

**ASEAN の自由貿易協定(FTA)における  
原産地証明書の取得手続き**

**Applying for  
ASEAN FTAs Certificates of Origin**

平成 23 年 3 月

日本貿易振興機構(ジェトロ)海外調査部

## はじめに

2010 年、5 つの ASEAN プラス 1FTA が出揃い、関税低減も進展している。アジア各国およびその企業にとって FTA は、「構築する時代」から「利用する時代」に入った。特に、ASEAN に製造拠点を集積させている進出日系企業の FTA 利用に対する関心が高まっている。

しかし、FTA の利用に不可欠な原産地規則は各 FTA によって条件や規則が異なり、利用者にとっては分かりにくい。特に、原産地証明書を取得する際の「原産性審査」は、ほぼ各国独自に設定されており、国毎で、場合によっては FTA 毎で求められる書類、その手続き、難易度は異なり、日系企業の FTA 利用を妨げている原因の一つとなっている。このため、2010 年 7 月にシンガポールで開催された第 3 回スリン ASEAN 事務総長と在 ASEAN 日本人商工会議所連合会 (FJCCIA) との対話でも、日系産業界は手続きの調和を求めている。

本調査では、ASEAN 自由貿易地域 (AFTA) 及び 5 つの ASEAN プラス 1FTA を対象に、ASEAN 主要国 (インドネシア、マレーシア、フィリピン、シンガポール、タイ、ベトナム) 及び韓国、中国、オーストラリア、ニュージーランドの 10 カ国について、FTA の原産地証明書取得に必要な手続きなどを横断的に明らかにした。本調査が日系企業による FTA 利用促進の一助となると同時に関係国政策担当者による制度改善に多少なりとも貢献できれば幸甚である。

2011 年 3 月

日本貿易振興機構  
海外調査部

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## ASEAN の自由貿易協定(FTA)における原産地証明書の取得手続き

### (要旨)

近年、ASEAN は多くの貿易交渉を通じて ASEAN を中心とする自由貿易協定(FTA)の包括的ネットワークを築いている。1992 年に ASEAN 諸国間の FTA から始まった ASEAN 自由貿易地域(AFTA)は、今では 5 つの FTA に基づく 6 つの重要な貿易相手国を含めた FTA の巨大ネットワークに成長している。

2011 年 3 月現在、表 1 に示す通り 5 つの ASEAN プラス 1 FTA が発効している。その結果、ASEAN 諸国の製造業者や輸出者は、FTA の枠組みが定める、より低い輸入税率を利用してコストを節約することができるため、輸入業者に製品を売り込む上で幅広い選択肢を持っている。

表 1 : ASEAN 自由貿易協定の状況

FTA	調印日	発効日
ASEAN自由貿易地域(AFTA) <sup>1</sup>	1992 年 1 月 28 日	1993 年 1 月 1 日
ASEAN・中国自由貿易協定(ACFTA)	2004 年 11 月 29 日	2005 年 7 月 20 日
ASEAN・韓国自由貿易協定(AKFTA)	2006 年 8 月 24 日	2007 年 6 月 1 日
ASEAN・日本包括的経済連携(AJCEP)	2008 年 4 月 14 日	2008 年 12 月 1 日
ASEAN・オーストラリア・ニュージーランド自由貿易協定(AANZFTA)	2009 年 2 月 27 日	2010 年 1 月 1 日
ASEAN・インド自由貿易協定(AIFTA)	2009 年 8 月 13 日	2010 年 1 月 1 日

AFTA 及び ASEAN プラス 1 FTA (以下、ASEAN・FTA) から恩恵を得るには、各 FTA の原産地規則(ROO)を満たすことが重要な鍵である。物品が原産地規則に従い、そのための正式書類となる原産地証明書 (CO) が用意される場合に限り、低い関税率となる FTA 特恵関税が適用される。各 FTA についての原産地規則に関する情報は ASEAN 事務局のウェブサイトに掲示してある FTA 文書により入手できるため、ここでは取引物品が FTA の恩恵を享受するための証拠として要求される CO を貿易業者が取得するための手続きを中心に述べる。ASEAN 主要国であるインドネシア、マレーシア、フィリピン、シンガポール、タイ、ベトナムの ASEAN6 カ国及びその FTA 締約国であるオーストラリア、中国、イン

<sup>1</sup> AFTA は 2009 年 2 月 26 日に調印され、2010 年 5 月 17 日に従来の共通実効特恵関税に関する ASEAN 協定に代わり発効した ASEAN 物品貿易協定(ATIGA)に準拠している。

ド、韓国、ニュージーランドの原産地証明書申請手続き、特に各国で手続きに相違が見られる原産性審査が本調査のテーマである。

2011 年 3 月現在の各国の FTA 運用状況を表 2 に示す。

表 2: 当事国による ASEAN・FTA の運用状況

国	AFTA	ACFTA	AKFTA	AJCEP	AANZFTA	AIFTA
インドネシア	○	○	○	手続中	手続中	○
マレーシア	○	○	○	○	○	○
フィリピン	○	○	○	○	○	手続中
シンガポール	○	○	○	○	○	○
タイ	○	○	○	○	○	○
ベトナム	○	○	○	○	○	○
オーストラリア					○	
中国		○				
インド						○
韓国			○			
ニュージーランド					○	

### ASEAN・FTA の原産地規則

ASEAN・FTAに基づく原産地規則は各協定によって相違があり、多くの原産地基準がある。その基準範囲は「完全製品または完全生産品(WO)」「域内原産割合(RVC)」「関税分類変更(CTC)<sup>2</sup>」「加工規則」に及び、2 つ以上の基準が組み合わされることがある。

表 3 に示すように、ほとんどの ASEAN・FTA が一般規則を適用しており、一組の原産地規則が FTA 対象の全物品に適用される。ただし AJCEP には一組の共通した一般原産地規則はない。代わりに製品特定規則(PSR)の適用により、製品ごとの特定原産地規則が定められている。PSR は WO、RVC、CTC、加工規則またはこれらの基準の任意の組み合わせの形を取る。製造業者または輸出者は、自分が扱う商品の特定原産地規則を当該の FTA の付属書でチェックすることができる。

次ページの表 3 から、ASEAN・FTA のほとんどが、FTA の恩恵を受けるために物品の原産割合の 40%が FTA 地域内に由来することを求めていることが分かる。

<sup>2</sup> 関税分類変更基準には以下の種類がある。

- 類変更(CC)
- 項変更(CTH)
- 号変更(CTSH)

AIFTA では物品が 6 桁の関税番号変更と 35%の域内原産割合の両方を満たす必要があることから、相対的により厳しい原産地規則を適用している。

表 3:ASEAN・FTA の原産地規則

FTA	WO	非完全産品						
		一般規則			特定品目規則			
		RVC	CTC	加工	WO	RVC	CTC	加工
AFTA	○	40%	CTH	×	○	○	○	○
ACFTA	○	40%	×	×	○	○	○	○
AKFTA	○	40%	CTH	×	○	○	○	○
AJCEP	○	×	×	×	○	○	○	○
AANZFTA	○	40%	CTH	×	○	○	○	○
AIFTA	○	RVC35%及び CTSH		×	×	×	×	×

