

NEW ZEALAND – UNITED ARAB EMIRATES COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Rules of origin protect free trade agreements

The rules of origin protect the integrity of the goods agreement by ensuring that tariff preferences given to an FTA member country will not be used by another country outside the FTA. Goods are required to undergo a 'substantial transformation' before being labelled a product of a specific country.

This fact sheet outlines the Rules of Origin for originating goods under the New Zealand–United Arab Emirates (UAE) Comprehensive Economic Partnership Agreement (NZ-UAE CEPA).

This fact sheet should only be used as a general guide. It does not set out every requirement of the [Chapter 3 'Rules of Origin'](#). Accordingly, it is recommended that this fact sheet be read in conjunction with [Chapters 2 and 3](#) (and the associated Annexes to these Chapters) of the NZ-UAE CEPA, and the relevant domestic legislation including the Customs and Excise Regulations 1996.

The UAE is a Customs union of seven member emirates

The NZ-UAE CEPA was signed on 26 September 2024 and came into force on 28 August 2025. It is an Agreement between New Zealand and the UAE (the Parties).

The UAE, for the purpose of the CEPA includes the seven member emirates as follows:

Abu Dhabi
Dubai
Sharjah
Ajman

Umm Al-Quwain
Ras Al Khaimah
Fujairah

Originating goods

Goods traded between New Zealand and the UAE are originating if they are:

- wholly obtained or produced entirely in one or both Parties; or
- produced entirely in a Party exclusively from originating materials from one or both of the Parties; or
- produced entirely in a Party using non-originating materials where the good satisfies the requirements set out in [Annex 3A \(Product Specific Rules of Origin\)](#).

In addition, the goods must meet all other requirements in the Chapter.

Goods wholly obtained or produced

The Wholly Obtained Goods article lists the goods that are considered to be wholly obtained or produced entirely in a Party and are therefore originating. These goods are generally natural resource-based goods, for example plants grown, animals born and raised, or seafood caught, in the Party. An exception is the inclusion of 'Waste and scrap or used goods' which are treated as wholly obtained or produced entirely as they are only fit for disposal and recovery of raw materials, or for recycling.

Examples of wholly obtained goods are:

- apples grown in New Zealand,
- logs cut from trees grown in New Zealand,
- scrap metal shavings from a machining process conducted in the UAE.

Fishing vessels must meet certain conditions

Similar to a number of New Zealand's other FTAs, for fish caught outside of the territorial waters of New Zealand or the UAE there are certain vessel conditions that must be met for the fish to be considered wholly obtained:

- (a) registered, listed, or recorded by New Zealand or the UAE; and
- (b) entitled to sail under the flag of New Zealand or the UAE.

Goods entirely produced

Goods are considered to be originating if they are produced in a Party exclusively from originating materials sourced from New Zealand or the UAE. For example, apple juice made from New Zealand apples pressed and bottled in the UAE would be considered an originating good from the UAE.

These originating materials may include non-originating materials that come from a country other than New Zealand or the UAE, provided those materials have undergone sufficient processing to achieve originating status at an earlier stage of production in either New Zealand or the UAE.

Goods produced using non-originating materials

A good sourced from a country other than New Zealand or the UAE may gain originating status if the good undertakes production processes in New Zealand or the UAE. The level of production required on a non-originating material in either New Zealand or the UAE is provided in the schedule of Product Specific Rules (PSRs) contained in Annex 3A Product Specific Rules of Origin. The rule or rules attached to each tariff line are listed in this Annex.

There are three types of rules in the PSR Schedule that a non-originating good could utilise to gain originating status:

- *Change in tariff classification rule* - specifies a change in tariff classification between the non- originating materials and the final good;
- *Value content rule* – sets a minimum level of value that a producer or producers in either New Zealand or the UAE must contribute towards the ex-works price of the good; or
- *Process rule* – these are largely relevant to products classified in chapters 27-40 and to textiles and apparel (classified in chapters 50-63) and are described in detail in Annex 3A Product Specific Rules.

Note: where there is more than one rule provided in the ‘Product Specific Rule’ column of Annex 3A for a good (for example, ‘CTH or RVC40’), the rules are co-equal and equally valid for achieving origin. The exporter or producer can choose which of the co-equal rules to use in determining whether the final good has origin status.

