

# China-Macao Closer Economic Partnership Arrangement

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**Courtesy Translation**

**MAINLAND AND MACAO  
CLOSER ECONOMIC PARTNERSHIP ARRANGEMENT**

*Preamble*

To promote the joint economic prosperity and development of the Mainland<sup>1</sup> and the Macao Special Administrative Region (hereinafter referred to as the “two sides”), to facilitate the further development of economic links between the two sides and other countries and regions, the two sides decided to sign the Mainland and Macao Closer Economic Partnership Arrangement (hereinafter referred to as the “CEPA”).

**CHAPTER 1  
GENERAL PRINCIPLES**

*Article 1*

*Objectives*

To strengthen trade and investment cooperation between the Mainland and the Macao Special Administrative Region (hereinafter referred to as “Macao”) and promote joint development of the two sides, through the implementation of the following measures:

1. Progressively reducing or eliminating tariff and non-tariff barriers on substantially all the trade in goods between the two sides;
2. Progressively achieving liberalization of trade in services through reduction or elimination of substantially all discriminatory measures between the two sides;
3. Promoting trade and investment facilitation.

*Article 2*

*Principles*

The conclusion, implementation and amendment of the “CEPA” shall adhere to the following principles:

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<sup>1</sup> In the “CEPA”, the “Mainland” refers to the entire customs territory of China.

1. to abide by the "one country, two systems" principle;
2. to be consistent with the rules of the World Trade Organisation (hereinafter referred to as the "WTO");
3. to accord with the needs of both sides to adjust and upgrade their industries and enterprises and to promote steady and sustained development;
4. to achieve reciprocity and mutual benefits, complementarity with each other's advantages and joint prosperity;
5. to take progressive action, dealing with the easier subjects before the more difficult ones.

### ***Article 3***

#### *Inception and Development*

1. From 1 January 2004, the two sides will start to implement the specific commitments in liberalization of trade in goods and services under the "CEPA".
2. The two sides will broaden and enrich the content of the "CEPA" through continuous and further reciprocal liberalization between them.

### ***Article 4***

#### *Non-application of Specific Provisions in China's WTO Accession Legal Documents*

The two sides recognise that through over 20 years of reform and opening up, the market economy system of the Mainland has been continuously improving, and the mode of production and operation of Mainland enterprises is in line with the requirements of a market economy. The two sides agree that Articles 15 and 16 of the "Protocol on the Accession of the People's Republic of China to the WTO" and paragraph 242 of the "Report of the Working Party on the Accession of China" will not be applicable to trade between the Mainland and Macao.

**CHAPTER 2**  
**TRADE IN GOODS**

*Article 5*  
*Tariffs*

1. Macao will continue to apply zero tariff to all imported goods of Mainland origin.
2. From 1 January 2004, the Mainland will apply zero tariff to the import of those goods of Macao origin listed in Table 1 of Annex 1.
3. No later than 1 January 2006, the Mainland will apply zero tariff to the import of goods of Macao origin that are outside Table 1 of Annex 1. Detailed implementation procedures are set out in Annex 1.
4. Any new goods that are subjected to elimination of import tariffs in accordance with paragraph 3 of this Article shall be added to Annex 1.

*Article 6*  
*Tariff Rate Quota and Non-tariff Measures*

1. Neither side shall apply non-tariff measures inconsistent with WTO rules to goods imported and originated from the other side.
2. The Mainland will not apply tariff rate quota to goods of Macao origin.

*Article 7*  
*Anti-dumping Measures*

The two sides undertake that neither side will apply anti-dumping measures to goods imported and originated from the other side.

### ***Article 8***

#### ***Subsidies and Countervailing Measures***

The two sides reiterate their observance of the WTO “Agreement on Subsidies and Countervailing Measures” and Article XVI of the “General Agreement on Tariffs and Trade 1994”, and undertake not to apply countervailing measures to goods imported and originated from each other.

### ***Article 9***

#### ***Safeguards***

If the implementation of the “CEPA” causes sharp increase in the import of a product included in Annex 1 originating from the other side which has caused or threatened to cause serious injury to the affected side’s domestic industry that produces like or directly competitive products, the affected side may, after giving written notice, temporarily suspend concessions on the import of the concerned product from the other side, and shall, at the request of the other side, promptly commence consultations under Article 19 of the “CEPA” in order to reach an agreement.

## **CHAPTER 3**

### **ORIGIN**

### ***Article 10***

#### ***Rules of Origin***

1. The rules of origin applicable to preferential measures related to trade in goods under the “CEPA” are set out in Annex 2.
2. To ensure the implementation of the preferential measures in respect of trade in goods, the two sides decide to establish and strengthen mutual administrative assistance including the establishment and strict implementation of the procedures for issuing certificates of origin, the establishment of auditing and regulatory mechanisms, the development of a computer link and electronic data interchange between the issuing and regulatory authorities of both sides. Details are set out in Annex 3.

## **CHAPTER 4 TRADE IN SERVICES**

### *Article 11*

#### *Market Access*

1. Either side will progressively reduce or eliminate existing restrictive measures against services and service suppliers of the other side in accordance with the content and timetable set out in Annex 4.
2. At the request of either side, the two sides may, through consultation, pursue further liberalisation of trade in services between them.
3. Any new measure on liberalization of trade in services implemented pursuant to paragraph 2 of this Article shall be added to Annex 4.

### *Article 12*

#### *Service Suppliers*

1. The definition of and related provisions on "service suppliers" under the "CEPA" are set out in Annex 5.
2. Service suppliers of other WTO Members that are juridical persons established under the laws of one side will be entitled to preferential treatments granted by the other side under the "CEPA", provided that they are engaged in substantive business operations as stipulated in Annex 5 in the area of the former side.

### *Article 13*

#### *Financial Services Cooperation*

The two sides shall adopt the following measures to further strengthen cooperation in the areas of banking, securities and insurance:

1. Support Mainland financial institutions in establishing business in Macao;
2. Support Mainland banks in developing network and business activities in Macao through acquisition;

- 3 Encourage, assist and support business exchange between Macao and Mainland banks, securities and insurance institutions;
4. Strengthen cooperation and information sharing between their financial regulators.

***Article 14***  
*Cooperation in Tourism*

1. In order to further promote the development of the tourism industry of Macao, the Mainland will allow residents in Beijing, Shanghai and Guangzhou, Shenzhen, Zhuhai, Dongguan, Zhongshan, Jiangmen, Foshan, Huizhou of Guangdong Province to visit Macao individually. This measure will be extended to the entire Guangdong Province no later than 1 July 2004.
2. The two sides shall strengthen cooperation in tourism promotion, including promotion of tourism between each other and development of external promotion programs centered around the Pearl River Delta.
3. The two sides shall cooperate to raise the service standards of their tourism industries and protect the legitimate rights and interests of tourists.

***Article 15***  
*Mutual Recognition of Professional Qualifications*

1. The two sides shall encourage mutual recognition of professional qualifications and promote the exchange of professional talents between each other.
2. Competent authorities and professional bodies of both sides will, in consultation with each other, consider and design specific methodologies for mutual recognition of professional qualifications.

**CHAPTER 5**  
**TRADE AND INVESTMENT FACILITATION**

***Article 16***  
*Measures*

The two sides shall promote trade and investment facilitation through greater

transparency, standards conformity and enhanced information exchange.

***Article 17***  
***Areas of Cooperation***

1. The two sides will promote cooperation in the following areas:
  1. Trade and investment promotion;
  2. Customs clearance facilitation;
  3. Commodities Inspection, inspection and quarantine of animals and plants, food safety, sanitary quarantine, certification, accreditation and standardization management;
  4. Electronic business;
  5. Transparency in laws and regulations;
  6. Cooperation of Small and medium sized enterprises;
  7. Industries cooperation.
  
2. Details on the areas of cooperation listed in paragraph 1 of this Article are set out in Annex 6.
  
3. At the request of either side, the two sides may expand the scope and content of trade and investment facilitation through consultation.
  
4. Any new scope or content concluded under paragraph 3 of this Article shall be added to Annex 6.

**CHAPTER 6**  
**OTHER PROVISIONS**

***Article 18***  
***Exceptions***

The “CEPA” and provisions in its Annexes shall not affect the ability of the Mainland or Macao to maintain or adopt exception measures consistent with the rules of the WTO.

**Article 19**  
*Institutional Arrangements*

1. The two sides shall set up a Joint Steering Committee (hereinafter referred to as "Steering Committee"), which will comprise senior representatives or officials designated by the two sides.
2. Liaison Offices shall be set up under the Steering Committee. Working groups may be set up as the need arises. The liaison offices shall be set up respectively in the Ministry of Commerce of the Central People's Government and the Office of the Secretary for Economy and Finance of Macao Special Administrative Region Government.
3. The functions of the Steering Committee include:
  1. Supervising the implementation of the "CEPA";
  2. Interpreting the provisions of the "CEPA";
  3. Resolving disputes that may arise during the implementation of the "CEPA";
  4. Drafting additions and amendments to the content of the "CEPA";
  5. Steering the working groups;
  6. Dealing with any other affair relating to the implementation of the "CEPA".
4. The Steering Committee shall meet at least once a year, and may convene special meetings within 30 days upon request by either side.
5. The two sides shall resolve any problems arising from the interpretation or implementation of the "CEPA" through consultation in the spirit of friendship and cooperation. The Steering Committee shall make its decisions by consensus.

**Article 20**  
*Miscellaneous*

1. Except as otherwise provided in the "CEPA", any action taken under it shall not affect or nullify the rights and obligations of either side under other existing agreements to which it is a contracting party.
2. The two sides shall endeavour to refrain from increasing restrictive measures affecting the implementation of the "CEPA".

***Article 21***

***Annexes***

The Annexes to the “CEPA” form an integral part of the “CEPA”.

***Article 22***

***Amendments***

The provisions of the “CEPA” or its Annexes may be amended in writing when the need arises. Any amendment shall come into effect after it has been signed by the duly authorised representatives of the two sides.

***Article 23***

***Coming Into Effect***

The “CEPA” shall come into effect on the day of signature by the representatives of the two sides.

Signed in duplicate in Macao, this 17th day of October, 2003 in the Chinese language.

Vice Minister of Commerce  
People's Republic of China

Secretary for Economy and Finance  
Macao Special Administrative Region  
of the People's Republic of China

(Signature)

(Signature)

## Courtesy Translation

### Annex 1

#### Arrangements for Implementation of Zero Tariff for Trade in Goods

1. Pursuant to the Mainland and Macao Closer Economic Partnership Arrangement (hereinafter referred to as the “CEPA”), the Mainland and the Macao Special Administrative Region have concluded this Annex on the arrangements for implementation of zero tariff on trade in goods.
2. Macao shall continue to apply zero tariff to all imported goods of Mainland origin.
3. From 1 January 2004, the Mainland shall implement by stages zero tariff on imported goods of Macao origin. The term "imported goods of Macao origin" refers to those goods that fulfil the requirements stipulated in Annex 2 of the “CEPA”. The Macao Economic Services shall issue certificates of origin under the “CEPA” according to the relevant laws of Macao. Importers of goods subject to zero tariff under the “CEPA” should submit to the Mainland Customs the certificates of origin issued by the Macao Economic Services in accordance with the procedures set out in Annex 3 of the “CEPA”.
4. From 1 January 2004, the Mainland shall apply zero tariff to imported goods of Macao origin as set out in Table 1 of this Annex. Table 1 forms an integral part of this Annex. Changes in the Mainland tariff codes will result in corresponding changes in the tariff codes set out in Table 1. In submitting applications for goods subject to zero tariff, Macao manufacturers should refer to the prevailing tariff codes of the mainland in that year.
5. The Mainland shall apply zero tariff to imported goods of Macao origin other than those set out in Table 1 of this Annex no later than 1 January 2006. The detailed implementation procedures are as follows:

(1) Application and Verification

1. From 1 January 2004, Macao manufacturers may, in accordance with the relevant rules of the Macao Special Administrative Region Government, submit applications for goods subject to zero tariff to the Macao Economic Services.
2. The applicants shall present the Macao Economic Services with information and data including description of the goods, production capacity or projected level of production.

The Macao Economic Services shall verify and certify the information provided by the applicants, and compile such information respectively into categories of goods currently produced and proposed to be produced.

(2) Confirmation and Consultations

1. Prior to 1 June each year, the Macao Economic Services shall submit the consolidated information and data on description of goods, production capacity or projected level of production to the Ministry of Commerce.
2. In conjunction with other relevant Mainland departments, the Ministry of Commerce and the Macao Economic Services shall jointly examine and confirm the list of goods before 1 August of the same year.
3. After confirmation of the list of goods, the Customs General Administration and the Macao Economic Services shall enter into consultations on the rules of origin for the relevant goods. The two sides shall complete the consultations on the rules of origin before 1 October of that year.

(3) Promulgation and Implementation

1. For goods under current production in Macao, the Mainland shall, in accordance with the consensus reached between the two sides, add the list of goods and the corresponding rules of origin to Table 1 of this

Annex and Table 1 of Annex 2 respectively. As from 1 January of the year following the completion of consultations, the Mainland shall, release the relevant imports on zero tariff basis in line with the “CEPA” upon presentation of the certificates of origin issued by the Macao Economic Services.

2. For products proposed to be produced, the Mainland shall, in accordance with the consensus reached between the two sides, add the rules of origin of the goods concerned into Table 1 of Annex 2. After the applicant has put the proposed goods into production, the Macao Economic Services shall conduct verification inform the Ministry of Commerce. The Mainland shall, after confirmation by both sides, add the list of goods to Table 1 of Annex 1. As from 1 January of the year following confirmation by both sides, the Mainland shall, upon presentation of the certificates of origin issued by the Macao Economic Services, release the relevant imports on zero tariff basis in line with the “CEPA”.
3. Both sides shall promulgate the confirmed list of goods and the rules of origin prior to 1 December each year.
- (4) The timetable for tariff reduction will be deferred by one year if information on goods seeking for zero tariff treatment under the “CEPA” is submitted by the Macao Economic Services to the Ministry of Commerce after 1 June each year.
6. In the event that the implementation of this Annex causes substantial impact on the trade and relevant industries of either side, the two sides shall, at the request of one side, conduct consultations on the relevant provisions in this Annex.
7. This Annex shall come into effect on the day of signature by the representatives of the two sides.

Signed in duplicate in Macao, this 17th day of October, 2003 in the Chinese language.

Vice Minister of Commerce  
People's Republic of China

Secretary for Economy and Finance  
Macao Special Administrative Region  
of the People's Republic of China

(Signature)

(Signature)

## Courtesy Translation

**Table 1**

### List of Macao Origin Products for Implementation of Zero Import Tariff by the Mainland

Serial No.	Mainland 2001 Tariff Codes	Product Description	Mainland 2003 MFN Tariff Rates	Mainland 2004 Tariff Rates Under CEPA
1	17049000	Other sugar confectionery not containing cocoa	11	0
2	19012000	Mixes & doughs for preparations of bakers' wares	25	0
3	19019000	Food preparations of malt extract, not elsewhere specified	13	0
4	19021100	Uncooked pasta containing eggs, not stuffed	18.3	0
5	19021900	Other uncooked pasta, not stuffed	18.3	0
6	19023010	Rice vermicelli	20	0
7	19023030	Instant noodle	18.3	0
8	19023090	Other pasta	18.3	0
9	19053000	Sweet biscuits, waffles and wafers	17	0
10	19054000	Rusks, toasted bread and similar toasted products	21	0
11	19059000	Other bread, pastry, biscuits and other bakers' wares	21	0
12	20089990	Fruit, nuts, otherwise prepared or preserved, not elsewhere specified	18	0
13	21011100	Extracts, essences and concentrates of coffee	23.6	0
14	21050000	Ice cream and other edible ice, whether or not containing cocoa	24.2	0
15	21061000	Protein concentrates & textured protein substances	17	0
16	21069010	Concentrates for making carbonic acid beverages	40	0
17	21069020	Compound alcoholic preparations for manufacture of beverages	28	0
18	21069090	Other food preparations, not elsewhere specified	25	0
19	22060000	Other fermented beverages	55.9	0
20	22071000	Undenatured ethyl alcohol, of alcoholic strength by volume of 80% vol or higher	40	0
21	25232900	Other Portland cement	8	0
22	29336910	Cyanuric chloride	6	0
23	29336990	Other compounds with unfused triazine ring in the structure	6.5	0

