

**CEPT RULES OF ORIGIN  
FOR WHEAT FLOUR  
Substantial Transformation Criterion**

**General Rules**

**Rule 1**

A country of origin is that in which the last substantial transformation or process was performed resulting in a new product. Thus, materials which underwent a substantial transformation in a country shall be a product of that country.

**Rule 2**

The wheat flour will be considered to have undergone a substantial transformation or process if it has been transformed by means of substantial manufacturing or processing into a new and different article of commerce.

**Rule 3**

A new and different article of commerce will usually result from manufacturing or processing operations if there is a change in:

- (i) Commercial designation or identity
- (ii) Fundamental character, or
- (iii) Commercial use

**Rules 4**

In determining whether merchandise has been subjected to substantial manufacturing or processing operations, the following will be considered:

4.1 The physical change in the material or article as a result of the manufacturing or processing operations;

4.2 The time involved in the manufacturing or processing operations in the country in which they are performed;

4.3 The complexity of the manufacturing or processing operations in the country in which they are performed;

4.4 The level or degree of skill and/or technology required in the manufacturing or processing operations.

## Specific Rules Applicable To Wheat Flour

### Rule 5

Wheat Flour shall be considered a product of a particular ASEAN country when it has undergone the industrial process of milling from wheat grain, prior to importation into another ASEAN country.

HS Code	HS Description	ST Rule	Remarks
1101	Wheat Flour	Change in Chapter	Milling from Wheat Grain

### Certificate of Origin

Refer to Current CEPT Operational Certification Procedures

### Rule 6

A Certificate of Origin issued by a government authority designated by the exporting ASEAN country shall be required to authenticate the ASEAN origin of the wheat flour.

### Rule 7

The Certificate of Origin shall be presented, along with other required documents, to customs authority of the importing ASEAN country.

### Rule 8

In case a dispute arises as to authenticity of the ASEAN origin of the wheat flour, the dispute may be referred to the ASEAN Dispute Settlement Mechanism (DSM) for a decision. In such a case, the customs authority may release the disputed goods after the importer has supplied a guarantee satisfactory to the customs authority.