou impressão de marcas, rótulos, logotipos e outros sinais distintivos nos produtos ou nas respectivas embalagens;
- (j) mistura simples⁴ de produtos, mesmo de diferentes tipos;
- (k) montagem simples de peças de produtos para constituir um produto completo ou desmontagem de produtos em peças; e
- (l) peneiração, triagem, separação, classificação, selecção, correspondência.

**Regra 8:
Consignação Directa**

Um bem irá manter a sua condição originária conforme determinado na Regra 2 se as seguintes condições tiverem sido acauteladas:

- (a) o bem é transportado directamente da Parte exportadora à Parte importadora; ou

³ "simples" geralmente descreve uma atividade que não requer habilidades especiais, máquinas, aparelhos ou equipamentos especialmente produzidos ou instalados para realizar a atividade.

⁴ "Mistura Simples" geralmente descreve uma actividade que não requer habilidades especiais, máquinas, aparelhos ou equipamentos especialmente produzidos ou instalados para realizar a actividade. No entanto, a mistura simples não inclui reacção química. Reacção química significa um processo (incluindo um processo bioquímico) que resulta em uma molécula com uma nova estrutura dividindo as ligações intramoleculares e formando novas ligações intramoleculares, ou alterando o arranjo espacial dos átomos em uma molécula.

- (b) o bem tenha transitado por um ou mais lados que não sejam as partes, desde que:
 - (i) o bem não tenha sido submetido à produção subsequente ou qualquer outra operação fora dos territórios das Partes, a não ser descarga, recarga, armazenamento ou qualquer outra operação necessária para preservá-lo em boas condições ou para transportá-lo para a Parte importadora;
 - (ii) o bem não tenha entrado no comércio de um lado que não seja parte; e
 - (iii) a entrada de trânsito é justificada por razões geográficas ou por considerações relacionadas exclusivamente com os requisitos de transporte.

Regra 9: Exposição

1. Os bens originários, enviados da Parte exportadora para exposição no território da outra Parte e vendidos durante ou após a exposição, receberão um tratamento tarifário preferencial, desde que se mostre, à satisfação da autoridade aduaneira da Parte importadora, que:
 - (a) um exportador expediu os bens originários da parte exportadora para a outra parte em que a exposição é realizada e aí expôs essas mercadorias;
 - (b) o exportador vendeu os bens originários ou os transferiu para um consignatário na Parte importadora; e
 - (c) os bens originários foram expedidos durante ou logo depois da exposição para a Parte importadora no estado em que tais bens foram enviados para a exposição.
2. Para efeitos de aplicação do número 1, deverá ser apresentado o certificado de origem à autoridade aduaneira da Parte importadora. O nome e o endereço da exposição deverão ser indicados no certificado. Quando necessário, poderão ser exigidas provas documentais adicionais das condições nas quais foram feitas as exposições.
3. o número 1 aplicar-se-á a qualquer exposição comercial, agrícola ou artesanal, feiras ou eventos similares que não sejam organizados para efeitos particulares em lojas ou estabelecimentos comerciais com vistas à venda de bens estrangeiros e onde os bens permaneçam sob controlo das alfândegas durante a exposição.

Regra 10: Tratamento dos Materiais e Recipientes de Embalagem

1. Os materiais e recipientes de embalagem para o transporte e envio de um bem não devem ser tomados em consideração na determinação da origem de qualquer bem.

2. Os materiais e recipientes de embalagem nos quais um bem é embalado para venda a retalho, quando classificados juntamente com esse bem, não devem ser levados em consideração para determinar se todos os materiais não originários utilizados na produção do bem atenderam à alteração aplicável em requisitos de classificação tarifária para o bem.
3. Se um bem estiver sujeito a um requisito QVC, o valor dos materiais e recipientes de embalagem nos quais o bem é embalado para venda a retalho devem ser considerados como materiais originários ou não originários, conforme o caso, no cálculo do QVC do bem.
4. Para efeitos do número 1, "materiais e recipientes de embalagem para transporte e embarque de um bem" significa bens usados para proteger um bem durante o seu transporte e embarque, diferentemente daqueles recipientes ou materiais nos quais um bem é embalado ou apresentado para a sua venda a retalho.
5. Para efeitos do número 2 e número 3, "materiais e recipientes de embalagem para venda a retalho" são os materiais ou recipientes em que um bem é embalado ou apresentado para a sua venda a retalho.

Regra 11:

Acessórios, Peças de Sobressalentes, Ferramentas, e Materiais de Instrucionais ou outros Materiais de Informação

1. Para efeitos de determinação da origem de um bem, acessórios, peças sobressalentes, ferramentas e materiais de instrução ou outros materiais de informação apresentados com o bem, devem ser considerados como parte desse bem e, não devem ser considerados ao se determinar se todos os materiais não-originários usados na produção do bem originário sofreram a alteração aplicável da classificação tarifária, desde que:
 - (a) os acessórios, peças sobressalentes, ferramentas e materiais de instrução ou outros materiais de informação apresentados junto com o bem não são facturados separadamente no bem originário;
 - e
 - (b) as quantidades e o valor dos acessórios, peças sobressalentes, ferramentas e materiais instrucionais e outros materiais de informação apresentados junto com o bem são habituais para esse mesmo bem.
2. Não obstante o parágrafo 1, se o bem estiver sujeito a um requisito QVC, o valor dos acessórios, peças sobressalentes, ferramentas e materiais instrucionais ou outros materiais de informação apresentados junto com o bem, devem ser considerados como materiais originários ou não originários conforme o caso, no cálculo do QVC do bem.
3. Os parágrafos 1 e 2 não se aplicam quando os acessórios, peças sobressalentes, ferramentas e materiais de instrucionais ou outros materiais informativos apresentados junto com o bem, tenham sido

adicionados unicamente com o propósito de elevar artificialmente o QVC desse bem, desde que esteja comprovado posteriormente pela Parte importadora de que eles não são vendidos junto.

**Regra 12:
Materiais Indirectos**

1. Os materiais indirectos devem ser tratados como materiais originários, independentemente do seu local de produção.
2. Para efeitos desta Regra, o termo "materiais indirectos" significa bens usados na produção, teste, ou inspecção do outro bem mas não fisicamente incorporado do tal bem, ou bens usados na manutenção de edifícios ou operação de equipamentos associados à produção de outro bem, incluindo:
 - (ii) Combustível e energia;
 - (iii) ferramentas, matrizes e moldes;
 - (iii) peças sobressalentes e materiais usados na manutenção de equipamentos e edifícios;
 - (iv) lubrificantes, graxas, materiais compostos e outros materiais usados na produção ou usados para operar equipamentos e edifícios;
 - (iv) luvas, óculos, calçados, roupas, equipamentos e suprimentos de segurança;
 - (iv) equipamentos, dispositivos e suprimentos usados para testes ou inspecção do bem;
 - (vii) catalizadores e solventes; e
 - (viii) quaisquer outros bens que não sejam incorporados no bem, mas cuja utilização na produção do bem possa ser razoavelmente demonstrada como parte dessa produção.

**Regra 13:
Materiais Idênticos e Intercambiáveis**

1. A determinação de se os materiais idênticos e intercambiáveis são materiais originários deve ser feita por segregação física de cada um dos materiais ou pelo uso de princípios contabilísticos geralmente aceites para o controlo de stock aplicável, ou práticas de gestão de inventário, na Parte exportadora.
2. O método de gestão de inventário usado no parágrafo 1 para materiais idênticos e intercambiáveis deve continuar a ser usado para aquele material durante todo o ano fiscal.
3. Para efeitos desta Regra, "materiais idênticos e intercambiáveis" significa materiais que são substituíveis por serem do mesmo tipo e qualidade comercial, possuindo as mesmas características técnicas e físicas, e que uma vez incorporados ao produto acabado não podem

distinguir-se um do outro para efeitos de origem em virtude de qualquer marca ou mero exame visual.

Regra 14:

Reivindicação de Tratamento Tarifário Preferencial

Uma reivindicação de que um bem será aceito como elegível para tratamento tarifário preferencial deve ser apoiada por um certificado de origem (Formulário IM), conforme estabelecido no Apêndice 1 do Anexo A, emitido pela autoridade competente da Parte exportadora, de acordo com os Procedimentos de Certificação Operacional.

Regra 15:

Revisão e Modificação

Este anexo deve ser revisto e emendado de acordo com o Artigo 19 e 21 deste Acordo.

Anexo A

PROCEDIMENTOS DE CERTIFICAÇÃO OPERACIONAL PARA AS REGRAS DE ORIGEM

Para efeitos de implementação das Regras de Origem, aplicam-se os seguintes procedimentos operacionais sobre a emissão de um certificado de origem, verificação de origem e outras questões administrativas relacionadas:

AUTORIDADE EMISSORA

Artigo 1

O certificado de origem deve ser emitido pela autoridade emissora da Parte exportadora.

Artigo 2

1. A Parte irá fornecer à outra Parte a lista dos nomes e endereços das suas respectivas autoridades emissoras, bem como a lista de assinaturas modelo e os modelos de selos oficiais usados pelas suas referidas autoridades emissoras, em formato físico e electrónico.
2. Quaisquer alterações de nomes, endereços, ou selos oficiais devem ser atempadamente informadas nas mesmas vias como referido acima.
3. Qualquer certificado de origem emitido por um funcionário não incluído na lista referida no parágrafo 1 não será aceite pelas autoridades aduaneiras da Parte importadora.

Artigo 3

Para efeitos de determinação do *status* originário, as autoridades emissoras terão o direito de solicitar qualquer prova documental de apoio ou de realizar qualquer verificação considerada apropriada. Se tal direito não puder ser obtido através das leis e regulamentos nacionais existentes, este deverá ser inserido como uma cláusula no formulário de requerimento referido no seguinte Artigo 4.

EMISSÃO DE UM CERTIFICADO DE ORIGEM

Artigo 4

No momento de cumprir as formalidades de exportação dos produtos em tratamento preferencial, o exportador ou o seu representante autorizado deve

apresentar um requerimento formal à autoridade emissora para o pedido de certificado de origem, acompanhado de documentos comprovativos adequados que comprovem que os produtos a exportar qualificam-se para a emissão de um certificado de origem.

Artigo 5

As autoridades emissoras devem, na melhor das suas competências e capacidades, proceder a um exame adequado de cada pedido de certificado de origem, a fim de assegurar que:

- (a) O requerimento e o certificado de origem estejam devidamente preenchidos e assinados pelo signatário autorizado;
- (b) A origem do produto esteja em conformidade com as Regras de Origem deste Contrato;
- (c) As outras declarações do certificado de origem correspondam a provas documentais de apoio apresentadas;
- (d) O Código HS, a Descrição, a quantidade e o Valor estejam conforme os produtos a serem exportados;
- (e) Múltiplos itens declarados no mesmo certificado de origem serão permitidos desde que cada item se qualifique separadamente por direito próprio.

Artigo 6

1. O certificado de origem (Formulário IM) deve estar em papel de tamanho ISO A4 em conformidade com o modelo, conforme apresentado no Apêndice 1. Este, deve ser feito em Inglês.
2. O certificado de origem deverá incluir uma original e duas cópias;
3. Cada certificado de origem deve conter um número de referência separado, concedido por cada local ou instituição de emissão.
4. O original deverá ser enviado pelo exportador ao importador, para ser apresentado às autoridades aduaneiras do porto de importação. A cópia em duplicado será conservada pela autoridade emissora na parte exportadora e o exemplar em triplicado será conservado pelo exportador.
5. O certificado de origem deve ter validade de 12 meses, contados a partir da data da sua emissão.

Artigo 7

Para implementar as provisões da Regra 2 (Critérios de Origem) das Regras de Origem, o certificado de origem emitido pela Parte exportadora deve indicar as regras relevantes e a percentagem aplicável na coluna pertinente do Formulário IM.

Artigo 8

Nem rasuras nem sobreposições serão permitidas no certificado de origem. Quaisquer alterações deverão ser feitas por:

- a) eliminação de materiais errados e fazer quaisquer acréscimos necessários. Tais alterações devem ser aprovadas por um signatário autorizado do requerente e certificadas pelas autoridades emissoras competentes. Os espaços não utilizados devem ser riscados para evitar qualquer acréscimo posterior; ou
- b) emissão de um novo certificado de origem para substituir o que contém erros.

