

**Implementing Guidelines for
Partial Cumulation under ASEAN Cumulative Rules of Origin¹**

- (a) to be considered for partial cumulation, the local/ASEAN content of the materials, parts or produce originating from the country of last manufacture should not be less than 20%;
- (b) the formula to be used in the calculation would be similar to the formula for calculating the 40% local/ASEAN content;
- (c) no CEPT preference shall be extended by the importing member country for that particular intermediate good;
- (d) the export of the intermediate good shall be accompanied by a valid CO Form D duly prominently marked or stamped “FOR CUMULATION PURPOSES ONLY”;
- (e) the relevant sections of the Operational Certification Procedures, including Rule 17 on verification, shall be applicable to CO Form Ds issued for partial cumulation purposes.

¹ For the implementation of Rule 4(b) of the Rules of Origin for the CEPT Scheme for AFTA