



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

**New Zealand India
Free Trade Agreement**

RULES OF ORIGIN

IMPLEMENTATION GUIDE



About this Guide

The New Zealand Customs Service presents this booklet as a guide to the private sector to assist with the practical implementation of the NZ-India FTA Rules of Origin. All the content in this booklet is specific to the NZ-India FTA and will not necessarily be relevant for other free trade agreements. It is intended as broad guidance only and does not replace the legal text of the FTA. For more specific advice, reach out to the New Zealand Customs Service or consult a customs broker.

CONTENTS

	Introduction	4
	Key terms	5
	Rules of Origin	7
	Why do we need NZ-India rules of origin?	8
	How goods are classified – the Harmonised System (HS)	9
	What is an originating good?	11
	Obtaining origin	12
	What are the conditions for a product to obtain NZ-India FTA origin?	13
	Substantial transformation	16
	What do I need to do to check the Product Specific Rule for my product?	25
	What flexibility exists in rules of origin?	28
	Retaining origin	31
	Your product also must satisfy all other applicable rules of origin requirements	32
	Proving origin	33
	Operational certification procedures	34
	How do you prove the origin of your products?	35
	What are the steps to paying lower duties?	38
	Appendix 1	40

INTRODUCTION

INTRODUCTION

KEY TERMS

TERM

DEFINITION

Rules of Origin (ROO)

Rules that determine which country a good is considered to come from for trade purposes, so that it can qualify (or not) for benefits under an FTA.

Free Trade Agreement (FTA)

A Free Trade Agreement, known as an FTA, is a formal agreement between two or more countries. It sets out the rules for how those countries treat each other when doing business together, including when they import and export goods and services, or invest in each other's economies. An agreement aims to make trade easier and cheaper by reducing or eliminating certain costs and barriers (such as tariffs and other trade restrictions) so goods and services can move more freely between the countries involved.

Party / Parties

In an FTA, a Party or Parties refers to one or more countries (or separate customs territories) that have signed the agreement and are legally bound by its terms.

Tariff / duty

A tax charged by a government on goods when they are imported into a country.

Preferential treatment

Preferential treatment means giving goods or services from certain countries better treatment than others, such as lower or zero tariffs.

Harmonised System (HS)

An international naming system for the classification of products. It allows participating countries to classify traded goods on a common basis for customs purposes. At the international level, the Harmonized System for classifying goods is a six-digit HS code.

HS code

The identifiable code used to classify a good, this is internationally harmonised to six digits.

The Tariff

A tariff document is a list/ schedule that sets out the different tariff (tax) rates that apply to imported goods, organised according to their HS classification (code).

Originating good

A good that meets the rules of origin of an FTA.

Non-originating material

A material that does not meet the rules of origin of an FTA.

Wholly obtained (WO)

Goods that are entirely sourced or produced in one or more Parties to the agreement, as defined in an FTA.

INTRODUCTION

**Product Specific Rules
(PSR)**

Rules that set out how a specific product must be produced to qualify as originating. These are specific to each FTA.

Free on Board (FOB)

The value of a good at the point it leaves the exporting country.

**Substantial
transformation**

Processing or manufacturing that is significant enough to change the essential character of a good, and is used to determine whether it qualifies as originating under an FTA.

**Tariff elimination
schedule**

New Zealand and India have set out their commitments to reduce or eliminate duty rates on goods in lists, called Tariff Elimination Schedules (based on the applicable HS code). For New Zealand imports, all tariffs have been removed for goods of Indian origin from entry into force of the FTA.

INTRODUCTION

RULES OF ORIGIN

This booklet explains the rules of origin for the Free Trade Agreement between New Zealand and India (NZ-India FTA) for New Zealand importers and exporters. The NZ-India FTA was signed on 22 December 2025 and comes into force on 20 October 2026.



More information on the NZ-India FTA can be found on the MFAT website:
[New Zealand-India Free Trade Agreement | New Zealand Ministry of Foreign Affairs and Trade](#)

The contents of this booklet are specific to the NZ-India FTA and will not necessarily be relevant for other free trade agreements. It is intended as broad guidance only and does not replace the legal text of the NZ-India FTA. For more specific advice, reach out to the New Zealand Customs Service or consult a customs broker.

Goods must fulfil the NZ-India FTA rules of origin, as outlined in Chapter 3 Rules of Origin and Annex 3A Product Specific Rules, in order to benefit from the FTA and qualify for the reduced or zero tariffs negotiated between New Zealand and India.

What are rules of origin?

Rules of Origin (ROOs) are rules and regulations that determine the “economic nationality” of a product. Economic nationality means the country in which a good is considered to have been produced for trade purposes.

Rules of origin establish whether a good qualifies for preferential treatment under a free trade agreement. A good that meets the rules of origin will be eligible for lower (or zero) import tariffs when imported into the other party to the agreement. In this guide, the term “tariff” refers to the customs duty charged on imported goods.

ROOs vary between free trade agreements, so a good that qualifies as originating under one agreement may not qualify under another.

/ The rules

NZ-India FTA rules of origin are found in Chapter 3 (Rules of Origin) and Annex 3A (Product-Specific Rules).

Under the NZ-India FTA lamb exported from New Zealand will qualify for lower tariffs when imported into India if it can be shown that the lamb was born and raised in New Zealand.

EXAMPLE / Exported lamb



INTRODUCTION

WHY DO WE NEED NZ-INDIA RULES OF ORIGIN?

The NZ-India FTA provides preferential tariff treatment for certain goods traded between New Zealand and India. These lower (or zero) tariffs only apply to goods that meet the rules of origin in the FTA.

Rules of origin set out the conditions a product must meet to be considered as originating in New Zealand or India. Only goods that meet these conditions are eligible for preferential tariff treatments under the NZ-India FTA.

If you are a New Zealand trader exporting goods to India, or importing goods from India, and you want to benefit from preferential tariffs, your goods must meet the requirements as set out in Chapter 3 (Rules of Origin) of the NZ-India FTA.

This guide is intended to help both new and experienced traders, customs brokers, industry groups, government officials, and other interested parties understand and apply the NZ-India rules of origin.

INTRODUCTION

HOW GOODS ARE CLASSIFIED – THE HARMONISED SYSTEM (HS)

The Harmonised System (HS) is the international method used to classify traded goods.

It groups products into over **5,000 commodity categories**, each identified by a distinct harmonised **six-digit code** used globally. Countries may also adopt a further 2 or 4 digits (meaning there are 8 or 10 digits in total) to further differentiate goods for domestic purposes, but the first six digits are internationally standardised.