原産地規則に加えて、輸出者は各 FTA で定められている積送基準要件にも留意する必要がある。すべての ASEAN・FTA が商品輸送は直送によらなければならないことを要求している。中間国に滞留される場合は、通過入国が地理的理由により正当化されるなど特定のケースのみが認められる。または輸送要件を考慮することにより、商品が中間国で取引・消費されず、中間国において商品の積み降ろしまたは商品を良好な状態に保つための保管を除くいかなる処置も取られない場合に限り認められる。

第三国で発行されたインボイスでの適用や連続する原産地証明書（Back to Back 原産地証明書）、域内原産割合の累積のような特殊ケースに対する基準も、表 4 に示す通り各 FTA により差がある。

表 4:ASEAN・FTA に基づく特殊ケースの適用可能性

FTA	完全累積	部分累積	第三国発行されたインボイス	連続する原産地証明書
AFTA	○	○	○	○
ACFTA	○	×	○	○
AKFTA	○	×	○	○
AJCEP	○	×	○	○
AANZFTA	○	×	○	○
AIFTA	○	×	○	○

## ASEAN における FTA の原産地証明書

ASEAN 諸国は原産地証明書をある物品が原産品であることの証拠とし、それに応じた FTA の特典を享受できるための拠り所としている。様々な ASEAN・FTA において原産地証明書の呼称や仕様は異なる。表 5 にそれを示す。

表 5: ASEAN・FTA の原産地証明書

FTA	原産地証明書の詳細				
	名称	サイズ	色	有効期間	保存期間
AFTA	フォーム D	A4	白	1 年	3 年
ACFTA	フォーム E	A4	茶/緑	1 年	12 ヶ月
AKFTA	フォーム AK	A4	白	6 ヶ月	3 年
AJCEP	フォーム AJ	A4	白	1 年	3 年
AANZFTA	フォーム AANZ	指定なし	指定なし	12 ヶ月	3 年
AIFTA	フォーム AI	A4	白	12 ヶ月	12 ヶ月

近年、ASEAN 諸国は ASEAN・FTA の利用率を上げるために原産地証明書発行手続きの簡素化を検討している。ほとんどの場合、オンラインによる原産地証明書の申請が可能になっており、手作業による申請からオンラインに変えられている場合もある。一般に、輸出者が原産地証明書を取得するためには 3 つの主要ステップを踏む必要がある。まず、輸出者は管轄当局に登録しなければならない。これは輸出者自身を識別し、その輸出者が当該国における合法的な貿易業者であることを証明し、虚偽の申告や不正行為に対する責任を負うようにするためである。

次に、輸出者は商品の製造工程またはその原価構成を検査されることがある。これはそれらの商品が原産地規則に従っていることを保証するための処置である。この検査結果は輸出者が最終ステップで原産地証明書を申請する時の裏付け証拠の一部となる。また、農産品など商品の種類により原産性が容易に判定できる場合は、輸出前検査が省かれることがある。

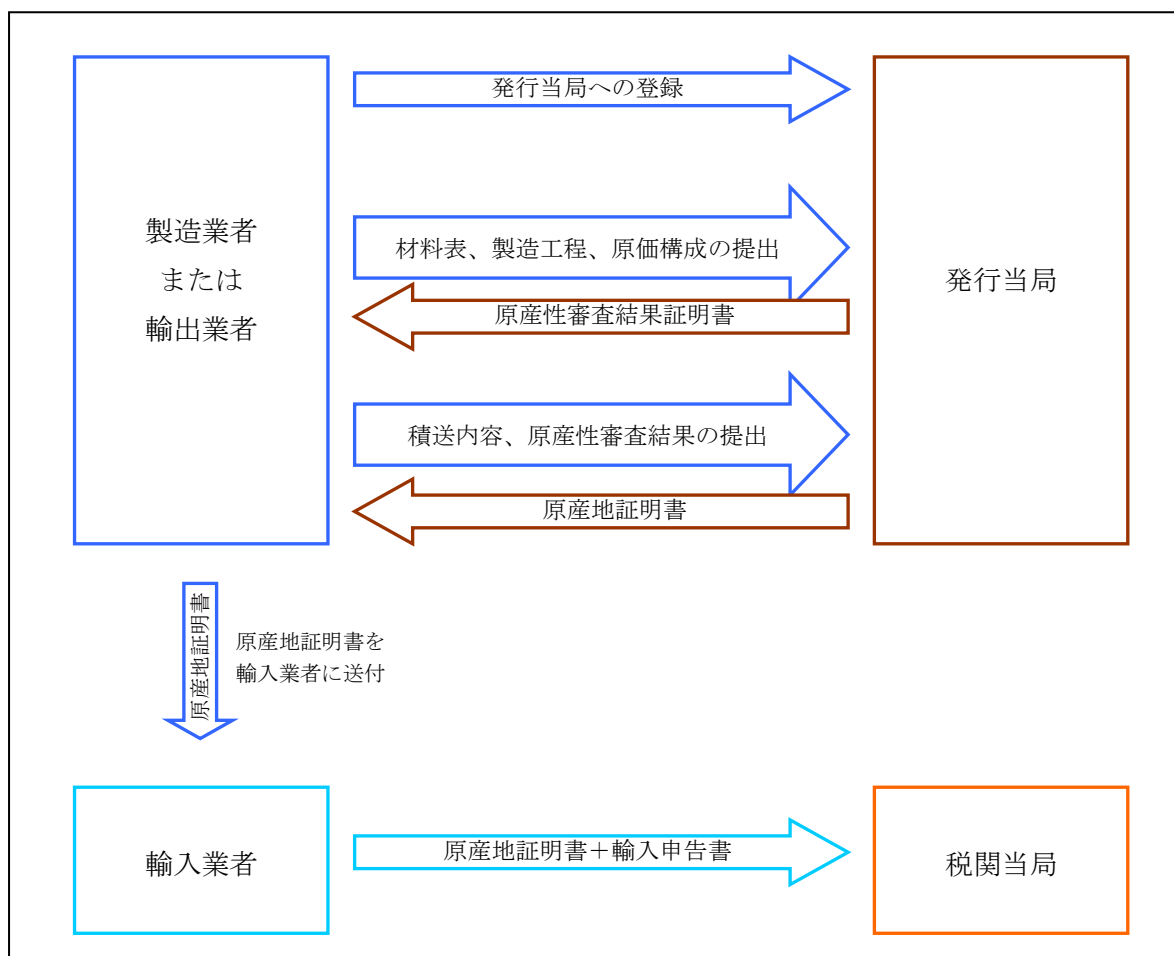
最後に、原産地規則を順守していることが保証されれば、その順守の証拠として輸出者が原産地証明書を取得することになる。