Artigo 9

1. O certificado de origem será emitido pelas autoridades emissoras da Parte exportadora antes ou no momento do embarque ou dentro de 5 (cinco) dias contados a partir da data do embarque, sempre que os produtos a serem exportados puderem ser considerados originários daquela Parte, nos termos das Regras de Origem.
2. Em casos excepcionais em que não tenha sido emitido um certificado de origem antes ou no momento de exportação, ou logo depois devido a erros ou omissões involuntários, ou outras causas válidas, o certificado de origem pode ser emitido retroactivamente, mas não com um período superior a 12 meses pós a data de embarque, onde nesse caso seja necessário indicar "EMITIDO RETROATIVAMENTE" na tabela 13 do Formulário IM.

Artigo 10

Em caso de roubo, perda ou destruição de um certificado de origem, o exportador pode solicitar por escrito às autoridades emissoras que o emitiram, a cópia autenticada do original e do triplicado a ser feito com base nos documentos de exportação em sua posse, com o endosso das palavras "CÓPIA AUTENTICADA", na tabela 12. Esta cópia deverá conter a data do certificado de origem original. A cópia autenticada de um certificado de origem deve ser emitida dentro do prazo de validade do certificado original.

APRESENTAÇÃO

Artigo 11

O certificado de origem original deve ser apresentado pelo importador ou seu representante autorizado às devidas autoridades aduaneiras no momento do preenchimento da declaração de importação para os produtos em questão.

Artigo 12

O seguinte prazo para a apresentação do certificado de origem deve ser respeitado:

- (a) o certificado de origem deve ser submetido às autoridades aduaneiras da Parte importadora dentro do seu prazo de validade;
- (b) caso o certificado de origem seja submetido às autoridades aduaneiras da Parte importadora após o termo do prazo para a sua submissão, esse certificado poderá ainda ser aceite caso o incumprimento do prazo resultar de razões de força maior ou de outras causas válidas fora do controlo do exportador; e
- (c) em todos os casos, as autoridades aduaneiras da Parte importadora poderão aceitar o certificado de origem, desde que os produtos tenham sido importados antes do termo do prazo do referido certificado de origem.

Artigo 13

No caso de remessas de bens originários da Parte exportadora que não excedam a US\$200.00 FOB, será dispensada a emissão de um certificado de origem e será aceite o uso de uma declaração simplificada do exportador de que os bens em causa tenham sido originários na Parte exportadora.

TRATAMENTO DE PEQUENAS DISCREPÂNCIAS

Artigo 14

1. A descoberta de pequenas discrepâncias entre as declarações contidas no certificado de origem e as constantes dos documentos apresentados às autoridades aduaneiras da Parte importadora para o cumprimento das formalidades de importação dos bens, ipso-facto não pode invalidar o certificado de origem, se de facto coincidir com os bens apresentados.
2. Para múltiplos itens declarados sob o mesmo certificado de origem, um problema encontrado com um dos itens listados não afectará ou atrasará a concessão do tratamento tarifário preferencial e o desembaraço aduaneiro dos demais itens listados naquele certificado de origem. O parágrafo 3 do Artigo 16 pode ser aplicado aos itens problemáticos.

REQUISITOS PARA MANUTENÇÃO DE REGISTOS

Artigo 15

1. Para efeitos do processo de verificação conforme os Artigos 16 e 17 deste Anexo, o produtor ou exportador que solicitar a emissão de um certificado de origem deverá, sujeitar-se às leis e regulamentos internos da Parte exportadora, manter seus registos de apoio para a aplicação por não menos de quatro anos a partir da data de emissão do certificado de origem.
2. O importador deve manter os registos relevantes para a importação de acordo com as leis e regulamentos internos da Parte importadora.
3. O requerimento de certificados de origem e todos os documentos relativos a esse requerimento deverão ser conservados pela autoridade emissora por um período não menos que quatro anos a contar a partir da data de emissão.
4. As informações relativas à validade de um certificado de origem deverão ser fornecidas mediante solicitação da Parte importadora por um funcionário autorizado a assinar o certificado de origem e certificado pelas autoridades governamentais competentes.
5. Qualquer informação trocada entre as Partes envolvidas será tratada como confidencial e será apenas utilizada para a validação dos certificados de origem.

VERIFICAÇÃO DA ORIGEM

Artigo 16

1. As autoridades aduaneiras da Parte importadora podem solicitar um controlo retroactivo de forma aleatória ou se tiverem dúvidas fundadas quanto à autenticidade do documento ou quanto à exactidão das informações relativas à verdadeira origem dos produtos em questão ou de determinadas peças dos mesmos.
2. O requerimento deve ser acompanhado da cópia do certificado de origem em causa e deve especificar as razões e quaisquer informações adicionais que indiquem que os dados constantes do referido certificado de origem podem ser imprecisos, a menos que o controlo retroactivo seja solicitado de forma aleatória.
3. As autoridades aduaneiras da Parte importadora podem suspender as disposições relativas ao tratamento preferencial enquanto aguardam o resultado da verificação. No entanto, poderão liberar os produtos ao importador sujeito a quaisquer medidas administrativas consideradas necessárias, desde que não sejam objecto de proibição ou restrição à importação e não haja suspeita de fraude.
4. As autoridades emissoras que receberem um pedido de verificação retroactiva irão responder prontamente à solicitação e responder em um

período não mais que 45 (quarenta e cinco) dias após o recebimento da solicitação.

Artigo 17

1. Se as autoridades aduaneiras da Parte importadora não ficarem satisfeitas com o resultado do controlo retroactivo, poderão, em circunstâncias excepcionais, solicitar uma visita de verificação à Parte exportadora.
2. Antes de realizar uma visita de verificação nos termos do parágrafo 1:
 - (a) as autoridades aduaneiras da Parte importadora irão notificar, por escrito, a sua intenção de realizar a visita de verificação em simultâneo para:
 - (i) o produtor ou exportador cujas instalações devem ser visitadas; a autoridade emissora da Parte em cujo território a visita de verificação deve ocorrer;
 - (ii) a autoridade emissora da Parte em cujo território a visita de verificação deve ocorrer;
 - (iii) a autoridade aduaneira da Parte em cujo território a visita de verificação deve ocorrer; e
 - (iv) o importador do bem sujeito à visita de verificação.
 - (b) a notificação por escrito, mencionada na alínea (a) deverá ser tão abrangente quanto possível e incluir, entre outros:
 - (i) o nome da autoridade aduaneira a emitir a notificação;
 - (ii) o nome do produtor ou exportador cujas instalações devem ser visitadas;
 - (iii) a data proposta para a visita de verificação
 - (iv) a cobertura da visita de verificação proposta, incluindo a referência ao bem sujeito à verificação; e
 - (v) os nomes e designação dos funcionários que realizam a visita de verificação.
 - (c) as autoridades aduaneiras da Parte importadora devem obter a autorização por escrito do produtor ou exportador cujas instalações devem ser visitadas;
 - (d) quando uma autorização por escrito do produtor ou exportador não for obtida dentro de 30 (trinta) dias contados a partir da data do recebimento da notificação conforme a alínea (a), as autoridades aduaneiras da Parte importadora poderão negar o tratamento tarifário preferencial ao bem referido no tal certificado de origem que teria sido sujeito à visita de verificação; e
 - (e) a autoridade emissora que receber a notificação poderá adiar a visita de verificação proposta e notificar as autoridades aduaneiras da Parte importadora sobre tal intenção no prazo de 15 (quinze) dias a contar a partir da data do recebimento da notificação. Não obstante qualquer adiamento, a visita de verificação será realizada dentro de 60 (sessenta) dias contados

a partir da data de tal recebimento, ou por um período mais longo conforme as Partes acordarem.

1. As autoridades aduaneiras da Parte importadora que conduzem a visita de verificação, irão fornecer ao produtor ou exportador, cujo bem está sujeito a essa verificação, e à autoridade emissora relevante uma determinação escrita de que o bem sujeito a tal verificação qualifica-se ou não como bem originário.
2. Qualquer tratamento tarifário preferencial suspenso deverá ser restabelecido mediante a determinação, por escrito, referida no parágrafo 3, de que o bem qualifica-se como bem originário.
3. O produtor ou exportador terá o prazo de 30 (trinta) dias, contados a partir da data de recebimento da determinação escrita, para fornecer, por escrito, comentários ou informações adicionais sobre a elegibilidade do bem para tratamento tarifário preferencial. Se o bem ainda for considerado não originário, a determinação final por escrito deverá ser comunicada à autoridade emissora dentro de 30 (trinta) dias contados a partir da data do recebimento dos comentários/informações adicionais do produtor ou exportador.
4. O processo de visita de verificação, incluindo a visita propriamente dita e a determinação nos termos do número 3, sobre se o bem sujeito a essa verificação é originário ou não, deve ser realizado e os seus resultados comunicados à autoridade emissora dentro de um período máximo de 6 (seis) meses, contados a partir do primeiro dia em que a visita de verificação inicial foi feita. Enquanto o processo de verificação estiver sendo realizado, o parágrafo 3 do Artigo 16 será aplicado.

DOCUMENTOS DE CONSIGNAÇÃO

Artigo 18

Para efeitos de implementação da Regra 8 (Consignação Directa), quando o transporte é efectuado através do território de qualquer lado que não seja parte, deve ser fornecido à autoridade aduaneira da Parte importadora o seguinte:

- (a) um conhecimento de Embarque emitido na Parte exportadora;
- (b) documentos de apoio ou qualquer outra informação, fornecida pelas autoridades aduaneiras do tal lado que não seja parte ou outras entidades relevantes que evidenciam que os requisitos da Regra 8 (b) foram cumpridos.

FACTURAMENTO DE TERCEIROS

Artigo 19

1. A Parte importadora não rejeitará um pedido de tratamento tarifário preferencial pelo simples facto de que a factura não foi emitida pelo exportador dos bens, desde que os bens atendam aos requisitos deste Anexo.
2. O exportador dos bens deverá indicar "factura de terceiros" e as informações do nome e país da empresa emissora da factura deverão constar no certificado de origem.

ACÇÕES CONTRA ACTOS FRAUDULENTOS

Artigo 20

1. Quando se suspeitar que tenham sido cometidos actos fraudulentos relacionados com o certificado de origem, as autoridades competentes envolvidas devem cooperar na acção a ser tomada no território da respectiva Parte contra as pessoas envolvidas.

2. Cada Parte será responsável por fornecer sanções legais por actos fraudulentos relacionados ao certificado de origem.

Artigo 21

No caso de divergências relativas à determinação da origem, classificação dos bens ou outros assuntos, as autoridades competentes envolvidas, tanto na parte importadora quanto na parte exportadora deverão consultar-se mutuamente com vista a resolver as diferenças, e o resultado será comunicado à outra Parte para informação.

Original (Duplicado/Triplicado)

1. Nome e Endereço do Exportador		<p>CERTIFICADO NO.</p> <p align="center">INDONÉSIA – MOÇAMBIQUE ACORDO COMERCIAL PREFERENCIAL</p> <p align="center">CERTIFICADO DE ORIGEM (Declaração e Certificado Combinados)</p> <p align="center">Formulário IM</p> <p align="center">Emitido em _____ (País)</p> <p>Ver Notas no Verso</p>		
2. Nome e Endereço do Consignatário				
3. Nome e Endereço do Produtor				
4. Meio de Transporte e a rota (caso conheça)		5. Apenas Para Uso Oficial		
Data de Partida		<input type="checkbox"/> <u>Tratamento Preferencial Concedido sob IM-PTA</u>		
Navio / Voo No.		<input type="checkbox"/> <u>Tratamento Preferencial Não Concedido (Indique as Razões)</u>		
Porto de Carregamento		<p align="center">..... Assinatura do Signatário Autorizado do País de Importação</p>		
Porto de Descarregamento				
6. Número do Item	7. Marcas e números nas embalagens; Número e tipo de embalagens; descrição dos bens; Código HS da Parte importadora em seis dígitos	8. Critério de Origem	9. Peso Bruto, Quantidade e valor FOB (caso use critério QVC)	10. Número e data das facturas
11. Declaração do Exportador O assinante abaixo declara que os detalhes e a declarações acima são correctos; que todos os bens foram produzidos em (País) e que eles estão conforme os requisitos de origem especificados para estes Bens nas Regras de Origem sob IM-PTA de bens exportados para (País de Importação) Local e Data, assinatura do signatário autorizado		12. Certificação Fica certificado, com base no controlo realizado, que a declaração do exportador está correcta. Local e Data, assinatura e carimbo da Autoridade/Direcção Emissora Autorizada		
13. <input type="checkbox"/> Factura de terceiros <input type="checkbox"/> Exposição <input type="checkbox"/> Acumulação <input type="checkbox"/> Emitido Retroactivamente <input type="checkbox"/> De Minimis				