The internationally recognised HS is organised in a logical hierarchy:

LEVEL	DIGITS	MEANING
Chapter	First 2 digits	Broad category of goods (e.g., fruit, machinery, textiles)
Heading	First 4 digits	More specific product group
Subheading	First 6 digits	Detailed international product classification

Following the international HS classification, there are country specific codes to further categorise products in the tariff:

LEVEL	DIGITS	MEANING
NZ tariff item	+ 2 digits	New Zealand-specific classification where tariff rates are applied
NZ statistical key	+ three characters (2 numbers and 1 letter)	Used only for statistical (Stats NZ) reporting

INTRODUCTION

EXAMPLE / HS classification of cranberry juice

HS CODE	LEVEL	DESCRIPTION
20	Chapter	Preparations of vegetables, fruit, nuts or other parts of plants
20.09	Heading	Fruit juices (including grape must) and vegetable juices
20.09.81	Subheading	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry juice
TARIFF LINE	LEVEL	DESCRIPTION
20.09.81.10	NZ tariff item	Containing added sugar
20.09.81.10 00E	Statistical key	Statistical key used to identify cranberry juice containing added sugar



Understanding how the HS is structured is essential when applying rules of origin. Product-Specific Rules (PSRs) are arranged according to HS chapters, headings, or subheadings. Often a good will have a Product-Specific rule that means the good needs to be transformed to change from being classified under one HS code to another (like turning cranberries (0810.40) into cranberry juice (20.09.81)).



There is more information on [Product-Specific Rules](#) in this guide.

INTRODUCTION

WHAT IS AN ORIGINATING GOOD?

A good is considered to be originating if it meets the origin criteria set out in the rules of origin chapter of an FTA.

These rules are specified in Chapter 3 and Annex 3A of the full text of the NZ-India FTA.



More detail on the origin criteria and the different ways a good can qualify as originating is provided in the obtaining origin section of this guide.

See example below. Please note that the screenshots included are partial extracts of the FTA text for explanatory purposes; users should refer to the full FTA text for the complete rules.

EXAMPLE / Originating goods

ARTICLE X.2 ORIGINATING GOODS

Except as otherwise provided in this Chapter, a good shall be regarded as originating if it is:

- (a) wholly obtained or produced in the territory of one or both of the Parties, as provided for in Article X.3 (Wholly Obtained or Produced Goods); or
- (b) satisfies all applicable requirements of the Product Specific Rules under Annex 3A (Product Specific Rules of Origin).

And meets all other requirements of the chapter.

OBTAINING ORIGIN

OBTAINING ORIGIN

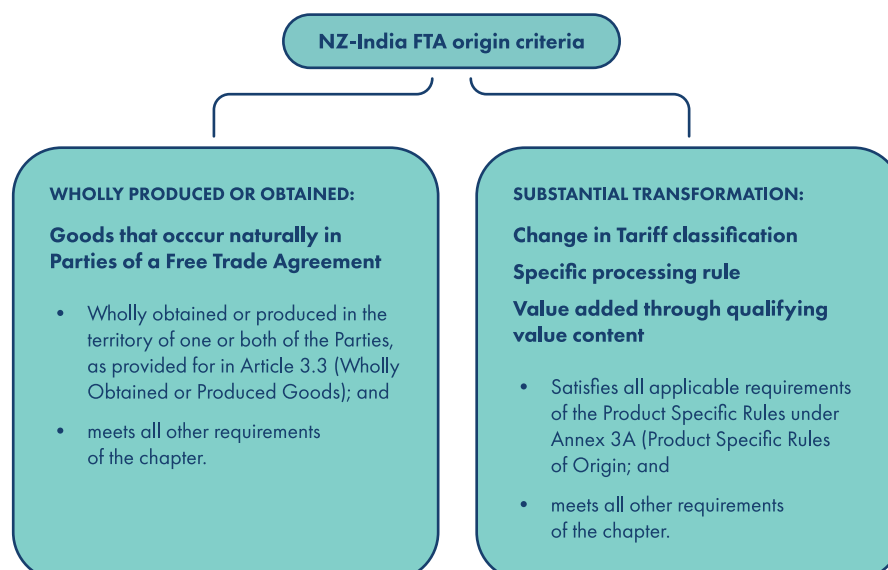
WHAT ARE THE CONDITIONS FOR A PRODUCT TO OBTAIN NZ-INDIA FTA ORIGIN?

For goods to obtain origin under the NZ-India FTA and qualify for preferential tariff treatment, goods must meet the criteria in Article 3.2 (Originating Goods).

The assessment of origin involves verifying whether the goods have been entirely sourced or produced in the territory of New Zealand, India, or both, or, alternatively whether the goods have been processed in New Zealand or India to a degree that meets the NZ-India FTA requirements for sufficient transformation. This ensures that only goods with a substantial connection to either New Zealand or India are eligible for the preferential tariffs provided under the NZ-India FTA.

Under Article 3.2 (Originating Goods), a good is regarded as originating if it meets one of the following criteria:

- a) is wholly obtained or produced in the territory of New Zealand, India, or both, as provided for in Article 3.3 (Wholly Obtained or Produced Goods); or
- b) satisfies all relevant Product-Specific Rules (PSR) set out in Annex 3A (Product-Specific Rules of Origin).



OBTAINING ORIGIN

Examples of NZ-India FTA rules of origin criteria:

Wholly produced or obtained (WO)

Goods that are wholly produced or obtained are goods that come entirely from one or both countries in the agreement, without using materials from outside those countries.

Under Article 3.3 (Wholly Obtained or Produced Goods), a good will be considered 'WO' if everything used to make it comes from New Zealand, India, or both countries. 'Wholly obtained' is mainly used for natural resource-based goods, such as plants, animals, and goods taken from land or sea, but in theory could be any good provided there are no elements in the final good from any third party. Common examples of wholly obtained goods include:

- plants grown and harvested in New Zealand or India
- animals born and raised in New Zealand or India
- fish and other seafood caught within New Zealand or Indian waters.

A notable exception applies to waste and scrap. Waste or scrap resulting from production or consumption in New Zealand or India can be treated as wholly obtained or produced, provided it is only fit for the recovery of raw materials (this specifically excludes precious metals).

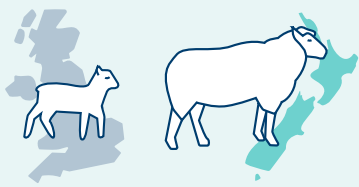
If a good is made only from wholly obtained or produced materials, it will also be considered originating. This includes cases where wholly obtained materials from one country are processed in the other country.

For example, if a tree is grown in New Zealand or India and is later sawn into planks in New Zealand, the planks will be considered wholly obtained or produced (in this case wholly produced in both countries) and therefore originating.