各国で定められている原産地証明書の申請手続きは、細かい部分で相違がある。たとえば中国では輸出者の登録と輸出前検査は同じステップで行なわれるが、タイでは別のステ



ップに分けられている。オーストラリアは、輸出前検査が必要な場合は製造業者または輸出者が自己評価することを認めている。このように細かい手続きに相違はあるが、全体的な手続きは図 1 に示すように類似のステップを踏む形になる。表 6 は本資料で調査した各国の原産地証明書申請手続きの費用と所要時間の見積りをまとめたものである。

図 1:ASEAN における FTA の原産地証明書取得手続きの流れ



通常、ASEAN 諸国では政府機関が原産性の検査と原産地証明書発行を担当している。ただし、ASEAN の貿易相手国はこれらの業務を貿易協会、商工会議所、私企業のような非政府組織に委託している。表 7 に ASEAN6 カ国とその FTA 締約国の原産地証明書に関する管轄当局を示す。

表 6: ASEAN 諸国及び FTA 締約国における原産地証明書申請手続きの概要

国	原産地証明書申請手続き		
	輸出者の登録	原産性の輸出前検査	原産地証明書発行
インドネシア	<ul style="list-style-type: none"> <li>- 輸出申告書(PEB)と税関発行の輸出承認通知(NPE)が必要</li> <li>- 1 日以内</li> <li>- 100,000 ルピア/PEB</li> </ul>	<ul style="list-style-type: none"> <li>- 1 日</li> <li>- 無料</li> </ul>	<ul style="list-style-type: none"> <li>- 1 日</li> <li>- 無料</li> </ul>
マレーシア	<ul style="list-style-type: none"> <li>- 2 日</li> <li>- RM500/登録</li> <li>- RM200/登録(中小企業)</li> </ul>	<ul style="list-style-type: none"> <li>- [マニュアル]</li> <li>- 7 日</li> <li>- 無料</li> </ul>	<ul style="list-style-type: none"> <li>- [マニュアル]</li> <li>- 2 日</li> <li>- 無料</li> </ul>
		<ul style="list-style-type: none"> <li>- [電子的手段]</li> <li>- 5 日(原産性の輸出前検査)</li> <li>- 1 日(原産地証明書発給)</li> <li>- 費用は選んだ請求書作成手順による</li> </ul>	
フィリピン	該当なし	<ul style="list-style-type: none"> <li>- 10-12 日</li> <li>- 無料</li> </ul>	<ul style="list-style-type: none"> <li>- 1 日以内</li> <li>- 130 ペソ/証明書</li> </ul>
シンガポール	<ul style="list-style-type: none"> <li>- 期間特定不可 (7 日以内に工場検査実施)</li> <li>- 無料</li> </ul>	<ul style="list-style-type: none"> <li>- 7 日</li> <li>- 無料</li> </ul>	<ul style="list-style-type: none"> <li>- 1 日以内</li> <li>- 約 8.86S ドル/証明書・輸出許可</li> </ul>
タイ	<ul style="list-style-type: none"> <li>- 1 日</li> <li>- 200 バーツ/カード</li> </ul>	<ul style="list-style-type: none"> <li>- [マニュアル]</li> <li>- 3 日</li> <li>- 30 バーツ/HS/FTA</li> </ul>	<ul style="list-style-type: none"> <li>- [電子的手段のみ]</li> <li>- 1 日以内</li> <li>- 30 バーツ/証明書</li> </ul>
		<ul style="list-style-type: none"> <li>- [電子的手段]</li> <li>- 1 日</li> <li>- 無料</li> </ul>	
ベトナム	<ul style="list-style-type: none"> <li>- 1 日</li> <li>- 無料</li> </ul>	<ul style="list-style-type: none"> <li>- 3 日</li> <li>- 10,000 ドン/証明書</li> </ul>	
オーストラリア	<ul style="list-style-type: none"> <li>- 1 日</li> <li>- 無料</li> </ul>	<ul style="list-style-type: none"> <li>- 7 日</li> <li>- 費用は品目の複雑さによる</li> </ul>	<ul style="list-style-type: none"> <li>- 1 日</li> <li>- 通常の輸出者は 46 ~55 豪ドル(商工会議所による)</li> </ul>
中国	<ul style="list-style-type: none"> <li>- 20 日</li> <li>- 500 人民元</li> </ul>		<ul style="list-style-type: none"> <li>- 1 日以内</li> <li>- 40 元/証明書</li> </ul>
インド	<ul style="list-style-type: none"> <li>- 3~7 日</li> <li>- 250 ルピー</li> </ul>	<ul style="list-style-type: none"> <li>- 3~7 日</li> <li>- 500 ルピー/訪問/日/人</li> </ul>	<ul style="list-style-type: none"> <li>- 1 日以内</li> <li>- 375 ルピー</li> <li>- 500 ルピー (即時)</li> </ul>
韓国	<ul style="list-style-type: none"> <li>- 1 日</li> <li>- 55,000 ウォン (但し韓国商工会議所会員は無料)</li> </ul>	<ul style="list-style-type: none"> <li>- 3 日</li> <li>- 無料</li> </ul>	
ニュージーランド	<ul style="list-style-type: none"> <li>- 1 日</li> <li>- 無料</li> </ul>	<ul style="list-style-type: none"> <li>- 7 日</li> <li>- 費用は品目の複雑さによる</li> </ul>	<ul style="list-style-type: none"> <li>- 1 日</li> <li>- 30NZ ドル</li> </ul>

表 7: ASEAN 諸国及び FTA 締約国における原産地証明書発行当局

国	発行当局
インドネシア	各地方の商業省(Ministry of Commerce)地域事務所
マレーシア	国際通商産業省(Ministry of International Trade and Industry)
フィリピン	関税局輸出調整部(Export Coordination Division, Bureau of Customs)
シンガポール	シンガポール税関(Singapore Customs)
タイ	商務省外国貿易局(Department of Foreign Trade, Ministry of Commerce)
ベトナム	商工省輸出入局(Export-Import Department, Ministry of Industry and Trade)
オーストラリア	地域商工会議所(Regional Chambers of Commerce) <ul style="list-style-type: none"> <li>- ビクトリア州雇用者商工会議所(Victorian Employers' Chamber of Commerce and Industry)</li> <li>- ニューサウスウェールズ州商工会議所(NSW Business Chamber)</li> <li>- 南オーストラリア州商工会議所(Business SA)</li> <li>- クイーンズランド州商工会議所(Chamber of Commerce and Industry Queensland)</li> <li>- 西オーストラリア州商工会議所(Chamber of Commerce and Industry Western Australia)</li> <li>- 北部準州商工会議所(Chamber NT)</li> </ul>
中国	中国国家品質監督検閲検疫総局(China State General Administration for Quality Supervision and Inspection and Quarantine)
インド	輸出検査評議会(Export Inspection Council)
韓国	韓国商工会議所(Korea Chamber of Commerce and Industry)
ニュージーランド	<ul style="list-style-type: none"> <li>- Independent Verification Service Ltd.</li> <li>- New Zealand Chamber of Commerce Inc</li> <li>- SGS New Zealand Ltd.</li> </ul>

