

# EXPORTS TO MEMBER COUNTRIES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS (ASEAN) AND AUSTRALIA – CERTIFICATION AND TRADE FACILITATION

New Zealand has implemented processes for certifying the origin of New Zealand exports to another party to the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (the AANZFTA Agreement). The certification of goods which are originating under the AANZFTA Agreement will facilitate the preferential entry of such goods into the other parties to the AANZFTA Agreement.

Information for New Zealand importers about the rules of origin requirements for goods imported into New Zealand from another party to the AANZFTA Agreement is provided in Fact Sheet No. 42.

There are 12 signatories to the AANZFTA Agreement. Reciprocal tariff preferences are currently (as at 12 March 2010) applied to the following nine signatories to the AANZFTA Agreement: Australia, Brunei Darussalam, Malaysia, Myanmar, New Zealand, The Philippines, Singapore, Thailand, and Vietnam.

Each one of the other three signatories to the AANZFTA Agreement – Cambodia, Lao People's Democratic Republic, and Indonesia – will commence to grant (and receive) AANZFTA tariff preference later in 2010, only after that particular signatory has completed the internal requirements necessary for entry into force of the AANZFTA Agreement. For updates on the status of these countries, please refer to the New Zealand AANZFTA Agreement website ([www.asean.fta.govt.nz](http://www.asean.fta.govt.nz)).

In the context of this fact sheet, the word “party” or “parties” refers solely to one or more of the signatories for which the AANZFTA Agreement has entered into force.

## REQUIREMENT FOR A CERTIFICATE OF ORIGIN

To benefit from the preferential tariff treatment applied under the AANZFTA Agreement, goods imported into another party to the AANZFTA Agreement from New Zealand will require a certificate of origin.

### Note:

This requirement extends to goods exported to Australia that claim preferential tariff treatment under the AANZFTA Agreement.

A certificate of origin is not required for goods where the FOB value does not exceed US\$200 or such higher amount specified in the importing party's domestic laws, regulations or administrative practices, provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a certificate of origin.

## CERTIFICATION OF NEW ZEALAND ORIGIN

A certificate of origin (in the format set out in Appendix 1) will give assurance to the Customs authority of the importing party that an importer's claim for originating status under the AANZFTA Agreement is valid.



As mentioned above, goods imported into another party to the AANZFTA Agreement from New Zealand, for which originating status is claimed, require a certificate of origin issued by a certification body in New Zealand to evidence that those goods are entitled to preferential tariff treatment.

Certification bodies are able to issue certificates of origin in respect of the AANZFTA Agreement to enable eligible New Zealand exports to claim the applicable preferential tariff treatment when imported into another party to the AANZFTA Agreement. The certification bodies in New Zealand are:

- Independent Verification Services Ltd;
- New Zealand Chambers of Commerce Inc; and
- SGS New Zealand Ltd

**Important note:** Any changes relating to the certification bodies will be notified to members of the trade community as soon as possible.

The contact details of each certification body are:

**Independent Verification Services Ltd**

PO Box 9272  
 Waikato Mail Centre  
 Hamilton 3240  
 Phone: 0800 021 169  
 Fax: 0800 738 724  
 Email: certify@certifynz.co.nz  
 Website: www.ivslimited.co.nz

**New Zealand Chambers of Commerce Inc**

PO Box 47  
 Auckland  
 Website: www.chamberdocs.co.nz

**The Auckland Regional Chamber of Commerce**

PO Box 47  
 Auckland 1140  
 Phone: +64 9 309 6100  
 Fax: +64 9 309 0081  
 Email: documents@chamber.co.nz

**The Wellington Regional Chamber of Commerce**

PO Box 1590  
 Wellington  
 Phone: +64 4 914 6500  
 Fax: +64 4 914 6524  
 Email: certs@wellingtonchamber.co.nz

**The Canterbury Employers' Chamber of Commerce**

PO Box 359  
 Christchurch 8140  
 Phone: +64 3 366 5096  
 Fax: +64 3 379 5454  
 Email: certs@cecc.org.nz

**The Otago Chamber of Commerce**

PO Box 5713  
 Dunedin  
 Phone: +64 3 479 0181  
 Fax: +64 3 477 0341  
 Email: office@otagochamber.co.nz

**SGS New Zealand Ltd**

PO Box 349  
 Timaru  
 Phone: +64 3 688 4079  
 Email: murray.roberts@sgs.com

The New Zealand Customs Service is not involved in the day-to-day administration of the verification system. The system is run entirely by the particular certification body. The New Zealand Customs Service will, however, maintain an oversight to assure itself that valid certificates of origin are being issued, and it will be the link between the certification bodies and the Customs authority in the importing party to address any practical issues that may arise.

New Zealand exporters applying for certificates of origin will need to satisfy the certification body which they elect to use that their goods are originating under the AANZFTA Agreement. Although different certification bodies may have different application processes, the resulting certificate of origin will be issued in the same format (see Appendix 1).