OBTAINING ORIGIN

EXAMPLE / Exported wool

/ The rules Article 3.3 lists goods obtained from live animals born and raised in a Party as Wholly Obtained



A farmer in New Zealand has sheep that were born in the United Kingdom (not a Party to the NZ-India FTA) but raised in New Zealand.

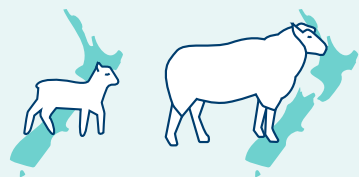


They shear the sheep and export the wool to India.



Does the wool qualify as a New Zealand origin good?

No. The wool is not a Wholly Obtained good and is not considered originating in New Zealand as it is a good obtained from a live animal that was not born and raised in New Zealand. Therefore, it cannot enter India under the preferential tariff.



A farmer in New Zealand has sheep that were born in New Zealand and raised in New Zealand.



They shear the sheep and export the wool to India.



Does the wool qualify as a New Zealand origin good?

Yes. If the wool was from a sheep born in New Zealand, it would be considered originating as the sheep was born and raised in New Zealand.

OBTAINING ORIGIN

SUBSTANTIAL TRANSFORMATION

In modern distributed supply chains, it is common for materials to come from a number of different countries, as such the NZ-India FTA provides for materials to be used that are not sourced in either New Zealand or India. These will be considered non-originating materials. Any non-originating materials used in the production of a final good will have to undergo substantial transformation in New Zealand or India for the good to be considered as originating.

What are non-originating materials?

A non-originating good or material means a material that does not qualify as originating in accordance with Chapter 3, which includes a good or material of undetermined origin, as defined in Article 1 (Definitions) (m).

For example, a non-originating material is a good/material:

- a) imported from a country apart from New Zealand or India, or
- b) produced in New Zealand or India but does not meet the rules of origin, or
- c) whose origin cannot be determined.

What are Product Specific Rules?

Product Specific Rules, commonly known as PSRs, detail the transformation a non-originating good must undergo to gain originating status under the NZ India FTA. Under the NZ- India FTA, there is a separate PSR for each good at the six-digit tariff classification level of the HS, which are listed in Annex 3A to the Rules of Origin Chapter.

The methods used to measure the transformation are:

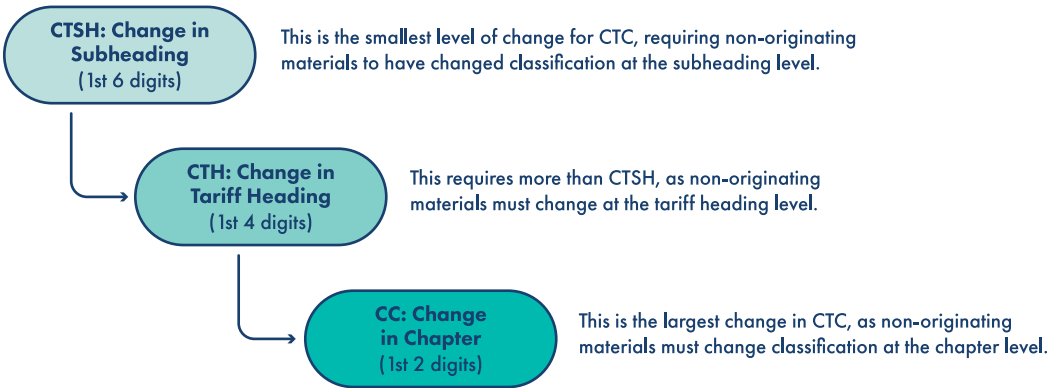
- Change in Tariff Classification,
- Qualifying Value Content (sometimes referred to as QVC or Regional Value Content),
- Process Rule.

The NZ- India FTA uses single rules (where there is only one method to meet), co-equal rules (where there are multiple methods identified but only one needs to be met, e.g. 'CTC or QVC'), and combination rules (where there are multiple rules and all must be met), e.g. 'CTC+QVC'.

Change in Tariff Classification (CTC)

A Change in Tariff Classification applies the principle that any non-originating materials incorporated into a final good must have a different tariff classification from the final good. Where the Product Specific Rules include a Change in Tariff Classification rule, there must be a shift from a classification at the specified level. The non-originating material must have a different 2-, 4-, or 6-digit classification from the final product as required by the Product Specific Rule.

OBTAINING ORIGIN



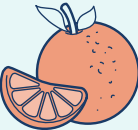
As a general guide, tariff chapters tend to progress from simple to more complex goods, a good moving to a different chapter, heading, or subheading often indicates increased complexity and transformation.

For example, moving from HS Chapter 8 (edible fruit and nuts) to HS Chapter 20 (preparations of vegetables, fruit, nuts, or other parts of plants) reflects a substantive transformation of a good.

- Chapter 8 products, such as fresh oranges, are relatively simple and unprocessed. They generally retain their natural state and undergo minimal handling (e.g. harvesting, cleaning, sorting, or packing).
- Chapter 20 products, such as orange juice, are more complex and processed. They result from industrial processes such as extraction, concentration, blending, preservation, and packaging, which fundamentally alter the form and characteristics of the original product.

! As a general principle within the Harmonized System: Higher chapter numbers tend to correspond to goods that are more processed and complex, while lower chapter numbers tend to cover simpler, less-processed goods.

HS codes are lower for less complex goods



ORANGES

HS Code: Chapter 8

A relatively simple, unprocessed product

HS codes are higher for more complex goods



ORANGE JUICE

HS Code: Chapter 20

A more complex, processed product

OBTAINING ORIGIN

The CTC method is applicable only to non-originating materials. To qualify under this origin criterion, non-originating materials used in the production of the good must not have the same HS code as the final good. Therefore, to use this method, manufacturers and/or exporters are required to know the HS code of the final good and any non-originating materials.

EXAMPLE / Manufacturing plastic toys from imported polymer granules

Good	Plastic toy
Product Specific Rule	CTSH + QVC 45%
Non-originating input	Polymer granules: Chapter 39
Processing in New Zealand	Melting down, moulding, and finishing a plastic toy
Final product	Plastic toy. HS code for other toys 9503



The polymer granules are classified under Chapter 39 while the plastic toys are classified under Chapter 95. The polymer granules are non-originating since they are imported from Mexico.

Why this satisfies CTC

The HS code changes from Chapter 39 to Chapter 95. This exceeds the CTSH (Change in Tariff Sub-heading) requirement (effectively a Change in Chapter transformation) and assuming the plastic toy meets Qualifying Value Content requirement, it is considered originating.

Ex Chapter 39	Plastics and articles thereof	CTH
9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds	CTSH + QVC - 45%
Ex Chapter 17	Sugars and sugar confectionery	CC
1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC Except chapter 12

OBTAINING ORIGIN

Exclusions

Occasionally, CTC rules may include an exclusion or exception. This is where, for the specified HS codes, you can only use an originating good as a material into the final good, there is no ability to use a non-originating material.