### 原産性の輸出前検査

商品原産性の予備検査は FTA に基づき取引される商品が原産地規則の基準を満たしていることを保証するために行なわれる。したがって、原産地証明書発行前に特定の商品の原産性について予備調査がなされる。このステップで、輸出者または製造業者が当該商品の製造工程に関する詳細情報を提出することになる。そこには国内材料及び輸入材料を含め製造で使用する全ての材料表、製造原価明細書、製造フローチャート、(インボイス、輸入申告書などの)購買書類、会社概要、(材料の出所を証明するサプライヤーの申告状など)商品原産性の裏付けとなるその他の書類が含まれる。当局がこれらの製造データを評価し、商品が当該の FTA に基づく原産地規則を満たしているかどうかを判定する。より精細な調査を行ない、実際の製造現場を検証するために工場を訪問する場合もある。

原産性に関する輸出前検査は、対象商品が原産地規則の基準に従い製造されたものであるかどうかを評価することに主眼を置いており、製造工程の詳細と原価構成が最も重要な情

報になる。輸出者または製造業者は、原産地規則の基準に適合することを証明するために、十分な情報を提供することになる。輸出者または製造業者は、商品の製造に用いる各材料の価額と共に全ての材料表を提出すべきである。一般に、申請者が求められるのは、製品の製造と原価に関する詳細な情報の提供のみである。表 8 に示すように、ASEAN 諸国の発行当局のほとんどが原産材料を調達した証拠としてインボイスを要求するのに対して、FTA 締約国側ではインボイスを付加的な書類として要求するだけである。これに関して、申請者が提出した書類が原産性を判定するために十分であるかどうか、また調達された原産材料が実際に原産国内で生産されたことを証明するために追加の裏付け書類が必要かどうかは、発行当局の裁量に委ねられている。リスクが存在する可能性を発行当局が認めた場合は、工場ライセンスや(当該の材料が実際に原産国内で生産されたことを証明する)サプライヤーの申告状などの追加書類の提出が要求される。

**表 8: 輸出前検査で原産材料の証明に用いられる書類**

国	原産材料の証明		
	インボイス	サプライヤーの工場ライセンス	サプライヤーの申告状
インドネシア	必要	任意または要求された場合	任意または要求された場合
マレーシア	必要	任意または要求された場合	任意または要求された場合
フィリピン	国内サプライヤーの購買証明書 必要	任意または要求された場合	任意または要求された場合
シンガポール	必要	任意または要求された場合	任意または要求された場合
タイ	必要	任意または要求された場合	任意または要求された場合
ベトナム	必要	任意または要求された場合	任意または要求された場合
オーストラリア	任意または要求された場合	任意または要求された場合	任意または要求された場合
中国	任意または要求された場合	任意または要求された場合	任意または要求された場合
インド	必要	任意または要求された場合	必要
韓国	必要	原産性確認に関する質問票による補完が必要	原産性確認に関する質問票による補完が必要
ニュージーランド	任意または要求された場合	任意または要求された場合	任意または要求された場合

域内原産割合（RVC）基準に対する輸出前検査については、製造業者または輸出者は RVC

の計算に使う式を知っておく必要がある。計算方法は、直接計算式(積み上げ方式)と間接計算式(控除方式)の2通りの計算法がある。

原則として、どちらの式を使って計算しても似た RVC の値が得られる。したがって、AFTA、AKFTA、AIFTA、AANZFTA のように2つの方式を定めている FTA の場合は、どちらの式を選ぶかはそれぞれの国次第である。ACFTA と AJCEP では間接計算式を使う必要がある。

### **原産地証明書の発行**

輸出される商品の原産性を予備検査して当該の原産地規則の基準を満たしていれば、輸出者は原産地証明書の申告時にその検査結果を引用・提示することになる。正当な理由があれば原産地証明書の遡及発給が出来るが、一般的に、輸出者は原産地証明書を可能な限り輸出日に近い日付で発行してもらう。

この段階で発行当局に提出する情報には、輸出者に関する情報、積送条件の詳細、商品の詳細、輸出前検査における原産性の判定結果が含まれる。

一般に非常に単純な輸出の場合は、原産地証明書の取得手続きは1日以内に完了する。

ASEAN 諸国とその FTA 締約国が、取引を促進し、ASEAN・FTA の特惠税率利用を促すために原産地証明書の発行も含めた手続きの簡素化を図っている中で、各国が維持する厳格さのレベルには差がある。また、FTA 当事国間で協議されたことがないため、当局さえもどう扱えばよいか分からないケースが生じ得ることもある。

そして、原産地規則と原産地証明書発行に関する規定はそれぞれの FTA で相違がある。したがって、各 FTA の、また各国における原産地規則と原産地証明書発行手続きの詳細を知っておくことが肝要である。

(以上)

## *Introduction: Applying for ASEAN FTAs Certificates of Origin*

In a world where free trade agreements ( “FTAs” ) are becoming a normal operating platform, companies will have to catch up and learn how to make use of the FTA web in the region. This is particularly true for Japanese companies which are scattered and running businesses that connect throughout the Southeast Asian region.

In order to do so, companies shall get acquaintance with the requirements and procedure for applying for certificates of origin. These requirements and procedure for obtaining certificate of origins can be different from one country to the others as well as from under one FTA to another. A manual that collects, in one place, all the requirement and procedure needed for applying for certificates of origin in ASEAN countries as well as their FTA counterparts can greatly assist companies in better utilizing FTAs which may lead to significant improvement in competitiveness of their products.

In recent years, ASEAN has engaged in many trade negotiations which led to a comprehensive web of FTA with ASEAN at the center. With the ASEAN Free Trade Area ( “AFTA” ) being the first FTA among the ASEAN Members themselves in 1992, at present ASEAN has a wide web of FTAs with 6 important trading partners covered under 4 FTAs.

**Table 1: Status of ASEAN Free Trade Agreements**

FTA	Signature Date	Effective Date
ASEAN Free Trade Area ( “AFTA” ) <sup>3</sup>	January 28, 1992	January 1, 1993
ASEAN-China Trade in Goods Agreement ( “ACFTA” )	November 29, 2004	June 18, 2003
ASEAN-Korea Trade in Goods Agreement ( “AKFTA” )	August 24, 2006	June 1, 2007
ASEAN-Japan Comprehensive Economic Partnership ( “AJCEP” )	April 14, 2008	December 1, 2008
ASEAN-Australia-New Zealand FTA ( “AANZFTA” )	February 27, 2009	January 1, 2010

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<sup>3</sup> AFTA is governed by the ASEAN Trade in Goods Agreement ( “ATIGA” ) which was signed on February 26, 2009 and replaced the former ASEAN’ s Agreement on Common Effective Preferential Tariff on May 17, 2010.

ASEAN-India Trade in Goods Agreement ( “AIFTA” )	August 13, 2009	January 1, 2010
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As of March 2011, five ASEAN FTAs are effective, as shown in the table 1. Consequently, manufacturers and exporters in ASEAN countries have quite a wide selection of choice to offer the importers of their products in terms of the possibility of cost saving through the utilization of a lower import duty rate provided under FTA schemes.