24	29413011	Tetracyclines	4	0
25	29413012	Salts of tetracyclines	4	0
26	29413020	Tetracyclines derivatives and their salts	4	0
27	29415000	Erythromycin and its derivatives; salts thereof	4	0
28	30039010	Medicaments containing sulfa drugs	7.8	0
29	30039090	Medicaments with constituents not elsewhere specified	5	0
30	30041011	Ampicillin	6	0
31	30041012	Amoxicillin	6	0
32	30041013	Penicillin V	6	0
33	30041019	Other medicaments containing penicillins	6	0
34	30041090	Other medicaments put up in measured doses, with penicillins or streptomycins	6	0
35	30042090	Medicaments put up in measured doses with antibiotics	6	0
36	30049054	Essential balm	3	0
37	30049059	Other medicaments of Chinese type	3	0
38	30049090	Other medicaments put up in measured doses	4	0
39	32091000	Acrylic or vinyl polymers paints and varnishes dissolved in aqueous medium	10	0
40	32100000	Other paints and varnishes, prepared water pigments of a kind used for finishing leather	10	0
41	32151900	Other printing ink	8.2	0
42	33019010	Extracted oleoresins	21	0
43	33019020	Terpenic byproducts of the deterpenation of essential oils of citrus fruit	21	0
44	33019090	Fats, fixed oils, waxes containing essential oils	21	0
45	33029000	Other mixtures of odoriferous substances and mixtures, used in industry	21.7	0
46	33030000	Perfumes and toilet waters	18.3	0
47	33041000	Lip make-up preparations	18.3	0
48	33042000	Eye make-up preparations	18.3	0
49	33043000	Manicure or pedicure preparations	21.7	0
50	33049900	Other beauty or make-up preparations	22.3	0
51	35069110	Adhesives based on polyamide	10.4	0
52	35069120	Adhesives based on epoxy resin	10.4	0
53	35069190	Adhesives based on rubber or plastics	12	0

54	35069900	Other prepared glues and other prepared adhesives, not elsewhere specified	15	0
55	38159000	Other reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified	6.5	0
56	39079900	Other polyesters, in primary form	8.4	0
57	39095000	Polyurethanes, in primary form	11.8	0
58	39159000	Waste, parings and scrap, of other plastics	11.8	0
59	39231000	Boxes, cases and similar articles, of plastics	12	0
60	39232100	Sacks and bags, of polymers of ethylene	12	0
61	39232900	Sacks and bags, of other plastics	12	0
62	39239000	Other articles for the conveyance or packing of goods, of plastics	12	0
63	39269010	Parts of machines or instruments, of plastics	10	0
64	39269090	Other articles of plastics	12	0
65	42010000	Saddlery and harness for any animal, of any material	20	0
66	48119000	Other coated, impregnated or covered paper and paperboard	7.5	0
67	48191000	Cartons, boxes and cases, of corrugated paper or paperboard	11.7	0
68	48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	11.7	0
69	48211000	Printed paper or paperboard labels of all kinds	10	0
70	48239090	Other paper and articles of paper	8.3	0
71	52051100	Cotton single yarn, measuring high decitex, carded, not put up for retail sale	5	0
72	52094200	Heavy weight twill cotton fabric (denim), of yarns of different colours	10	0
73	54011010	Sewing thread of synthetic filaments, not put up for retail sale	8.2	0
74	54024910	Single synthetic yarn of polypropylene, not put up for retail sale	8.2	0
75	54024920	Single synthetic yarn of polyurethane, not put up for retail sale	8.2	0
76	54024990	Other single synthetic yarn, not put up for retail sale	8.2	0
77	54026910	Multiple or cabled yarn of polypropylene, not put up for retail sale	8.2	0

78	54026920	Other multiple synthetic yarn of polyurethane, not put up for retail sale	8.2	0
79	54026990	Other multiple or cabled yarn, not put up for retail sale	8.2	0
80	54074200	Fabrics of mainly nylon, dyed	18.7	0
81	54076100	Other fabrics, of mainly non-textured polyester filaments	18.7	0
82	55081000	Sewing thread of synthetic staple fibres	11	0
83	55093200	Multiple or cabled yarn, of mainly acrylic or modacrylic staple fibres, not put up for retail sale	11	0
84	55129900	Other fabrics, of mainly synthetic fibres	18.7	0
85	55132100	Light weight plain weave fabric of polyester fibres, mixed with cotton, dyed	18.7	0
86	58042100	Mechanically made lace, of man-made fibres	17.3	0
87	58062000	Narrow fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	16.7	0
88	58071000	Woven labels, badges and similar articles of textile materials, not embroidered	16.7	0
89	60019200	Pile fabrics, of man-made fibres, knitted or crocheted	16	0
90	60023090	Other fabrics of a width exceeding 30cm, knitted or crocheted	16	0
91	60029200	Other fabrics, of cotton, knitted or crocheted	12.5	0
92	60029300	Other fabrics, of man-made fibres, knitted or crocheted	16	0
93	61012000	Men's or boys' coats, wind-jackets, of cotton, knitted or crocheted	18.7	0
94	61013000	Men's or boys' coats, etc., of man-made fibres, knitted or crocheted	21.3	0
95	61022000	Women's or girls' coats, wind-jackets, of cotton, knitted or crocheted	18.7	0
96	61023000	Women's or girls' coats, etc., of man-made fibres, knitted or crocheted	21.3	0
97	61034200	Men's or boys' trousers, bib and brace overalls, etc., of cotton, knitted or crocheted	17.7	0
98	61034300	Men's or boys' trousers, of synthetic fibres, knitted	21.3	0

		or crocheted		
99	61043200	Women's or girls' jackets, of cotton, knitted	17.7	0
100	61043300	Women's or girls' jackets, of synthetic fibres, knitted	21	0
101	61044200	Dresses, of cotton, knitted or crocheted	17.7	0
102	61044300	Dresses, of synthetic fibres, knitted or crocheted	21.3	0
103	61045200	Skirts & divided skirts, of cotton, knitted	16.3	0
104	61045300	Skirts & divided skirts, of synthetic fibres, knitted or crocheted	20.5	0
105	61046200	Women's or girls' trousers, bib and brace overalls, etc., of cotton, knitted or crocheted	17.7	0
106	61046300	Women's or girls' trousers, etc., of synthetic fibres, knitted or crocheted	21.3	0
107	61046900	Women's or girls' trousers, etc., of other textile, knitted or crocheted	16	0
108	61051000	Men's or boys' shirts, of cotton, knitted or crocheted	17.7	0
109	61052000	Men's or boys' shirts, of man-made fibres, knitted or crocheted	21.3	0
110	61059000	Men's or boys' shirts, of other textile materials, knitted or crocheted	20.5	0
111	61061000	Women's or girls' blouses, shirts and shirt-blouses, of cotton, knitted or crocheted	17.7	0
112	61062000	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres, knitted or crocheted	21.3	0
113	61069000	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials, knitted or crocheted	20.5	0
114	61071100	Men's or boys' underpants, briefs, of cotton, knitted or crocheted	16.3	0
115	61072200	Men's or boys' pyjamas, of man-made fibres, knitted or crocheted	19	0
116	61082100	Women's or girls' briefs and panties, of cotton, knitted or crocheted	16.3	0
117	61082200	Women's or girls' briefs and panties, of man-made fibres, knitted or crocheted	19	0
118	61083100	Women's or girls' nightdresses and pyjamas, of cotton, knitted or crocheted	16.3	0
119	61083200	Women's or girls' nightdresses and pyjamas, of man-made fibres, knitted or crocheted	19	0

120	61089100	Women's or girls' bathrobes, dressing gowns, of cotton, knitted or crocheted	16.3	0
121	61091000	T-shirts, singlets, etc., of cotton, knitted or crocheted	16.3	0
122	61099090	T-shirts, singlets, etc., of other textile materials, knitted or crocheted	19.5	0
123	61101010	Jerseys, pullovers etc., of Angora, Tibetan, Kashmir or similar goats wool, knitted or crocheted	19.5	0
124	61101020	Jerseys, pullovers, etc., of wool, knitted or crocheted	19.5	0
125	61101030	Jerseys, pullovers, etc., of rabbit or hare hair, knitted or crocheted	19.5	0
126	61101090	Jerseys, pullovers, etc., of other animal hair, knitted or crocheted	19.5	0
127	61102000	Jerseys, pullovers, etc., of cotton, knitted or crocheted	14	0
128	61103000	Jerseys, pullovers, etc., of man-made fibres, knitted or crocheted	19	0
129	61109010	Jerseys, pullovers, etc., of silk or silk waste, knitted or crocheted	19.5	0
130	61109090	Jerseys, pullovers, etc., of other textile materials, knitted or crocheted	19.5	0
131	61112000	Babies' garments and clothing accessories, of cotton, knitted or crocheted	16.3	0
132	61113000	Babies' garments and clothing accessories, of synthetic fibres, knitted	19	0
133	61121200	Track-suits, of synthetic fibres, knitted or crocheted	21.3	0
134	61142000	Other garments, of cotton, knitted or crocheted	17.7	0
135	61143000	Other garments, of man-made fibres, knitted or crocheted	21.3	0
136	61179000	Parts of garments or clothing accessories, of other textile materials, knitted or crocheted	19.5	0
137	62011310	Men's or boys' overcoats pedded with feathers or down, of man-made fibres	21.3	0
138	62011390	Men's or boys' overcoats, capes and similar articles, of man-made fibres	21.3	0
139	62019210	Men's or boys' other overcoats pedded with feathers or down, of cotton	17.7	0

140	62019290	Men's or boys' anoraks, wind-cheaters, of cotton	17.7	0
141	62019310	Men's or boys' other overcoats pedded with feathers or down, of man-made fibres	21.3	0
142	62019390	Men's or boys' anoraks, wind-cheaters, of man-made fibres	21.3	0
143	62021210	Women's or girls' overcoats pedded with feathers or down, of cotton	17.7	0
144	62021290	Women's or girls' overcoats, capes and similar articles, etc., of cotton	17.7	0
145	62021310	Women's or girls' overcoats pedded with feathers or down, of man-made fibres	21	0
146	62021390	Women's or girls' overcoats, capes and similar articles, of man-made fibres	21	0
147	62029210	Women's or girls' other overcoats pedded with feathers or down, of cotton	17.7	0
148	62029290	Women's or girls' anoraks, wind-cheaters, of cotton	17.7	0
149	62029310	Women's or girls' other overcoats pedded with feathers or down, of man-made fibres	21.3	0
150	62029390	Women's or girls' wind-cheaters, of man-made fibres	21.3	0
151	62034210	Men's or boys' Arabian trousers, of cotton	18.5	0
152	62034290	Men's or boys' trousers, bib and brace overalls, etc., of cotton	18.5	0
153	62034390	Men's or boys' trousers, bib and brace overalls, etc., of synthetic fibres	20	0
154	62034990	Boys' trousers, bib and brace overalls, of other textile materials	20.5	0
155	62043200	Women's or girls' jackets, of cotton	17.7	0
156	62043300	Women's or girls' jackets, of synthetic fibres	21.3	0
157	62044200	Dresses, of cotton	17.7	0
158	62044300	Dresses, of synthetic fibres	21.3	0
159	62044400	Dresses, of artificial fibres	20.5	0
160	62045200	Skirts and divided skirts, of cotton	16.3	0
161	62045300	Skirts and divided skirts, of synthetic fibres	20.5	0
162	62046200	Women's or girls' trousers, bib and brace overalls, etc., of cotton	17.7	0
163	62046300	Women's or girls' trousers, bib and brace overalls, etc., of synthetic fibres	21.3	0

164	62046900	Women's or girls' trousers, bib and brace overalls, etc., of other textile materials	16	0
165	62052000	Men's or boys' shirts, of cotton	17.7	0
166	62053000	Men's or boys' shirts, of man-made fibres	20.5	0
167	62059090	Men's or boys' shirts, of other textile materials	20.5	0
168	62063000	Women's or girls' blouses, shirts and shirt-blouses, of cotton	17.7	0
169	62064000	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres	21.3	0
170	62069000	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials	20.5	0
171	62071100	Men's or boys' underpants and briefs, of cotton	16.3	0
172	62082100	Women's or girls' nightdresses & pyjamas, of cotton	16.3	0
173	62082200	Women's or girls' nightdresses and pyjamas, of man-made fibres	19	0
174	62089100	Women's or girls' singlets and other vests, briefs, panties, negliges, bathrobes, dressing gowns, etc., of cotton	16.3	0
175	62092090	Babies' garments & clothing accessories, of cotton	16.3	0
176	62111100	Men's or boys' swimwear	20.5	0
177	62113390	Men's or boys' track suits and other garments, of man-made fibres	21.3	0
178	62114200	Women's or girls' track suits and other garments, of cotton	17.7	0
179	62114300	Women's or girls' other track suits and other garments, of man-made fibres	21.3	0
180	62121090	Brassieres, of other textile materials	19.5	0
181	62129010	Braces, suspenders and the like, of man-made fibres	19	0
182	62129090	Braces, suspenders and the like, of other textile materials	19.5	0
183	62160000	Gloves, mittens & mitts, non-knitted, non-crocheted	19.5	0
184	62179000	Parts of garments or of clothing accessories, non-knitted, non-crocheted	19.5	0
185	63025190	Other table linen, of cotton	16.3	0
186	64029100	Other footwear, covering the ankle with outer soles and uppers of rubber or plastics	24	0

187	64029900	Footwear, of rubber or plastics	24	0
188	64031900	Other sports footwear, with outer rubber/plastics/leather/composition leather soles, leather uppers	17	0
189	64032000	Sandles, with leather soles & straps	24	0
190	64039100	Other footwear with outer soles of leather, covering the ankle	13	0
191	64039900	Other footwear with outer soles of leather, not covering the ankle	13	0
192	64041100	Sports footwear (tennis shoes, basketball shoes, gym shoes, training shoes and the like), with outer soles of rubber or plastics, uppers of textile materials	24	0
193	64041900	Other footwear, with outer soles of rubber or plastics, uppers of textile materials	24	0
194	64069900	Part of footwear, gaiters, etc., of other materials	17	0
195	65059090	Hats & other headgear, knitted or made of textile fabric in piece	20	0
196	65070000	Head-bands, linings, covers, hat foundations, etc., for headgear	24	0
197	70140010	Blanks of optical elements, for optical instruments	10	0
198	70191900	Silvers, yarn & other chopped strands of glass fibres	10	0
199	70195900	Other woven fabrics of glass fibres	12	0
200	70199000	Glass fibres (including glass wool) & articles thereof	8.8	0
201	71131100	Articles of jewellery and parts, of silver	26.7	0
202	71131910	Articles of jewellery and parts, of gold	26.7	0
203	71131990	Articles of jewellery and parts, of other precious metal	35	0
204	71132000	Articles of jewellery and parts, of base metal clad with precious metal	35	0
205	71141100	Articles of silversmiths' wares and parts	35	0
206	71141900	Articles of goldsmiths' and silversmiths' wares and parts, of precious metal	35	0
207	71142000	Articles of goldsmiths' and silversmiths' wares and parts, of base metal clad with precious metal	35	0
208	71159010	Articles of precious metal or of metal clad with precious metal, for technical or laboratory use	3	0
209	71159090	Articles of precious metal or of metal clad with	35	0

		precious metal, for other use		
210	71161000	Articles of natural or cultured pearls	35	0
211	71162000	Articles of precious or semi-precious stones	35	0
212	71171100	Cuff-links and studs of base metal	35	0
213	71171900	Other imitation jewellery of base metal	24.7	0
214	71179000	Other imitation jewellery of materials, not elsewhere specified	35	0
215	73239300	Table, kitchen or other household articles & parts thereof, of stainless steel	12	0
216	74102100	Refined copper foil, backed	4	0
217	84514000	Washing, bleaching or dyeing machines	8.4	0
218	85013100	DC electric motors and generators, of an output not exceeding 750W	12	0
219	85041010	Electronic ballasts	10	0
220	85041090	Other ballasts for discharge lamps or tubes	10	0
221	85043110	Mutual inductors, capacity not exceeding 1KVA	7.2	0
222	85043190	Other electrical transformers, having a power handling capacity not exceeding 1KVA	7.2	0
223	85043210	Mutual inductors, 1KVA<capacity<=16KVA	7.2	0
224	85043290	Other transformers, 1KVA<capacity<=16KVA	7.2	0
225	85043300	Other transformers, 16KVA<capacity<=500KVA	7.6	0
226	85043400	Other transformers, capacity exceeding 500KVA	14	0
227	85044090	Other static converters, not elsewhere specified	10	0
228	85131010	Portable electric torches functioned by dry batteries	17	0
229	85131090	Portable electric lamps with self-contained source of energy	17.5	0
230	85139010	Parts of electric torches	14	0
231	85139090	Parts of other portable electric lamps designed to function by their own source of energy	14	0
232	85163100	Electro-thermic hair dryers	15	0
233	85163200	Electro-thermic hair-dressing apparatus	35	0
234	85163300	Electro-thermic hand-drying apparatus	35	0
235	85164000	Electric smoothing irons	35	0
236	85166010	Electromagnetic ovens	21.7	0
237	85166030	Electric rice cookers	21.7	0
238	85166040	Electric frying pans	21.7	0
239	85166090	Other electric ovens	21.7	0

240	85167100	Electro-thermic coffee or tea makers	32	0
241	85167200	Electro-thermic toasters	32	0
242	85167900	Other electro-thermic appliances	32	0
243	85232090	Other magnetic discs	8.3	0
244	85239000	Other prepared unrecorded media for sound recording or similar recording of other phenomena	8.3	0
245	85371090	Other apparatus for electric control or the distribution of electricity	8.4	0
246	85441100	Copper winding wire	10	0
247	85445190	Other electric conductors, fitted with connectors, for a voltage exceeding 80V but not exceeding 1000V	7	0
248	85445990	Other electric conductors, for a voltage exceeding 80V but not exceeding 1000V	13.8	0
249	90132000	Lasers	6	0
250	90138010	Magnifying glasses	12	0
251	90138090	Other liquid crystal devices and optical appliances	5	0
252	90139010	Parts and accessories for lasers and telescopes	6	0
253	90139090	Other parts and accessories of products within HS heading 90.13	8	0
254	90200000	Other breathing appliances and gas masks	8	0
255	91021100	Other electrically operated wrist-watches, with mechanical display	15	0
256	91021200	Other electrically operated wrist-watches, with opto-electronic display	23	0
257	91031000	Electrically operated clocks with watch movements	23	0
258	91051100	Electrically operated alarm clocks	23	0
259	91081100	Completed and assembled electrically operated watch movements, with mechanical display	16	0
260	91081200	Completed and assembled electrically operated watch movements, with opto-electronic display	16	0
261	91081900	Other completed and assembled electrically operated watch movements	16	0
262	91089900	Other completed and assembled mechanically operated watch movements	16	0
263	91112000	Cases of base metal	14	0
264	91132000	Watch straps, watch bands and watch bracelets, and parts of base metal	14	0

265	91149000	Other clock or watch parts	14	0
266	92011000	Upright pianos	20	0
267	94054010	Searchlights	17.5	0
268	94054020	Spotlights	17.5	0
269	94054090	Electric lamps & lighting fittings	12.4	0
270	95069900	Other articles/equipments of Chapter 95, not elsewhere specified	12	0
271	96062200	Buttons of base metal	17	0
272	96071100	Slide fasteners fitted with chain scoops of base metal	21	0
273	96071900	Other slide fasteners	21	0

Note: The "Product Description" of the "Customs Import and Export Tariff of the People's Republic of China"(2001 Edition) predominates the "Product Description" corresponding to the tariff line in this list.