NOTAS DO VERSO

- Tabela 1:** Indique o nome completo, endereço (incluindo o país) do exportador.
- Tabela 2:** Indique o nome completo, endereço (incluindo o país) do consignatário.
- Tabela 3:** Indique o nome completo, endereço (incluindo o país) do produtor. Se estiver incluso no certificado mais de um bem do produtor, liste os produtores adicionais, incluindo nomes, endereços (incluindo o país). Caso o exportador ou o produtor deseje que as informações sejam confidenciais, é aceitável indicar "Disponível para as Alfândegas mediante solicitação". Caso o produtor e o exportador sejam os mesmos, complete a tabela com "MESMOS".
- Tabela 4:** Complete o meio de transporte e a rota e especifique a data de partida, o número do veículo de transporte, o porto de carregamento e descarregamento.
- Tabela 5:** A Autoridade Aduaneira da Parte importadora deve indicar nas próprias tabelas se o tratamento preferencial é ou não concedido. Para vários itens declarados no mesmo Formulário IM, caso o tratamento preferencial não for concedido a nenhum dos itens, isso também deve ser indicado na tabela 5.
- Tabela 6:** Indique o número do item.
- Tabela 7:** Fornecer uma descrição completa de cada bem. A descrição deve ser suficientemente detalhada para permitir que os produtos sejam identificados pelos Oficiais das Alfândegas, examinando-os e relacioná-los com a descrição da factura e com a descrição HS do bem. As Marcas de Envio e os números na embalagem, o número e tipo de embalagem também devem ser especificados. Para cada bem, deve identificar a classificação tarifária do HS correcta, usando a classificação tarifária do HS do país em que o bem é importado.
- Tabela 8:** Para que as exportações de uma Parte para a outra Parte sejam elegíveis ao tratamento preferencial, o exportador deve indicar na Tabela 8 deste formulário os critérios de origem com base nos quais ele alega que os seus bens qualificam-se para tratamento preferencial, da maneira mostrada na tabela a seguir:

Circunstâncias de produção ou fabricação no primeiro país mencionado na Tabela 1 deste formulário	Inserir na Tabela 8
(a) Bens obtidos ou produzidos na totalidade no país de exportação, satisfazendo a Regra 3	"WO"
(b) Bens trabalhados, mas não totalmente, obtidos ou produzidos na Parte exportadora que satisfazem o parágrafo 1 da Regra 4	A percentagem actual do QVC, por exemplo "45%"
(c) Bens que satisfazem o parágrafo 2 da Regra 4 (Regras Específicas do Produto) <ul style="list-style-type: none"> • Mudança na Classificação Tarifária • Conteúdo do Valor de Qualificação • Fabricação ou Processamento Específico • Critérios de Combinação 	"PSR (A regra actual do CTC, por exemplo "CC" ou "CTH" ou "CTSH") "PSR (A percentagem actual do QVC, por exemplo "45%") "PSR (SP)" "PSR (O critério actual de combinação, por exemplo "CTSH + 35%")

- Tabela 9:** O peso bruto em quilos deve ser mostrado aqui. Outras unidades de medida, tais como o volume ou número de itens que indicariam as quantidades exactas podem ser usados habitualmente; o valor FOB será o valor facturado declarado pelo exportador à autoridade emissora.
- Tabela 10:** O número da factura e a data das facturas devem ser mostrados aqui.
- Tabela 11:** Esta tabela deve ser preenchida, assinada e datada pelo exportador. Insira o local, e a data de assinatura.
- Tabela 12:** Esta tabela deve ser preenchida, assinada, datada e carimbada por pessoa autorizada da autoridade de certificação. No caso de uma cópia autenticada, a palavra "CÓPIA AUTENTICADA" deve ser escrita ou carimbada na tabela 12 do certificado com a data de emissão da cópia, de acordo com o Artigo 10 dos Procedimentos de Certificação Operacional.
- Tabela 13:** **FACTURA DE TERCEIROS:** No caso das facturas serem emitidas por terceiros, a tabela "factura de terceiros" deve estar assinalada com (√) e as informações como nome e país da empresa emissora da factura devem ser indicadas na tabela 7.
- Em caso excepcional em que a factura emitida por terceiros não esteja disponível no momento da emissão do certificado de origem, o número da factura e a data da factura emitida pelo exportador a quem é emitido o certificado de origem devem ser indicados na tabela 10, e deve ser indicado na casa 7 que os bens estarão sujeitos a outra factura a ser emitida por um terceiro para a importação para a Parte importadora, identificando o nome completo e o endereço legal da empresa ou pessoa que emitirá outra factura. Nesse caso, a Autoridade Aduaneira da Parte importadora pode exigir que o importador forneça as facturas e outros documentos relevantes que confirmam a transacção da Parte exportadora para a Parte importadora, com relação aos bens declarados para importação.
- ACUMULAÇÃO:** No caso de mercadorias originárias de uma Parte serem utilizadas na outra Parte como materiais para produtos acabados, de acordo com a Regra 5 das Regras de Origem, a tabela "Acumulação" deve ser marcada com (√).
- DE MINIMIS:** Se um bem que não sofre a mudança requerida na classificação tarifária não exceda a dez por cento (10%) do valor FOB, de acordo com a Regra 6 das Regras de Origem, a tabela "De Minimis" deve ser marcada com (√).
- EXPOSIÇÃO:** No caso dos bens serem enviados da Parte exportadora para exposição em outra Parte e vendidos durante ou após a exposição de importação para a Parte importadora, de acordo com a Regra 9 das Regras de Origem, a tabela "Exposição" deve estar marcada com (√) e o nome e endereço da exposição referidos na tabela 2.
- EMITIDO RETROACTIVAMENTE:** Em casos excepcionais, devido a erros ou omissões involuntários ou outras causas válidas, o Certificado de Origem pode ser emitido retroactivamente, de acordo com o parágrafo 2 do Artigo 9 dos Procedimentos de Certificação Operacional, a tabela "Emitido Retroactivamente" deve ser marcada com (√).

Anexo B

**REGRAS ESPECÍFICAS DO PRODUTO
(Por ser posteriormente negociado)**



REPUBLIK INDONESIA

**PREFERENTIAL TRADE AGREEMENT BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF INDONESIA
AND THE GOVERNMENT OF THE REPUBLIC OF MOZAMBIQUE**

Preamble

The Government of the Republic of Indonesia and the Government of the Republic of Mozambique (hereinafter referred to individually as "a Party" and collectively as "the Parties"),

RECALLING the Joint Ministerial Statement on the Launching of the Negotiations for Indonesia-Mozambique Preferential Trade Agreement which was agreed by the Minister of Industry and Trade of the Republic of Mozambique and the Minister of Trade of the Republic of Indonesia on 11 April 2018;

CONSCIOUS of their longstanding friendship and cooperation;

EXPECTING that this Agreement will create a new climate for economic cooperation between the Parties;

RECOGNISING that strengthening of their closer economic partnership will bring economic and social benefits and improve the living standards of their people;

ACKNOWLEDGING that this Agreement will facilitate enterprises including the small and medium enterprises of both sides to benefit from closer economic relations;

BEARING IN MIND that the expansion of mutual trade and economic relations will foster further cooperation between the Parties;

CONSCIOUS that such mutual trade arrangements will contribute to the promotion of closer links with other economies in the region;

BELIEVING that this Agreement could promote business collaborations and also extend to new areas of mutual interests;

CONSIDERING that the expansion of their domestic markets, through commercial cooperation, is an important prerequisite for accelerating economic development of Parties; and

RECOGNISING that elimination of barriers to trade through this Agreement will contribute to the expansion of bilateral trade;

HAVE AGREED as follows:

Article 1

Establishment of a Preferential Trade Agreement

The Parties hereby establish a Preferential Trade Agreement in accordance with Article XXIV of the General Agreement on Tariff and Trade in Annex 1A to the WTO Agreement (hereinafter referred to as "GATT 1994").

Article 2

Definitions

For the purpose of this Agreement, the following terms shall have the meaning assigned to them unless stated otherwise:

- (a) "days" means calendar days, including weekends and holidays;
- (b) "goods" constitute commodities and products under the Harmonized Commodity Description and Coding System;
- (c) "margin of preference" means percentage of tariff by which MFN tariffs are reduced on products imported from one party to another as a result of preferential treatment;
- (d) "tariffs" mean import duties included in the national tariff schedules of the Parties;
- (e) "WTO Agreement" means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, April 15, 1994, as may be amended.

Article 3

Objective

The objective of this Agreement is to strengthen trade relations between the Parties, particularly through:

- (a) reduction or elimination of tariffs on trade in goods;
- (b) elimination of non-tariff barriers on trade in goods.

Article 4

Annexes

The Annexes to this Agreement shall constitute an integral part of this Agreement.

Article 5

Scope

This Agreement covers the lists of products as set out in Annexes I and II.

Article 6

Reduction or Elimination of Tariff

1. The Most Favoured Nation (hereinafter referred to as "MFN") applied tariff rates of the Parties of 2017 on all products covered under this Agreement shall be reduced and, where relevant, eliminated in accordance with their respective schedule of tariff commitments set out in Annexes I and II.
2. If the MFN tariff rate of a Party is lower than the preferential tariff rate provided for in its schedule of tariff commitments in Annexes I and II, that Party shall apply the lower rate to the originating good of the other Party.

Article 7

National Treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994. To this end, Article III of GATT 1994 shall be incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 8

Rules of Origin

The rules of origin, as stipulated under Annex III shall be applicable to the goods covered under this Agreement to qualify for tariff preference.

Article 9

Antidumping and Countervailing Measures

1. The rights and obligations of the Parties related to antidumping and countervailing measures shall be governed by Article VI of GATT 1994, the Agreement on Implementation of Article VI of GATT 1994 in Annex 1A of the WTO Agreement (hereinafter referred to as "AD Agreement") and the Agreement on Subsidies and Countervailing Measures in Annex 1A of the WTO Agreement (hereinafter referred to as the "SCM Agreement").
2. This Agreement does not confer any additional rights or obligations on the Parties with regard to the application of antidumping and countervailing measures, as referred to in paragraph 1.
3. For greater certainty, antidumping and countervailing measures taken inconsistent with Article VI of GATT 1994, the AD Agreement and the SCM Agreement shall not be subject to Article 16 of this Agreement.

Article 10

Safeguard Measures

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Agreement on Safeguards in Annex 1A of the WTO Agreement (hereinafter referred to as "Safeguards Agreement"), and any other relevant safeguard provisions in the WTO Agreement.
2. This Agreement does not confer any additional rights or obligations on the Parties with regard to safeguard measures taken pursuant to Article XIX of GATT 1994 and the Safeguards Agreement.
3. For greater certainty, safeguard measures taken inconsistent with Article XIX of GATT 1994 and the Safeguard Agreement shall not be subject to Article 16 of this Agreement.

Article 11

Technical Barriers to Trade

1. The Parties reaffirm their commitment to the Agreement on Technical Barriers to Trade in Annex 1A of the WTO Agreement (hereinafter referred to as "TBT Agreement"), and to facilitate access to each Party's market, while respecting legitimate objectives, *inter alia*, national security, prevention of deceptive practices, protection of human health or safety, animal or plant life or health, or the environment.
2. The Parties shall establish a consultation mechanism or any appropriate measure to enhance cooperation and facilitate the exchange of information to effectively address problems and obstacles potentially resulting from technical barriers to trade measures.

Article 12

Sanitary and Phytosanitary Measures

1. The Parties reaffirm their existing rights and obligations with respect to each other under the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement (hereinafter referred to as "SPS Agreement").
2. The Parties commit to apply the principles of the SPS Agreement in the development, application, or recognition of any sanitary or phytosanitary measure with the intent to facilitate trade among the Parties while protecting human, animal, or plant life or health in the territory of each Party.
3. The Parties agree to exchange information on the application of sanitary and phytosanitary measures with regard to regulation, standards and procedure.
4. The Parties agree to co-operate in the areas of animal health and plant protection and food safety through their respective competent authorities.

Article 13

Customs and Trade Facilitation

1. Each Party shall apply its customs legislation and other trade-related laws and regulations in a predictable, consistent, transparent, and non-discriminatory manner and shall ensure that its customs procedures are consistent with international standards and recommended practices.
2. The customs administration of each Party shall cooperate in order to simplify and harmonise its customs procedures through capacity building, training, and knowledge sharing.