It can be said that the key to utilizing ASEAN FTA benefits are the rules of origin ( “ROO” ) of each FTA. Goods are eligible for the reduced tariff rates only when they meet the ROO and have proper documentation. As information on rules of origin for each FTA can be obtained from the FTA text available on the ASEAN website, this paper focuses on the procedure for traders to obtain certificates of origin ( “CO” ), which are required as a proof that the traded goods are eligible for FTA benefit. The CO application procedures of 6 ASEAN countries, namely, Indonesia, Malaysia, Philippines, Singapore, Thailand and Vietnam, as well as that of their FTA partners, namely Australia, China, India, Korea, and New Zealand are explored in this study. The status of FTAs implementation, as of March 2011, of these countries is shown in table 2.

**Table 2: Status of Implementation of ASEAN FTAs by Parties**

Country	AFTA	ACFTA	AKFTA	AJCEP	AANZFTA	AIFTA
Indonesia	✓	✓	✓	pending	pending	✓
Malaysia	✓	✓	✓	✓	✓	✓
Philippines	✓	✓	✓	✓	✓	pending
Singapore	✓	✓	✓	✓	✓	✓
Thailand	✓	✓	✓	✓	✓	✓
Vietnam	✓	✓	✓	✓	✓	✓
Australia					✓	
China		✓				
India						✓
Korea			✓			
New Zealand					✓	

## ASEAN FTAs RULES OF ORIGIN

ROOs under ASEAN FTAs vary from one agreement to another, consisting of many type

of origin criteria ranging from ‘Wholly Obtained or Wholly Produced’ ( “WO” ), ‘Regional Value Content’ ( “RVC” ), ‘Change in Tariff Classification’ ( “CTC” )<sup>4</sup>, ‘Process Rules’ , and a combination of two or more criteria. As shown in table 3, Most ASEAN FTAs adopt a general rule approach where one set of R00s apply to all goods covered by the FTA. However, AJCEP does not have a set of general R00s. Instead it applies product specific rule ( “PSR” ), where R00 criteria are specifically set for each product. PSR can be in the form of WO, RVC, CTC, Process Rules or any combination of these criteria. Manufacturers or exporters can check the specific R00 for their goods from the annexes of the relevant FTA.

From table 3 below, it can be seen that ASEAN FTAs mostly require goods to have 40% of its content to be from the FTA region in order to be eligible for the FTA benefit. AIFTA may be regarded as relatively more rigid R00s as it requires goods to satisfy both the change in tariff classification at 6-digit level and the regional value content of 35%.

**Table 3: ASEAN FTAs Rules of Origin**

FTA	WO	Not Wholly Obtained						
		General Rules			Product Specific Rule			
		RVC	CTC	Process	WO	RVC	CTC	Process
AFTA	✓	40%	CTH	✗	✓	✓	✓	✓
ACFTA	✓	40%	✗	✗	✓	✓	✓	✓
AKFTA	✓	40%	CTH	✗	✓	✓	✓	✓
AJCEP	✓	✗	✗	✗	✓	✓	✓	✓
AANZFTA	✓	40%	CTH	✗	✓	✓	✓	✓
AIFTA	✓	RVC 35% plus CTSH		✗	✗	✗	✗	✗

In comparing ASEAN FTAs R00s, Medalla and Balboa<sup>5</sup> had the following observation.

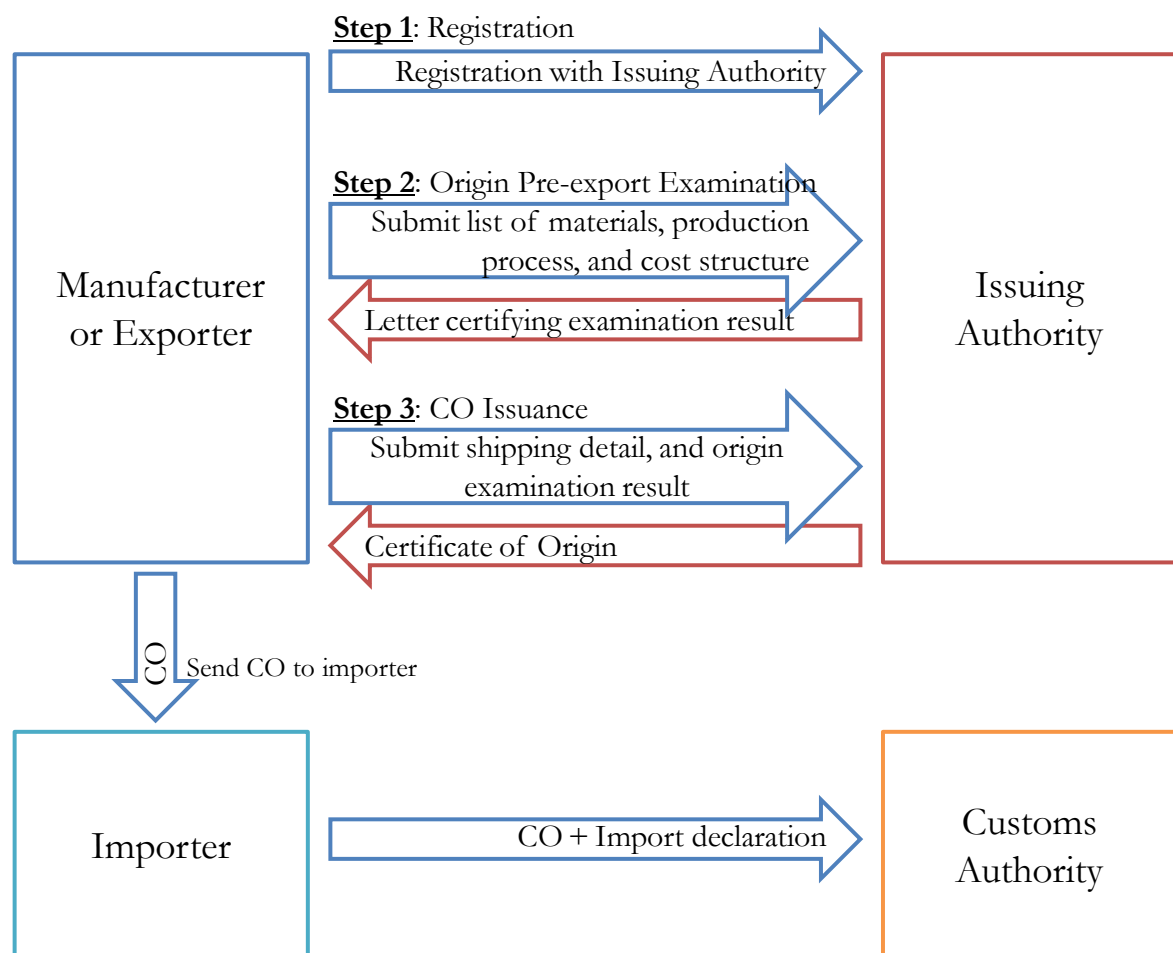
<sup>4</sup> ‘Change in Tariff Classification’ can be:

- Change of Chapter ( “CC” ),
- Change in Tariff Heading ( “CTH” ), or
- Change in Tariff Subheading ( “CTSH” ).