## Courtesy Translation

### Annex 2

#### Rules of Origin for Trade in Goods

1. Pursuant to the Mainland and Macao Closer Economic Partnership Arrangement (hereinafter referred to as the “CEPA”), the Mainland and the Macao Special Administrative Region have concluded this Annex on the rules of origin for the trade in goods.

2. Goods which are entitled to zero tariff under the “CEPA” and directly imported by one side from the other side will have the origin determined in accordance with the principles set out below:

- (1) goods wholly obtained in one side are regarded as originating in that side; or
- (2) goods not wholly obtained in one side are considered as originating in that side only if they have undergone substantial transformation in that side.

3. The term “goods wholly obtained in one side” as set out in Article 2(1) of this Annex refers to:

- (1) mineral products mined or extracted in that side;
- (2) plants or vegetable products harvested or collected in that side;
- (3) live animals born and raised in that side;
- (4) products obtained in that side from live animals specified in paragraph (3) of this Article;
- (5) products obtained from hunting or fishing in that side;
- (6) fish and other marine products obtained by fishing conducted in the high seas by vessels holding a licence issued by that side and flying the national flag (for Mainland vessels) or the Macao Special Administrative Region flag (for Macao vessels);

- (7) products obtained from the processing of products set out in paragraph (6) of this Article aboard vessels holding a licence issued by that side and flying the national flag (for Mainland vessels) or the Macao Special Administrative Region flag (for Macao vessels);
- (8) waste and scrap articles collected in that side which are produced from consumption in that side and fit only for the recovery of raw materials;
- (9) waste and scrap which are produced from processing or manufacturing operations in that side and fit only for the recovery of raw materials;
- (10) goods obtained through processing in that side of products set out in paragraphs (1) to (9) of this Article.

4. Processes or treatment for the following specified purposes, whether undertaken individually or collectively, is regarded as minor processing treatment. Such treatment will not be taken into account in determining whether the goods are wholly obtained or not:

- (1) processing or treatment for transportation or storage of goods;
- (2) processing or treatment to facilitate packaging and delivery of goods;
- (3) processing or treatment such as packaging or display for distribution and sale of goods.

5. On the criteria for “substantial transformation” set out in Article 2 (2) of this Annex, the two sides agree on the following:

- (1) the criteria for determining “substantial transformation” may include “manufacturing or processing operations”, “change in tariff heading”, “value-added content”, “other criteria” or “mixed criteria”;
- (2) “manufacturing or processing operations” refers to the principal manufacturing or processing operations carried out in the area of one side which confer essential characteristics to the goods derived after the operations;
- (3) “change in tariff heading” refers to the processing and manufacturing

operations of non-originating materials carried out in the area of one side and resulting in a product of a different four-digit tariff heading under the “Product Description and Harmonised System Codes”. Moreover, no production, processing or manufacturing operations will be carried out in countries or territories other than that side which will result in a change in the four-digit tariff heading;

- (4) “value-added content” refers to the total value of raw materials, component parts, labour costs and product development costs exclusively incurred in one side being greater than or equal to 30% of the FOB value of the exporting goods, and that the final manufacturing or processing operations should be completed in the area of that side. The formula for calculation is as follows:

$$\frac{\text{value of raw materials} + \text{value of component parts} + \text{labour costs} + \text{product development costs}}{\text{FOB value of the exporting goods}} \times 100\% \geq 30\%$$

- (i) “product development” refers to product development carried out in the area of one side for the purposes of producing or processing the exporting goods. Development expenses incurred should be related to the exporting goods. These expenses include fees payable for the development of designs, patents, patented technologies, trademarks or copyrights (collectively "these rights") carried out by the manufacturer himself, fees payable to a natural or legal person in the area of one side for undertaking development of these rights, and fees payable for purchasing these rights owned by a natural or legal person in the area of one side. The fees payable should be clearly identifiable under generally accepted accounting principles and the requirements of “Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994”;
- (ii) calculation of the above “value-added content” will be consistent with generally accepted accounting principles and the “Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994”;
- (5) “other criteria” refers to methods agreed by both sides in determining origin,

other than “manufacturing or processing operations”, “change in tariff heading” and “value-added content” as set out above;

- (6) “mixed criteria” refers to the use of two or more of the above criteria in determining origin.

6. Simple diluting, mixing, packaging, bottling, drying, assembling, sorting or decorating will not be regarded as substantial transformation. Enterprises adopting production or pricing practices with the purpose of circumventing provisions in this Annex will also not be regarded as substantial transformation.

7. In determining the origin of the goods, the origin of energy, factory premises, facilities, machinery and equipment, and tools for production of the goods will not be taken into account; origin of the materials used in the production process but not constituting the composition or the component parts of the goods will also not be taken into account.

8. The following factors will not be taken into account in determining origin:

- (1) package, packaging materials and repository accompanying the goods for import customs declaration and classified as the same item with the goods in the “Customs Import and Export Tariff of the People’s Republic of China”;
- (2) parts, spare parts, tools and explanatory materials accompanying the goods for import customs declaration classified as the same item with the goods in the “Customs Import and Export Tariff of the People’s Republic of China”.

9. The two sides have drawn up the “Schedule on Rules of Origin for Macao Goods Benefiting from Tariff Preference for Trade in Goods” (Table 1 of this Annex) in accordance with the eight-digit tariff headings of the “Customs Import and Export Tariff of the People’s Republic of China” and the criteria prescribed in this Annex. Table 1 forms an integral part of this Annex. Under the “CEPA”, goods which meet the origin requirements of Table 1 of this Annex are regarded as having undertaken substantial transformation in Macao.

For goods of Macao origin and goods proposed to be produced in Macao, which are entitled to zero tariff under Article 5 of Annex 1, their rules of origin will be supplemented in Table 1 of this Annex.

10. The goods seeking zero tariff under the “CEPA” should conform to the direct transportation rules.

The following situations are considered conform to the direct transportation rules:

- (1) goods are directly transported from the port of one side to the port of the other side;
- (2) goods are transported via Hong Kong, but:
  - (i) transshipped only for the purposes of geographical or transportation needs;
  - (ii) not yet entered Hong Kong for trade or consumption;
  - (iii) not put through any processing operations in Hong Kong, except loading and unloading or work necessary to maintain the good conditions of the goods.
- (3) goods transporting via Hong Kong should submit to the Customs of the arriving port the following documents:
  - (i) combined transport bill of lading issued by the exporting side;
  - (ii) certificate of origin issued by the competent authority of the exporting side;
  - (iii) invoice of the goods issued by the original factory;
  - (iv) documents that prove conformity to the three conditions set out in Paragraph 2(2) of this Article.

11. Upon implementation of this Annex, if one side considers necessary to amend the content of this Annex or the rules of origin of the goods listed in the Table 1 of this Annex due to the advancement of production technologies or other reasons, it may request the other side to enter into consultations and submit a written explanation with supporting data and information. Resolution will be made through consultations conducted by the Joint Steering Committee established under Article 19 of the “CEPA”.

12. This Annex will come into effect on the day of signature by the representatives of the two sides.

Signed in duplicate in Macao, this 17th day of October 2003 in the Chinese language.

Vice Minister of Commerce  
People's Republic of China

Secretary for Economy and Finance  
Macao Special Administrative Region  
of the People's Republic of China

(Signature)

(Signature)

## Courtesy Translation

**Table 1**

### Schedule on Rules of Origin for Macao Goods Benefiting from Tariff Preference for Trade in Goods

Serial No.	Mainland 2001 Tariff Codes	Product Description	Origin Criteria
1	17049000	Other sugar confectionery not containing cocoa	Mixing, adding aromatic substances, boiling and forming.
2	19012000	Mixes & doughs for preparations of bakers' wares	Change in Tariff Heading.
3	19019000	Food preparations of malt extract, not elsewhere specified	Change in Tariff Heading.
4	19021100	Uncooked pasta containing eggs, not stuffed	Mixing, forming and baking.
5	19021900	Other uncooked pasta, not stuffed	Mixing, forming and baking.
6	19023010	Rice vermicelli	Mixing, forming and baking.
7	19023030	Instant noodle	Mixing, forming and baking.
8	19023090	Other pasta	Mixing, forming and baking.
9	19053000	Sweet biscuits, waffles and wafers	Mixing, forming and baking.
10	19054000	Rusks, toasted bread and similar toasted products	Mixing, forming and baking.
11	19059000	Other bread, pastry, biscuits and other bakers' wares	Mixing, boiling, forming and cutting.
12	20089990	Fruit, nuts, otherwise prepared or preserved, not elsewhere specified	Change in Tariff Heading.
13	21011100	Extracts, essences and concentrates of coffee	Manufacture from coffee beans or Change in Tariff Heading.
14	21050000	Ice cream and other edible ice, whether or not containing cocoa	Manufacture from milk or milk substitutes, sweeteners and additives. The principal processes are mixing and freezing. If there is an outer shell on the product, it should also be manufactured in Macao.
15	21061000	Protein concentrates & textured protein substances	Change in Tariff Heading.
16	21069010	Concentrates for making carbonic acid beverages	Change in Tariff Heading.
17	21069020	Compound alcoholic preparations for manufacture of beverages	Change in Tariff Heading.
18	21069090	Other food preparations, not elsewhere	Change in Tariff Heading.

		specified	
19	22060000	Other fermented beverages	Fermentation and manufacture by fermenting.
20	22071000	Undenatured ethyl alcohol, of alcoholic strength by volume of 80% vol or higher	Fermentation and manufacture by fermenting.
21	25232900	Other Portland cement	Change in Tariff Heading.
22	29336910	Cyanuric chloride	Chemical transformation, including heating, blending, distilling, extracting, centrifuging and filtering.
23	29336990	Other compounds with unfused triazine ring in the structure	Chemical transformation, including heating, blending, distilling, extracting, centrifuging and filtering.
24	29413011	Tetracyclines	Chemical transformation, including heating, blending, distilling, extracting, centrifuging and filtering.
25	29413012	Salts of tetracyclines	Chemical transformation, including heating, blending, distilling, extracting, centrifuging and filtering.
26	29413020	Tetracyclines derivatives and their salts	Chemical transformation, including heating, blending, distilling, extracting, centrifuging and filtering.
27	29415000	Erythromycin and its derivatives; salts thereof	Chemical transformation, including heating, blending, distilling, extracting, centrifuging and filtering.
28	30039010	Medicaments containing sulfa drugs	Extract from raw material or Change in Tariff Heading
29	30039090	Medicaments with constituents not elsewhere specified	Extract from raw material or Change in Tariff Heading
30	30041011	Ampicillin	Manufacture from chemical ingredients. The principal processes are dissolving and mixing according to proportion, ratio or scale to form tablets, cream or ointment, oral liquid preparation (elixir, oral solution, suspension), lotion, capsules or other forms of pharmaceutical products.
31	30041012	Amoxycillin	Manufacture from chemical ingredients. The principal processes are dissolving and mixing according to proportion, ratio or scale to form tablets, cream or ointment, oral liquid preparation (elixir, oral solution, suspension), lotion, capsules or other forms of pharmaceutical products.
32	30041013	Penicillin V	Manufacture from chemical ingredients. The principal processes are dissolving and mixing according to proportion, ratio or scale to form tablets, cream or ointment, oral liquid preparation (elixir, oral solution, suspension), lotion, capsules or other forms of pharmaceutical products.

33	30041019	Other medicaments containing penicillins	Manufacture from chemical ingredients. The principal processes are dissolving and mixing according to proportion, ratio or scale to form tablets, cream or ointment, oral liquid preparation (elixir, oral solution, suspension), lotion, capsules or other forms of pharmaceutical products.
34	30041090	Other medicaments put up in measured doses, with penicillins or streptomycins	Manufacture from chemical ingredients. The principal processes are dissolving and mixing according to proportion, ratio or scale to form tablets, cream or ointment, oral liquid preparation (elixir, oral solution, suspension), lotion, capsules or other forms of pharmaceutical products.
35	30042090	Medicaments put up in measured doses with antibiotics	Manufacture from chemical ingredients. The principal processes are dissolving and mixing according to proportion, ratio or scale to form tablets, cream or ointment, oral liquid preparation (elixir, oral solution, suspension), lotion, capsules or other forms of pharmaceutical products.
36	30049054	Essential balm	Change in Tariff Heading.
37	30049059	Other medicaments of Chinese type	Manufacture from chemical/herbal ingredients. The principal processes are: (a) dissolving and mixing according to proportion, ratio or scale to form tablets, cream or ointment, oral liquid preparation (elixir, oral solution, suspension), lotion, capsules or other forms of pharmaceutical products; <u>or</u> (b)Cooking, mixing and grinding. If dissolving and/or drying and/or filtering is/are required after grinding, such process/processes must also be done in Macao.
38	30049090	Other medicaments put up in measured doses	Manufacture from chemical/herbal ingredients. The principal processes are: (a) dissolving and mixing according to proportion, ratio or scale to form tablets, cream or ointment, oral liquid preparation (elixir, oral solution, suspension), lotion, capsules or other forms of pharmaceutical products; <u>or</u> (b)Cooking, mixing and grinding. If dissolving and/or drying and/or filtering is/are required after grinding, such process/processes must also be done in Macao.
39	32091000	Acrylic or vinyl polymers paints and varnishes dissolved in aqueous medium	Manufacture from ingredients other than paints, enamels or similar products. The principal processes are: (a) mixing of ingredients;

			and (b) emulsification (if applicable); and (c) synthesis.
40	32100000	Other paints and varnishes, prepared water pigments of a kind used for finishing leather	Manufacture from ingredients other than paints, enamels or similar products. The principal processes are: (a) mixing of ingredients; and (b) emulsification (if applicable); and (c) synthesis.
41	32151900	Other printing ink	Manufacture from pigment and chemical solvents. The principal processes are dissolving and mixing.
42	33019010	Extracted oleoresins	Manufacture from natural or chemical ingredients. The principal process is mixing to cause chemical transformation of the ingredients.
43	33019020	Terpenic byproducts of the deterpenation of essential oils of citrus fruit	Manufacture from natural or chemical ingredients. The principal process is mixing to cause chemical transformation of the ingredients.
44	33019090	Fats, fixed oils, waxes containing essential oils	Manufacture from natural or chemical ingredients. The principal process is mixing to cause chemical transformation of the ingredients.
45	33029000	Other mixtures of odoriferous substances and mixtures, used in industry	Manufacture from natural or chemical ingredients. The principal process is mixing to cause chemical transformation of the ingredients.
46	33030000	Perfumes and toilet waters	Manufacture from natural or chemical ingredients. The principal processes are mixing, heating and blending according to specific formulae or instructions to cause chemical transformation of ingredients.
47	33041000	Lip make-up preparations	Manufacture from natural or chemical ingredients. The principal processes are mixing, heating and blending according to specific formulae or instructions to cause chemical transformation of ingredients.
48	33042000	Eye make-up preparations	Manufacture from natural or chemical ingredients. The principal processes are mixing, heating and blending according to specific formulae or instructions to cause chemical transformation of ingredients.
49	33043000	Manicure or pedicure preparations	Manufacture from natural or chemical ingredients. The principal processes are mixing, heating and blending according to specific formulae or instructions to cause chemical transformation of ingredients.
50	33049900	Other beauty or make-up preparations	Manufacture from natural or chemical ingredients. The principal processes are mixing, heating and blending according to specific formulae or instructions to cause chemical transformation of