Article 14

Transparency

1. Each Party shall ensure that its laws, regulations, procedures relating to any trade matter covered by this Agreement are published or made publicly available, whether in print or in electronic form to the extent practicable and in a manner consistent with laws and regulations.
2. A Party shall, upon request of the other Party, provide information and reply in the English language to any question within a period of 30 (thirty) days, relating to proposed or actual measures that might affect the operation of this Agreement.

Article 15

Joint Committee

1. The Parties hereby establish a Joint Committee on the implementation of this Agreement (hereinafter referred to as the "Joint Committee") consisting of representatives of the Parties.
2. The functions of the Joint Committee shall be to:
 - a. review the implementation and operation of this Agreement;
 - b. consider any matter that may affect the operation of this Agreement; and
 - c. carry out any other function as the Parties may agree.
3. The Joint Committee shall meet at least once in every two year, unless the Parties agree otherwise, to review the progress made in the implementation of this Agreement.

4. The Joint Committee shall set out its rules of procedures during its first meeting.
5. Decisions of the Joint Committee shall be taken by consensus.
6. The Joint Committee may also establish any other sub-committees or working groups as it deems necessary.

Article 16

Dispute Settlement

1. The Parties shall at all times endeavor to agree on the interpretation and implementation of this Agreement and shall make every attempt through cooperation and consultations to avoid disputes between them.
2. Any disputes arising from the interpretation or application of this Agreement shall first be settled amicably through bilateral consultations.
3. The request for consultations shall be in writing through diplomatic channel and shall include the reasons for the request, including the identification of the measure at issue and an indication of the legal basis for the complaint, and provide sufficient information to enable an examination of the matter.
4. If the Parties fail to resolve a dispute within 60 (sixty) days, or another period of time agreed by the Parties, after the date of receipt of the request for consultations provided under paragraph 3, the complaining Party may request in writing the establishment of an Arbitration Panel.
5. The Arbitration Panel shall comprise of three arbitrators, where each Party shall appoint, within 20 (twenty) days of the date of referral, one arbitrator, and the Parties shall choose, within 45 (forty five) days of the date of referral, a third arbitrator who will serve as the chairperson.
6. The third arbitrator shall not be a national of either Party and shall be a national of a state having diplomatic relations with both Parties at the time of appointment.
7. The date of establishment of the Arbitration Panel shall be the date on which the chairperson is appointed.
8. All arbitrators shall:
 - (a) be chosen strictly on the basis of objectivity, reliability, and sound judgment;

- (b) have specialised knowledge or experience in law, international trade or other matters relating to this Agreement or in the resolution of disputes arising under international trade agreements; and
- (c) shall be independent, serve in their individual capacities and not be affiliated with, nor take instructions from any Party or organisation related to this dispute.

9. Unless otherwise decided by the Parties, Arbitration Panel proceedings shall take place in the territory of the Party complained against. The Parties shall establish the Rules of Procedure of the Arbitration Panel within two years after the entry into force of this Agreement.

10. Each Party shall bear the expenses of its appointed arbitrator and its own expenses. The expense of the chairperson of the Arbitration Panel and other expenses associated with the conduct of the proceedings shall be borne equally by the Parties.

11. The Parties shall take the necessary measures to implement the decision of the Arbitration Panel. If a Party fails to implement the decisions, the other Party shall have the right to withdraw the equivalent preferential treatment. Such withdrawal shall be a temporary until the decision is implemented or a mutually satisfactory solution is reached.

Article 17

Relation to Other Agreements

Each Party reaffirms its rights and obligations under the WTO Agreement and other international agreements to which the Parties are party. This Agreement shall not prevent the establishment of customs unions, free trade areas, preferential trade agreements, multilateral trade agreements, or cross-border trade arrangements between a Party and other states.

Article 18

Contact Points

Each Party shall designate a contact point to facilitate communication among the Parties on any matter relating to this Agreement. A Party shall notify the other Party promptly of any amendment to the details of its contact point.

Article 19

Review

This Agreement is subject to review after two years of the entry into force of this Agreement or at any time on the request of a Party. The review shall be undertaken by the Joint Committee.

Article 20

Work Programme

1. The Parties shall conclude the discussions on Product Specific Rules (Attachment B of Annex III) within one year of the date of entry into force of this Agreement, unless otherwise agreed by the Parties.
2. Product Specific Rules (Attachment B of Annex III) shall enter into force on date to be agreed by the Parties.

Article 21

Amendment

1. Any Party shall notify in writing to the other Party of its intention to modify, or amend any provision or concession under this Agreement.
2. Any modification or amendment of this Agreement or its Annexes shall upon the agreement of the Parties and shall constitute an integral part of this Agreement.
3. Such amendment shall enter into force 60 (sixty) days, or as otherwise agreed by the Parties, after the receipt of the latter diplomatic note confirming that all procedures required by the national legislation of each Party for the entry into force of the modification or amendment have been completed.

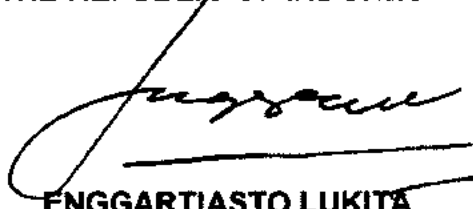
Article 22
Final Provisions

1. This Agreement shall enter into force 60 (sixty) days after the date on which the Parties exchange written notifications for the completion of their respective domestic procedures.
2. This Agreement shall remain in force unless terminated by either Party.
3. Either Party may terminate this Agreement by a written notification to the other Party. This Agreement shall expire 180 (one hundred eighty) days after the date of such notification.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto by their respective Governments, have signed this Agreement.

DONE in duplicate at Maputo, Mozambique, on 27 August 2019, in the English, Indonesian, and Portuguese languages. All texts being equally authentic. In case of any dispute arising from the interpretation of this Agreement, the English text shall prevail.

**FOR THE GOVERNMENT OF
THE REPUBLIC OF INDONESIA**



ENGGARTIASTO LUKITA
Minister of Trade

**FOR THE GOVERNMENT OF
THE REPUBLIC OF MOZAMBIQUE**



RAGENDRA BERTA DE SOUSA
Minister of Industry and Trade

Annex I
Schedule of Tariff Commitments
Indonesia

No	HS Code	Description of Goods	MFN	IM-PTA
1	0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5%	3%
2	0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	5%	3%
3	0302.33.00	-- Skipjack or stripe-bellied bonito	5%	3%
4	0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	5%	3%
5	0302.39.00	-- Other	5%	3%
6	0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	5%	3%
7	0302.44.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5%	3%
8	0302.45.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	5%	3%
9	0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)	5%	3%
10	0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	5%	3%
11	0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	3%
12	0303.41.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5%	3%
13	0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	5%	3%
14	0304.49.00	-- Other	10%	6%
15	0305.31.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5%	3%
16	0306.11.90	--- Other	5%	3%
17	0306.14.10	--- Soft shell crabs	5%	3%
18	0306.14.90	--- Other	5%	3%
19	0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	5%	3%
20	0306.16.00	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	5%	3%
21	0703.10.19	-- Onions : --- Other	5%	3%
22	0703.20.90	-- Other	5%	3%
23	0703.90.90	-- Other	5%	3%
24	0704.10.20	-- Headed broccoli	5%	4%
25	0704.90.20	-- Chinese mustard	5%	4%
26	0704.90.90	-- Other	5%	3%
27	0706.10.20	-- Turnips	5%	4%
28	0706.90.00	- Other	5%	3%
29	0708.20.10	-- French beans	5%	4%
30	0708.20.90	-- Other	5%	3%
31	0708.90.00	- Other leguminous vegetables	5%	4%
32	0709.59.90	--- Other	5%	3%
33	0709.60.90	-- Other	5%	3%
34	0709.99.20	--- Lady's finger (Okra)	5%	4%

Annex I
Schedule of Tariff Commitments
Indonesia

No	HS Code	Description of Goods	MFN	IM-PTA
35	0709.99.90	--- Other	5%	3%
36	0710.22.00	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	5%	4%
37	0710.29.00	-- Other	5%	3%
38	0710.80.00	- Other vegetables	5%	4%
39	0710.90.00	- Mixtures of vegetables	5%	4%
40	0711.40.10	-- Preserved by sulphur dioxide gas	5%	4%
41	0711.40.90	-- Other	5%	3%
42	0711.90.30	-- Capers	5%	4%
43	0711.90.40	-- Onions, preserved by sulphur dioxide gas	5%	4%
44	0711.90.50	-- Onions, preserved other than by sulphur dioxide gas	5%	4%
45	0711.90.60	-- Other, preserved by sulphur dioxide gas	5%	4%
46	0711.90.90	-- Other	5%	3%
47	0712.20.00	- Onions	5%	4%
48	0712.39.90	--- Other	5%	3%
49	0712.90.10	-- Garlic	5%	4%
50	0712.90.90	-- Other	5%	3%
51	0713.10.90	-- Other	5%	3%
52	0713.20.90	-- Other	5%	3%
53	0713.31.90	--- Other	5%	3%
54	0713.32.90	--- Other	5%	3%
55	0713.33.90	--- Other	5%	3%
56	0713.39.90	--- Other	5%	3%
57	0713.40.90	-- Other	5%	3%
58	0713.60.10	-- Suitable for sowing	5%	0%
59	0713.60.90	-- Other	5%	0%
60	0713.90.90	-- Other	5%	3%
61	0801.11.00	-- Desiccated	5%	4%
62	0801.12.00	-- In the inner shell (endocarp)	5%	4%
63	0801.19.10	--- Young coconut	5%	4%
64	0801.19.90	--- Other	5%	4%
65	0801.21.00	-- In shell	5%	4%
66	0801.22.00	-- Shelled	5%	4%
67	0801.31.00	-- In shell	5%	4%
68	0801.32.00	-- Shelled	5%	4%
69	0802.11.00	-- In shell	5%	0%
70	0802.12.00	-- Shelled	5%	0%
71	0802.22.00	-- Shelled	5%	0%
72	0802.31.00	-- In shell	5%	0%
73	0802.32.00	-- Shelled	5%	0%
74	0802.41.00	-- In shell	5%	0%
75	0802.42.00	-- Shelled	5%	0%
76	0802.61.00	-- In shell	5%	0%
77	0802.62.00	-- Shelled	5%	0%

Annex I
Schedule of Tariff Commitments
Indonesia

No	HS Code	Description of Goods	MFN	IM-PTA
78	0802.90.00	- Other	5%	0%
79	0803.10.00	- Plantains	5%	3%
80	0803.90.10	-- Lady's finger banana	5%	3%
81	0803.90.90	-- Other	5%	3%
82	0804.10.00	- Dates	5%	4%
83	0804.30.00	- Pineapples	5%	3%
84	0804.40.00	- Avocados	5%	3%
85	0804.50.20	-- Mangoes	20%	14%
86	0805.10.10	-- Fresh	5%	3,5%
87	0805.40.00	- Grapefruit, including pomelos	5%	3%
88	0805.50.10	-- Lemons (Citrus limon, Citrus limonum)	5%	4%
89	0805.50.20	-- Limes (Citrus aurantifolia, Citrus latifolia)	5%	4%
90	0805.90.00	- Other	5%	3%
91	0807.20.00	- Papaws (papayas)	5%	4%
92	0810.90.20	-- Lychees	5%	4%
93	0811.90.00	- Other	5%	3%
94	0813.20.00	- Prunes	5%	4%
95	0813.40.90	-- Other	5%	3%
96	0901.11.10	--- Arabica WIB or Robusta OIB	5%	3%
97	0901.11.90	--- Other	5%	3%
98	0901.12.10	--- Arabica WIB or Robusta OIB	5%	3%
99	0901.12.90	--- Other	5%	3%
100	0901.21.10	--- Unground	20%	19%
101	0901.21.20	--- Ground	20%	19%
102	0901.22.10	--- Unground	20%	19%
103	0901.22.20	--- Ground	20%	19%
104	0901.90.20	-- Coffee substitutes containing coffee	5%	4%
105	0902.10.10	-- Leaves	5%	4%
106	0902.10.90	-- Other	5%	4%
107	0902.20.10	-- Leaves	5%	4%
108	0902.20.90	-- Other	5%	4%
109	0902.30.10	-- Leaves	20%	16%
110	0902.30.90	-- Other	20%	16%
111	0902.40.10	-- Leaves	20%	16%
112	0902.40.90	-- Other	20%	16%
113	0910.99.90	--- Other	5%	3%
114	1102.90.20	-- Rye flour	5%	3%
115	1102.90.90	-- Other	5%	3%
116	1201.10.00	- Seed	0%	0%
117	1201.90.00	- Other	0%	0%
118	1202.41.00	-- In shell	5%	4%
119	1202.42.00	-- Shelled, whether or not broken	5%	4%
120	1206.00.00	Sunflower seeds, whether or not broken.	5%	0%