Change in tariff classification (CTC)

Where the schedule includes a CTC rule, non-originating goods must have undertaken a change in tariff classification as follows:

Rule	Tariff change required
CC (Change in chapter)	all the non-originating materials must have undergone a change at the two-digit level in a Party
CTH (Change in tariff heading)	all the non-originating materials must have undergone a change at the four-digit level in a Party
CTSH (Change in tariff sub-heading)	all the non-originating materials must have undergone a change at the six-digit level in a Party

Regional value content

The valuation methodology for calculating whether sufficient value has been added is based on a qualifying value content calculations:

$$a. \quad RVC = \frac{ExWorks\ Value - V.N.M}{ExWorks\ Value} * 100$$

$$b. \quad RVC = \frac{FOB\ Value - V.N.M}{FOB\ Value} * 100$$

Where:

- **RVC** is the regional value content of a good expressed as a percentage;
- **FOB Price** 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;
- **Ex-Works Price** is the price paid or payable for the good ex-works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the good obtained is exported;
- **V.N.M** is the value of non-originating materials.

Details, including further guidance on VNM, can be found in Article 3.4 of chapter 3.

Chemical reaction

For some goods, there is a third pathway to gain origin status, through completion of a process rule such as a chemical reaction. This is because PSRs use process rules in a number of different areas, not just for chemical reactions. For example, chapter 9 uses 'blending' and 'crushing and grinding', chapter 12 uses 'made into a powder', chapter 15 uses 'refining', however, in these cases the specific process is contained in the rule.

Tolerance rule

If a good does not quite satisfy the required change in tariff classification listed in Annex 3A, it will still be considered to be originating provided the value of all non-originating materials used in its production that did not satisfy the required change in tariff classification does not exceed 15 percent of the relevant ex-works or FOB value of the good;

Cumulation

The NZ-UAE CEPA provides for the cumulation of originating materials where an originating from the UAE can be counted as originating in New Zealand when used in the production of a product in New Zealand (and vice versa).

Proof of origin

To make a claim for preferential treatment an importer needs to have either a:

- certificate of origin issued by a competent authority set out in [Annex 3-B \(Certificate of Origin\)](#); or
- an origin declaration made out by an approved exporter set out under [Annex 3-C](#). To become an approved exporter, New Zealand exporters may make an [application](#).

Transition arrangements

There are transition arrangements for goods that are in transit or storage at the date of entry into force under article 3.37.

In New Zealand, liability for duty or eligibility for preference will depend on the date the goods arrive in New Zealand.

- Goods that are in transit (including those in storage under customs control outside of New Zealand) on 28 August 2025 will be eligible for preferential treatment when they arrive in New Zealand.
- Goods that arrive in New Zealand's territorial waters prior to 28 August 2025 are liable for the duties payable - calculated based on the date the goods arrived in New Zealand. The date of entry must be made within 20 working days after the date the goods are imported, however this does not change the liability for duty.
- Goods that arrive in New Zealand's territorial waters after 27 August 2025 are eligible for preferential tariff treatment. Customs recommends that the entry for these goods is made on or after 28 August 2025 for ease of applying the preferential rates of duty.

Transportation of goods, non-alteration

Originating products must be transported from New Zealand to the UAE (and vice-versa) without being further processed in a third country.

Article 3.16 contains an exemption to this where it is possible to export a good to a third party for further processing and be re-imported without losing originating status so long as the total added value does not exceed 15 percent of the ex-works price of the end good.

The Agreement does however allow for the following operations to be undertaken on a good being transported through a non-Party: unloading, reloading, separation from a bulk shipment or splitting of a consignment, storing, repacking, labelling, bottling, or marking required by the importing Party, or any other operation necessary to preserve it in good condition or to transport the good to the importing Party.

The customs authorities may request evidence of compliance with the rule, such as

- contractual transport documents such as bills of lading
- factual or concrete evidence based on marking or numbering of packages
- any evidence related to the goods themselves.

Further information

Contact your nearest office of the New Zealand Customs Service, visit Customs website www.customs.govt.nz or call Customs on 0800 428 786.

For further information about New Zealand's international trade agreements please refer to the New Zealand Ministry of Foreign Affairs & Trade [website](#).

Other taxes, levies, or charges apply for goods imported under the NZ-UAE CEPA

Some taxes and levies will remain, irrespective of preferential tariff treatment. For example: goods and services tax (GST), excise equivalent duties, anti-dumping or countervailing measures, entry and cargo transaction fees, or other cost recovery-based fees.