			ingredients.
51	35069110	Adhesives based on polyamide	Manufacture from chemical ingredients. The principal processes are blending or mixing of chemical ingredients to cause physical or chemical transformation of ingredients.
52	35069120	Adhesives based on epoxy resin	Manufacture from chemical ingredients. The principal processes are blending or mixing of chemical ingredients to cause physical or chemical transformation of ingredients.
53	35069190	Adhesives based on rubber or plastics	Manufacture from chemical ingredients. The principal processes are blending or mixing of chemical ingredients to cause physical or chemical transformation of ingredients.
54	35069900	Other prepared glues and other prepared adhesives, not elsewhere specified	Manufacture from chemical ingredients. The principal processes are blending or mixing of chemical ingredients to cause physical or chemical transformation of ingredients.
55	38159000	Other reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified	Manufacture from nature or chemical ingredients. The principal process is mixing of chemical ingredients to cause chemical transformation of ingredients.
56	39079900	Other polyesters, in primary form	Change in Tariff Heading.
57	39095000	Polyurethanes, in primary form	Change in Tariff Heading.
58	39159000	Waste, parings and scrap, of other plastics	(1) Waste and scrap articles collected in Macao which are produced from consumption in Macao and fit only for the recovery of raw materials; <u>or</u>  (2) Waste and scrap which are produced from processing or manufacturing operations in Macao and fit only for the recovery of raw materials.
59	39231000	Boxes, cases and similar articles, of plastics	(1)Manufacture from rubber or plastics. The principal process is moulding; <u>or</u> (2)Manufacture from plastic granules or sheetings. The principal processes are pressing and cutting.
60	39232100	Sacks and bags, of polymers of ethylene	(1)Manufacture from rubber or plastics. The principal process is moulding; <u>or</u> (2)Manufacture from plastic granules or sheetings. The principal

			processes are pressing and cutting.
61	39232900	Sacks and bags, of other plastics	(1)Manufacture from rubber or plastics. The principal process is moulding; <u>or</u> (2)Manufacture from plastic granules or sheetings. The principal processes are pressing and cutting.
62	39239000	Other articles for the conveyance or packing of goods, of plastics	(1)Manufacture from rubber or plastics. The principal process is moulding; <u>or</u> (2)Manufacture from plastic granules or sheetings. The principal processes are pressing and cutting.
63	39269010	Parts of machines or instruments, of plastics	(1)Manufacture from rubber or plastics. The principal process is moulding; <u>or</u> (2)Manufacture from plastic granules or sheetings. The principal processes are pressing and cutting.
64	39269090	Other articles of plastics	(1)Manufacture from rubber or plastics. The principal process is moulding; <u>or</u> (2)Manufacture from plastic granules or sheetings. The principal processes are pressing and cutting.
65	42010000	Saddlery and harness for any animal, of any material	Cutting of textile fabrics, and sewing into products.
66	48119000	Other coated, impregnated or covered paper and paperboard	Manufacture from waste paper or wood pulp and coating materials. The principal processes are forming, drying, calendaring and coating.
67	48191000	Cartons, boxes and cases, of corrugated paper or paperboard	Manufacture from paper. The principal processes are plate-making, printing, cutting and assembling. If type-setting is required after plate-making, it must also be done in Macao.
68	48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	Manufacture from paper. The principal processes are plate-making, printing, cutting and assembling. If type-setting is

			required after plate-making, it must also be done in Macao.
69	48211000	Printed paper or paperboard labels of all kinds	Manufacture from plastics or paper. The principal processes are printing or glue coating and cutting.
70	48239090	Other paper and articles of paper	<p>(1)Manufacture from paper. The manufacturing processes are cutting and pressing. If forming and/or assembling are required after pressing, they must also be done in Macao; <u>or</u></p> <p>(2)Manufacture from paper. The manufacturing processes are plate-making, printing and cutting. If type-setting is required after plate-making, it must also be done in Macao; <u>or</u></p> <p>(3)Manufacture from tissue or acetate, and paper. The manufacturing processes are cutting, die-pressing, wrapping and glueing. If rolling and/or forming is/are required after die-pressing, such process/processes must be also done in Macao; <u>or</u></p> <p>(4)Manufacture from paper and/or plastic sheets. The manufacturing processes are printing and cutting. If heat-sealing is required after cutting, it must also be done in Macao.</p>
71	52051100	Cotton single yarn, measuring high decitex, carded, not put up for retail sale	<p>(1) Manufacture from yarn. The principal process is weaving or knitting; <u>or</u></p> <p>(2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes : resin finish, pre-shrinking, shearing, brushing, glazing, schreinerling, moiring, permanent embossing.</p>
72	52094200	Heavy weight twill cotton fabric (denim), of yarns of different colours	<p>(1) Manufacture from yarn. The principal process is weaving or knitting; <u>or</u></p> <p>(2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical</p>

			whitening); and (d) any one of the following processes : resin finish, pre-shrinking, shearing, brushing, glazing, schreiner, moiring, permanent embossing.
73	54011010	Sewing thread of synthetic filaments, not put up for retail sale	Manufacture from filament yarn. The principal processes are doubling, twisting, heat-setting, oiling and winding.
74	54024910	Single synthetic yarn of polypropylene, not put up for retail sale	Manufacture from filament yarn. The principal processes are doubling, twisting, heat-setting, oiling and winding.
75	54024920	Single synthetic yarn of polyurethane, not put up for retail sale	Manufacture from filament yarn. The principal processes are doubling, twisting, heat-setting, oiling and winding.
76	54024990	Other single synthetic yarn, not put up for retail sale	Manufacture from filament yarn. The principal processes are doubling, twisting, heat-setting, oiling and winding.
77	54026910	Multiple or cabled yarn of polypropylene, not put up for retail sale	Manufacture from filament yarn. The principal processes are doubling, twisting, heat-setting, oiling and winding.
78	54026920	Other multiple synthetic yarn of polyurethane, not put up for retail sale	Manufacture from filament yarn. The principal processes are doubling, twisting, heat-setting, oiling and winding.
79	54026990	Other multiple or cabled yarn, not put up for retail sale	Manufacture from filament yarn. The principal processes are doubling, twisting, heat-setting, oiling and winding.
80	54074200	Fabrics of mainly nylon, dyed	(1) Manufacture from yarn. The principal process is weaving or knitting; <u>or</u>  (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes : resin finish, pre-shrinking, shearing, brushing, glazing, schreiner, moiring, permanent embossing.
81	54076100	Other fabrics, of mainly non-textured polyester filaments	(1) Manufacture from yarn. The principal process is weaving or knitting; <u>or</u>  (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes : resin finish, pre-shrinking, shearing, brushing, glazing, schreiner, moiring, permanent embossing.

82	55081000	Sewing thread of synthetic staple fibres	Manufacture from yarn made in Macao. The principal processes are (a) twining and winding; <u>or</u> (b)(i) Dyeing or mercerizing or bleaching and (ii) waxing or oiling; and (iii) winding
83	55093200	Multiple or cabled yarn, of mainly acrylic or modacrylic staple fibres, not put up for retail sale	Manufacture from fibre or chemical compounds. The manufacturing process is spinning.
84	55129900	Other fabrics, of mainly synthetic fibres	(1) Manufacture from yarn. The principal process is weaving or knitting; <u>or</u>  (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes : resin finish, pre-shrinking, shearing, brushing, glazing, schreiner, moiring, permanent embossing.
85	55132100	Light weight plain weave fabric of polyester fibres, mixed with cotton, dyed	(1) Manufacture from yarn. The principal process is weaving or knitting; <u>or</u>  (2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes : resin finish, pre-shrinking, shearing, brushing, glazing, schreiner, moiring, permanent embossing.
86	58042100	Mechanically made lace, of man-made fibres	Manufacturing from yarn. The principal process is weaving or knitting.
87	58062000	Narrow fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	Manufacturing from yarn. The principal process is weaving or knitting.
88	58071000	Woven labels, badges and similar articles of textile materials, not embroidered	(1) Manufacturing from yarn. The principal process is weaving or knitting; <u>or</u> (2) Manufacture from fabrics, textile tapes or ribbons. The principal processes are cutting (if manufactured from fabrics) and printing or embroidering.

89	60019200	Pile fabrics, of man-made fibres, knitted or crocheted	<p>(1) Manufacture from yarn. The principal process is weaving or knitting; <u>or</u></p> <p>(2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes : resin finish, pre-shrinking, shearing, brushing, glazing, schreiner, moiring, permanent embossing.</p>
90	60023090	Other fabrics of a width exceeding 30cm, knitted or crocheted	<p>(1) Manufacture from yarn. The principal process is weaving or knitting; <u>or</u></p> <p>(2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes : resin finish, pre-shrinking, shearing, brushing, glazing, schreiner, moiring, permanent embossing.</p>
91	60029200	Other fabrics, of cotton, knitted or crocheted	<p>(1) Manufacture from yarn. The principal process is weaving or knitting; <u>or</u></p> <p>(2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes : resin finish, pre-shrinking, shearing, brushing, glazing, schreiner, moiring, permanent embossing.</p>
92	60029300	Other fabrics, of man-made fibres, knitted or crocheted	<p>(1) Manufacture from yarn. The principal process is weaving or knitting; <u>or</u></p> <p>(2) Finishing of imported or locally made grey fabrics. The principal processes are (a) scouring; and (b) bleaching or mercerising; and (c) printing or dyeing (including optical whitening); and (d) any one of the following processes : resin finish, pre-shrinking, shearing, brushing, glazing, schreiner, moiring, permanent embossing.</p>

93	61012000	Men's or boys' coats, wind-jackets, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
94	61013000	Men's or boys' coats, etc., of man-made fibres, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
95	61022000	Women's or girls' coats, wind-jackets, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

96	61023000	Women's or girls' coats, etc., of man-made fibres, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
97	61034200	Men's or boys' trousers, bib and brace overalls, etc., of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
98	61034300	Men's or boys' trousers, of synthetic fibres, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

99	61043200	Women's or girls' jackets, of cotton, knitted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
100	61043300	Women's or girls' jackets, of synthetic fibres, knitted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
101	61044200	Dresses, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

102	61044300	Dresses, of synthetic fibres, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
103	61045200	Skirts & divided skirts, of cotton, knitted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
104	61045300	Skirts & divided skirts, of synthetic fibres, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

105	61046200	Women's or girls' trousers, bib and brace overalls, etc., of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
106	61046300	Women's or girls' trousers, etc., of synthetic fibres, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
107	61046900	Women's or girls' trousers, etc., of other textile, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

108	61051000	Men's or boys' shirts, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
109	61052000	Men's or boys' shirts, of man-made fibres, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
110	61059000	Men's or boys' shirts, of other textile materials, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

111	61061000	Women's or girls' blouses, shirts and shirt-blouses, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
112	61062000	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
113	61069000	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

114	61071100	Men's or boys' underpants, briefs, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
115	61072200	Men's or boys' pyjamas, of man-made fibres, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
116	61082100	Women's or girls' briefs and panties, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

117	61082200	Women's or girls' briefs and panties, of man-made fibres, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
118	61083100	Women's or girls' nightdresses and pyjamas, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
119	61083200	Women's or girls' nightdresses and pyjamas, of man-made fibres, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

120	61089100	Women's or girls' bathrobes, dressing gowns, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
121	61091000	T-shirts, singlets, etc., of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
122	61099090	T-shirts, singlets, etc., of other textile materials, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <hr/> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

123	61101010	Jerseys, pullovers etc., of Angora, Tibetan, Kashmir or similar goats wool, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
124	61101020	Jerseys, pullovers, etc., of wool, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
125	61101030	Jerseys, pullovers, etc., of rabbit or hare hair, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

126	61101090	Jerseys, pullovers, etc., of other animal hair, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
127	61102000	Jerseys, pullovers, etc., of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
128	61103000	Jerseys, pullovers, etc., of man-made fibres, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

129	61109010	Jerseys, pullovers, etc., of silk or silk waste, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
130	61109090	Jerseys, pullovers, etc., of other textile materials, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
131	61112000	Babies' garments and clothing accessories, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u></p> <p>Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u></p> <p>(1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;</p> <p><u>or</u></p> <p>(2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

132	61113000	Babies' garments and clothing accessories, of synthetic fibres, knitted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p>
			<p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
133	61121200	Track-suits, of synthetic fibres, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>
134	61142000	Other garments, of cotton, knitted or crocheted	<p><u>Cut-and-sewn</u>  Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.</p> <p><u>Piece-knitted</u>  (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel;  <u>or</u>  (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.</p>

135	61143000	Other garments, of man-made fibres, knitted or crocheted	<u>Cut-and-sewn</u> Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.
			<u>Piece-knitted</u> (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel; <u>or</u> (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.
136	61179000	Parts of garments or clothing accessories, of other textile materials, knitted or crocheted	(1) Assembly of parts into garment. The principal process is sewing of parts into garment; <u>or</u> (2) Manufacture from yarn. The principal process is knitting.
137	62011310	Men's or boys' overcoats pedded with feathers or down, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
138	62011390	Men's or boys' overcoats, capes and similar articles, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
139	62019210	Men's or boys' other overcoats pedded with feathers or down, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
140	62019290	Men's or boys' anoraks, wind-cheaters, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
141	62019310	Men's or boys' other overcoats pedded with feathers or down, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
142	62019390	Men's or boys' anoraks, wind-cheaters, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
143	62021210	Women's or girls' overcoats pedded with feathers or down, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
144	62021290	Women's or girls' overcoats, capes and similar articles, etc., of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
145	62021310	Women's or girls' overcoats pedded with feathers or down, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
146	62021390	Women's or girls' overcoats, capes and similar articles, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.

147	62029210	Women's or girls' other overcoats pedded with feathers or down, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
148	62029290	Women's or girls' anoraks, wind-cheaters, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
149	62029310	Women's or girls' other overcoats pedded with feathers or down, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
150	62029390	Women's or girls' wind-cheaters, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
151	62034210	Men's or boys' Arabian trousers, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
152	62034290	Men's or boys' trousers, bib and brace overalls, etc., of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
153	62034390	Men's or boys' trousers, bib and brace overalls, etc., of synthetic fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
154	62034990	Boys' trousers, bib and brace overalls, of other textile materials	Assembly of parts into garment. The principal process is sewing of parts into garment.
155	62043200	Women's or girls' jackets, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
156	62043300	Women's or girls' jackets, of synthetic fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
157	62044200	Dresses, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
158	62044300	Dresses, of synthetic fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
159	62044400	Dresses, of artificial fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
160	62045200	Skirts and divided skirts, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
161	62045300	Skirts and divided skirts, of synthetic fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
162	62046200	Women's or girls' trousers, bib and brace overalls, etc., of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
163	62046300	Women's or girls' trousers, bib and brace overalls, etc., of synthetic fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
164	62046900	Women's or girls' trousers, bib and brace overalls, etc., of other textile materials	Assembly of parts into garment. The principal process is sewing of parts into garment.
165	62052000	Men's or boys' shirts, of cotton	Assembly of parts into garment. The principal process is sewing

			of parts into garment.
166	62053000	Men's or boys' shirts, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
167	62059090	Men's or boys' shirts, of other textile materials	Assembly of parts into garment. The principal process is sewing of parts into garment.
168	62063000	Women's or girls' blouses, shirts and shirt-blouses, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
169	62064000	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
170	62069000	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials	Assembly of parts into garment. The principal process is sewing of parts into garment.
171	62071100	Men's or boys' underpants and briefs, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
172	62082100	Women's or girls' nightdresses & pyjamas, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
173	62082200	Women's or girls' nightdresses and pyjamas, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
174	62089100	Women's or girls' singlets and other vests, briefs, panties, negliges, bathrobes, dressing gowns, etc., of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
175	62092090	Babies' garments & clothing accessories, of cotton	<u>Cut-and-sewn</u> Assembly of parts into garment. The principal process is sewing of parts into garment. If linking and/or stitching is/are required, such process/processes must also be done in Macao.
			<u>Piece-knitted</u> (1) Manufacture from yarn. The principal process is knitting of yarn into knit-to-shape panel; <u>or</u> (2) Manufacture from knit-to-shape panels. The principal process is linking of knit-to-shape panels into garment. If stitching is required, it must also be done in Macao.
176	62111100	Men's or boys' swimwear	Assembly of parts into garment. The principal process is sewing of parts into garment.
177	62113390	Men's or boys' track suits and other garments, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.