Annex I
Schedule of Tariff Commitments
Indonesia

No	HS Code	Description of Goods	MFN	IM-PTA
121	1208.10.00	- Of soya beans	5%	0%
122	1208.90.00	- Other	5%	0%
123	1507.10.00	- Crude oil, whether or not degummed	5%	0%
124	1507.90.10	-- Fractions of unrefined soya-bean oil	5%	0%
125	1507.90.90	-- Other	5%	0%
126	1511.90.20	-- Refined oil	5%	4%
127	1511.90.31	---- With iodine value 30 or more, but less than 40	5%	4%
128	1511.90.32	---- Other	5%	4%
129	1511.90.37	---- Other, with iodine value 55 or more but less than 60	5%	4%
130	1511.90.39	---- Other	5%	4%
131	1512.11.00	-- Crude oil	5%	0%
132	1512.21.00	-- Crude oil, whether or not gossypol has been removed	5%	0%
133	1512.29.10	--- Fractions of unrefined cotton-seed oil	5%	0%
134	1512.29.90	--- Other	5%	0%
135	1513.19.10	--- Fractions of unrefined coconut oil	5%	4%
136	1513.29.11	---- Solid fractions of unrefined palm kernel oil	5%	4%
137	1513.29.12	---- Solid fractions of unrefined babassu oil	5%	4%
138	1513.29.13	---- Other, of unrefined palm kernel oil (palm kernel olein)	5%	4%
139	1513.29.14	---- Other, of unrefined babassu oil	5%	4%
140	1513.29.91	---- Solid fractions of palm kernel oil	5%	4%
141	1513.29.92	---- Solid fractions of babassu oil	5%	4%
142	1513.29.94	---- Palm kernel olein, refined, bleached and deodorized (RBD)	5%	4%
143	1513.29.95	---- Palm kernel oil, RBD	5%	4%
144	1513.29.96	---- Other, palm kernel oil	5%	4%
145	1513.29.97	---- Other, of babassu oil	5%	4%
146	1605.10.10	-- In airtight containers for retail sale	15%	9%
147	1605.10.90	-- Other	15%	9%
148	1605.21.00	-- Not in airtight container	5%	3%
149	1605.29.20	--- Shrimp ball	15%	9%
150	1605.29.30	--- Breaded shrimp	15%	9%
151	1605.29.90	--- Other	15%	9%
152	1605.30.00	- Lobster	5%	3%
153	1605.40.00	- Other crustaceans	5%	3%
154	1605.51.00	-- Oysters	5%	3%
155	1605.52.00	-- Scallops, including queen scallops	5%	3%
156	1605.53.00	-- Mussels	5%	3%
157	1605.54.10	--- In airtight containers for retail sale	5%	3%
158	1605.54.90	--- Other	5%	3%
159	1605.55.00	-- Octopus	5%	3%
160	1605.56.00	-- Clams, cockles and arkshells	5%	3%
161	1605.57.10	--- In airtight containers for retail sale	5%	3%
162	1605.57.90	--- Other	5%	3%

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No	HS Code	Description of Goods	MFN	IM-PTA
163	1605.58.00	-- Snails, other than sea snails	5%	3%
164	1605.59.00	-- Other	5%	3%
165	1605.61.00	-- Sea cucumbers	5%	3%
166	1605.62.00	-- Sea urchins	5%	3.0%
167	1605.63.00	-- Jellyfish	5%	3%
168	1605.69.00	-- Other	5%	3%
169	1902.19.31	---- Of corn	20%	16%
170	1902.20.10	-- Stuffed with meat or meat offal	20%	16%
171	1902.20.30	-- Stuffed with fish, crustaceans or molluscs	20%	16%
172	2009.90.10	-- Suitable for infants or young children	10%	7%
173	2009.90.99	--- Other	10%	7%
174	2401.10.10	-- Virginia type, flue-cured	5%	3%
175	2401.10.20	-- Virginia type, other than flue-cured	5%	3%
176	2401.10.40	-- Burley type	5%	4%
177	2401.10.50	-- Other, flue-cured	5%	4%
178	2401.10.90	-- Other	5%	4%
179	2401.20.10	-- Virginia type, flue-cured	5%	3%
180	2401.20.20	-- Virginia type, other than flue-cured	5%	3%
181	2401.20.30	-- Oriental type	5%	3%
182	2401.20.40	-- Burley type	5%	3%
183	2401.20.50	-- Other, flue-cured	5%	3%
184	2401.20.90	-- Other	5%	3%
185	2401.30.10	-- Tobacco stems	5%	3%
186	2401.30.90	-- Other	5%	3%
187	2501.00.20	- Unprocessed rock salt	10%	6%
188	2504.10.00	- In powder or in flakes	5%	4%
189	2504.90.00	- Other	5%	4%
190	2505.90.00	- Other	5%	4%
191	2513.10.00	- Pumice stone	5%	4%
192	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	5%	4%
193	2516.11.00	-- Crude or roughly trimmed	5%	4%
194	2516.12.10	--- Blocks	5%	4%
195	2516.12.20	--- Slabs	5%	4%
196	2516.20.10	-- Crude or roughly trimmed	5%	4%
197	2516.20.20	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	4%
198	2516.90.00	- Other monumental or building stone	5%	4%
199	2701.11.00	-- Anthracite	5%	4%
200	2701.12.10	--- Coking coal	5%	4%
201	2701.12.90	--- Other	5%	4%
202	2701.19.00	-- Other coal	5%	4%
203	2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5%	4%

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No	HS Code	Description of Goods	MFN	IM-PTA
204	2711.12.00	-- Propane	5%	0%
205	2711.13.00	-- Butanes	5%	0%
206	2711.14.90	--- Other	5%	4%
207	2711.19.00	-- Other	5%	4%
208	2711.21.10	--- Of a kind used as a motor fuel	5%	4%
209	2711.21.90	--- Other	5%	4%
210	2711.29.00	-- Other	5%	4%
211	3808.91.10	--- Intermediate preparations containing 2-(methylpropyl-phenol methycarbamate)	5%	4%
212	3808.91.20	--- Other, powder for moulding into mosquito coils	5%	4%
213	3808.91.30	--- In aerosol containers	5%	4%
214	3808.91.40	--- Mosquito repellent coils	5%	4%
215	3808.91.50	--- Mosquito repellent mats	5%	4%
216	3808.91.90	--- Other	5%	4%
217	3808.92.11	---- With a Validamycin content not exceeding 3 % by net weight	5%	4%
218	3808.92.19	---- Other	5%	4%
219	3808.92.90	--- Other	5%	4%
220	3811.21.10	--- Put up for retail sale	5%	4%
221	3811.21.90	--- Other	0%	0%
222	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	3%
223	4409.29.00	-- Other	5%	0%
224	5201.00.00	Cotton, not carded or combed.	0%	0%
225	5202.10.00	- Yarn waste (including thread waste)	5%	4%
226	5202.91.00	-- Garnetted stock	5%	4%
227	5202.99.00	-- Other	5%	4%
228	5203.00.00	Cotton, carded or combed.	5%	0%
229	5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	8%	0%
230	5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	8%	0%
231	5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	8%	0%
232	5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8%	0%
233	5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	8%	0%
234	5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8%	0%
235	5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	8%	0%

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No	HS Code	Description of Goods	MFN	IM-PTA
236	5205.46.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	8%	0%
237	5207.10.00	- Containing 85 % or more by weight of cotton	8%	6%
238	5207.90.00	- Other	8%	6%
239	7601.10.00	- Aluminium, not alloyed	0%	0%
240	7604.10.10	-- Bars and rods	5%	3%
241	7604.21.20	--- Aluminium spacers (hollow profiles with one side having light perforations along its whole length)	5%	0%
242	7605.29.90	--- Other	10%	7%

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No	HS Code	Description of Goods	MFN	IM-PTA
1	0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20	7.5
2	0302.45.00	- Horse mackerel (<i>Trachurus</i> spp.)	20	7.5
3	0302.99.00	- Other	20	10
4	0306.17.00	- Other shrimps	20	15
5	0306.93.00	- Crabs	20	10
6	0306.95.00	-- Shrimps	20	15
7	0402.21.90	--- Other	20	7.5
8	0403.90.00	- Other	20	7.5
9	0703.10.90	--- Shallots	20	7.5
10	0801.11.00	- Desiccated	20	10
11	0801.19.10	- Hybrid coconut seed	0	0
12	0801.19.20	--- Coconut seed not hybrid	0	0
13	0801.19.90	--- Other	20	10
14	0804.30.00	- Pineapples	20	7.5
15	0804.50.00	- Guavas, mangoes and mangosteens	20	7.5
16	0810.90.00	- Other	20	7.5
17	0901.11.00	- Not decaffeinated	20	10
18	0901.21.00	- Not decaffeinated	20	10
19	0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	20	10
20	0902.40.00	- Other black tea (fermented) and other partly fermented tea	20	10
21	0906.11.00	- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	20	10
22	0906.19.00	- Other	20	10
23	0906.20.00	- Crushed or ground	20	10
24	0907.10.00	- Neither crushed nor ground	20	10
25	0908.11.00	- Neither crushed nor ground	20	10
26	0908.12.00	-- Crushed or ground	20	10
27	1101.00.00	Wheat or meslin flour.	20	10
28	1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	7.5	2.5
29	1108.12.00	- Maize (corn) starch	7.5	2.5
30	1511.10.00	- Crude oil	2.5	0
31	1511.90.00	- Other	20	7.5
32	1517.10.00	- Margarine, excluding liquid Margarine	20	7.5
33	1517.90.00	- Other	20	7.5
34	1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	2.5	0

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No	HS Code	Description of Goods	MFN	IM-PTA
35	1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	7.5	5
36	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	20	7.5
37	1604.13.00	- Sardines, sardinella and brisling or sprats	20	7.5
38	1604.14.00	- Tunas, skipjack and bonito (Sarda spp.)	20	10
39	1604.15.00	- Mackerel	20	10
40	1604.19.00	- Other	20	10
41	1702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	7.5	2.5
42	1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	7.5	2.5
43	1703.90.00	- Other	7.5	5
44	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	20	7.5
45	1901.90.00	- Other	7.5	2.5
46	1902.30.00	- Other pasta	20	15
47	1905.10.00	- Crispbread	20	10
48	1905.31.00	-- Sweet biscuits	20	15
49	1905.32.00	-- Waffles and wafers	20	15
50	1905.90.00	- Other	20	15
51	2008.20.00	- Pineapples	20	7.5
52	2101.11.00	- Extracts, essences and concentrates	20	15
53	2101.12.00	- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20	15
54	2106.90.10	- Food flavouring preparations and substances for human consumption	7.5	2.5
55	2106.90.20	-- Compound fortifying food product containing some of the following micronutrients, Vitamins, Iodine, Zinc, Folic Acid and Iron (eg "premix" products)	0	0
56	2106.90.30	- Compound product intended for human consumption, containing some of the following Micronutrients, vitamins, iodine, zinc, folic acid, iron, copper, magnesium, calcium, selenium, etc. (for example, food supplement products)	7.5	2.5
57	2106.90.90	-- Other	20	15
58	2302.30.00	- Of wheat	7.5	2.5
59	2515.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	7.5	2.5
60	2522.10.00	- Quicklime	7.5	2.5
61	2522.20.00	- Slaked lime	7.5	2.5
62	2710.19.11	--- Intended for use as raw material in the synthesis industries or other industries	5	2.5
63	2710.19.45	--- Intended for other uses	7.5	2.5
64	2710.19.61	--- Packaged in containers of a gross weight not exceeding 5 kg including containers	7.5	2.5