<sup>5</sup> Medalla, Erlinda M. and Balboa, Jenny D. (2009) “ASEAN Rules of Origin: Lessons and Recommendations for Best Practice” , Discussion Paper Series No. 2009-36. Philippine Institute for Development Studies.



- The AFTA has a relatively simple and liberal set of R00s, characterized by generality in application.
- R00s in ASEAN' s FTAs with dialogue partners are more or less consistent with AFTA R00s, with the application of the RVC 40% rule.
- There is increasing use of CTC as an alternative rule.
- There is a trend towards progressively more liberal R00 regime in the ASEAN and East Asia region.



As R00s are at the center of FTA utilization and FTAs are becoming a normal operating platform in international trade, it is necessary for companies to understand R00s and learn how to make use of the FTA web in the region. This is particularly true

for Japanese companies which are scattered and running businesses that connect throughout the Southeast Asian region.

In order to do so, companies shall get acquaintance with the requirements and procedure for obtaining COs. These requirements and procedure for obtaining certificate of origins can be different from one country to the others as well as from under one FTA to another. As shown in the figure above, in general, there are 3 main steps in obtaining FTA COs. First is the registration of the manufacturer or exporter with the issuing authority. The exporter is required to register with the competent authority in order to identify oneself and establish that they are a legitimate trader in such country and will be the one who holds responsibility for any false declarations or wrongdoings.

Second, the exporter may need to examine the production process or cost structure of its goods in order to ensure that they comply with the R00. The result of the examination becomes part of the supporting evidence that the exporter will later use in the application for a CO in the third step. In addition, pre-export examination may not be necessary for goods for which, by their nature, origin can be easily determined.

And third, once compliance to R00 is ensured, the exporter would have to have documents, i.e. the CO, as a proof of such compliance. COs in different ASEAN FTAs are called differently and have different specification as shown in table 4.

**Table 4: ASEAN FTAs Certificates of Origin**

FTA	Details of Certificate of Origin				
	Name	Size	Color	Validity	Record Keeping
AFTA	Form D	A4	White	1 year	3 years
ACFTA	Form E	A4	Brown/Green	1 year	12 months
AKFTA	Form AK	A4	White	6 months	3 years
AJCEP	Form AJ	A4	White	1 year	3 years
AANZFTA	Form AANZ	Not specified	Not specified	12 months	3 years
AIFTA	Form AI	A4	White	12 months	12 months

This paper gathers information regarding relevant documents, the application procedure, and other relevant information of the three steps relevant for obtaining ASEAN FTA COs in each country.

# INDONESIA

## OVERVIEW

Based on domestic regulation, Indonesia recognized two types of Certificate of Origin ( “COs” ) namely:

### *Preferential COs*

Preferential COs are issued in obtaining tariff reduction or exemption granted by the country or group of countries against Indonesia’ s export goods which are eligible according to the provisions set forth under international or unilateral agreement e.g. GSP Form A, AFTA Form D, ACFTA Form E etc.

### *Non Preferential COs*

Non- Preferential COs issued in respond to the conditions set by a country or group of countries against Indonesia’ s export of goods under international or unilateral agreement without having any tariff incentives e.g. certificate for ICO ( “International Coffee Organization” ), certificate of origin for importation of agriculture products into the European Economic Community etc.

COs issuance is conducted upon request of exporter and the exporter shall submit its application to the issuing authority by using the specific application letter format as guided by implementation regulation. For the purpose of this report, preferential COs, specifically for ASEAN FTAs will be focused.

Based on domestic regulation, COs for ASEAN FTAs are issued by issuing authorities in 85 regencies or municipalities. In general there are 2 types of issuing authority for COs in Indonesia namely:

- i) Instansi Penerbit SKA - Issuing Authority; and
- ii) Instansi Penerbit SKA untuk Barang Tertentu - Issuing Authority for Specific Product

The application process for obtaining COs in Indonesia comprises of two main steps.

Step I        Pre-export Examination: Exporters shall submit details of goods to be examined whether they satisfy the relevant ROOs.

Step II       Request for Certificates of Origin: Exporters are required to obtain an export declaration from the customs in order to request for a CO from the issuing authority.

## **STEP I PRE-EXPORT ORIGIN EXAMINATION**

In Indonesia origin examination process is relatively simple. In accordance with CO Issuance Regulation ( “Regulation” ), the issuing authority will conduct examination on the following:

- i)        Completion of supporting documents submitted with the application letter;
- ii)       Validity or accuracy of submitted documents; in the case that Issuing Authority doubted on some information submitted, the Issuing Authority would request the applicant to: i) further provide detail information to proof the correctness of information; ii) conduct examination through comparing with result survey on exporter profile, type of goods, source of raw material, and production process including cost structure per unit of goods. The process will also compare with the Database of Origin Country of Issuing Authority.

In practice, Issuing Authority will request the exporter (applicant) to provide statement letter in case any doubt of the Issuing Authority. The statement letter states the notification of producer of goods which the goods has been exported by the applicant.

### **RVC rules**

The supporting document of cost structure is important for proofing that the goods can qualify with the RVC rules. In a few cases, Issuing Authority will require exporter to provide cost statement letter to proof that the goods/material are produced locally.

### **Change in Tariff Classification Rules**

The Issuing Authority will then compare the PEB (Export Declaration) and the list of material (in the cost structure/supporting document) and check the process of changing tariff classification. According to the MOT official, this verification process is also apply for Process Rules as well.

The above pre-examination process will spend 1 day and no charge to the process. Indonesia Issuing Authority is more concern on administrative matter and very strict upon the person who signature the application. The Director of Company shall sign the application or other officer who appointed to take care of CO application, otherwise the Issuing Authority will reject the application.

## **STEP II                      REQUEST FOR CERTIFICATE OF ORIGIN**

Exporter shall submit its application letter with using the specific form issued by Ministry of Trade Regulation No. 59/M-DAG/PER/12/2010 ( “MOT-59” ).

The application letter shall be addressed to the issuing authority where the company or manufacturer is located and accompany with the following supporting document:

### **Required documents:**

- i) Copy of PEB ( “export declaration” ) together with Export Approval Notification - NPE issued by Customs office;
- ii) Original copy of bill of lading (B/L) or copy of Air Way Bill ( “AWB” ) or Cargo Receipt if the goods enter through the land transportation;
- iii) Copy of Tax Payer Number ( “NPWP” )