178	62114200	Women's or girls' track suits and other garments, of cotton	Assembly of parts into garment. The principal process is sewing of parts into garment.
179	62114300	Women's or girls' other track suits and other garments, of man-made fibres	Assembly of parts into garment. The principal process is sewing of parts into garment.
180	62121090	Brassieres, of other textile materials	(1) Manufacture from yarn. The principal processes are weaving or knitting; and cutting; <u>or</u> (2) Assembly of parts into garment parts. The principal process is sewing of cut pieces into garment parts; <u>or</u> (3) Assembly of parts into garment. The principal process is sewing of parts into garment.
181	62129010	Braces, suspenders and the like, of man-made fibres	(1) Manufacture from yarn. The principal processes are weaving or knitting; and cutting; <u>or</u> (2) Assembly of parts into garment parts. The principal process is sewing of cut pieces into garment parts; <u>or</u> (3) Assembly of parts into garment. The principal process is sewing of parts into garment.
182	62129090	Braces, suspenders and the like, of other textile materials	(1) Manufacture from yarn. The principal processes are weaving or knitting; and cutting; <u>or</u> (2) Assembly of parts into garment parts. The principal process is sewing of cut pieces into garment parts; <u>or</u> (3) Assembly of parts into garment. The principal process is sewing of parts into garment.

183	62160000	Gloves, mittens & mitts, non-knitted, non-crocheted	(1) Manufacture from yarn. The principal processes are weaving or knitting; and cutting; <u>or</u> (2) Assembly of parts into glove parts. The principal process is sewing of cut pieces into glove parts; <u>or</u> (3) Assembly of parts into glove. The principal process is sewing of parts into glove.
184	62179000	Parts of garments or of clothing accessories, non-knitted, non-crocheted	(1) Manufacture from yarn. The principal processes are weaving or knitting; and cutting; <u>or</u> (2) Assembly of parts into garment parts. The principal process is sewing of cut pieces into garment parts; <u>or</u> (3) Assembly of parts into garment. The principal process is sewing of parts into garment.
185	63025190	Other table linen, of cotton	Manufacture from yarn. The principal process is weaving or knitting.
186	64029100	Other footwear, covering the ankle with outer soles and uppers of rubber or plastics	Change in Tariff Heading.
187	64029900	Footwear, of rubber or plastics	Change in Tariff Heading.
188	64031900	Other sports footwear, with outer rubber/plastics/leather/composition leather soles, leather uppers	Change in Tariff Heading.
189	64032000	Sandles, with leather soles & straps	Change in Tariff Heading.
190	64039100	Other footwear with outer soles of leather, covering the ankle	Change in Tariff Heading.
191	64039900	Other footwear with outer soles of leather, not covering the ankle	Change in Tariff Heading.
192	64041100	Sports footwear (tennis shoes, basketball shoes, gym shoes, training shoes and the like), with outer soles of rubber or plastics, uppers of textile materials	Change in Tariff Heading.

193	64041900	Other footwear, with outer soles of rubber or plastics, uppers of textile materials	Change in Tariff Heading.
194	64069900	Part of footwear, gaiters, etc., of other materials	Change in Tariff Heading.
195	65059090	Hats & other headgear, knitted or made of textile fabric in piece	Cutting of textile fabrics, and sewing into hats.
196	65070000	Head-bands, linings, covers, hat foundations, etc., for headgear	(a) Knitting and sewing ; (b) cutting and sewing.
197	70140010	Blanks of optical elements, for optical instruments	Change in Tariff Heading.
198	70191900	Silvers, yarn & other chopped strands of glass fibres	Change in Tariff Heading.
199	70195900	Other woven fabrics of glass fibres	Change in Tariff Heading.
200	70199000	Glass fibres (including glass wool) & articles thereof	Change in Tariff Heading.
201	71131100	Articles of jewellery and parts, of silver	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.
202	71131910	Articles of jewellery and parts, of gold	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.
203	71131990	Articles of jewellery and parts, of other precious metal	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.
204	71132000	Articles of jewellery and parts, of base metal clad with precious metal	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.
205	71141100	Articles of silversmiths' wares and parts	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.
206	71141900	Articles of goldsmiths' and silversmiths' wares and parts, of precious metal	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.
207	71142000	Articles of goldsmiths' and silversmiths' wares and parts, of base metal clad with precious metal	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.

208	71159010	Articles of precious metal or of metal clad with precious metal, for technical or laboratory use	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.
209	71159090	Articles of precious metal or of metal clad with precious metal, for other use	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.
210	71161000	Articles of natural or cultured pearls	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.
211	71162000	Articles of precious or semi-precious stones	Manufacture from precious metal. The principal process is moulding. If assembling is required, it must also be done in Macao.
212	71171100	Cuff-links and studs of base metal	Manufacture from metal. The principal process are die-casting, forming and assembling. If blanking is required after die-casting, it must also be done in Macao.
213	71171900	Other imitation jewellery of base metal	<u>Plastic jewellery</u> Manufacture from plastic granules or compounds. The principal processes are moulding and assembling.  <u>Metal jewellery</u> Manufacture from metal. The principal processes are cutting (including blanking), forming and assembling.
214	71179000	Other imitation jewellery of materials, not elsewhere specified	<u>Plastic jewellery</u> Manufacture from plastic granules or compounds. The principal processes are moulding and assembling.  <u>Metal jewellery</u> Manufacture from metal. The principal processes are cutting (including blanking), forming and assembling.
215	73239300	Table, kitchen or other household articles & parts thereof, of stainless steel	Die-casting/blanking, forming and assembling.
216	74102100	Refined copper foil, backed	Manufacture from copper, resin and chemical solvent. The principal processes are mixing, coating and sheeting.
217	84514000	Washing, bleaching or dyeing machines	Metal working (the metal process may be carried out on imported component parts) and assembling done in Macao, and to fulfil the value-added content requirement.
218	85013100	DC electric motors and generators, of an output not exceeding 750W	Assembled in Macao and to fulfil the value-added content requirement.

219	85041010	Electronic ballasts	Assembled in Macao and to fulfil the value-added content requirement.
220	85041090	Other ballasts for discharge lamps or tubes	Assembled in Macao and to fulfil the value-added content requirement.
221	85043110	Mutual inductors, capacity not exceeding 1KVA	Assembled in Macao and to fulfil the value-added content requirement.
222	85043190	Other electrical transformers, having a power handling capacity not exceeding 1KVA	Assembled in Macao and to fulfil the value-added content requirement.
223	85043210	Mutual inductors, 1KVA<capacity<=16KVA	Assembled in Macao and to fulfil the value-added content requirement.
224	85043290	Other transformers, 1KVA<capacity<=16KVA	Assembled in Macao and to fulfil the value-added content requirement.
225	85043300	Other transformers, 16KVA<capacity<=500KVA	Assembled in Macao and to fulfil the value-added content requirement.
226	85043400	Other transformers, capacity exceeding 500KVA	Assembled in Macao and to fulfil the value-added content requirement.
227	85044090	Other static converters, not elsewhere specified	Assembled in Macao and to fulfil the value-added content requirement.
228	85131010	Portable electric torches functioned by dry batteries	Change in Tariff Heading.
229	85131090	Portable electric lamps with self-contained source of energy	Change in Tariff Heading.
230	85139010	Parts of electric torches	Change in Tariff Heading.
231	85139090	Parts of other portable electric lamps designed to function by their own source of energy	Change in Tariff Heading.
232	85163100	Electro-thermic hair dryers	Change in Tariff Heading.
233	85163200	Electro-thermic hair-dressing apparatus	Change in Tariff Heading.
234	85163300	Electro-thermic hand-drying apparatus	Change in Tariff Heading.
235	85164000	Electric smoothing irons	Change in Tariff Heading.
236	85166010	Electromagnetic ovens	Change in Tariff Heading.
237	85166030	Electric rice cookers	Change in Tariff Heading.
238	85166040	Electric frying pans	Change in Tariff Heading.
239	85166090	Other electric ovens	Change in Tariff Heading.
240	85167100	Electro-thermic coffee or tea makers	Change in Tariff Heading.
241	85167200	Electro-thermic toasters	Change in Tariff Heading.
242	85167900	Other electro-thermic appliances	Change in Tariff Heading.

243	85232090	Other magnetic discs	Change in Tariff Heading.
244	85239000	Other prepared unrecorded media for sound recording or similar recording of other phenomena	(1)Manufacture from tapes and plastic granules. The principal processes are tape-winding, case-moulding and assembling; <u>or</u> (2)Manufacture from plastic sheet and/or granules and magnetic disk. The principal processes are burnishing, case-making and assembling; <u>or</u> (3)Manufacture from polycarbonate and coating materials. The principal processes are injection moulding, reflective coating and protective coating (plus dye coating for recordable compact disc).
245	85371090	Other apparatus for electric control or the distribution of electricity	Assembled in Macao and to fulfil the value-added content requirement.
246	85441100	Copper winding wire	Manufacture from metal wire. The principal process is sheathing.
247	85445190	Other electric conductors, fitted with connectors, for a voltage exceeding 80V but not exceeding 1000V	Assembled in Macao and to fulfil the value-added content requirement.
248	85445990	Other electric conductors, for a voltage exceeding 80V but not exceeding 1000V	Assembled in Macao and to fulfil the value-added content requirement.
249	90132000	Lasers	Change in Tariff Heading.
250	90138010	Magnifying glasses	Change in Tariff Heading.
251	90138090	Other liquid crystal devices and optical appliances	Manufacture from raw glass or coated glass; and liquid crystal materials and polarizers, and to fulfil the value-added content requirement.
252	90139010	Parts and accessories for lasers and telescopes	Change in Tariff Heading.
253	90139090	Other parts and accessories of products within HS heading 90.13	Change in Tariff Heading.
254	90200000	Other breathing appliances and gas masks	Change in Tariff Heading.
255	91021100	Other electrically operated wrist-watches, with mechanical display	Assembly of component parts and accessories into watch, testing, time adjustment and quality control, and to fulfil the value-added content requirement.
256	91021200	Other electrically operated wrist-watches, with opto-electronic display	Assembly of component parts and accessories into watch, testing, time adjustment and quality control, and to fulfil the value-added content requirement.

257	91031000	Electrically operated clocks with watch movements	Manufacture of the watch movement and assembly <u>or</u> case making and assembly, and to fulfil the value-added content requirement.
258	91051100	Electrically operated alarm clocks	Manufacture of the watch movement and assembly <u>or</u> case making and assembly, and to fulfil the value-added content requirement.
259	91081100	Completed and assembled electrically operated watch movements, with mechanical display	Assembly of watch movement, testing and adjustment and to fulfil the value-added content requirement.
260	91081200	Completed and assembled electrically operated watch movements, with opto-electronic display	Assembly of watch movement, testing and adjustment and to fulfil the value-added content requirement.
261	91081900	Other completed and assembled electrically operated watch movements	Assembly of watch movement, testing and adjustment and to fulfil the value-added content requirement.
262	91089900	Other completed and assembled mechanically operated watch movements	Assembly of watch movement, testing and adjustment and to fulfil the value-added content requirement.
263	91112000	Cases of base metal	(1)Manufacture from rough blanks. The principal processes are lathing, drilling and assembling; <u>or</u> (2)Manufacture from metal sheets or plates. The principal processes are cutting, forming and assembling.
264	91132000	Watch straps, watch bands and watch bracelets, and parts of base metal	Manufacture of metal parts (minor accessories such as spring may be imported) and assembling. The principal process is making of parts and assembling (including chaining).
265	91149000	Other clock or watch parts	Manufacture from metal or from rubber or plastics. The principal process is cutting (including blanking). If lathing and/or moulding and/or assembling is/are required after cutting, such process/processes must also be done in Macao.
266	92011000	Upright pianos	Case making and assembly.
267	94054010	Searchlights	Change in Tariff Heading.
268	94054020	Spotlights	Change in Tariff Heading.
269	94054090	Electric lamps & lighting fittings	Change in Tariff Heading.
270	95069900	Other articles/equipments of Chapter 95, not elsewhere specified	Change in Tariff Heading.
271	96062200	Buttons of base metal	Manufacture from metal. The principal processes are die-casting, forming and assembling. If blanking after die-casting is required, it must also be done in Macao.
272	96071100	Slide fasteners fitted with chain scoops of base metal	Manufacture from metal or fabric. The principal processes are teeth-fixing and assembling.

273	96071900	Other slide fasteners	Manufacture from metal or plastic parts and fabric. The principal processes are teeth-fixing and assembling.
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Note 1: To be recognized as Macao origin products entitled to enjoy the zero tariff under “CEPA”, products listed in this Schedule should conform to both the Rules of Origin for Trade in Goods in the “CEPA” and the origin criteria listed in this Schedule.

Note 2: The “Change in Tariff Heading” of this Schedule should conform to the criteria set out in the paragraph 3 of Article 5 of Annex 2.

Note 3: The “Value-added content requirement” of this Schedule should conform to the criteria set out in the paragraph 4 of Article 5 of Annex 2.

## Courtesy Translation

### Annex 3

#### Procedures for the Issuing and Verification of Certificates of Origin

1. Pursuant to the Mainland/Macao Closer Economic Partnership Arrangement (hereinafter referred to as the “CEPA”), the Mainland and the Macao Special Administrative Region have concluded this Annex on the procedures for the issuing and verification of certificates of origin, and for strengthening enforcement cooperation between the two sides.
2. The issuing authority of certificates of Macao origin is the Economic Services of the Macao Special Administrative Region Government. If there is any change to the Macao issuing authority, the Customs General Administration will be informed immediately.
3. The content and format of the certificate of Macao origin is set out in Form 1, which is an integral part of this Annex. Any change to the content and format of the certificate of origin will be agreed by both sides through consultation.
4. The Macao Economic Services will provide specimens of the official stamps on the certificates of origin to the Customs General Administration for record purpose. If there is any change to the official stamps used on the certificates of origin, the Customs General Administration will be informed immediately.
5. Prior to exportation of goods of Macao, which are entitled to zero tariff under the “CEPA”, the exporter or manufacturer will apply for a certificate of Macao origin from the Macao Economic Services.
6. A certificate of Macao origin issued by the Macao Economic Services must satisfy the following requirements:
  - (1) A certificate of origin will have a unique certificate number;
  - (2) Each certificate of origin will only cover one batch of goods that enter

the Mainland at the same time. A certificate of origin will contain not more than five eight-digit tariff heading items, and all of them must be goods listed in Table 1 of Annex 1 of the “CEPA”;

- (3) A certificate of origin will specify the designated single port of customs declaration;
- (4) The Mainland Harmonized System code for products on a certificate of origin will be completed in accordance with the eight-digit tariff code stipulated in the applicable “Customs Import and Export Tariff of the People’s Republic of China”;
- (5) The quantity unit on a certificate of origin will be completed by reference to the quantity unit as used in the actual transaction;
- (6) Correction or double printing will not be allowed on a certificate of origin; otherwise, the certificate must be re-issued;
- (7) A certificate of origin will be valid for 120 days from the date of issue;
- (8) A certificate of origin will be printed in Chinese on A4 size paper according to the format of Form 1. This language requirement will be implemented not later than 1 July 2004;
- (9) In the event of theft, loss or damage of a certificate of origin, the exporter or manufacturer may make a written request to the Macao Economic Services for the issue of a duplicate certificate. The exporter or manufacturer will ensure that the original copy has not been used. The duplicate certificate will bear the words “certified true copy”. If the original certificate has been used, the duplicate certificate will be invalid. If the duplicate certificate has been used, the original certificate will be invalid.

7. The two sides will verify and administer the origin declarations of Macao goods which are entitled to zero tariff under the “CEPA” through interconnection, and will transmit the following information by means of electronic data interchange through a dedicated line to the Customs General Administration:

- (1) From 1 January 2004, the Macao Economic Services will, within ten days after the end of each quarter, transmit to the Customs General Administration production data and information on certificates of origin issued for Macao goods benefiting from zero tariff in the previous quarter for record purposes;
- (2) After the issue of a certificate of origin, the Macao Economic Services will immediately transmit basic information on the certificate of origin, including the certificate number, name of exporter, industrial licence number, port of customs declaration, Mainland Harmonized System code of the product, product name, quantity unit and quantity, amount and currency, etc., to the Customs General Administration through a dedicated line;
- (3) The customs administration at the port of clearance will verify the certificate of origin submitted by the importer against the electronic data transmitted by the Macao Economic Services. If the information is verified to be in order, the verification and endorsement process should be completed within 7 days and the Macao Economic Services should be informed of the completion;
- (4) Other information, which is considered necessary by the two sides.

8. In making an import declaration, the importer should take the initiative to inform the customs administration at the port of clearance that the goods are eligible for zero tariff and submit a valid certificate of origin. If the information is verified to be in order through interconnection by the customs administration at the port of clearance, the imported goods will be granted zero tariff treatment. In the event that the information cannot be verified through interconnection, the customs administration at the port of clearance may, at the request of the importer, act in accordance with the stipulated import procedures and release the goods. However, a deposit of an amount equal to the tariff charged at the applicable “non-CEPA” import tariff rate will be collected for the goods concerned. The customs administration at the port of clearance will verify the details on the certificate of origin within 90 days following the release of the goods and, in accordance with the verification results, proceed with the procedure to either return the deposit or convert the deposit to import tariff.