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No	HS Code	Description of Goods	MFN	IM-PTA
65	2710.19.69	— Packaged differently	7.5	2.5
66	2710.19.71	— Shock Absorber Oils and Brake Oils	7.5	2.5
67	2710.19.99	— Other	7.5	2.5
68	2710.99.00	- Other	7.5	2.5
69	2712.90.00	- Other :	7.5	2.5
70	2713.11.00	- Not calcined	7.5	2.5
71	2713.12.00	- Calcined	7.5	2.5
72	2713.20.00	- Petroleum bitumen	7.5	5
73	2714.90.00	- Other	7.5	5
74	3002.20.00	- Vaccines for human medicine	0	0
75	3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :	0	0
76	3004.20.00	- Other, containing antibiotics	0	0
77	3004.32.00	-- Containing corticosteroid hormones, their derivatives or structural analogues	0	0
78	3004.49.00	-- Other	0	0
79	3004.50.00	- Other, containing vitamins or other products of heading 29.36	0	0
80	3004.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	0	0
81	3004.90.00	- Other	0	0
82	3005.90.00	- Other	0	0
83	3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	0	0
84	3212.10.00	- Stamping foils	7.5	5
85	3301.90.00	- Other	2.5	0
86	3307.49.00	- Other	20	15
87	3401.11.00	-- For toilet use (including medicated products)	20	15
88	3401.20.10	-- Semi-processed crude soap in bulk in the form of granules, pallet or pellet with a minimum content of 78% of fatty acids in packs of a weight not exceeding 500 kg	7.5	5
89	3401.20.90	- Other	20	7.5
90	3402.90.00	- Other	20	7.5
91	3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	20	7.5
92	3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	0	0
93	3823.11.00	-- Stearic acid	7.5	2.5
94	3823.19.00	- Other	7.5	2.5

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No	HS Code	Description of Goods	MFN	IM-PTA
95	3920.20.10	– Monoriented	20	7.5
96	3920.20.90	– Bioriented	7.5	5
97	3921.90.00	- Other	7.5	5
98	3923.29.90	– Other	20	7.5
99	3926.90.10	– Floats for fishing	2.5	0
100	3926.90.20	– Parts for Section Number XVII and Chapter 90 and 91	7.5	2.5
101	3926.90.30	– Plastic brooms, brushes, brushes and mops	7.5	2.5
102	3926.90.40	– Earrings for animal identification	0	0
103	3926.90.90	– Other	20	7.5
104	4001.10.00	- Natural rubber latex, whether or not pre-vulcanised	2.5	0
105	4001.21.00	– Smoked sheets	2.5	0
106	4001.22.00	– Technically specified natural rubber (TSNR)	2.5	0
107	4001.29.00	– Other	2.5	0
108	4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	20	15
109	4011.20.00	- Of a kind used on buses or lorries	20	15
110	4011.30.00	- Of a kind used on aircraft	7.5	5
111	4011.40.00	- Of a kind used on motorcycles	20	15
112	4011.50.00	- Of a kind used on bicycles	20	15
113	4012.12.00	– Of a kind used on buses or lorries	20	15
114	4012.90.00	- Other	20	15
115	4015.11.00	– Surgical	0	0
116	4202.99.00	– Other	20	15
117	4409.29.00	– Other	7.5	5
118	4412.31.00	– With at least one outer ply of tropical wood	7.5	5
119	4412.33.00	– Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)	7.5	5
120	4412.34.00	– Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	7.5	5
121	4412.39.00	– Other, with both outer plies of coniferous wood	7.5	5
122	4412.94.00	– Blockboard, laminboard and battenboard	7.5	5
123	4412.99.00	– Other	7.5	5
124	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	20	7.5
125	4418.10.00	- Windows, French-windows and their frames	7.5	5
126	4418.20.00	- Doors and their frames and thresholds	7.5	5
127	4420.10.00	- Statuettes and other ornaments, of wood	20	15

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No	HS Code	Description of Goods	MFN	IM-PTA
128	4802.55.00	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls	2.5	0
129	4802.56.00	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	2.5	0
130	4802.56.00	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	2.5	0
131	4802.57.00	-- Other, weighing 40 g/m2 or more but not more than 150 g/m2	2.5	0
132	4802.57.00	-- Other, weighing 40 g/m2 or more but not more than 150 g/m2	2.5	0
133	4802.58.10	— For use in Braille machines	0	0
134	4802.58.90	— Other	2.5	0
135	4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	2.5	0
136	4805.24.00	-- Weighing 150 g/m2 or less	7.5	5
137	4805.91.00	-- Weighing 150 g/m2 or less	7.5	2.5
138	4809.20.00	- Self-copy paper	20	7.5
139	4810.14.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	7.5	2.5
140	4810.19.00	-- Other	20	7.5
141	4810.29.00	-- Other	20	7.5
142	4810.92.00	-- Multi-ply	20	7.5
143	4813.90.00	- Other :	7.5	2.5
144	4818.30.00	- Tablecloths and serviettes	20	7.5
145	4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	7.5	2.5
146	4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	7.5	2.5
147	4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	7.5	5
148	4820.20.00	- Exercise books	7.5	5
149	5208.22.00	-- Plain weave, weighing more than 100 g/m2	20	7.5
150	5208.32.00	-- Plain weave, weighing more than 100 g/m2	20	7.5
151	5208.39.00	-- Other fabrics	20	7.5
152	5208.49.00	-- Other fabrics	20	7.5
153	5208.52.00	-- Plain weave, weighing more than 100 g/m2	20	7.5
154	5208.59.00	-- Other fabrics	20	7.5
155	5209.22.00	-- 3-thread or 4-thread twill, including cross twill	20	7.5

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No	HS Code	Description of Goods	MFN	IM-PTA
156	5209.42.00	-- Denim	20	7.5
157	5209.59.00	-- Other fabrics	20	7.5
158	5608.11.00	-- Made up fishing nets	2.5	0
159	6105.10.00	- Of cotton	20	15
160	6105.90.00	- Of other textile materials	20	15
161	6109.10.00	- Of cotton	20	15
162	6109.90.00	- Of other textile materials	20	15
163	6110.20.00	- Of cotton	20	15
164	6111.20.00	- Of cotton	20	15
165	6111.30.00	- Of synthetic fibres	20	15
166	6111.90.00	- Of other textile materials	20	15
167	6203.42.00	-- Of cotton	20	15
168	6203.43.00	-- Of synthetic fibres	20	15
169	6203.49.00	-- Of other textile materials	20	15
170	6204.42.00	-- Of cotton	20	15
171	6204.43.00	-- Of synthetic fibres	20	15
172	6204.49.00	-- Of other textile materials	20	15
173	6204.62.00	-- Of cotton	20	15
174	6204.63.00	-- Of synthetic fibres	20	15
175	6204.69.00	-- Of other textile materials	20	15
176	6205.20.00	- Of cotton	20	15
177	6205.30.00	- Of man-made fibres	20	15
178	6206.30.00	- Of cotton	20	15
179	6209.20.00	- Of cotton	20	15
180	6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	20	15
181	6307.90.00	- Other	20	15
182	6403.99.00	-- Other	20	7.5
183	6404.11.00	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	20	7.5
184	6405.90.00	- Other	20	15
185	6815.99.00	-- Other	7.5	2.5
186	7013.42.00	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	20	15
187	7304.19.00	-- Other	7.5	5
188	7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	7.5	5
189	8419.20.00	- Medical, surgical or laboratory sterilisers	5	2.5
190	8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5	2.5
191	8428.20.00	- Pneumatic elevators and conveyors	5	2.5
192	8507.10.00	- Lead-acid, Of a kind used for starting piston engines	7.5	5
193	8527.29.00	-- Other	20	15
194	8528.71.00	-- Not designed to incorporate a video display or screen	20	7.5

Annex II
Schedule of Tariff Commitments
Mozambique

No	HS Code	Description of Goods	MFN	IM-PTA
195	8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	7.5	5
196	8711.20.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20	7.5
197	8713.10.00	- Not mechanically propelled	5	2.5
198	8902.00.00	Fishing vessels, factory ships and other vessels for processing or preserving fishery products.	2.5	0
199	8907.10.00	- Inflatable rafts	2.5	0
200	8907.90.00	- Other	2.5	0
201	9001.50.00	- Spectacle lenses of other materials	0	0
202	9018.11.00	- Electro-cardiographs	5	2.5
203	9018.12.00	- Ultrasonic scanning apparatus	5	2.5
204	9018.31.00	- Syringes, with or without needles	5	2.5
205	9018.39.00	- Other	5	2.5
206	9018.90.00	- Other instruments and appliances	5	2.5
207	9021.10.00	- Orthopaedic or fracture appliances	5	2.5
208	9021.39.00	- Other	5	0
209	9401.69.00	- Other	20	15
210	9402.10.10	- Medical chairs and parts thereof	5	0
211	9402.10.20	- Hairdressing chairs and the like, and parts thereof	20	7.5
212	9402.90.10	- Furniture for medical use	5	0
213	9403.60.00	- Other wooden furniture	20	15
214	9507.10.00	- Fishing rods	20	10
215	9507.20.00	- Fish-hooks, whether or not snelled	5	0
216	9507.30.00	- Fishing reels	20	10
217	9507.90.00	- Other	5	0

ANNEX III
RULES OF ORIGIN

In determining the origin of a good eligible for preferential tariff treatment pursuant to Article 8 of this Agreement, the following Rules shall apply:

Rule 1
Definitions

For the purposes of this Annex:

aquaculture means the farming of aquatic organisms including fish, mollusks, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

CIF means the value of the good imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation;

customs authority means the competent authority that according to the laws and regulations of each Party is responsible for examining the eligibility of goods imported from an exporting Party for preferential tariff treatment:

- (i) for Indonesia, the competent authority is Directorate General of Customs and Excise, Ministry of Finance, or its successor; and
- (ii) for Mozambique, the competent authority is General Directorate for Customs, Mozambican Revenue Authority, Ministry of Economy and Finance, or its successor

FOB means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment abroad;

generally accepted accounting principles means the recognized consensus or substantial authoritative support in a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

goods shall include materials or products, which can be wholly obtained or produced, even if they are intended for later use as materials in another production process. For the purposes of this Annex, the terms "goods" and "products" can be used interchangeably;

Harmonized System (HS) means the nomenclature of the Harmonized Commodity Description and Coding System defined in the International Convention on the Harmonized Commodity Description and Coding System including all legal notes thereto, as in force and as amended from time to time;

issuing authority means the competent authority, or an entity designated by the competent authority, that according to the laws and regulations of each Party is responsible for the issuing of a certificate of origin;

- (i) for Indonesia, the competent authority is Directorate General of Foreign Trade, Ministry of Trade, or its successor; and
- (ii) for Mozambique, the competent authority is General Directorate for Customs, Mozambican Revenue Authority, Ministry of Economy and Finance, or its successor;

materials shall include raw materials, ingredients, parts, components, sub-components, sub-assembly or goods that are physically incorporated into another good or are subject to a process in the production of another good;

originating goods means goods that qualify as originating in accordance with the provisions of this Annex;

production means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good;

product specific rules means the rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a qualifying value content criterion or a combination of any of these criteria or any other criteria agreed by the Parties.

Rule 2: Origin Criteria

For the purposes of this Agreement, a good imported into the territory of a Party shall be deemed to be originating and eligible for preferential tariff treatment if it conforms to the origin requirements under any one of the following:

- (a) a good which is wholly obtained or produced in the territory of the exporting Party as set out and defined in Rule 3; or
- (b) a good which is not wholly obtained or produced in the territory of the exporting Party, provided that the said good is eligible under Rule 4 or Rule 5.

and meets all other applicable requirements of this Annex.

Rule 3: Wholly Obtained or Produced Goods

Within the meaning of Rule 2(a), the following shall be considered as wholly obtained or produced in the territory of a Party:

- (a) plants and plant products harvested, picked or gathered there;
- (b) live animals born and raised there;
- (c) goods obtained from live animals referred to in paragraph (b) above;
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted there;
- (e) minerals and other naturally occurring substances, not included in paragraphs (a) to (d), extracted or taken from its soil, waters, seabed or beneath their seabed;
- (f) products of sea fishing taken by vessels registered with the Party and entitled to fly its flag, and other products taken by the Party or a person of that Party from the waters, seabed or beneath the seabed outside the territorial waters of that Party, provided that Party has the rights to exploit¹ such waters, seabed and beneath the seabed in accordance with international law²;
- (g) products of sea fishing and other marine products taken from the high seas by vessels registered with a Party and entitled to fly the flag of that Party;
- (h) products processed or made on board factory ships registered with a Party and entitled to fly the flag of that Party, exclusively from products referred to in paragraph (g);
- (i) articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials, or for recycling purposes;
- (j) waste and scrap derived from:
 - (i) production in the exporting Party; or
 - (ii) used goods collected in the exporting Party, provided that such goods are fit only for the recovery of raw materials; and
- (k) goods obtained or produced in the territory of a Party solely from products referred to in paragraphs (a) to (j).

¹ The Parties understand that for the purposes of determining the origin of products of sea-fishing and other products, "rights" in sub-paragraph (f) of Rule 3 include those rights of access to the fisheries resources of a coastal state, as accruing from agreements or other arrangements concluded between a Party and the coastal state at the level of governments or duly authorized private entities.