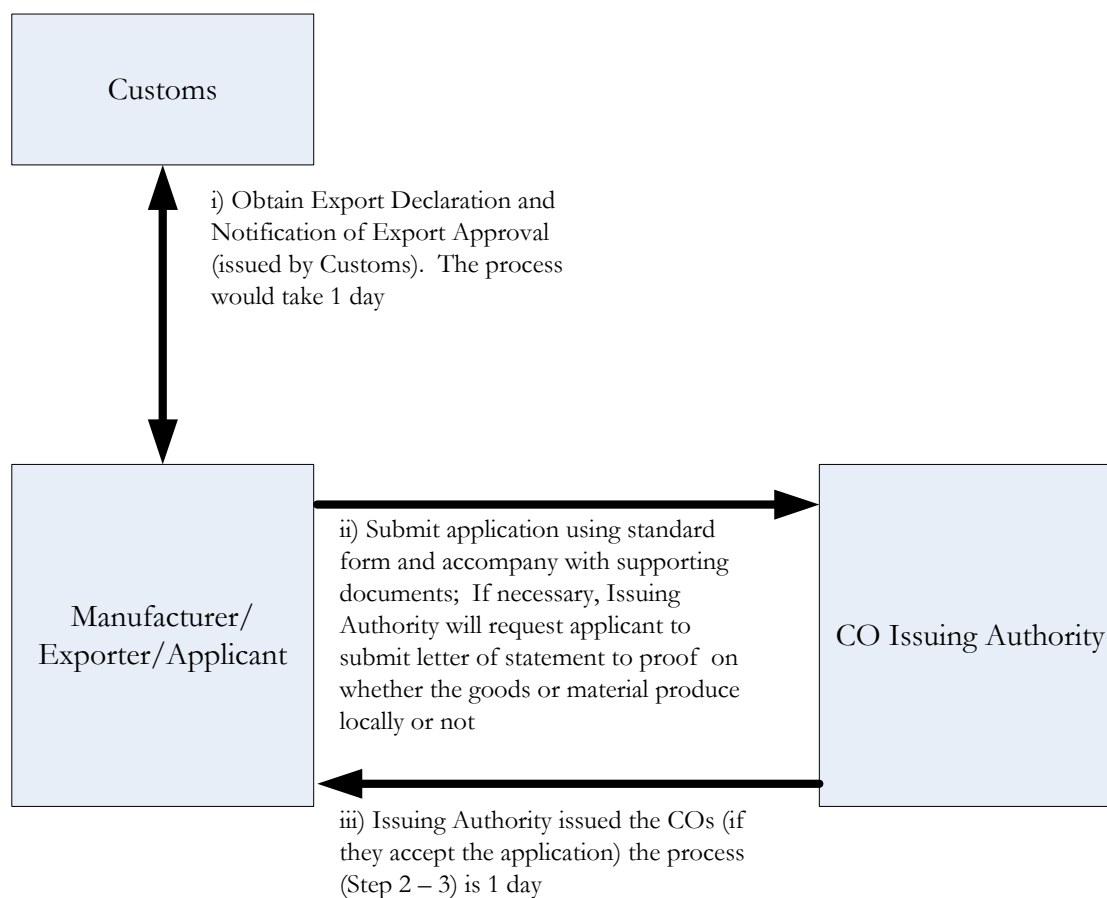
- iv) Invoice;
- v) Packing List
- vi) Cost Structure notification

It must be noted that in case of goods exported using airplane, the COs application can be requested without submit PEB at once. However, the PEB shall be submitted further within 10 days after the issuance of COs

### **Detailed steps:**

Steps for obtaining COs are described and depicted below.

- i) Obtain/register export declaration (called “Pemberitahuan Ekspor Barang - PEB” ) submitted to Customs Office. This PEB can be print out. Customs will then issue what is called Notifikasi Persetujuan Ekspor - Export Approval Notification ( “NPE” ). A copy of these 2 documents are required for COs application.
- ii) Applicant shall submit application letter.
- iii) The application letter shall accompany with the following supporting documents:
  - Original copy of bill of lading (B/L) or copy of Air Way Bill ( “AWB” ) or Cargo Receipt if the goods enter through the land transportation;
  - Copy of Tax Payer Number ( “NPWP” )
  - Invoice;
  - Packing list
  - Cost structure notification
- iv) The Issuing Authority will then issue the COs.



## REMARKS

Any request from the authority of the destination country regarding the validity and accuracy of the COs will be responded at the latest of 30 days upon received the request. In this event, the respective exporter shall provide necessary information that relevant to the request.



# MALAYSIA

## OVERVIEW

The Ministry of International Trade and Industry ( “MITI” ) is responsible for the approval and issuance of all certificates of origin associated with Malaysia’ s various FTAs.

In Malaysia, beginning 1 January 2009, manufacturers and exporters have had the option to lodge applications for all COs approvals manually or electronically. The full implementation of the electronic Preferential Certificate of Origin ( “ePCO” ) scheme is applicable for MITI Kuala Lumpur only. However, MITI Kuala Lumpur still implements dual process depending on the option of the exporter. ePCO covers online application for Cost Analysis ( “CA” ) and Preferential Certificate of Origin ( “PCO” ) forms. The full implementation of ePCO at Suruhanjaya Tenaga started on 1 September 2010. No manual application will be accepted by Suruhanjaya Tenaga thereafter. The implementation of ePCO in other MITI offices will be notified later.

The ePCO is a web based system which enables exporters to apply for PCO from MITI online. This helps exporters to reduce the cost of obtaining the approval for their CA as the system has the capability to auto-calculate the origin criterion percentage, based on the raw material details declared by the exporter. With this auto-calculation feature, the system is able to define the origin criterion for the finished product based on a particular FTA ROOs.

The schemes available under ePCO include ASEAN Industrial Cooperation ( “AICO” ), Generalized System of Preference ( “GSP” ), ASEAN Free Trade Area ( “AFTA” ) or ASEAN Trade in Goods Agreement ( “ATIGA” ), Malaysia-Japan Economic Partnership Agreement ( “MJEPA” ), Malaysia-Pakistan Clostre Economic Partnership Agreement ( “MPCEPA” ), ASEAN-China Free Trade Agreement ( “ACFTA” ), ASEAN-Korea Free Trade Agreement ( “AKFTA” ), GSP and Textile. The ePCO is not yet applicable to ASEAN-Australia-New Zealand Free Trade Agreement ( “AANZFTA” ) and Malaysia-New Zealand Free Trade Agreement ( “MNZFTA” ) schemes. Applications for PCO under these AANZFTA and MNZFTA schemes are still processed manually.

Only companies that are registered with the Companies Commission of Malaysia (Suruhanjaya Syarikat Malaysia or “SSM” ) are eligible to apply for a certificate of origin in Malaysia.

The MITI prepared guidelines to apply for preferential CO under the manual process. The purpose of the guidelines is to explain the conditions and procedures that need to be complied by the exporters for endorsement of products eligible under the GSP, ATIGA, MJEPA, MPCEPA, ACFTA, AKFTA, AANZFTA, MNZFTA schemes.

MITI officials review and verify the origin of goods and qualification for preferential CO through the application for cost analysis filed by the exporter. The application form for cost analysis covers all preferential CO applications and addresses the differences in the R00s of each FTAs.

The application procedure for a CO in Malaysia may be divided in three main steps. Each step will be categorized either for electronic or manual application.

Step I            Registration with Competent Authority: For electronic application (ePCO), it requires prior registration with the system designer and operator, Dagang Net. When registering with Dagang Net, the customer has the option to choose the electronic services to be subscribed such as eDeclare, eManifest, ePermit, ePCO, DutyNet.

For manual application, manufacturers or exporters can skip to applying for pre-export origin examination in step II.