EXAMPLE / CTC rules may include an exclusion or exception

For example, a product under 17.01 (Cane or beet sugar and chemically pure sucrose, in solid form), has a “CC Except Chapter 12” rule meaning that, in general, non-originating material can be used as long as it undergoes a shift at the chapter level (has a different 2-digit code than the final product) but, the exception for materials classified in Chapter 12 means all material classified in Chapter 12, used in the production of a good classified in heading 17.01 must be originating (be of New Zealand or India origin).

Ex Chapter 17	Sugars and sugar confectionery	CC
1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC Except chapter 12

OBTAINING ORIGIN

Value added – Qualifying Value Content (QVC) requirements

Another common product specific rule is Qualifying Value Content (QVC), also called Regional Value Content (RVC). This rule sets a minimum level expressed by a percentage of a product's value that must come from originating materials, labour, and processing within one or both of the Parties to the NZ-India FTA (New Zealand or India). If the originating content meets or exceeds the required percentage (for example QVC 40), the product qualifies as "originating" and can receive preferential tariff treatment under the FTA.

The percentage requirement is specified in the Product-Specific Rules for each HS code.

How it works

QVC checks what portion of the product's value is created using NZ-India FTA inputs, compared to the total value (FOB) price of the finished good.

- Originating content is counted in the percentage
- Non-originating content reduces the percentage

An FTA will specify how, under the agreement, the QVC must be calculated. In the NZ-India FTA this is specified in Article 3.5 Calculation of Qualifying Value Content. The NZ-India FTA allows the Qualifying Value Content to be calculated using either the build-up or build-down method, allowing traders to choose the method that is best suited. This means that:

- **Build-up method** adds together the value of originating materials, labour, and processing costs from New Zealand or India, showing the qualifying value content that comes from the Parties.
- **Build-down method** subtracts the value of non-originating materials and costs from the total value of the product, showing the good's qualifying value content after removing non-originating content.

The NZ-India FTA uses the following qualifying value content calculation:

- **Build-down Formula based** on the value of non-originating materials:

$$[QVC = \frac{FOB\ Value - Value\ of\ Non\ Originating\ materials}{FOB\ Value} \times 100]$$

- **Build-up Formula:** based on the value of originating materials:

$$[QVC = \frac{Value\ of\ Originating\ materials}{FOB\ Value} \times 100]$$

Where:

- **QVC** is the qualifying value content of a good expressed as a percentage
- **FOB** value is the price of the good free on board, inclusive of the cost of transportation to the port or site of final shipment abroad, regardless of the mode of transportation.



It is important to note that when using the build-up formula to calculate the QVC percentage, the required percentage of QVC is 10 percent lower than the figure specified in the PSR schedule.

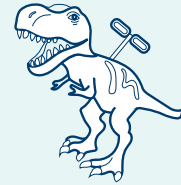
This applies to all QVC calculations made using the build-up formula except for Chapter 71. When using the build-down formula, the QVC percentage remains the one listed in the PSR schedule.

OBTAINING ORIGIN

EXAMPLE / The same plastic toy qualifying through QVC

A New Zealand manufacturer produces plastic toy dinosaurs with non-originating polymer granules and exports to India.

Plastic toy dinosaurs have an HS code of 9503.00 and a PSR rule of CTSH + QVC 45%.

**Input and costs:**

- **Imported inputs:** polyethylene granules (non-originating with an HS code of 3901.90).
Total non-originating value: NZD \$1.50 per toy
- **Originating inputs:** New Zealand paints, locally produced packaging, local processing labour, factory overheads, profit margin. Total originating value: NZD \$2.00 per toy.
- **Free on board (FOB) price:** NZD \$4.00 per toy.

Build-up formula:

$$QVC = \frac{\text{Value of originating materials}}{\text{FOB value}} \times 100$$

Substitute the values.

$$QVC \frac{2.00}{4.00} = 50\%$$

Build-Down Formula:

$$QVC = \frac{\text{FOB value} - \text{Value of non-originating material}}{\text{FOB value}} \times 100$$

Substitute the values:

$$QVC = \left(\frac{4.00 - 1.50}{4.00} \right) \times 100 = 62.5\%$$

The plastic toy dinosaur achieves a 50% QVC using the build-up formula, which is above the required 35% threshold under the NZ-India FTA and the toy dinosaur achieves a 62.5% QVC using the build-down formula, which is above the required 45% QVC. Because the non-originating polymer granules move from HS 3901.90 to HS 9503.00, the CTSH rule is also met, and the plastic toy dinosaurs qualify as originating.

OBTAINING ORIGIN

Qualifying Value Content plus Change in Tariff Classification

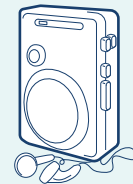
For many tariff lines, the rule for determining origin is a combination rule, meaning a good must meet more than one requirement to qualify as originating. Most commonly, this involves a combination of a Qualifying Value Content (QVC) requirement and a Change in Tariff Classification (CTC) requirement.

Where a Product Specific Rule (PSR) uses “and”, all listed requirements must be satisfied. This means that meeting only one requirement (for example, the QVC threshold alone) is not sufficient for the good to qualify as originating.

EXAMPLE / QVC and CTC applied together

For goods classified under HS 8527.12 – Pocket-size radio cassette-players, the PSR requires the good to meet both of the following requirements:

- QVC (45%), and
- CTSH (Change in Tariff Subheading)



To qualify as originating under this rule, the radio cassette-player must:

- achieve a qualifying value content of at least 45 per cent

AND

- undergo a change in tariff subheading, meaning that any non-originating materials used in the production must be classified in a tariff subheading different from that of the finished good (non-originating material used in production must not be classified under HS 8527.12).

If either requirement is not met, the good will not qualify as originating, even if the other requirement is satisfied.

OBTAINING ORIGIN

Specific Processing

For some goods there are specific processes that can be undertaken for a good to qualify as originating. These processes are specified in the Product Specific Rules. This approach is often applied to chemical goods, where carrying out a particular chemical process is sufficient for the good to qualify as originating, but is also used for other goods such as metals, as can be seen below with the process rule “melt & pour.”

HS CODE 2022	PRODUCT DESCRIPTION	PSR
	Angles, shapes and sections, of iron or steel	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	Melt and Pour
7303	Tubes, pipes and hollow profiles, of cast iron	Melt and Pour
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Melt and Pour

Sometimes there will also be a QVC or CTC requirement that must be met in combination with the processing rule, or an alternative choice of either QVC or CTC to gain origin.

