

Mauritius-China Free Trade Agreement (FTA)

Rules of Origin & Implementation Procedures

(A) Originating Goods

- Except as otherwise provided, the following goods shall be considered as originating in Mauritius:
 - (a) goods wholly obtained or produced in Mauritius as defined in Part [B] below (*Goods considered as wholly obtained or produced in Mauritius*);
 - (b) goods produced in Mauritius exclusively from originating materials; or
 - (c) goods produced from non-originating materials in Mauritius, provided that the goods conform to a **regional value content of no less than 40%**, except for the goods listed in the Annex II (Product Specific Rules of Origin) which must comply with the requirements specified therein.

(B) Goods considered as wholly obtained or produced in Mauritius

- For the purposes of paragraph (a) of Part (A) above, the following goods shall be considered as wholly obtained or produced in Mauritius:
 - (a) live animals born and raised in Mauritius;
 - (b) goods obtained from live animals referred to in paragraph (a) above;

(c) plant and plant products grown, and harvested, picked or gathered in Mauritius;

(d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted in Mauritius;

(e) minerals and other naturally occurring substances not included in paragraphs (a) through (d) above, extracted or taken from its soil, waters, seabed or subsoil beneath the seabed;

(f) goods extracted from the waters, seabed or subsoil beneath the seabed outside the territorial waters of Mauritius, provided that Mauritius has the right to exploit such waters, seabed or subsoil beneath the seabed in accordance with international law and its domestic law;

(g) goods of sea fishing and other marine products taken from the sea outside the territorial waters of a Party (Mauritius or China) by a vessel registered in a Party (Mauritius or China) and flying the flag of that Party (Mauritius or China);

(h) goods processed or made on board factory ships registered in a Party (Mauritius or China) and flying the flag of that Party (Mauritius or China), exclusively from goods referred to in paragraph (g) above;

(i) scrap and waste derived from processing operations in Mauritius, which fit only for the recovery of raw materials;

(j) used goods consumed and collected in Mauritius which fit only for the recovery of raw materials; or

(k) goods produced entirely in Mauritius exclusively from the goods referred to in paragraphs (a) to (j) above.

(C) Certificate of Origin

- A Certificate of Origin shall be issued by the Customs Department of the Mauritius Revenue Authority on application by exporter or producer, provided that the goods can be considered as originating in Mauritius.