² "International law" in sub-paragraph (f) of Rule 3 refers to generally accepted international law such as the United Nations Convention on the Law of the Sea.

Rule 4: Not Wholly Obtained or Produced Goods

1. For the purposes of Rule 2(b), a good shall be deemed to be originating if the good has a qualifying value content (hereinafter referred to as the "QVC") is not less than 40% of the FOB value.

2. (a) Notwithstanding paragraph 1, goods listed in Attachment B shall qualify as originating goods if the goods satisfy the product specific rules set out therein.

(b) Where a product specific rule provides a choice of rules from a QVC-based rule of origin, a CTC-based rule of origin, a specific manufacturing or processing operation, or a combination of any of these, each Party shall permit the exporter of the goods to decide which rule to use in determining whether the goods qualify as originating goods of the Party.

(c) Where product specific rules specify a certain QVC, it is required that the QVC of a good is calculated using the formula set out in paragraph 4 of this Rule.

(d) Where product specific rules requiring that the materials used have undergone CTC or a specific manufacturing or processing operation, the rules shall apply only to non-originating materials.

3. The application of paragraphs 1 and 2 above shall be deemed fulfilled provided that the substantial transformation process of production is performed within the territory of the exporting Party.

4. For the purpose of this Rule, the formula for calculating QVC is as follows:

(a) Direct Method

$$\text{QVC} = \frac{\text{IM-PTA Material Cost} + \text{Labour Cost} + \text{Overhead Cost} + \text{Other Cost} + \text{Profit}}{\text{FOB Value}} \times 100\% \geq 40\%$$

or

(b) Indirect Method

$$\text{QVC} = \frac{\text{FOB Value} - \text{Value of Non-Originating Materials}}{\text{FOB Value}} \times 100\% \geq 40\%$$

5. For the purpose of calculating the QVC provided in paragraph 4 of this Rule:

(a) IM-PTA Material Cost is the value of originating materials, parts or produce that are acquired or self-produced by the producer in the production of the good;

(b) The value of the non-originating materials shall be:

(i) the CIF value at the time of importation of the materials;

or

(ii) the earliest ascertained price paid for the materials of undetermined origin in the territory of the Party where the working or processing takes place;

- (c) Labour Cost shall include wages, remuneration and another employee benefit;
- (d) Overhead Cost is the total overhead expense; and
- (e) Other Costs are the costs incurred in placing the good in the ship or other means of transport for export including, but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees and service charges.

Rule 5: Accumulation

For the purposes of Rule 2, a good which complies with the origin requirements provided therein and which is used in the other Party as a material in the production of another good shall be considered to originate in the Party where working or processing of the finished good has taken place.

Rule 6: *De Minimis*

For the application of the product specific rules set out in Attachment B:

- (a) A good that does not undergo a change in tariff classification shall be considered as originating if the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB value of the good and the good meets all other applicable criteria set forth in this Agreement for qualifying as an originating good.
- (b) The value of non-originating materials referred to in paragraph (a) of this Rule shall, however, be included in the value of non-originating materials for any applicable QVC requirement for the good.

Rule 7: Non-Qualifying Operations

Notwithstanding any provisions in this Annex, a good shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination in the territory of that Party:

- (a) preservation of products in good condition for the purposes of transport or storage;
- (b) changes of packaging, or breaking-up and assembly of packages;
- (c) simple³ washing, cleaning, including removal of dust, oxide, oil, paint or other coverings;
- (d) simple painting and polishing operations;
- (e) simple testing or calibration;

³ "simple" generally describes an activity which does not need special skills, machines apparatus or equipment especially produced or installed for carrying out the activity.

- (f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (g) sharpening, simple grinding slicing or simple cutting;
- (h) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (i) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (j) simple mixing⁴ of products, whether or not of different kinds;
- (k) simple assembly of parts of products to constitute a complete product or disassembly of products into parts; and
- (l) sifting, screening, sorting, classifying, grading, matching.

Rule 8: Direct Consignment

A good will retain its originating status as determined under Rule 2 if the following conditions have been met:

- (a) the good is transported directly from the exporting Party to the importing Party; or
- (b) the good has transited through one or more non-parties, provided that:
 - (i) the good has not undergone subsequent production or any other operation outside the territories of the Parties other than unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to the importing Party;
 - (ii) the good has not entered the commerce of a non-party; and
 - (iii) the transit entry is justified for geographical reason, or by consideration related exclusively to transport requirements.

Rule 9: Exhibition

1. Originating goods, sent from exporting Party for exhibition to territory of the other Party and sold during or after the exhibition, shall be granted preferential tariff treatment provided that it is shown to the satisfaction of the customs authority of the importing Party that:

- (a) an exporter has dispatched the originating goods from the exporting Party to the other Party where the exhibition is held and has exhibited such goods there;

⁴ "simple mixing" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which result in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

- (b) the exporter has sold the originating goods or transferred such goods to a consignee in the importing Party; and
 - (c) the originating goods have been consigned during the exhibition or immediately thereafter to the importing Party in the state in which such goods were sent for the exhibition.
2. For the purposes of implementing paragraph 1, the certificate of origin shall be provided to the customs authority of the importing Party. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display which is not organised for private purposes in shops or business premises with the view to the sale of foreign goods and where the goods remain under customs control during the exhibition.

Rule 10: Treatment of Packing Materials and Containers

1. Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of any good.
2. Packing materials and containers in which a good is packaged for retail sale, when classified together with that good, shall not be taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification requirements for the good.
3. If a good is subject to a QVC requirement, the value of the packing materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the QVC of the good.
4. For the purposes of paragraph 1, "packing materials and containers for transportation and shipment of a good" means goods used to protect a good during its transportation and shipment, different from those containers or materials in which a good is packaged or presented for its retail sale.
5. For the purposes of paragraph 2 and paragraph 3, "packing materials and containers for retail sale" means materials or containers in which a good is packaged or presented for its retail sale.

Rule 11: Accessories, Spare Parts, Tools, and Instructional or other Information Materials

1. For the purposes of determining the origin of a good, accessories, spare parts, tools and instructional or other information materials presented with the good shall be considered part of that good and shall be disregarded in determining whether all the non-originating materials used in the production of the originating good have undergone the applicable change in tariff classification, provided that:

- (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the originating good; and
 - (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.
2. Notwithstanding Paragraph 1, if the good is subject to a QVC requirement, the value of the accessories, spare parts, tools and instructional or other information materials presented with the good shall be taken into account as originating or non-originating materials, as the case may be, in calculating the QVC of the good.
3. Paragraph 1 and 2 do not apply where accessories, spare parts, tools and instructional or other information materials presented with the good have been added solely for the purpose of artificially raising the QVC of that good, provided it is proven subsequently by the importing Party that they are not sold therewith.

Rule 12: Indirect Materials

1. Indirect materials shall be treated as originating materials regardless of where they are produced.
2. For the purposes of this Rule, the term "indirect materials" means goods used in the production, testing, or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of another good, including:
- (a) fuel and energy;
 - (b) tools, dies and moulds;
 - (c) spare parts and materials used in the maintenance of equipment and buildings;
 - (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
 - (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (f) equipment, devices and supplies used for testing or inspecting the good;
 - (g) catalysts and solvents; and
 - (h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

Rule 13: Identical and Interchangeable Materials

1. The determination of whether identical and interchangeable materials are originating materials shall be made either by physical segregation of each of the materials or by the use of generally accepted accounting principles of

stock control applicable, or inventory management practice, in the exporting Party.

2. The inventory management method used under paragraph 1 for particular identical and interchangeable materials shall continue to be used for that material throughout the fiscal year.

3. For the purposes of this Rule, "identical and interchangeable materials" means materials that are fungible as a result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination.

Rule 14: Claim for Preferential Tariff Treatment

A claim that a good shall be accepted as eligible for preferential tariff treatment shall be supported by a certificate of origin (Form IM) as set out in Appendix 1 of Attachment A issued by the competent authority of the exporting Party in accordance with the Operational Certification Procedures.

Rule 15: Review and Modification

This Annex shall be reviewed and amended in accordance with Articles 19 and 21 of this Agreement.

Attachment A

OPERATIONAL CERTIFICATION PROCEDURES FOR THE RULES OF ORIGIN

For the purpose of implementing the Rules of Origin, the following operational procedures on the issuance of a certificate of origin, verification of origin, and the other related administrative matters shall apply:

ISSUING AUTHORITY

Article 1

The certificate of origin shall be issued by the issuing authority of the exporting Party.

Article 2

1. The Party shall provide the other party the list of the names and addresses of their respective issuing authorities, and the list of specimen signatures and specimen of official seals used by their said issuing authorities, in hard copy and soft copy format.

2. Any changes in names, addresses, or official seals shall be promptly informed in the same manner as stated above.

3. Any certificate of origin issued by an official not included in the list referred to in paragraph 1 shall not be accepted by the customs authorities of importing Party.

Article 3

For the purpose of determining originating status, the issuing authorities shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate. If such right cannot be obtained through the existing national laws and regulations, it shall be inserted as a clause in the application form referred to in the following Article 4.

ISSUANCE OF A CERTIFICATE OF ORIGIN

Article 4

At the time of carrying out the formalities for exporting the products under preferential treatment, the exporter or its authorized representative shall submit a formal application to the issuing authority for the certificate of origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a certificate of origin.

Article 5

The issuing authorities shall, to the best of their competence and ability, carry out proper examination upon each application for the certificate of origin to ensure that:

- (a) The application and the certificate of origin are duly completed and signed by the authorized signatory;
- (b) The origin of the product is in conformity with the Rules of Origin of this Agreement;
- (c) The other statements of the certificate of origin correspond to supporting documentary evidence submitted;
- (d) HS Code, Description, quantity and Value conform to the products to be exported;
- (e) Multiple items declared on the same certificate of origin shall be allowed provided that each item qualifies separately in its own right.

Article 6

1. The certificate of origin (Form IM) shall be on ISO A4 size paper in conformity to the specimen as shown in Appendix 1. It shall be made in English.
2. The certificate of origin shall comprise one original and two copies.
3. Each certificate of origin shall bear a reference number separately given by each place or office of issuance.
4. The original shall be forwarded, by the exporter to the importer for submission to the customs authorities at the port of place of importation. Duplicate copy shall be retained by the issuing authority in the exporting Party, and the triplicate copy shall be retained by the exporter.
5. The validity of the certificate of origin shall be 12 months from the date of its issuance.

Article 7

To implement the provisions of Rule 2 (Origin Criteria) of the Rules of Origin, the certificate of origin issued by the exporting Party shall indicate the relevant rules and applicable percentage in the relevant column of the Form IM.

Article 8

Neither erasures nor superimposition shall be allowed on the certificate of origin. Any alterations shall be made by:

- (a) striking out the erroneous materials and making any additions required. Such alterations shall be approved by an authorized signatory of the applicant and certified by the appropriate issuing authorities. Unused spaces shall be crossed out to prevent any subsequent addition; or

- (b) issuing a new certificate of origin to replace the erroneous one.

Article 9

1. The certificate of origin shall be issued by the issuing authorities of the exporting Party prior to or at the time of shipment or within 5 (five) days thereafter whenever the products to be exported can be considered originating in that Party within the meaning of the Rules of Origin.

2. In exceptional cases where a certificate of origin has not been issued prior to or at the time of exportation or soon thereafter due to involuntary errors or omissions or other valid causes, the certificate of origin may be issued retroactively but no longer than 12 months from the date of shipment, in which case it is necessary to indicate "ISSUED RETROACTIVELY" in box 13 of Form IM.

Article 10

In the event of theft, loss or destruction of a certificate of origin, the exporter may apply in writing to the issuing authorities, which issued it, for the certified true copy of the original and the triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 12. This copy shall bear the date of the original certificate of origin. The certified true copy of a certificate of origin shall be issued within the validity period of the original certificate.

PRESENTATION

Article 11

The original certificate of origin shall be submitted by the importer or its authorized representative to the concerned customs authorities at the time of filing the import declaration for the products concerned.

Article 12

The following time limit for the presentation of the certificate of origin shall be observed:

- (a) certificate of origin shall be submitted to the customs authorities of the importing Party within its validity period
- (b) where the certificate of origin is submitted to the customs authorities of the importing Party after the expiration of the time limit for its submission, such certificate is still to be accepted when failure to observe the time limit results from force majeure or other valid causes beyond the control of the exporter; and
- (c) in all cases, the customs authorities in the importing Party may accept such certificate of origin provided that the products have

been imported before the expiration of the time limit of the said certificate of origin.