OBTAINING ORIGIN

Minimal operations (insufficient working or processing) – Article 3.7

To ensure that only manufacturing processes that substantially transform a good are counted towards whether it qualifies as originating, Article 3.7 (Minimal Operations) sets out a list of operations which are considered to only have minor effects on the final goods.

Undertaking only these listed minimal or minor operations do not allow a good to qualify as originating, even where the applicable rule included in the list of Product Specific Rules would have been satisfied. If a manufactured good achieves its originating status through operations that go beyond minimal operations, it does not matter if the good is subjected to one or more minimal operations. This helps clarify the activities required for a good to be considered originating and prevents a Party from importing a good and carrying out only minimal operations (like solely putting on a label) to gain origin.

The below are considered minimal operations under the NZ-India FTA and do not make enough of a transformation to gain origin:

a) preserving operations to ensure that the good remains in good condition for the purposes of transport or storage;

- b) packaging or presenting goods for transportation or sale;
- c) simple processes, consisting of sifting, screening, sorting, classifying, sharpening, cutting, slitting, grinding, bending, coiling, or uncoiling;
- d) for textiles: attaching accessory articles such as straps, beads, cords, rings and eyelets; ironing or pressing of textiles;
- e) affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging;
- f) simple dilution with water or another substance that does not materially alter the characteristics of the good;
- g) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- h) slaughtering of animals;
- i) simple painting and polishing operations;
- j) simple peeling, stoning, or shelling;
- k) simple mixing of goods, whether or not of different kinds; or
- l) any combination of two or more operations referred to in subparagraphs (a) through (k).

EXAMPLE

(e) affixing of marks, labels or other like distinguishing signs on products or their packaging

/ The rule Article 3.7

Would putting labels on imported jam jars count as a minimal operation?

Yes. This process could **not** be counted as 'qualifying value content' to claim QVC and gain origin by itself or with a mixture of other minimal processes, if there were no operations that went above minimal operations.



OBTAINING ORIGIN

WHAT DO I NEED TO DO TO CHECK THE PRODUCT SPECIFIC RULE FOR MY PRODUCT?

These steps outline how goods can benefit from preferential treatment:

Step 1: What goods are being imported or exported?

Step 2: How are these goods treated under the NZ-India FTA?

Step 3: Where are the goods produced (are they 'originating' goods that will qualify for lower tariffs under the NZ-India FTA)?

Step 1: Identify the tariff classification of goods

To determine how the NZ-India FTA applies to a good, the good must first be correctly classified under the Harmonized System (HS). The HS groups products into over 5,000 six-digit categories. New Zealand and India extend these codes to eight or ten digits for greater detail, but codes beyond six digits may differ between the two countries.

To find the HS code for a product, visit the MFAT Tariff Finder at [Tariff Finder | New Zealand Ministry of Foreign Affairs and Trade](#), type in the product name, and select the eight- or nine-digit HS code that best matches the good. Once you select the eight- or nine-digit code you will be shown the tariff rate for that good.

OBTAINING ORIGIN



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Tariff Finder

This tariff finder is designed to help goods exporters and importers maximise benefits from New Zealand's Free Trade Agreements (FTAs) and compare tariffs in more than 110 other international markets. Goods exporters and importers can use it to check the tariff rate for over 167 World Trade Organization (WTO) members and observers. [more](#)

Tariff Search

Are you? ☒ Exporting , OR
☐ Importing

Which market?

In force : Not In Force

If a market is not found, please visit the [agreements & relationships](#) trade page of the MFAT web site.

Product description, enter the HS Code or a keyword

Enter an HS Code or one or more keywords that describe your product.

Q FIND

If classification of a good remains uncertain, consider checking with a customs broker, or seeking an advance customs ruling or non-binding customs opinion of export classification (as discussed at the end of this booklet).

OBTAINING ORIGIN

Step 2: How to determine origin and find applicable Product Specific Rules

Under the NZ-India FTA, a good must either be wholly obtained or produced, or satisfy all applicable requirements of the Product Specific Rules. In general, if a good is not entirely sourced or produced in New Zealand, there will be a Product Specific Rule that enables the good to be considered originating in New Zealand.

Using the tariff classification identified in Step 1, check Annex 3A (Product Specific Rules of Origin).

Use the good’s tariff code to find the relevant entry in the schedule. Product Specific Rules appear at the chapter (2-digit), heading (4-digit), or subheading (6-digit) level. Only the first six digits of the HS Code are needed, as these are internationally standardised. The third column of the schedule shows the Product Specific Rule for each product.

EXAMPLE / Origin and finding applicable PSR

When reading the Product Specific Rules, the Chapter-level rule applies unless a more specific rule overrides it. In this example, the Chapter rule applies to all goods in Chapter 44 except those classified under heading 4403. For goods under heading 4403, the heading-level rule applies, except for subheading 440321 which has its own specific rule.

HS CLASSIFICATION	PRODUCT DESCRIPTION	PRODUCT SPECIFIC RULE
Chapter 44	Wood and articles of wood; wood charcoal	CTH
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	CTSH + QVC 45%
440321	Other, coniferous: Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more	CTH or QVC 40%

OBTAINING ORIGIN

WHAT FLEXIBILITY EXISTS IN RULES OF ORIGIN?

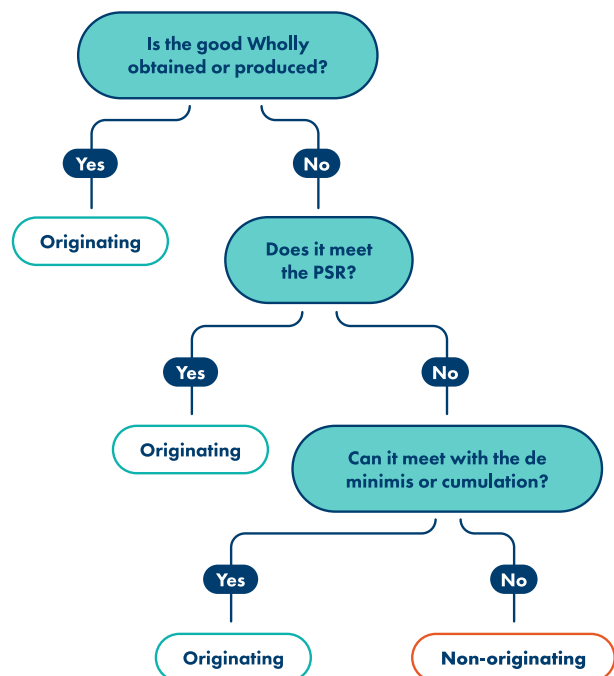
Producers and exporters may still have another chance for their goods to qualify as originating if they cannot meet the origin criteria.