9. If the customs administration at the port of clearance has doubts about the authenticity of the content of a certificate of origin, it may, through the Customs General Administration or its authorized customs unit, seek assistance from the Macao Customs Service or the Macao Economic Services. The Macao Customs Service or the Macao Economic Services will respond within 90 days after receiving such requests. If the Macao Customs Service or the Macao Economic Services does not complete the verification and confirmation of the status of the certificate of origin of the goods concerned within 90 days, the Customs General Administration may notify the customs administration at the port of clearance to act in accordance with the stipulated import procedures and release the goods. However, a deposit of an amount equal to the tariff charged at the applicable “non-CEPA” import tariff rate will be collected for the goods. After verification by the Macao Customs Service or the Macao Economic Services, the customs administration at the port of clearance will, in accordance with the verification results, immediately proceed with the procedure to either return the deposit or convert the deposit to import tariff.

10. The two sides may incorporate the administrative assistance required for the purpose of implementing the rules of origin in Annex 2 of the “CEPA” and this Annex in the customs cooperative arrangement concluded between the Customs General Administration and the Macao Customs Service or other relevant institutions. The two sides may exchange relevant information, including information about the origin of the goods imported from Macao to the Mainland, the authenticity of the contents in a certificate of origin, whether the Macao goods enjoying zero tariff comply with the rules of origin, and other information which may facilitate the monitoring of the proper implementation of this Annex. If need be, the staff of one side may conduct visits in the other side for the purpose of understanding the relevant situation subject to the agreement of both sides.

11. The two sides will notify each other and take action according to the applicable law if the investigation by one side confirms that goods subject to zero tariff do not comply with the requirements set out in Table 1 of Annex 2 of the “CEPA” and this Annex.

12. The two sides will maintain the confidentiality of information in respect of information exchanged for the purpose of verifying the origin of goods imported. In the absence of consent from the applicant of the certificate of origin, no such information will be disclosed or used for other purposes, unless it is required by judicial proceedings.

13. This Annex will come into effect on the day of signature by the representatives of the two sides.

Signed in duplicate in Macao, this 17th day of October 2003 in the Chinese language.


Vice Minister of Commerce  
People's Republic of China

Secretary for Economy and Finance  
Macao Special Administrative Region  
of the People's Republic of China

(Signature)

(Signature)

# Form 1

出口商 (名稱及澳門地址) Exportador (nome completo e morada em Macau)		證書編號 N.º DO CERTIFICADO	
		簽證日期 DATA DA EMISSÃO	
		證書有效截止日期 VÁLIDO ATÉ	
收貨人 (名稱及內地地址) Consignatário (nome completo e morada no continente chinês)		<p style="text-align: center;"><b>原產地證書</b>  <b>[內地與澳門關於建立更緊密經貿關係的安排]</b></p> <p style="text-align: center;"><b>CERTIFICADO DE ORIGEM DE MACAU</b>  <b>(ACORDO DE ESTREITAMENTO DAS RELAÇÕES ECONÓMICAS E COMERCIAIS ENTRE O CONTINENTE CHINÊS E MACAU)</b></p>  <p style="text-align: center;"><b>澳門特別行政區政府經濟局</b>  <b>Governo da Região Administrativa Especial de Macau</b>  <b>Direcção dos Serviços de Economia</b></p>	
離境日期 Data de Saída	工業准照編號 N.º de Licença Industrial		
船隻／飛機／火車／貨車編號 N.º de Navio/Voo/Comboio/Veículo	裝貨地 Local de Carregamento		
到貨口岸 Porto de Descarga	最終目的地 (貨物須駁運者適用) Destino Final (no caso de haver Transbordo)		
包裝標誌, 數量及貨櫃編號; 包裹件數及種類; 貨物摘要及產品內地協制編號; 離岸價(澳門幣) Marcas, Quantidades e Número de Contentor; Quantidades e Tipos de Embalagem; Descrição das Mercadorias e Número de SH do continente chinês; Valor FOB (MOP)		數量 (計量單位) Quantidade (Unidade)	商標名稱或標籤 Denominação da Marca ou Etiqueta (se tiver)
<p>本人謹證明以上描述之貨物均符合「內地與澳門關於建立更緊密經貿關係的安排」下貨物貿易的原產地規則的要求。          EU, ABAIXO ASSINADO, CERTIFICO QUE AS MERCADORIAS ACIMA MENCIONADAS OBEDECEM AS REGRAS DE ORIGEM ESPECIFICADAS NO ÂMBITO DO ACORDO DE ESTREITAMENTO DAS RELAÇÕES ECONÓMICAS E COMERCIAIS ENTRE O CONTINENTE CHINÊS E MACAU.</p>			
鋼印 Selo Branco		簽署 Assinatura	

## Courtesy Translation

### Annex 4

#### Specific Commitments on Liberalization of Trade in Services

1. Pursuant to the Mainland and Macao Closer Economic Partnership Arrangement (hereinafter referred to as the “CEPA”), the Mainland and Macao Special Administrative Region have concluded this Annex on the specific commitments on liberalization of trade in services.
2. As from 1 January 2004, the Mainland will apply to services and service suppliers of Macao the specific commitments set out in Table 1 of this Annex. Table 1 forms an integral part of this Annex. The commitments on value-added telecommunications services will apply as from the next day after the date of signature of CEPA.
3. In respect of the service sectors, sub-sectors or relevant measures not covered by this Annex, the Mainland will apply Annex 9 of the “Schedule of Specific Commitments on Services List of Article II MFN Exemptions” of the “Protocol on the Accession of the People’s Republic of China”.
4. In respect of the implementation of the specific commitments set out in Table 1 of this Annex, apart from applying the provisions of this Annex, the relevant laws and regulations, and administrative regulations of the Mainland shall also be applicable.
5. As from 1 January 2004, Macao will not impose any new discriminatory measure on Mainland’s services and service suppliers in the areas of services covered in this Annex.
6. The two sides will, through consultations, formulate and implement further liberalization of Macao’s service sectors for the Mainland. The relevant specific commitments will be listed in Table 2. Table 2 forms an integral part of this Annex.
7. The two sides will, through consultations, formulate and implement specific commitments of Macao in relation to Mainland people obtaining professional qualifications of Macao.

8. In the event that the implementation of this Annex causes substantial impact on the trade and relevant sectors of either side, the two sides will conduct consultations on the relevant provisions of this Annex at the request of either side.

9. This Annex will come into effect on the day of signature by the representatives of the two sides.

Signed in duplicate in Macao, this 17th day of October 2003 in the Chinese language.

Vice Minister of Commerce  
People's Republic of China

Secretary for Economy and Finance  
Macao Special Administrative Region  
of the People's Republic of China

(Signature)

(Signature)

**Courtesy Translation**

**Table 1**

**The Mainland's Specific Commitments on Liberalization of Trade in Services for Macao<sup>1</sup>**

Sectors or sub-sectors	1. Business services
	A. Professional services
	a. Legal services (CPC861)
Specific commitments	<p>1. To allow Macao law firms that have set up representative offices in the Mainland to operate in association with Mainland law firms, except in the form of partnership. Macao lawyers participating in such association may not handle matters of Mainland law.</p> <p>2. To allow Mainland law firms to employ Macao practicing lawyers. Such practicing lawyers who are employed by Mainland law firms must not handle matters of Mainland law.</p> <p>3. To allow Macao lawyers with Chinese citizenship who have already acquired Mainland lawyer qualifications to intern and practise on non-litigation legal work in the Mainland.</p>

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<sup>1</sup> Sectoral classification is based on WTO's GATS Services Sectoral Classification List (GNS/W/120). For the contents of the sectors, reference is made to the relevant CPC, United Nations Provisional Central Product Classification.

	<p>4. To allow Macao permanent residents with Chinese citizenship to sit the legal qualifying examination in the Mainland and acquire Mainland legal professional qualification in accordance with the “State Judicial Examination Implementation Measures”.</p> <p>5. To allow those who have acquired Mainland legal professional qualification under item 4 above to engage in non-litigation legal work in Mainland law firms in accordance with the “Law of the People's Republic of China on Lawyers”.</p> <p>6. The minimum residency requirement is waived for all Macao representatives stationed in the Mainland representative offices of Macao law firms located in Shenzhen and Guangzhou. For the Macao representatives stationed in the Mainland representative offices of Macao law firms located in places other than Shenzhen and Guangzhou, their minimum residency requirement is 2 months each year.</p> <p>7. To confer those Macao lawyers, qualified after training, with Mainland recognized notary qualification.</p> <p>8. To allow Macao lawyers that are Macao permanent residents to engage in legal matters of Macao as well as other countries and regions that the lawyers are allowed to practise in the Mainland pursuant to the Mainland laws, regulations and administrative regulations.</p>
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Sectors or sub-sectors	1. Business services
	A. Professional services
	b. Accounting, auditing and bookkeeping services (CPC862)
Specific commitments	<p>1. Macao auditors and accountants who have already qualified as Chinese Certified Public Accountants (CPAs) and practised in the Mainland (including partnership) are treated on par with Chinese CPAs in respect of the requirement for annual residency in the Mainland.</p> <p>2. The validity period of the “Temporary Auditing Business Permit” applied by Macao auditing firms and auditors to conduct temporary auditing services in the Mainland is 1 year.</p>

Sectors or sub-sectors	1. Business services
	A. Professional services
	d. Architectural services (CPC8671) e. Engineering services (CPC8672) f. Integrated engineering services (CPC8673) g. Urban planning and landscape architectural services (except general urban planning) (CPC8674)
Specific commitments	To allow Macao service suppliers to provide, in the form of wholly-owned operations, architectural services, engineering services, integrated engineering services, urban planning and landscape architectural services in the Mainland.

Sectors or sub-sectors	1. Business services
	A. Professional services
	h. Medical and dental services (CPC9312)
Specific commitments	<p>1. The majority of medical personnel employed by Macao-Mainland joint venture hospitals or clinics can be Macao permanent residents.</p> <p>2. The maximum duration of the licence to provide short-term medical, dental and Chinese medicine services in Mainland is 3 years for practitioners who are legally eligible to practise in the Macao Special Administrative Region. On expiry, the licence for short term practice is renewable.</p> <p>3. To allow Macao permanent residents in possession of a medical (traditional Chinese medicine and dental) higher degree from a full-time tertiary institution approved by the Education Administration Department of the Mainland State Council to sit the Mainland’s medical qualification examination after they have become legally eligible to practise in Macao for over 1 year. They may also sit the Mainland’s medical qualification examination after they have completed 1 year of internship in the Mainland and passed an assessment in accordance with the relevant requirements. A “medical (traditional Chinese medicine) practitioner’s qualification certificate” of the Mainland will be issued to those who pass the examination.</p>

	<p>4. To allow Macao permanent residents who have acquired a Chinese medicine degree from the Macao University of Science and Technology and are legally eligible to practise in Macao to sit the Mainland's qualification examination on the condition that they have completed 1 year's internship in a third-level traditional Chinese medicine hospital in the Mainland and have passed the performance test; or that they have been practising in Macao for more than 1 year. A "medical (traditional Chinese medicine) practitioner's qualification certificate" of the Mainland will be issued to those who pass the examination.</p> <p>5. The categories of medical qualifications that Macao permanent residents may apply to sit are clinical medicine, traditional Chinese medicine and dental medicine.</p>
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Sectors or sub-sectors	1. Business services
	D. Real estate services
	a. Real estate services involving own or leased property (CPC821)  b. Real estate services on a fee or contract basis (CPC822)
Specific commitments	1. To allow Macao service suppliers to provide, in the form of wholly-owned operations, high standard real estate project services in the Mainland. <sup>1</sup>  2. To allow Macao service suppliers to provide, in the form of wholly-owned operations, real estate services on a fee or contract basis in the Mainland.  3. To allow Macao service suppliers to provide, in the form of wholly-owned operations, real estate agency services in the Mainland.

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<sup>1</sup> High standard real estate projects refer to the real estate projects with construction costs per unit two times over the average construction costs per unit in the same city.

Sectors or sub-sectors	1. Business services
	F. Other business services
	a. Advertising services (CPC871)
Specific commitments	To allow Macao service suppliers <sup>1</sup> to set up wholly-owned advertising firms in the Mainland.

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<sup>1</sup> In this sector, a Macao service supplier must be a juridical person engaging in advertising services (but not necessarily as its principal business).

Sectors or sub-sectors	1. Business services
	F. Other business services
	c. Management Consulting services (CPC86501, 86502, 86503, 86504, 86505, 86506, 86509)
Specific commitments	<p>1. To allow Macao service suppliers to provide, in the form of wholly-owned operations, management consulting services, including general management consulting services, financial management consulting services (except industrial tax), marketing management consulting services, human resource management consulting services, production management consulting services, public relations services and other management consulting services in the Mainland.</p> <p>2. The minimum registered capital requirement for Macao service suppliers providing management consulting services in the Mainland follows the requirements in the “Company Law of the People’s Republic of China”.</p>

Sectors or sub-sectors	1. Business services
	F. Other business services
	Convention services and exhibition services (CPC87909)
Specific commitments	To allow Macao service suppliers to provide, in the form of wholly-owned operations, convention services and exhibition services in the Mainland. <sup>1</sup>

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<sup>1</sup> Excluding exhibitions outside the Mainland.

Sectors or sub-sectors	2. Communications services
	C. Telecommunications services
	Valued-added services
Specific commitments	<p>1. As from the day following that of the signing of CEPA, to allow Macao service suppliers to set up joint venture enterprises in the Mainland to provide the following five types of value-added telecommunications services<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>(1) internet data centre services;</li> <li>(2) store and forward services;</li> <li>(3) call centre services;</li> <li>(4) internet access services;</li> <li>(5) content services.</li> </ul> <p>2. Macao service suppliers' shareholding in the joint venture enterprises engaging in the value-added telecommunications services mentioned in item 1 above should not exceed 50%.</p> <p>3. There will be no geographic restriction for the joint venture enterprises formed by Macao service suppliers and the Mainland to provide value-added telecommunications services mentioned in item 1 above.</p>

<sup>1</sup> To implement in accordance with the Mainland's "Telecommunication business classification".

Sectors or sub-sectors	2. Communications services
	D. Audiovisual services
	Video distribution services (CPC83202), Sound recording products distribution services  Cinema theatre services  Chinese language motion pictures and motion pictures jointly produced
Specific commitments	Videos, sound recording products distribution services  1. To allow Macao service suppliers to provide, in the form of joint venture, videos and sound recording products (including motion picture products) distribution services in the Mainland. <sup>1</sup>  2. To allow majority shareholding, not exceeding 70%, for Macao service suppliers.
	Cinema theatre services  1. To allow Macao service suppliers to construct/renovate and operate cinema theatres on an equity joint venture or contractual joint venture basis.  2. To allow majority shareholding, not exceeding 75%, for Macao service suppliers.

<sup>1</sup> In undertaking distribution services in the Mainland in respect of videos and sound recording products, Macao service suppliers should comply with the relevant laws, regulations and requirements of the review system in the Mainland.

	<p>Chinese language motion pictures and motion pictures jointly produced.</p> <ol style="list-style-type: none"> <li>1. Chinese language motion pictures produced in Macao may be imported for distribution in the Mainland on a quota-free basis, after vetting and approval by the relevant Mainland authority.</li> <li>2. Chinese language motion pictures produced in Macao refer to those motion pictures made by production companies which are set up or established in accordance with the relevant laws of the Macao Special Administrative Region, and which own more than 75% of the copyright of the motion pictures concerned. Macao residents should comprise more than 50% of the total principal personnel<sup>1</sup> in the motion pictures concerned.</li> <li>3. Motion pictures jointly produced by Macao and the Mainland are treated as Mainland motion pictures for the purpose of distribution in the Mainland. Translated versions of the motion pictures in languages of other Chinese ethnic groups and Chinese dialects, which are based on the Putonghua version, are allowed to be distributed in the Mainland.</li> <li>4. For motion pictures jointly produced by Macao and the Mainland, there is no restriction on the percentage of principal creative personnel<sup>2</sup> from Macao, but at least one-third of the leading artists must be from the Mainland; there is no restriction on where the story takes place, but the plots or the leading characters must be related to the Mainland.</li> </ol>
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<sup>1</sup> Principal personnel includes personnel performing the roles of director, screenwriter, leading actor, leading actress, supporting actor, supporting actress, producer, cinematographer, editor, art director, costume designer, action choreographer, and composer of the original film score.

<sup>2</sup> Major creative personnel refers to personnel performing the roles of director, screenwriter, cinematographer and leading artists. Leading artists refer to leading actor, leading actress, leading supporting actor and leading supporting actress.

Sectors or sub-sectors	3. Construction and related engineering services  CPC511, 512, 513 <sup>1</sup> , 514, 515, 516, 517, 518 <sup>2</sup>
Specific commitments	<p>1. For construction enterprises set up in the Mainland by Macao service suppliers, the performance of both the enterprises in Macao and in the Mainland is taken into account in assessing the qualification of the construction enterprises in the Mainland. However, the number of managerial and technical staff in the construction enterprises in the Mainland will be the actual number of staff working there.</p> <p>2. To allow Macao service suppliers to wholly acquire construction enterprises in the Mainland.</p> <p>3. Construction enterprises in the Mainland set up with investment by Macao service suppliers are exempted from foreign investment restrictions when undertaking Chinese-foreign joint construction projects.</p> <p>4. Construction enterprises in the Mainland with investment by Macao service suppliers will follow the relevant laws and regulations in the Mainland for application of construction qualification certificates. Those which have acquired such certification are permitted in accordance with laws to bid for construction projects in all parts of the Mainland.</p>

<sup>1</sup> Including dredging services relating to infrastructure construction.