**Note:**

Multiple goods may be declared on the same certificate of origin provided that each good is originating in its own right.

**THIRD PARTY INVOICING**

The Customs authority of the importing party may accept a certificate of origin in cases where the sale invoice is issued either by a company located in a third country or by a New Zealand exporter for the account of that company, provided that the goods exported from New Zealand in fact qualify as originating under the AANZFTA Agreement.

**BACK-TO-BACK CERTIFICATES OF ORIGIN**

The purpose of a back-to-back certificate of origin is to ensure that when goods arrive in the importing party they still meet the rules of origin criteria documented on the certificate of origin issued by the issuing authority/body in the original exporting party. The system also assists in ensuring that the goods have not been tampered with on the way to their destination in a way that would alter their entitlement to originating status under the AANZFTA Agreement.

For example, if goods that qualify as originating under the AANZFTA Agreement pass through New Zealand on their journey to another party to the AANZFTA Agreement, a New Zealand certification body can issue a back-to-back certificate of origin (if an application is made by the exporter while the goods pass through New Zealand) provided that:

- a valid original certificate of origin is presented; and
- the goods do not undergo any further processing in New Zealand, except for repacking or logistics activities such as unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to the importing party.

**Note:**

The period of validity of the back-to-back certificate of origin will not exceed the period of validity of the original certificate of origin.





# APPENDIX 1

## ORIGINAL

1. Goods consigned from (exporter's name, address and country)			Certificate no. _____ Form AANZ		
2. Goods consigned to (importer's/consignee's name, address, country)			<p style="text-align: center;"><b>AGREEMENT ESTABLISHING THE ASEAN – AUSTRALIA – NEW ZEALAND FREE TRADE AREA (AANZFTA)</b></p> <p style="text-align: center;"><b>CERTIFICATE OF ORIGIN</b></p> <p style="text-align: center;">(Combined Declaration and Certificate)</p> <p style="text-align: center;">Issued in _____ (Country) (see Overleaf Notes)</p>		
3. Means of transport and route (if known)					
<p>Shipment date: _____</p> <p>Vessel's name/aircraft etc.: _____</p> <p>Port of discharge: _____</p>			<p>4. For official use</p> <p><input type="checkbox"/> Preferential treatment given under AANZFTA</p> <p>_____</p> <p><input type="checkbox"/> Preferential treatment not given (please state reason/s)</p> <p>_____</p> <p>_____</p> <p>Signature of authorised signatory of the importing country</p>		
5. Item number	6. Marks and numbers on packages	7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable)	8. Origin conferring criterion (see Overleaf Notes)	9. Quantity (gross weight or other measurement), and value (FOB) (see Overleaf Notes)	10. Invoice number(s) and date of invoice(s)
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (country)</p> <p>and that they comply with the rules of origin, as provided in Chapter 3 of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area for the goods exported to _____ (importing country)</p> <p>_____</p> <p>Place and date, name, signature and company of authorised signatory</p>			<p>12. Certification</p> <p>On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area.</p> <p>_____</p> <p>Place and date, signature and stamp of authorised issuing authority/ body</p>		
<p>13. <input type="checkbox"/> Back-to-back Certificate of Origin</p> <p><input type="checkbox"/> <i>De Minimis</i></p>			<p><input type="checkbox"/> Subject of third-party invoice</p> <p><input type="checkbox"/> Accumulation</p>		<p><input type="checkbox"/> Issued retroactively</p>

**OVERLEAF NOTES**

1. Countries which accept this form for the purpose of preferential treatment under the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (the Agreement):
 

Australia	Brunei Darussalam	Cambodia	Indonesia	Lao PDR	Malaysia
Myanmar	New Zealand	Philippines	Singapore	Thailand	Viet Nam

 (hereinafter individually referred to as a Party)
2. **Conditions:** To be eligible for the preferential treatment under the AANZFTA, goods must:
  - (a) Fall within a description of products eligible for concessions in the importing Party;
  - (b) Comply with all relevant provisions of Chapter 3 (Rules of Origin) of the Agreement.
3. **Exporter and consignee:** Details of the exporter of the goods (including name, address and country) and consignee (name and address) must be provided in Box 1 and Box 2, respectively.
4. **Description of goods:** The description of each good in Box 7 must include the Harmonized Commodity Description and Coding System (HS) subheading at the 6-digit level of the exported product, and if applicable, product name and brand name. This information should be sufficiently detailed to enable the products to be identified by the customs officer examining them.
5. **Origin criteria:** For the goods that meet the origin criteria, the exporter should indicate in Box 8 of this Form, the origin criteria met, in the manner shown in the following table:

CIRCUMSTANCES OF PRODUCTION OR MANUFACTURE IN THE COUNTRY NAMED IN BOX 11 OF THIS FORM:	INSERT IN BOX 8
(a) Goods wholly produced or obtained satisfying Article 2.1 (a) of the Agreement	WO
(b) Goods produced entirely satisfying Article 2.1 (c) of the Agreement	PE
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1 (a) of the Agreement	RVC
(d) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1 (b) of the Agreement	CTH
(e) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.2, i.e., if the good is specified in Annex 2, all the product specific requirements listed have been met: <ul style="list-style-type: none"> <li>- Change in Tariff Classification</li> <li>- Regional Value Content</li> <li>- Other, including a Specific Manufacturing or Processing Operation or a CTC or RVC requirement combined with an additional requirement</li> </ul>	PSR(CTC) PSR(RVC) PSR(Other)

6. **Each good claiming preferential tariff treatment must qualify in its own right:** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are exported.
7. **Fob value:**
  - An exporter from an ASEAN Member State must provide in Box 9 the FOB value of the goods
  - An exporter from Australia or New Zealand can complete either Box 9 or provide a separate “Exporter Declaration” stating the FOB value of the goods.
8. **Invoices:** Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.
9. **Subject of third party invoice:** In case where invoices are issued by a third country, in accordance with Rule 22 of the Operational Certification Procedures, the “SUBJECT OF THIRD-PARTY INVOICE” box in Box 13 should be ticked (✓). The number of invoices issued by the manufacturers or the exporters and the number of invoice issued by the trader (if known) for the importation of goods into the importing Party should be indicated in Box 10.
10. **Back-to-back certificate of origin:** In the case of a back-to-back certificate of origin issued in accordance with paragraph 3 of Rule 10 of the Operational Certification Procedures, the back-to-back certificate of origin in Box 13 should be ticked (✓).
11. **Certified true copy:** In case of a certified true copy, the words “CERTIFIED TRUE COPY” should be written or stamped on Box 12 of the Certificate with the date of issuance of the copy in accordance with Rule 11 of the Operational Certification Procedures.
12. **For official use:** The Customs Authority of the Importing Party must indicate (✓) in the relevant boxes in Box 4 whether or not preferential tariff treatment is accorded.
13. **Box 13:** The items in Box 13 should be ticked (✓), as appropriate, in those cases where such items are relevant to the goods covered by the Certificate.



## APPENDIX 3

### GUIDELINES FOR COMPLETING THE INFORMATION ON THE ORIGIN CONFERRING CRITERION ON THE CERTIFICATE OF ORIGIN (CO) FORM OF THE AANZFTA

The following table is a guide for implementers of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) in completing box 8 of the AANZFTA CO form. This document will only serve as a guide for the implementers and will not be attached to the AANZFTA CO form or be required for submission to importing authorities.

CIRCUMSTANCES OF PRODUCTION OR MANUFACTURE IN THE COUNTRY NAMED IN BOX 11 OF THIS FORM:	INSERT IN BOX 8
(a) Goods wholly produced or obtained satisfying Article 2.1(a) of the Agreement	<b>WO</b> Understanding: "WO" should be placed in Box 8 if the good is wholly produced or obtained in a Party.
(b) Goods produced entirely satisfying Article 2.1(c) of the Agreement	<b>PE</b> Understanding: "PE" should be placed in Box 8 if the good is produced in a Party entirely in a Party exclusively from originating materials from one or more of the Parties.
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(a) of the Agreement	<b>RVC</b> Understanding: "RVC" should be placed in Box 8 if the good satisfies the requirement in Article 4.1(a) of a regional value content of not less than 40 per cent of the FOB value.
(d) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(b) of the Agreement	<b>CTH</b> Understanding: "CTH" should be placed in Box 8 if the good satisfies the requirement in Article 4.1(b) that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level (i.e. a change in tariff heading) of the HS Code in a Party.
(e) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.2, i.e., if the good is specified in Annex 2, all the product specific requirements listed have been met: <ul style="list-style-type: none"> <li>- Change in tariff classification</li> <li>- Regional value content</li> <li>- Other, including a specific manufacturing or processing operation or a CTC or RVC requirement combined with an additional requirement</li> </ul>	<p><b>PSR(CTC)</b> Understanding: "PSR (CTC)" should be placed in Box 8 if the applicable origin criterion in Annex 2 is a Change in Tariff Classification, whether at the level of the chapter ("CC"), the level of a heading ("CTH") or the level of a subheading ("CTSH"). There is no need to place the actual tariff shift.</p> <p><b>PSR(RVC)</b> Understanding: "PSR (RVC)" should be placed in Box 8 if the applicable origin criterion in Annex 2 is an RVC.</p> <p><b>PSR(Other)</b> Understanding: "PSR (Other)" should be placed in Box 8 if the applicable origin criterion in Annex 2 is either a manufacturing or process rule or a CTC combined with an additional requirement. Below are some of the examples:</p> <ul style="list-style-type: none"> <li>(vi) RVC 40% + CTSH;</li> <li>(vii) No change in tariff classification is required provided that the good is cooked in the territory of the parties;</li> <li>(viii) No change in tariff classification is required provided that the good is produced by refining;</li> <li>(ix) CTSH, except from 2523.29 through 2523.90;</li> <li>(x) Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party;</li> <li>(xi) If the good is a result of a "chemical reaction".</li> </ul>