Bilateral Cumulation – Article 3.4

The NZ-India FTA allows materials originating in India to be treated as originating in New Zealand when they are used in goods produced in New Zealand, and vice versa. This means that originating materials obtained from the other Party may be counted as originating.

If a Product Specific Rule applies to a finished good, any Indian originating materials used in the production of a good in New Zealand are considered originating in New Zealand for the requirements of that Product Specific Rule.

Using the previous example of the plastic toy, if the polymer granules came from India, under the cumulation article, the resulting plastic toy would be considered wholly produced under the NZ-India FTA.



OBTAINING ORIGIN

De Minimis – Article 3.8

Where a good does not fully satisfy a Change in Tariff Classification requirement under the Product Specific Rules, a good can still qualify for preferential treatment if the following requirements are met:

- the value of the non-originating materials used in the production of the good that did not undergo the required transformation does not exceed 10 percent of the FOB value of the good,
- for a textile or apparel goods of Chapters 50 to 63, the weight or the value of all non-originating materials used in its production that did not undergo the required transformation does not exceed 10 percent of the total weight or value of the good.

A wholly obtained good under Article 3.3 (Wholly Obtained or Produced Goods) or Annex 3A (Product Specific Rules) can still qualify for preferential treatment if the value of any non-originating materials used in the production of the good that did not undergo the required transformation does not exceed 1 percent of the total weight or value of the good.

Packaging materials and containers for retail sale – Article 3.9

Packaging materials and containers used when a good is presented for sale (for example, a plastic container) typically do not affect the origin status of the good. Under the NZ-India FTA, packaging materials and containers classified with the good are excluded when determining if non-originating materials meet the process or tariff change requirements in the Product Specific Rules. When determining origin using a process or Change in Tariff Classification requirement, the origin of the packaging can be disregarded.

If a good needs to meet a Qualifying Value Content rule, then the value of the retail packaging is included in that calculation. This means:

- if the packaging is originating, its value counts toward the originating portion,
- if the packaging is non-originating, its value counts toward the non-originating portion.

Packing materials and containers for transportation and shipment – Article 3.10

When determining the origin of a good, the packing materials and containers used for transportation and shipment (for example a carton holding 24 of the individually packaged final goods) of that good should be disregarded.

Accessories, spare parts, and tools – Article 3.11

Like packaging, accessories, spare parts, and tools typically do not affect the origin status of the good for process rules or Change in Tariff Classification requirements. When determining origin using a process or Change in Tariff Classification rule, the origin of these items can be disregarded when they are presented with the goods.

If a good needs to meet a Qualifying Value Content rule, then the value of the accessories, spare parts, and tools are included in that calculation. This means:

- if the accessories, spare parts and tools are originating, the value counts toward the originating portion,
- if the accessories, spare parts and tools are non-originating, the value counts toward the non-originating portion.

This article only applies where the accessories, spare parts or tools are presented with the good, and not invoiced separately from the originating good, and the quantities and value of the accessories, spare parts and tools are customary from that good.

OBTAINING ORIGIN

For example, if a trader were to import an originating car, it might be customary for that car to be accompanied by one tool kit and one spare tyre. In that case, and in a scenario where a CTC rule is applicable, the origin of the tool kit and the spare tyre can be disregarded. However, this article cannot be relied upon if there were multiple tool kits or spare tyres accompanying the imported car, in which case the origin of the tools kits and tyres would be relevant. They would need to be originating to receive preferential treatment.

Indirect materials – Article 3.12

Indirect materials are goods used in the production, testing or inspection of a good but are not physically incorporated into the good, or a material used in the maintenance of buildings or the operation of equipment associated with the production of a good. Examples include:

- fuel and energy,
- tools, dies, and moulds,
- spare parts and materials used in maintenance,
- lubricants and other materials used in the manufacturing process.

For the NZ-India FTA, indirect materials (which are listed in Article 1 - Definitions) are treated as neither originating nor non-originating when using the Qualifying Value Content calculation. This means the origin of inputs such as fuel does not affect the origin status of the final good.

Fungible goods – Article 3.13

Fungible goods are goods that are interchangeable for commercial purposes and whose properties are essentially identical (including quality and value). In the context of rules of origin, this means that individual units of the good are so similar that they can be substituted for one another in use or trade.

Fungible goods shall be treated as originating based on:

- the physical separation of the good, or
- if originating and non-originating fungible goods are comingled, the use of an inventory management method recognised in the Generally Accepted Accounting Principles of the Party where the production is performed.

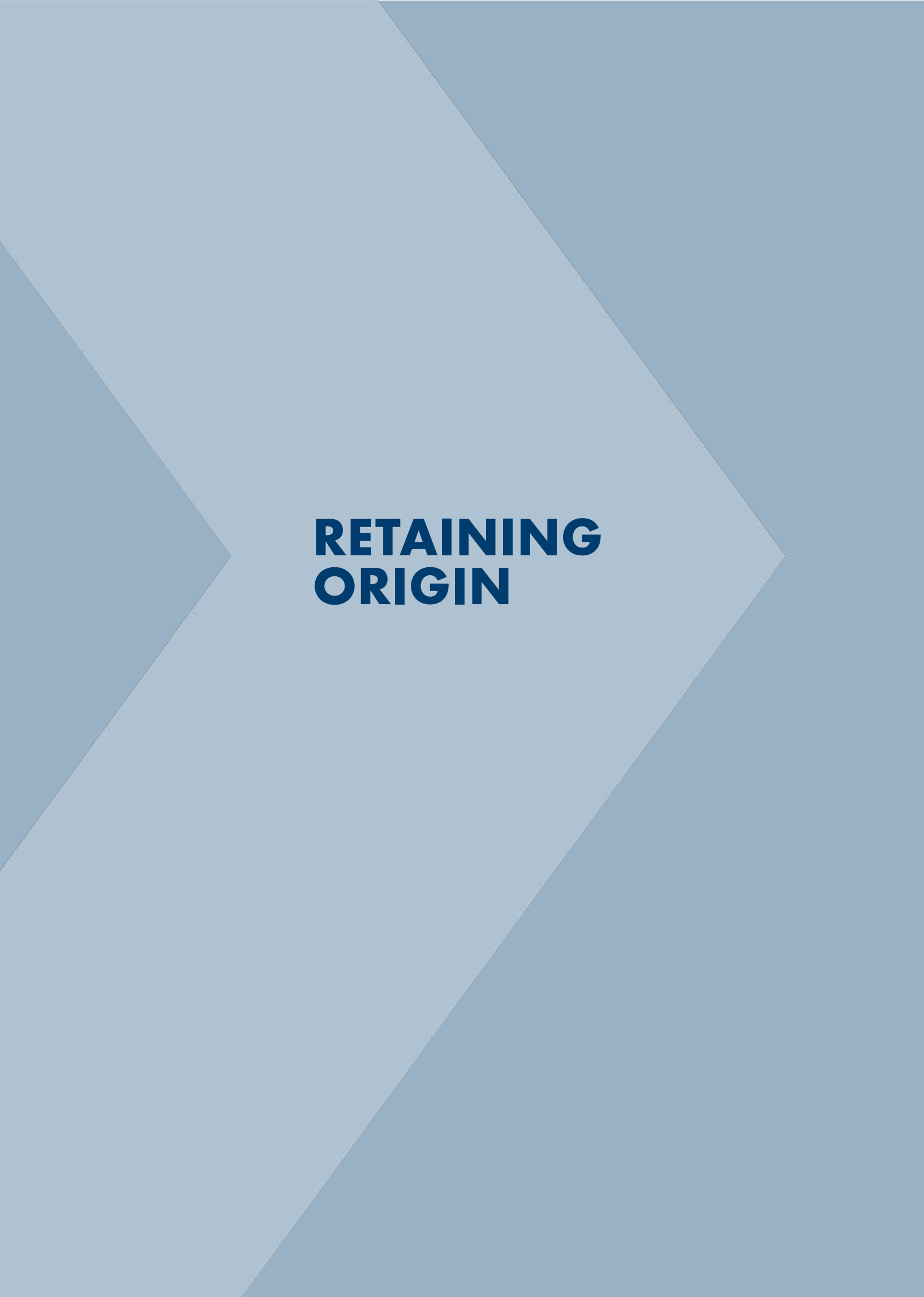
This means that non-originating goods can be treated as equivalent to originating goods so long as no more goods or materials receive originating status than if the goods had been physically segregated.