<sup>2</sup> Coverage is limited only to the rental and leasing services of construction and/or demolition machines (with operators), which are owned and used by foreign construction enterprises in the course of providing services.

Sectors or sub-sectors	<p>4. Distribution services</p> <p>A. Commission agents' services (excluding salt and tobacco)</p> <p>B. Wholesale trade services (excluding salt and tobacco)</p>
Specific commitments	<p>1. To allow Macao service suppliers to provide, in the form of wholly-owned operations, commission agents' services and wholesale trade services and to set up wholly-owned foreign trading companies in the Mainland.<sup>1</sup></p> <p>2. To apply for the setting up of wholesale commercial enterprises in the Mainland on a wholly-owned, equity joint venture, or contractual joint venture basis, Macao service suppliers must fulfill the following conditions:</p>

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<sup>1</sup> The wholesale trade services and commission agents' services provided by Macao service suppliers in the Mainland in respect of books, newspapers, magazines, pharmaceutical products, pesticides, mulching film, chemical fertilizers, processed oil and crude oil remain subject to Mainland's commitments to members of the World Trade Organization.

	<p>The average annual sales value of a Macao service supplier in the preceding 3 years is not less than US\$30 million; the assets in the preceding year is not less than US\$10 million; the minimum registered capital for setting up an enterprise in the Mainland is RMB 50 million. For setting up a wholesale commercial enterprise in the Central and Western Region<sup>2</sup>, the average annual sales value of a Macao service supplier in the preceding 3 years is not less than US\$20 million; the minimum registered capital is RMB 30 million.</p> <p>3. To apply for the setting up of foreign trading companies in the Mainland on a wholly-owned, equity joint venture or contractual joint venture basis, the Macao service suppliers must fulfil the following conditions:</p> <p>The average annual trade value with the Mainland of a Macao service supplier in the preceding 3 years is not less than US\$10 million; for setting up an foreign trading company in the Central and Western Region, the average annual trade value with the Mainland of a Macao service supplier in the preceding 3 years is not less than US\$5 million; the minimum registered capital for setting up a company in the Mainland is RMB 20 million; for setting up an foreign trading company in the Central and Western Region, the minimum registered capital is RMB 10 million.</p> <p>4. There are no geographic restrictions for Macao service suppliers to provide, in the form of wholly-owned operations, commission agents' services and wholesale trade services in the Mainland.</p>
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<sup>2</sup> In this Annex, the Central and Western Region include Central Region and Western Region. Western Region refers to 12 provinces/autonomous regions/municipalities including Chongqing, Sichuan, Guizhou, Yunnan, Tibet, Shanxi, Gansu, Qinghai, Ningxia, Xinjiang, Inner Mongolia and Guangxi; and Xianxi Tugia-Miao Autonomous Prefecture of Hunan Province, Enshi Tugia-Miao Autonomous Prefecture of Hubei Province and Yanbian Korean Autonomous Prefecture of Jilin Province. Central Region refers to 8 provinces including Heilongjiang, Jilin, Shanxi, Henan, Hubei, Hunan, Anhui and Jiangxi.

Sectors or sub-sectors	4. Distribution services  C. Retailing services (excluding tobacco)
Specific commitments	<p>1. To allow Macao service suppliers to set up wholly-owned retail commercial enterprises in the Mainland.<sup>1</sup></p> <p>2. To apply for the setting up of retail commercial enterprises in the Mainland on a wholly-owned, equity joint venture or contractual joint venture basis, Macao service suppliers must fulfil the following conditions:</p> <p>The average annual sales value of a Macao service supplier in the preceding 3 years will not be less than US\$100 million; the minimum assets in the previous year will be US\$10 million; the minimum registered capital for setting up an enterprise in the Mainland will be RMB 10 million. For setting up a retail commercial enterprise in the Central and Western Region, the minimum registered capital will be RMB 6 million.</p> <p>3. To allow Macao service suppliers to set up retailing enterprises in all cities at the prefectural level in the Mainland, and cities at the county level in Guangdong Province.</p> <p>4. To allow Macao service suppliers to set up wholly owned retailing enterprises in the Mainland for sale of motor vehicles.<sup>2</sup></p> <p>5. To allow Macao permanent residents with Chinese citizenship to set up, in accordance with the relevant laws, regulations and administrative regulations, individually owned stores in Guangdong to provide retailing services</p>

<sup>1</sup> The retailing services provided by Macao service suppliers in the Mainland in respect of books, newspapers, magazines, pharmaceuticals, pesticides, mulching film, chemical fertilizers, staple food, vegetable oil, edible sugar, cotton and processed oil remain subject to Mainland's commitments to members of the World Trade Organization.

<sup>2</sup> Chain stores with more than 30 outlets remain subject to Mainland's commitments to members of the World Trade Organization.

Sectors or sub-sectors	4. Distribution services
	D. Franchising
Specific commitments	To allow Macao service suppliers to engage, in the form of wholly-owned operations, in franchising in the Mainland. <sup>1</sup>

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<sup>1</sup> The respective regulation will be promulgated separately.

Sectors or sub-sectors	7. Financial services
	A. All insurance and insurance-related services
	<ul style="list-style-type: none"> <li>a. Life, health and pension/ annuities insurance</li> <li>b. Non-life insurance</li> <li>c. Reinsurance</li> <li>d. Services auxiliary to insurance</li> </ul>
Specific commitments	<ol style="list-style-type: none"> <li>1. To allow groups formed by Macao insurance companies through re-grouping and strategic mergers to enter the Mainland insurance market subject to established market access conditions (total assets held by the group of over US\$ 5 thousand million; more than 30 years of establishment experience attributable to one of the Macao insurance companies in the group; and a representative office established in the Mainland for over 2 years by one of the Macao insurance companies in the group).</li> <li>2. The maximum limit of capital participation by a Macao insurance company in a Mainland insurance company is 24.9%.</li> <li>3. To allow Macao residents with Chinese citizenship, after obtaining the Mainland's professional qualifications in actuarial science, to practise in the Mainland without prior approval.</li> <li>4. To allow Macao residents, after obtaining the Mainland's insurance qualifications and being employed or appointed by a Mainland insurance institution, to engage in the relevant insurance business.</li> </ol>

Sectors or sub-sectors	7. Financial services
	<p>B. Banking and other financial services (excluding insurance and securities)</p> <ul style="list-style-type: none"> <li>a. Acceptance of deposits and other repayable funds from the public;</li> <li>b. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;</li> <li>c. Financial leasing;</li> <li>d. All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts (including import and export settlement);</li> <li>e. Guarantees and commitments;</li> <li>f. Trading in foreign exchange for own account or for account of customers.</li> </ul>
Specific commitments	<p>1. For Macao banks to set up branches or body corporates in the Mainland, the total asset requirement at the end of the year preceding application is not less than US\$ 6 thousand million; for Macao finance companies to set up body corporates, the total asset requirement at the end of the year preceding application is not less than US\$ 6 thousand million.</p> <p>2. There will be no requirement for setting up a representative office in the Mainland before a Macao bank establishes a joint venture bank or joint venture finance company in the Mainland, or before a Macao finance company establishes a joint venture finance company in the Mainland.</p> <p>3. For Mainland branches of Macao banks to apply to conduct RMB business:</p> <ul style="list-style-type: none"> <li>(1) they should have been operating in the Mainland for more than 2 years;</li> <li>(2) in conducting profitability assessment, the relevant authorities will base their assessment on the overall profitability position of all branches of the bank in the Mainland instead of the profitability position of its individual branches.</li> </ul>

Sectors or sub-sectors	7. Financial services
	B. Banking and other financial services
	Securities
Specific commitments	To allow those Macao securities and futures professionals who are Macao permanent residents to apply for practicing qualification in the Mainland in accordance to relevant procedures.

<p style="text-align: center;">Sectors or sub-sectors</p>	<p>9. Tourism and travel related services</p> <p style="padding-left: 40px;">A. Hotels (including apartment buildings) and restaurants (CPC641-643)</p> <p style="padding-left: 40px;">B. Travel agency and tour operator (CPC7471)</p> <p style="padding-left: 40px;">Others</p>
<p style="text-align: center;">Specific commitments</p>	<ol style="list-style-type: none"> <li>1. To allow Macao service suppliers to construct, renovate and operate, on a wholly-owned basis, hotels, apartment buildings and restaurant establishments in the Mainland.</li>   <li>2. There will be no geographic restriction on Macao travel agencies forming joint venture travel agencies in the Mainland where the Mainland agencies have majority shareholding.</li>   <li>3. To allow residents of Beijing, Shanghai, and Guangzhou, Shenzhen, Zhuhai, Dongguan, Zhongshan, Jiangmen, Foshan and Huizhou of the Guangdong Province to visit Macao individually for tourism, and to allow the same in respect of the whole of Guangdong Province not later than 1 July 2004.</li> </ol>

Sectors or sub-sectors	11. Transport services
	A. Maritime transport services  H. Auxiliary services
	International transport (freight and passengers) (CPC7211, 7212, less cabotage transport services)  Container station and depot services  Others
Specific commitments	<p>1. To allow Macao service suppliers<sup>1</sup> to set up wholly-owned enterprises in the Mainland to operate international ship management services, storage and warehousing for international maritime freight, container station and depot services, and non-vessel operating common carrying services.</p> <p>2. To allow Macao service suppliers to set up wholly-owned shipping companies in the Mainland to provide regular business services for vessels that they own or operate, such as shipping undertaking, issuance of bills of lading, settlement of freight rates, signing of service contracts, etc.</p> <p>3. To allow Macao service suppliers to use liner vessels serving main routes to move, without any restrictions, empty containers that they own or rent, as long as customs procedures are observed.</p>

<sup>1</sup> In this sector, the Macao service suppliers must be enterprise juridical persons.

Sectors or sub-sectors	11. Transport services
	F. Road transport services
	Freight transportation by road in trucks or cars (CPC7123)  Road passenger transportation (CPC7121, 7122)
Specific commitments	<p>1. To allow Macao service suppliers to set up wholly-owned enterprises in the Mainland to provide road freight transport services.</p> <p>2. To allow Macao service suppliers to provide direct non-stop road freight transport services between Macao and individual provinces, cities and autonomous regions in the Mainland.<sup>1</sup></p> <p>3. To allow Macao service suppliers to set up wholly-owned enterprises in the Western Region of the Mainland to provide road passenger transport services</p>

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<sup>1</sup> Non-stop services mean direct road transport services between Macao and the Mainland. In this sector, Macao service suppliers supplying non-stop services must be enterprise juridical persons.

Sectors or sub-sectors	11. Transport services
	H. Services auxiliary to all modes of transport
	Storage and warehouse services (CPC742)
Specific commitments	<p>1. To allow Macao service suppliers to provide, in the form of wholly-owned operations, storage and warehousing services in the Mainland.</p> <p>2. The minimum registered capital requirement for storage and warehousing enterprises in the Mainland set up and invested by Macao service suppliers will be the same as that for Mainland enterprises.</p>

Sectors or sub-sectors	11. Transport services
	H. Services auxiliary to all modes of transport
	Freight forwarding agency services (CPC748, 749, excluding freight inspection)
Specific commitments	<p>1. To allow Macao service suppliers to provide, in the form of wholly-owned operations, freight forwarding agency services in the Mainland<sup>1</sup>.</p> <p>2. The minimum registered capital requirement for freight forwarding agency enterprise (international freight forwarding) in the Mainland set up and invested by Macao service suppliers will be the same as that for Mainland enterprises.</p>

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<sup>1</sup> In this sector, the Macao service suppliers must be enterprise juridical persons.

Sectors or sub-sectors	Service sectors (sectors not set out in GNS/W/120)
	Logistics services
Specific commitments	To allow Macao service suppliers to provide, in the form of wholly-owned operations, logistics services in the Mainland, which include road transport, storage and warehousing, loading and unloading, value adding processing, packaging, delivery and related information and consultancy services for ordinary road freight; freight transport agency services within the Mainland; and the management and operation of logistics services through computer network.

**Table 2**

**Macao's Specific Commitments on Liberalization of Trade in Services  
for the Mainland<sup>1</sup>**

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<sup>1</sup> The two sides will, through consultations, formulate and implement further liberalization of Macao's service sectors for the Mainland. The relevant specific commitments will be listed in this table.

## Courtesy Translation

### Annex 5

#### Definition of “Service Supplier” and Related Requirements

1. Pursuant to the Mainland and Macao Closer Economic Partnership Arrangement (hereinafter referred to as the “CEPA”), the Mainland and Macao Special Administrative Region have concluded this Annex on the definition of “service supplier” and related requirements.

2. Unless otherwise stipulated in the “CEPA” and its Annexes, “service supplier” as used in the “CEPA” and its Annexes refers to any person that supplies a service. In this context:

2.1. “person” means either a natural person or a juridical person;

2.2. “natural person”:

2.2.1. in the case of the Mainland, means a citizen of the People’s Republic of China;

2.2.2. in the case of Macao, means a permanent resident of the Macao Special Administrative Region of the People’s Republic of China;

2.3. “juridical person” means any legal entity duly constituted or otherwise organised under the applicable laws of the Mainland or the Macao Special Administrative Region, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association (business association).

3. The specific criteria for Macao service suppliers who provide services in the form of juridical persons:

3.1. with the exception of the legal services sector, a Macao service supplier, when applying to provide the relevant services under Annex 4 in the Mainland,

should:

3.1.1. be registered pursuant to the Macao Commercial Code, Macao Commercial Registration Code or other relevant laws of the Macao Special Administrative Region.<sup>1</sup> If required by law, it should also have obtained the licence or permit for providing such services; and

3.1.2. be engaged in substantive business operations in Macao. The criteria for determination is:

(1) The nature and scope of business

The nature and scope of the services provided by a Macao service supplier in Macao should encompass the nature and scope of the services it intends to provide in the Mainland.

(2) Years of operation required

A Macao service supplier should be registered in Macao, and have engaged in substantive business operations for 3 years or more.<sup>2</sup>

A Macao service supplier providing construction and related engineering services should be registered in Macao, and have engaged in substantive business operations for 5 years or more; there is no limitation on the years of substantive business operations in Macao for Macao service suppliers providing real estate services;

A Macao service supplier providing banking and other financial services (excluding insurance and securities), i.e. a Macao bank or finance company should have engaged in substantive business operations for 5 years or more pursuant to the Macao Financial System Act;

A Macao service supplier providing insurance and related services, i.e.

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<sup>1</sup> Any overseas company, representative office, liaison office, "mail box company" and company specifically established for providing certain services to its parent company, which is registered in Macao, is not Macao service supplier under this Annex.

<sup>2</sup> From the day the "CEPA" comes into effect, where more than 50% of the equity interest of a Macao service supplier has been owned for at least one year since a merger or acquisition by a service supplier other than one from either side, the service supplier which has been acquired or merged will be regarded as a Macao service supplier.

a Macao insurance company should have engaged in substantive business operations for 5 years or more.

(3) Complementary tax

During the period of substantive business operations in Macao, a Macao service supplier should have paid complementary tax in accordance with the law.

(4) Business premises

A Macao service supplier should own or rent premises in Macao to engage in substantive business operations. The scale of its business premises should be commensurate with the scope and the scale of its business.

For a Macao service supplier providing maritime transport services, 50% or more of the ships owned by it, calculated in terms of tonnage, should be registered in Macao.

(5) Employment of staff

more than 50% of the staff employed in Macao by the Macao service supplier should be residents staying in Macao without limit of stay and persons permitted to reside in Macao in accordance with the relevant regulations of Macao.

3.2. A Macao law firm of the legal services sector, when applying to provide the relevant services under Annex 4 in the Mainland, should:

3.2.1. be registered as a Macao law firm pursuant to the relevant legislation of the Macao Special Administrative Region.

3.2.2. The sole proprietor and all the partners of the law firm should be registered Macao practising lawyer(s).

3.2.3. The principal scope of business of the law firm should be to provide local legal services in Macao.

3.2.4. The law firm or its sole proprietor or partners should pay complementary tax or income tax in accordance with the law.

3.2.5. The law firm should have engaged in substantive business operations in Macao for 3 years or more.

3.2.6. The law firm should own or rent premises in Macao to engage in substantive business operations.

4. Unless otherwise stipulated in the “CEPA” and its Annexes, Macao service suppliers providing services in the form of natural persons should be permanent residents of the Macao Special Administrative Region of the People’s Republic of China.

5. Service suppliers of the Mainland should fulfil the definition of Article 2 of this Annex. Specific criteria will be determined by the two sides through consultation.