Article 13

In the case of consignments of goods originating in the exporting Party and not exceeding US\$200.00 FOB, the production of a certificate of origin shall be waived and the use of simplified declaration by the exporter that the goods in question have originated in the exporting Party shall be accepted.

TREATMENT OF MINOR DISCREPANCIES

Article 14

1. The discovery of minor discrepancies between the statements made in the certificate of origin and those made in the documents submitted to the customs authorities of the importing Party for the purpose of carrying out the formalities for importing the goods shall not ipso-facto invalidate the certificate of origin, if it does in fact correspond to the goods submitted.

2. For multiple items declared under the same certificate of origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining items listed in that certificate of origin. Paragraph 3 of Article 16 may be applied to the problematic items.

RECORD KEEPING REQUIREMENT

Article 15

1. For the purposes of the verification process pursuant to Article 16 and 17 of this Attachment, the producer or exporter applying for the issuance of a certificate of origin shall, subject to the domestic laws and regulations of the exporting Party, keep its supporting records for application for not less than four years from the date of issuance of the certificate of origin.

2. The importer shall keep records relevant to the importation in accordance with the domestic laws and regulations of the importing Party.

3. The application for certificates of origin and all documents related to such application shall be retained by the issuing authority for not less than four years from the date of issuance.

4. Information relating to the validity of a certificate of origin shall be furnished upon request of the importing Party by an official authorized to sign a certificate of origin and certified by the appropriate government authorities.

5. Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of certificates of origin purpose only.

VERIFICATION OF ORIGIN

Article 16

1. The customs authorities of the importing Party may request a retroactive check at random or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question or of certain parts thereof.
2. The request shall be accompanied with the copy of certificate of origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said certificate of origin may be inaccurate, unless the retroactive check is requested on a random basis
3. The customs authorities of the importing Party may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the products to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.
4. The issuing authorities receiving a request for retroactive check shall respond to the request promptly and reply not later than 45 (forty five) days after the receipt of the request.

Article 17

1. If the customs authorities of the importing Party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances, request verification visit to the exporting Party.
2. Prior to conducting a verification visit pursuant to paragraph 1:
 - (a) the customs authorities of the importing Party shall deliver a written notification of its intention to conduct the verification visit simultaneously to:
 - (i) the producer or exporter whose premises are to be visited;
 - (ii) the issuing authority of the Party in the territory of which the verification visit is to occur;
 - (iii) the customs authority of the Party in the territory of which the verification visit is to occur; and
 - (iv) the importer of the good subject to the verification visit.
 - (b) the written notification mentioned in sub-paragraph (a) shall be as comprehensive as possible and shall include, among others:
 - (i) the name of the customs authority issuing the notification;
 - (ii) the name of the producer or exporter whose premises are to be visited;
 - (iii) the proposed date of the verification visit;
 - (iv) the coverage of the proposed verification visit, including reference to the good subject to the verification; and
 - (v) the names and designation of the officials performing the verification visit.

- (c) the customs authorities of the importing Party shall obtain the written consent of the producer or exporter whose premises are to be visited;
 - (d) when a written consent from the producer or exporter is not obtained within 30 (thirty) days from the date of receipt of the notification pursuant to sub-paragraph (a), the customs authorities of the importing Party may deny preferential tariff treatment to the good referred to in the said certificate of origin that would have been subject to the verification visit; and
 - (e) the issuing authority receiving the notification may postpone the proposed verification visit and notify the customs authorities of the importing Party of such intention within 15 (fifteen) days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within 60 (sixty) days from the date of such receipt, or a longer period as the Parties may agree.
3. The customs authorities of the importing Party conducting the verification visit shall provide the producer or exporter, whose good is subject to such verification, and the relevant issuing authority with a written determination of whether or not the good subject to such verification qualifies as an originating good.
4. Any suspended preferential tariff treatment shall be reinstated upon the written determination referred to in paragraph 3 that the good qualifies as an originating good.
5. The producer or exporter shall be allowed 30 (thirty) days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the good for preferential tariff treatment. If the good is still found to be non-originating, the final written determination shall be communicated to the issuing authority within 30 (thirty) days from the date of receipt of the comments/additional information from the producer or exporter.
6. The verification visit process, including the actual visit and the determination under paragraph 3 whether the good subject to such verification is originating or not, shall be carried out and its results communicated to the issuing authority within a maximum period of 6 (six) months from the first day the initial verification visit was conducted. While the process of verification is being undertaken, paragraph 3 of Article 16 shall be applied.

CONSIGNMENT DOCUMENTS

Article 18

For the purpose of implementing Rule 8 (Direct Consignment) where transportation is effected through the territory of any non-party, the following shall be provided to the customs authority of the importing Party:

- (a) a through Bill of Lading issued in the exporting Party; or

- (b) supporting documents or any other information, given by the customs authorities of such non-party or other relevant entities which evidences that the requirements of Rule 8 (b) have been complied with.

THIRD PARTY INVOICING

Article 19

1. The importing Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice was not issued by the exporter of the goods, provided that the goods meet the requirements of this Annex.
2. The exporter of the goods shall indicate "third party invoice" and such information as name and country of the company issuing the invoice shall appear in the certificate of origin.

ACTIONS AGAINST FRAUDULENT ACTS

Article 20

1. When it is suspected that fraudulent acts in connection with the certificate of origin have been committed, the competent authorities concerned shall co-operate in the action to be taken in the territory of the respective Party against the persons involved.
2. Each Party shall be responsible for providing legal sanctions for fraudulent acts related to the certificate of origin.

Article 21

In the case of differences concerning origin determination, classification of goods or other matters, the competent authorities concerned in both the importing and the exporting party shall consult each other with a view to resolving the differences, and the result shall be reported to the other Party for information.

Original (Duplicate/Triplicate)

<p>1. Exporter's Name and Address</p>		<p>CERTIFICATE NO.</p> <p style="text-align: center;">INDONESIA - MOZAMBIQUE</p> <p style="text-align: center;">PREFERENTIAL TRADE AGREEMENT (IM-PTA)</p> <p style="text-align: center;">CERTIFICATE OF ORIGIN</p> <p style="text-align: center;">(Combined Declaration and Certificate)</p> <p style="text-align: center;">Form IM</p> <p style="text-align: center;">Issued in _____</p> <p style="text-align: center;">(Country)</p> <p>See Overleaf Notes</p>								
<p>2. Consignee's Name and Address</p>		<p>5. For Official Use Only</p> <p><input type="checkbox"/> <u>Preferential Treatment Given Under IM-PTA</u></p> <p><input type="checkbox"/> <u>Preferential Treatment Not Given (Please state reasons)</u></p> <p style="text-align: center;">.....</p> <p style="text-align: center;">Signature of Authorized Signatory of the Importing Country</p>								
<p>3. Producer's Name and Address</p>										
<p>4. Means of transport and route (as far as known)</p> <p>Departure Date</p> <p>Vessel /Flight No.</p> <p>Port of Loading</p>										
<p>6. Item number</p>	<p>7. Marks and numbers on packages; Number and kind of packages; description of goods; HS code of the importing Party in six digit</p>	<p>8. Origin Criterion</p>	<p>9. Gross Weight, Quantity and FOB value (if use QVC Criterion)</p>	<p>10. Number and date of invoices</p>						
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct, that all the goods were produced in</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">(Country)</p> <p>and that they comply with the origin requirements specified for these goods in the Rules of Origin under IM-PTA for the goods exported to</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">(Importing Country)</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">Place and date, signature of authorized signatory</p>		<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">Place and date, signature and stamp of Authorized Issuing Authority/Body</p>								
<p>13.</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> third party invoice</td> <td><input type="checkbox"/> Exhibition</td> </tr> <tr> <td><input type="checkbox"/> Accumulation</td> <td><input type="checkbox"/> Issued Retroactively</td> </tr> <tr> <td><input type="checkbox"/> De Minimis</td> <td></td> </tr> </table>					<input type="checkbox"/> third party invoice	<input type="checkbox"/> Exhibition	<input type="checkbox"/> Accumulation	<input type="checkbox"/> Issued Retroactively	<input type="checkbox"/> De Minimis	
<input type="checkbox"/> third party invoice	<input type="checkbox"/> Exhibition									
<input type="checkbox"/> Accumulation	<input type="checkbox"/> Issued Retroactively									
<input type="checkbox"/> De Minimis										

OVERLEAF NOTES

- Box 1:** State the full legal name, address (including country) of the exporter.
- Box 2:** State the full legal name, address (including country) of the consignee.
- Box 3:** State the full legal name, address (including country) of the producer. If more than one producer's good is included in the certificate, list the additional producers, including name, address (including country). If the exporter or the producer wishes the information to be confidential, it is acceptable to state "Available to Customs upon request". If the producer and the exporter are the same, complete box with "SAME".
- Box 4:** Complete the means of transport and route and specify the departure date, transport vehicle No., port of loading and discharge.
- Box 5:** The Customs Authority of the importing Party must indicate in the relevant boxes whether or not preferential treatment is accorded. For multiple items declared in the same Form IM, if preferential treatment is not granted to any of the items, this is also to be indicated accordingly in Box 5.
- Box 6:** State the item number.
- Box 7:** Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. Shipping Marks and numbers on the packages, number and kind of package shall also be specified. For each good, identify the correct HS tariff classification, using the HS tariff classification of the country into whose territory the good is imported.
- Box 8:** For exports from one Party to the other Party to be eligible for preferential treatment the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Goods wholly obtained or produced in the country of exportation satisfying Rule 3	"WO"
(b) Goods worked upon but not wholly obtained or produced in the exporting Party satisfying paragraph 1 of Rule 4	The actual Percentage of QVC, example "45%"
(c) Goods satisfying paragraph 2 of Rule 4 (Product Specific Rules) <ul style="list-style-type: none"> • Change in Tariff Classification • Qualifying Value Content • Specific Manufacturing or Processing • Combination Criteria 	"PSR (The actual CTC rule, example "CC" or "CTH" or "CTSH")" "PSR (The actual Percentage of QVC, example "45%")" "PSR (SP)" "PSR (The actual combination criterion, example "CTSH + 35%")"

- Box 9:** Gross weight in Kilos should be shown here. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary; the FOB value shall be the invoiced value declared by exporter to the issuing authority.
- Box 10:** Invoice number and date of invoices should be shown here.
- Box 11:** This box must be completed, signed and dated by the exporter. Insert the place, date of signature.
- Box 12:** This box must be completed, signed, dated and stamped by the authorized person of the certifying authority. In the case of a certified true copy, the word "CERTIFIED TRUE COPY" should be written or stamped on box 12 of the certificate with the date of issuance of the copy in accordance with Article 10 of Operational Certification Procedures.
- Box 13: THIRD PARTY INVOICE:** In the case where invoices are issued by a third party, the "third party invoice" box should be ticked (✓) and such information as name and country of the company issuing the invoice shall be indicate in box 7. In an exceptional case where the invoice issued by a third party is not available at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in box 10, and it should be indicated in box 7 that the goods will be subject to another invoice to be issued by a third party for the importation into the importing Party, identifying the full legal name and address of the company or person that will issue another invoice. In such case, the Customs Authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.
- ACCUMULATION:** In the case where goods originating in a Party are used in other Party as materials for finished goods, in accordance with Rule 5 of Rules of Origin, the "Accumulation" box should be ticked (✓).
- DE MINIMIS:** if a good that does not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB value, in accordance with Rule 6 of Rules of Origin, the "De Minimis" box should be ticked (✓).
- EXHIBITION:** In case where goods are sent from the exporting Party for exhibition in other Party and sold during or after the exhibition for importation into importing Party, in accordance with Rule 9 of Rules of Origin, the "Exhibition" box should be ticked (✓) and the name and address of the exhibition indicate in box 2.
- ISSUED RETROACTIVELY:** In exceptional case, due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively, in accordance with paragraph 2 of Article 9 of Operational Certification Procedures, the "Issued Retroactively" box should be ticked (✓)

Attachment B

PRODUCT SPECIFIC RULES
(To be negotiated subsequently)

Salinan naskah resmi
Certified true copy
Nomor : 00124/CTC/10/2021/52
Number



Sahadatun Donatirin
NIP. 19740603 199803 2 001

Sekretaris Direktorat Jenderal Hukum dan Perjanjian Internasional
Kementerian Luar Negeri, Republik Indonesia
Secretary of Directorate General for Legal Affairs and International Treaties
Ministry of Foreign Affairs, Republic of Indonesia

Tanggal : 15 Oktober 2021
Date