EXAMPLE / Exporting sugar with mixed originating inputs

/ The rule Article 3.13

If a trader has a 50% originating sugar and 50% non-originating sugar mixed together in storage, they could export up to 50% of the total amount of sugar as originating if the appropriate inventory management system is used.





RETAINING ORIGIN

RETAINING ORIGIN

YOUR PRODUCT ALSO MUST SATISFY ALL OTHER APPLICABLE RULES OF ORIGIN REQUIREMENTS

A good can lose originating status, as such you need to ensure the product meets all other applicable rules of origin requirements in Chapter 3 Rules of Origin, such as the principle of territoriality, and rules on direct transport.

Consignment – Article 3.14:

To retain origin through the journey of the good once it leaves the exporting Party, it must either be transported directly to the importing Party or remain under customs control in any non-Party it enters, and does not undergo any substantial production while there. There are limited operations that can be performed under customs control within a non-Party without the good losing origin, these include:

- unloading and reloading,
- storing,
- repacking or relabelling,
- splitting of loads or consolidation of loads,
- any operation necessary to preserve it in good condition or for transport.

Advance Rulings

Under Chapter 4 ([Customs Procedures and Trade Facilitation](#)) Article 4.8 (Advance Rulings) advance rulings can be requested from the importing country's customs authority with respect to:

- tariff classification of a product,
- origin of goods,
- and appropriate method or criteria, and the application thereof, to be used for determining the customs value of a good under a particular set of facts in accordance with the Customs Valuation Agreement.

If you are in doubt for any of these areas with regard to your goods, seeking an advance ruling (for a small fee) can provide transparency and certainty on how your goods will be treated on import. For importing goods into New Zealand, you can apply for an advance ruling from the New Zealand Customs Service here: [Tariff ruling request](#)



PROVING ORIGIN

OPERATIONAL CERTIFICATION PROCEDURES

The Operational Certification Procedures cover the procedures on the issuance and verification of Certificates of Origin and Declarations of Origin and any other administrative requirements that traders in New Zealand and India must comply with.

HOW DO YOU PROVE THE ORIGIN OF YOUR PRODUCTS?

Proof of origin – Article 3.15

Once you have classified your good, understood whether it is wholly obtained or meets the relevant Product Specific Rules, and determined that your good will qualify for preferential tariff treatment under the NZ-India FTA, you will need to complete the appropriate documentation to demonstrate this to the importing Customs Authority.

Under the NZ-India FTA there are different types of proof of origin that can be used to prove the origin of your goods when exporting:

- a) A Certificate of Origin (COO) issued by a competent body
- b) A Self-declaration made by a New Zealand approved exporter or Indian status holder

For New Zealand, the competent bodies are an [approved certifying body](#). These competent bodies have been approved on the basis that they are reputable providers and have a certificate of origin format that complies with the required format of Annex 3B (Certificate of Origin Template).

[Self-declaration by an approved exporter](#) is not available yet. This page will be updated when it is possible to apply to be an approved exporter. Approved exporters will be able to use the declaration format found in Annex 3C (Origin Declaration Template).

A certificate or proof of origin is valid for up to 12 months from the date it was issued by an issuing body or completed by an approved exporter, and must be submitted to the importing customs authority if requested.

For goods being imported into New Zealand, a proof of origin may apply to multiple shipments of identical goods within the one-year period.

An example of a completed Certificate of Origin can be found in [Appendix 1](#).

Your record keeping obligations – Article 3.22

When trading goods under the NZ-India FTA records of each transaction must be kept for at least seven years (this is in accordance with New Zealand's domestic laws). The NZ-India text says each Party must ensure:

- exporters, producers, approved exporters, status holders, and issuing bodies retain all proof of origin records for at least five years (as per the NZ-India FTA) or longer as required by domestic laws,
- importers keep all records supporting preferential tariff claims for at least five years from importation or longer per relevant regulations,
 - the original proof of origin document must be kept in hard copy; other supporting documents may be stored in any format that allows quick access, following applicable laws,
 - upon request by authorities, exporters, producers, approved exporters, or status holders must provide records for inspection to verify the origin of goods.

Keeping these records is important because both India and New Zealand will periodically audit trade transactions and if there is a verification request, you will need to be able to prove the origin of a good that you imported or exported.

PROVING ORIGIN

Post importation claims for preferential tariff treatment – Article 3.24

If a good would have qualified as an originating good when it was imported into a Party, but the importer did not make a claim for preferential tariff rates at the time of import, the importer of the good may, within 12 months of importation or a period specified by the importing Party's laws and regulations, apply for a refund of any excess duties, deposit, or guarantee paid as the result of the good not having been granted preferential tariff treatment.

For this refund, the importer must present to the importing Party a Proof of Origin and other evidence that the good qualifies as an originating good, and such other documentation in relation to the importation as the importing Party may require.

Verification requests – Article 3.25

Under Article 3.25 (Verification of Origin and Procedures), the importing customs authority can make a verification request if they doubt the origin of a good. This can happen through routine risk checks, random selection, or when Customs have reasonable doubt about the information provided.