6. To obtain the treatment under the “CEPA”, a Macao service supplier should provide:

6.1. In the event that the Macao service supplier is a juridical person, the Macao service supplier should submit the following documents and information, and statutory declaration, which have been verified by relevant institutions (persons) of Macao, as well as the certificate issued by the Macao Special Administrative Region Government:

6.1.1. Documents and information (if applicable)

(1) Copy of the Certificate of Commercial and Movable Property Registration issued by the Registry for Commerce and Movable Property of the Macao Special Administrative Region;

(2) Copies of the Industrial Tax M/1 format Declaration issued by the Macao Finance Services of the Macao Special Administrative Region;

(3) Annual reports or audited financial statements of the Macao service supplier for the past 3 years (or 5 years);

(4) Original or copy of document(s) substantiating that the Macao service supplier owns or rents business premises in Macao;<sup>3</sup>

(5) Copy of the Complementary Tax Declaration Form and proof of tax payments in respect of the Macao service supplier for the past 3 years (or 5 years); in the event of loss, the Macao service supplier should provide copy of the relevant Complementary Tax Declaration Form and proof of tax payments for the past 3 years (or 5 years);

(6) Copy of the Certificate of Contribution of the Macao service supplier to the Macao Social Security Fund in respect of its employees in Macao, and the original or a copy of other relevant document(s) substantiating that the service supplier fulfils the percentage requirement of Article 3.1.2.(5) of this Annex;

(7) Original or copy of other relevant document(s) that can substantiate the nature and scope of the business in Macao of the Macao service supplier;

(8) Macao service supplier of logistics, freight forwarding agency and warehousing should obtain certificate, issued by the Macao Special Administrative Region Government, of the right to provide intermodal transport service.

#### 6.1.2. Declaration

For any Macao service supplier applying to obtain treatment under the “CEPA”, its authorised representative should make a declaration to the Macao Special Administrative Region Government.<sup>4</sup> The format of the declaration will be determined by the Mainland and the Macao Special Administrative Region through consultation.

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<sup>3</sup> A Macao service supplier applying to provide maritime transport services in the Mainland should separately submit document(s) or its copy (attested) to verify that 50% or more of the ships owned by it, calculated in terms of tonnage, is registered in Macao.

<sup>4</sup> A person is subject to criminal liability of Macao if he knowingly makes a false or untrue declaration pursuant to the legislation applicable in Macao.

### 6.1.3. Certificate

A Macao service supplier should submit the documents and information, and the declaration as required under Articles 6.1.1. and 6.1.2. of this Annex to the Macao Economic Services of the Macao Special Administrative Region for examination. The Macao Economic Services may, in the circumstances it considers necessary, entrust other government departments of the Macao Special Administrative Region, bodies, or independent professional institutions (personnel) to conduct verification.<sup>5</sup> Macao Economic Services will issue a certificate to the applicants that it considers to have fulfilled the criteria of Macao service suppliers as required under this Annex. The content and format of the certificate will be determined by the Mainland and the Macao Special Administrative Region through consultation.

6.2. In the event that a Macao service supplier is a natural person, the Macao service supplier should provide proof of his or her Macao permanent resident status. For Chinese citizens among such service suppliers, their Home Visit Permit for Hong Kong and Macao Residents or Macao Special Administrative Region passport should also be provided.

6.3. Declarations and copies of the identification documents of natural persons as required under Articles 6.1 and 6.2 of this Annex, as well as the documents and information that in the Macao Economic Services' view should be attested by notary public of the Macao Special Administrative Region Government or by notary recognised by the Mainland. The qualification of attestation and the examination procedures of the notarization will be determined by the Mainland and the Macao Special Administrative Region through consultation.

7. When applying to the Mainland's examining authorities to obtain treatment under the "CEPA", Macao service suppliers should follow the following procedures:

7.1. When it applies to provide the services under Annex 4 in the Mainland, a Macao service supplier should submit to the Mainland's examining authorities

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<sup>5</sup> In the telecommunications sector, Macao Economic Services will entrust the authority of the Government of the Macao Special Administrative Region that regulates telecommunications to conduct verification with a view to substantiating the nature and scope of business of the Macao service suppliers providing internet data centre services, store and forwarding services, call centre services, and content services.

documents and information, declaration and certificate as required under Article 6 of this Annex.

7.2. Pursuant to the powers conferred under Mainland laws and regulations, the Mainland examining authorities, in examining the application for supplying Macao services, should at the same time verify the qualifications of the Macao service supplier.

7.3. When holding a different view in respect of the qualification of the Macao service supplier, the Mainland examining authority should inform the Macao service supplier within a stipulated period, and notify the Ministry of Commerce. The Ministry of Commerce will in turn inform the Macao Economic Services, giving the reasons for the divergent views. The Macao service supplier may, through the Macao Economic Services and with written justification, request the Ministry of Commerce for reconsideration. The Ministry of Commerce should give a written reply to the Macao Economic Services within a stipulated period.

8. Macao service suppliers who have already been providing services in the Mainland should apply for obtaining treatment under the “CEPA” in accordance with the requirements of Articles 6 and 7 of this Annex.

9. This Annex will come into effect on the day of signature by the representatives of the two sides.

Signed in duplicate in Macao, this 17th day of October 2003 in the Chinese Language.

Vice Minister of Commerce  
People's Republic of China

Secretary for Economy and Finance  
Macao Special Administrative Region  
of the People's Republic of China

(Signature)

(Signature)

## **Courtesy Translation**

### **Annex 6**

#### **Trade and Investment Facilitation**

1. Pursuant to the Mainland/Macao Closer Economic Partnership Arrangement (hereinafter referred to as the “CEPA”), the Mainland and the Macao Special Administrative Region have concluded this Annex on cooperation in trade and investment facilitation.

2. The two sides agree to cooperate in trade and investment facilitation in seven areas, namely, trade and investment promotion; customs clearance facilitation; commodity inspection, inspection and quarantine of animals and plants, food safety, sanitary quarantine, certification, accreditation and standardization management; electronic business; transparency in laws and regulations; cooperation of small and medium sized enterprises, and industrial cooperation. Cooperation in these areas will follow the guidance and coordination of the Joint Steering Committee set up in accordance with Article 19 of the “CEPA”.

#### 3. Trade and Investment Promotion

The two sides recognize the importance of mutual trade and investment to their economic and social development. Taking into account the actual development of trade and investment as well as the need for growth, the two sides agree to strengthen cooperation in trade and investment promotion.

##### 3.1. Cooperation Mechanisms

Relevant working groups under the Joint Steering Committee will be made full use of in guiding and coordinating cooperation in trade and investment promotion between the two sides.

##### 3.2. Content of Cooperation

Based on past cooperation experience, as well as the development of economic and trade exchanges and cooperation between both sides, the two sides will strengthen cooperation in the following areas:

3.2.1. Notify and publicize their respective policies and regulations on foreign trade and foreign investment promotion, with a view to achieving information sharing.

3.2.2. Exchange views and conduct consultations to solve common problems relating to trade and investment of both sides.

3.2.3. Strengthen communication and cooperation in mutual investment and joint promotion of overseas investment.

3.2.4. Strengthen cooperation in organising exhibitions and arranging delegations to participate in overseas exhibitions.

3.2.5. Co-initiate economic and trade activities to promote trade and investment between the two sides and the Portuguese-speaking countries.

3.2.6. Conduct exchanges on other issues of mutual concern relating to trade and investment promotion.

### 3.3. Participation of Other Entities

The two sides note that the participation of semi-official and non-official organizations in the area of trade and investment promotion has positive effect and significance. The two sides agree to support and assist these organizations in various ways to launch trade and investment promotion activities.

## 4. Customs Clearance Facilitation

Recognizing the importance of close and long-term cooperation between the two Customs Administrations and of the implementation of customs clearance facilitation to their economic and social development, the two sides agree to strengthen cooperation in customs clearance facilitation.

### 4.1. Cooperation Mechanism

The two sides will steer and coordinate cooperation in customs clearance facilitation through customs administrations of both sides and promote the launch of cooperation in customs clearance facilitation through expert groups of the Customs Administrations and relevant departments of the two sides.

### 4.2. Content of Cooperation

Taking into account the need for different customs clearance systems and monitoring modes as well as experience in cooperation, the two sides agree to strengthen cooperation in the following areas:

4.2.1. Establish a reciprocal notification system to report their respective policies and regulations on customs clearance and management of clearance facilitation.

4.2.2. Conduct studies and exchanges on the differences between their respective customs clearance systems and on existing problems, with a view to enriching the specific content of cooperation in customs clearance facilitation.

4.2.3. Explore the expansion of the scope for further cooperation in strengthening control and enhancing efficiency in respect of customs clearance in areas such as sea and land transportation, intermodal operation and logistics.

4.2.4. Strengthen cooperation in establishing a crisis management mechanism at control points and adopt effective measures to maintain as far as possible smooth clearance on the two sides.

4.2.5. Establish a regular liaison mechanism to study the feasibility of setting up the “Guangdong and Macao Customs Working Group on Operational Efficiency of Road Control Points” under the Guangdong Branch of the General Administration of Customs and the Macao Customs Service.

4.2.6. Study the establishment of the “Expert Group on Cargo Data Sharing and Road Cargo Clearance” under the two Customs Administrations, study the feasibility of data interchange and development of electronic customs clearance systems at control points, strengthen the risk management of customs clearance with technical solutions, and enhance its efficiency in customs clearance.

## 5. Commodity Inspection, Inspection and Quarantine of Animals and Plants, Food Safety, Sanitary Quarantine, Certification, Accreditation and Standardization Management

Recognizing the importance of protecting the health and safety of Mainland and Macao people in the course of trade in goods and movement of persons, the two sides agree to strengthen cooperation and exchange in the areas of commodity inspection, inspection and quarantine of animals and plants, food safety, sanitary quarantine, certification, accreditation and standardization.

### 5.1. Cooperation Mechanisms

The two sides will make use of the existing cooperation channels of relevant departments to promote the launch of cooperation in the relevant areas through reciprocal visits, discussions and other modes of communication.

## 5.2. Content of Cooperation

The two sides agree to strengthen cooperation in the following areas:

### 5.2.1. Inspection and supervision of products

To ensure the safety of consumers of both sides, the two sides will enhance information flow and exchanges through established communication channels, in particular the exchange of intelligence on the safety of goods, so as to jointly prevent safety problems associated with these goods. The two sides will also promote cooperation in the training of inspection and supervisory officers.

The two sides will study the signing of the “Cooperation Arrangement on Goods Safety”, establish relevant laws and regulations, safety standards, enforce working procedures of the regulations and communication channels in the event of unsafe products, promote the launch of technical exchanges and strengthen training.

### 5.2.2. Inspection and quarantine of animals and plants

The two sides will establish coordination mechanisms to step up cooperation in inspection and quarantine of animals and plants as well as in food safety, so as to enable both sides to enforce their respective regulations more effectively.

### 5.2.3. Sanitary quarantine

The two sides will make use of the existing channels to regularly notify each other of the information on epidemic outbreaks occurred in either side and to step up academic exchanges and joint research on health and quarantine issues; discuss sanitary monitoring issues in respect of small vessels navigating between the control points of Guangdong; enhance cooperation in areas such as investigation and prevention of tropical infectious diseases and live vectors, surveillance and control of special articles and radioactive articles, transportation of biological disease factors and the related inspection, treatment and control measures.

### 5.2.4. Certification, accreditation and standardization management

The two sides will encourage their respective organizations to strengthen cooperation with a view to promoting conformity assessment (including

testing, certification and inspection), accreditation and standardization management.

#### 5.2.5. Increase efficiency in inspection and quarantine

The two sides will strengthen cooperation on customs clearance management on inspection and quarantine; mutually provide customs declaration and inspection information of goods in advance. Simultaneously, in order to increase efficiency in inspection and quarantine at control points, the two sides will study the feasibility of data interchange in mutual customs inspection, electronic monitoring of inspection and quarantine at control points, establishing the electronic data exchange mechanism on inspection and quarantine of products and persons.

### 6. Electronic business

The two sides recognize that the application and promotion of electronic commerce will create more trade and investment opportunities for both sides. They agree to step up exchange and cooperation in the area of electronic commerce.

#### 6.1. Cooperation Mechanism

Under the guidance and coordination of the Joint Steering Committee, the two sides will set up a working group to act as a communication channel as well as a consultation and coordination mechanism for cooperation in electronic commerce, with a view to promoting cooperation and joint development in the area of electronic commerce.

#### 6.2. Content of Cooperation

The two sides agree to cooperate in the following areas:

6.2.1. Specialized projects in respect of the study and formulation of rules, standards and regulations of electronic commerce, such as feasibility of recognition and intercommunication of a mutual electronic certificate, with a view to creating a favourable environment for promoting and ensuring the healthy development of electronic commerce.

6.2.2. Strengthen exchange and cooperation in areas such as corporate application, promotion and training. Make full use of the relevant government departments of the two sides in promotion and coordination, enhance promotion for electronic commerce, foster interaction between the enterprises of the two sides, and facilitate the launching of electronic commerce among the enterprises.

6.2.3. Strengthen cooperation in implementing electronic government, such as feasibility of information interchange; intensify exchange and cooperation in the development planning of electronic government at various levels.

6.2.4. Cooperate in economic and trade information exchange, and expand the scope and extent of cooperation.

## 7. Transparency in Laws and Regulations

The two sides recognize that enhanced transparency in laws and regulations is an important foundation for promoting economic and trade flow of the two sides. In the spirit of serving the commercial and industrial enterprises in the two sides, the two sides agree to strengthen cooperation in the area of enhanced transparency of laws and regulations.

### 7.1. Cooperation Mechanisms

The two sides will cooperate through relevant working groups under the Joint Steering Committee as well as their respective representative agencies.

### 7.2. Content of Cooperation

The two sides agree to strengthen cooperation in the following areas:

7.2.1. Exchange information on the enactment and revision of laws, regulations and rules in respect of investment, trade and other economic areas.

7.2.2. Disseminate in a timely manner information on policies and regulations through various media including newspapers, journals and websites.

7.2.3. Organize and support the organization of various briefings and seminars on economic and trade policies and regulations.

7.2.4. Provide advisory services to commercial and industrial enterprises through channels such as WTO enquiry points, websites of “Invest in China” and “China Business Guide” of the Mainland; websites of “Macao Economic Services” and “Macao Trade and Investment Promotion Institute” of the Macao Special Administrative Region.

## 8. Cooperation of Small and Medium Sized Enterprises

The two sides recognize that the development of small and medium sized enterprises plays an important role in increasing employment, promoting economic

development and maintaining social stability. The two sides agree to promote exchanges and cooperation between small and medium sized enterprises of the two sides.

### 8.1. Cooperation Mechanisms

Establish an operational mechanism between relevant government departments of both sides to promote cooperation between small and medium enterprises of the two sides, with a view to fostering their cooperation and seeking mutual development.

### 8.2. Content of Cooperation

The two sides agree to support and promote cooperation in the following areas:

8.2.1. Explore jointly the strategy and support policy for the development of small and medium sized enterprises through visits and exchanges.

8.2.2. Organize visits and exchanges on the organizational and operational methods of the intermediaries providing services to small and medium sized enterprises in the two sides, and promote cooperation of the intermediaries.

8.2.3. Establish channels for providing information services to small and medium sized enterprises in the two places, exchange regularly relevant publications, set up dedicated websites, implement progressively information interchange and the interconnection of information website databases of the two sides.

8.2.4. Organize through different forms of direct exchanges and communication between small and medium sized enterprises of the two sides to promote their cooperation.

8.2.5. Promote exchange and cooperation between small and medium sized enterprises of the two sides and overseas small and medium sized enterprises with Macao, as their economic and trade cooperation platform.

### 8.3. Participation of Other Entities

The two sides support and assist semi-official and non-official organizations to play a part in promoting cooperation between small and medium sized enterprises of the two sides.

## 9. Industrial Cooperation

The two sides recognize that, in accordance with the principle of complementarity with each other's advantages, overall industrial, social and economic development will benefit from strengthening industrial cooperation and exchanges. The two sides will promote cooperation on industrialization of Chinese medicine and will consider expanding this cooperation to other industrial projects in due time.

### 9.1. Cooperation Mechanism

A special working group will be established under the supervision of the Joint Steering Committee in appropriate time to deal with the relevant matters regarding industrial cooperation.

### 9.2. Content of Cooperation

The two sides agree to strengthen cooperation in the following areas:

9.2.1. Conduct joint dedicated studies on cooperation in specific industries in which both sides have their respective specific advantages with respect to the industrial development objectives and positioning of the two sides.

9.2.2. Communicate on industrial development status, development path and the formulation of respective laws and regulations of both sides.

9.2.3. Strengthen cooperation in industrial scientific research, technology and commercialization of scientific research outcomes.

9.2.4. Promote investment cooperation between the enterprises of the two sides in relevant industries.

9.2.5. Support cooperation between the enterprises in relevant industries of the two sides, facilitate bilateral product trade and jointly explore the international market.

10. According to paragraphs 3 and 4 of Article 17 of the "CEPA", any new area or content of trade and investment facilitation agreed by the two sides will be incorporated into this Annex.

11. This Annex will come into effect on the day of signature by the representatives of the two sides.

Signed in duplicate in Macao, this 17th day of October, 2003 in the Chinese language.

Vice Minister of Commerce  
People's Republic of China

Secretary for Economy and Finance  
Macao Special Administrative Region  
of the People's Republic of China

(Signature)

(Signature)