During a verification, Customs may ask the importer, exporter, or producer for additional information, or they may request assistance from the exporting country's Customs authority to confirm information in a Certificate of Origin or a Self-Declaration made by an approved exporter. In some cases, a verification visit to the exporter or producer's premises may be requested.

Goods can still be released while verification is underway, but the preferential benefits may be put on hold until the origin is confirmed.

Electronic exchange of data – Article 3.33

Under Article 3.33 (Exchange of Electronic Data on Origin), New Zealand and India have agreed to establish an electronic system to share Certificates of Origin. This system is similar to the Joint Electronic Verification system already in place with China. Issuing bodies will share the information on a Certificate of Origin with customs authorities, through this system, to enable customs to verify that there have been no changes to a Certificate of Origin. There are no additional actions expected of exporters who will continue to provide the Certificate of Origin to the importer for the entry process as usual.

PROVING ORIGIN

Common mistakes to avoid

- One of the more common mistakes we have seen with other FTAs is traders not applying to approved certifying bodies and receiving a non-preferential certificate of origin which will not grant origin.
- Not knowing that self-declaration by approved exporters is an option
 - Self-declaration (for approved exporters) can remove the need to pay a fee to approved certifying bodies.
- Not knowing it is possible to make a claim for preferential treatment after the good has been imported
 - Post importation claims can provide flexibility where you may have missed an opportunity to claim preferential treatment.
- Not knowing that providing an Export Document Number in Box 14 on the Certificate of Origin is optional.
- Other common mistakes traders make when using New Zealand's FTAs include:
 - misunderstanding or misapplying rules of origin
 - assuming preferential tariffs apply automatically
 - submitting incorrect or incomplete documentation
 - not complying with direct transit and non-alteration requirements
 - not knowing when tariffs may phase out
 - underestimating compliance costs
- To avoid these pitfalls, traders must understand Product Specific Rules, maintain accurate paperwork, and plan strategically for market access.

PROVING ORIGIN

WHAT ARE THE STEPS TO PAYING LOWER DUTIES?



After familiarising yourself with the terms and concepts in this guidebook, are you ready to utilise the NZ-India FTA?

If you can answer the below checklist, you should be equipped with the necessary knowledge to apply for a preferential COO or self-declare as an approved exporter.

- Establish the tariff classification of the good
- Check the origin criteria for that good
- Determine if your good qualifies as an originating good
- Check the consignment conditions
- Check the documentation required

PROVING ORIGIN

Support for Traders/who to reach out to



NZ Customs has a centralised specialist unit (The Valuation, Origin & Classification Team) to manage complex classification issues and disputes and can provide non-binding opinions for export classification available free of charge. You can request an opinion here: voc@customs.govt.nz.



If you have any questions relating to the NZ-India FTA, you can seek assistance here: [How we help exporters | New Zealand Ministry of Foreign Affairs and Trade](#).



If you have any questions relating to rules of origin, please email the NZ Customs Service Trade Policy Team at: PolicyTrade@customs.govt.nz

APPENDIX 1

ANNEX 3B

CERTIFICATE OF ORIGIN TEMPLATE

1. Exporter's Name, Address, and Country: Test NZ Exporter Limited 123 Test Street, Test suburb Auckland 1010 New Zealand	Certification number: 21.2026.04322 Page number: 1 Total number of pages: 3
2. Producer's Name, Address, and Country: Test NZ Producer Limited 123 Test Street, Test suburb Auckland 1010 New Zealand	INDIA-NEW ZEALAND FREE TRADE AGREEMENT CERTIFICATE OF ORIGIN CERTIFICATE OF ORIGIN ORIGINAL Issued in NEW ZEALAND (Country) See Overleaf Notes
3. Importer or Consignee's Name, Address and Country: Test India Importer Limited 1 Sample Road, Test suburb Delhi India	
4. Transport details (if known) Shipment date: 12 Feb 2026 Vessel name and voyage/flight number: Test Vessel v. D1 Port of loading: Tauranga New Zealand Port of destination: Mumbai, India	5. Third party invoice: ☒ (name and country if known/applicable) Sample City Chamber of Commerce New Zealand 6. Remarks (if applicable):
7. Single or Multiple shipment: ☐ Single shipment; or ☒ Multiple shipments of identical goods.	

8. Item number	9.1 HS code (six- digit level)	9.2 Description of good(s)	9.3 Marks and numbers	9.4 Number and kind of packages	10. Origin Criteria (see overleaf note)	11. Gross weight or other unit of measurement (as appropriate)	12. Invoice number(s) and date(s)
1	220421	Sample Winemakers Reserve Hawke's Bay Cabernet Sauvignon Blanc		20x cases (6x750ml)	☐ WO ☒ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)	2500 kg 540 litres	INV-SAMPLE1 8 July 2026
2	040900	Sample Company Natural Honey		30 x cartons (12x500g)	☒ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)	180kg	INV-SAMPLE2 8 July 2026
13. Declaration by the exporter: I, the undersigned, declare that the above details and good(s) described above or the issuance of this statement of the good(s) described are true and accurate, they meet the condition(s) required of certificate, and the country of origin above is Place and Date: Auckland, 23 July 2026 Signature: <i>Insert signature here</i> Name (printed): Test NZ Company: Sample					14. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Export Document Number: Issuing Authority: [Stamp] Place and Date: Signature:		

Overleaf Notes:

Box 1: These details are not required if the producer is the signatory and the exporters details are not known.

Box 2: The address must be in the party where the good is produced. If the producer is the signatory they must be located in India or New Zealand.

Box 5: In the case where invoices are issued by a third party, the “third party invoice” box should be marked and, if known, information, such as the name and address of the company issuing the invoice shall be indicated.

Box 6: This box shall bear observations made by the country of exportation, e.g.:

“**ISSUED RETROSPECTIVELY**” If the certificate of origin has been issued or completed retrospectively, in accordance with paragraph 10 of Article 3.15 (Proof of Origin). A short explanation of the reason(s) shall also be provided. Such as, for example, because the importer did not request the certificate of origin earlier.

In case of theft, loss, or destruction of the certificate of origin, indicate “**CERTIFIED TRUE COPY**” and the number and date of issuance of the original Certificate of Origin shall also be provided.

Box 7: for Indian exporter or producers only, as per paragraph 3 of the Article 3.15 (Proof of Origin).

Box 9.2: Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs officers examining them.

Box 10: Mark all origin criteria. Mark multiple where multiple requirements exist.

Box 11: Gross weight in kilograms should be shown here, or other units of measurement may be used when customary e.g. volume or number of items which would indicate exact quantities.

IMPORTANT TO NOTE / Box 14 ‘Export Document Number’



The ‘Export Document Number’ requested in Box 14 is optional. You do not have to include it in your Certificate of Origin.