Step II            Origin Pre-export Examination/Approval for Cost Analysis

#### *Electronic Application*

Register to ePermit: Traders need to register to ePermit before starting to apply for online cost analysis (CA) and Preferential Certificate of Origin

(CO) forms. ePermit is a system which consists of Electronic Preferential Certificate of Origin (“ePCO”) application. Existing ePermit user for other Permit Issuance Agency (“PIA”)/Other Government Agencies (“OGA”) are required to register again if they would like to subscribe to ePCO. They will no longer pay the registration fee, only Annual Module Access Fee.

There is a single access to both ePermit and ePCO. With a single access, the Customer only signs in once to the ePermit System.

#### *Manual Application*

The application form for pre-export examination/cost analysis can be downloaded from MITT’s official portal. The exporter must obtain approval of their Cost Analysis before lodgment of their application for Preferential Certificate of Origin. The Preferential Certificate of Origin forms can be purchased from the Federation of Malaysian Manufacturers (“FMM”).

Step III      Request for Endorsement of the Preferential Certificate of Origin–Issuance of Certificate of Origin: For both manual and electronic application, after obtaining approval of costing and eligibility for PCO, the applicant will proceed to the MITI Office to secure endorsement of the PCO.

## **STEP I REGISTRATION WITH COMPETENT AUTHORITY**

### **Detailed Steps**

- i)      Go to [www.dagangnet.com](http://www.dagangnet.com) - Services - Download Form – Download Registration Form

- ii) Register online or download and print out the Registration Form or visit nearby Kedai EDI office (<http://www.dagangnet.com/index.php/contact-us/kedai-edi.html>) to obtain the Registration Form.
- iii) Fill out the form and attach all supporting documents required.
- iv) Submit the form by courier or walk-in to Dagang Net' s office at:  
Dagang Net Technologies Sdn Bhd  
Tower 3, Avenue 5,  
The Horizon, Bangsar South,  
No. 8, Jalan Kerinchi,  
59200 Kuala Lumpur.  
Attn: CPM Department.
- v) User ID and Password will be provided by Dagang Net' s Customer Profile Management ( "CPM" ) Unit.

## **Required Documents**

- i) New Registration  
Corporate Registrations
  - Malaysian Companies (Individual/Company) shall prepare certified true copy by Company Secretary on the following documents:
    - a. Form 9
    - b. Forwarding/Shipping Agent License by Customs
    - c. License or Certificate issued by Government Agency (only applicable for e-Permit)
  - Foreign Companies shall prepare certified true copy by Company Secretary on the following documents:

- a. Form 79, 80, 80A, 83, 83A or letter of incorporation
- b. License or Certificate issued by Government Agency (only applicable for e-Permit)

#### SME Registrations

To qualify for small and medium enterprise ( “SME” ) rate, you are required to provide either one of the following supporting documents:

- Certified True Copy of Latest Audited Financial Statement by Company Secretary or Directors or Business Owners or
- Certified True Copy of EPF Statement by Company or Directors or Business Owners

**Estimated time:** 2 working days

**Expenses:** One time registration fee of RM500 for the private sector and RM 200 for the SMEs.

#### **Information needed:**

- Company Information: The following company details and correspondence are required for Dagang Net to process the application.
  - Contact Person for EDI System – He/She is responsible for Dagang Net system used by the company.
  - Company Name, Co. ROC/ROB No, Telephone No, Agent Code, H/P Number and e-mail address
- Address: The following details are required for Dagang Net Customs Declaration software (eDeclare).
  - Company Address (ROC Registered Address), Telephone No & Fax No.
  - Billing Address, Telephone No & Fax No

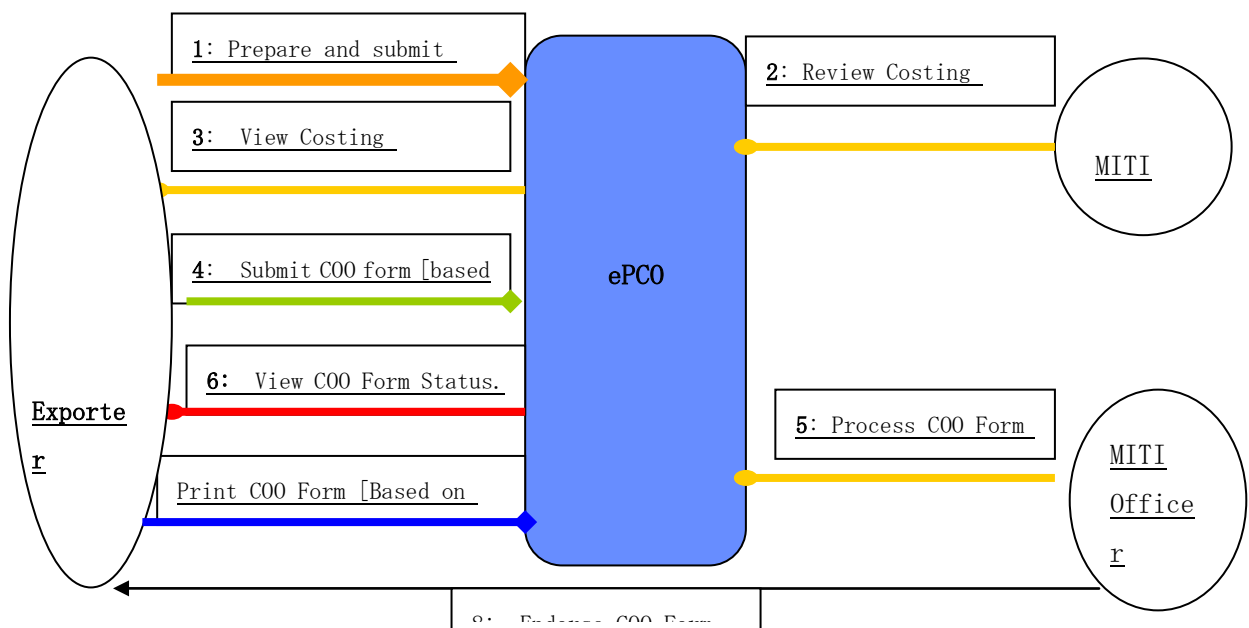
- o Installation Address

## STEP II ORIGIN PRE-EXPORT EXAMINATION/APPROVAL FOR COST ANALYSIS

### *Electronic Application*

#### Detailed steps:

- Access the ePermit Module to apply for Cost Analysis and Preferential CO. At Internet Explorer go to url address: <http://epermit.dagangnet.com.my>
- Login as trader (or your assigned username with trader rights) and follow the process flow as shown below.



#### Estimated Time:

- Review of costing application: 5 working days
- Approval of CO: 1 day

**Expenses:**

- i) ePCO Module Access Fee: Annual fee of RM200 covering 1 Admin ID, 1 User Login ID and Free Training for 2 persons. This fee is only applicable if Customer chooses Standard Billing Plan.
- ii) Other Recurring Charges: Standard Billing Plan - RM5.00 + 5% Service Tax for every successful transaction; eValue Billing Plan - RM8.00

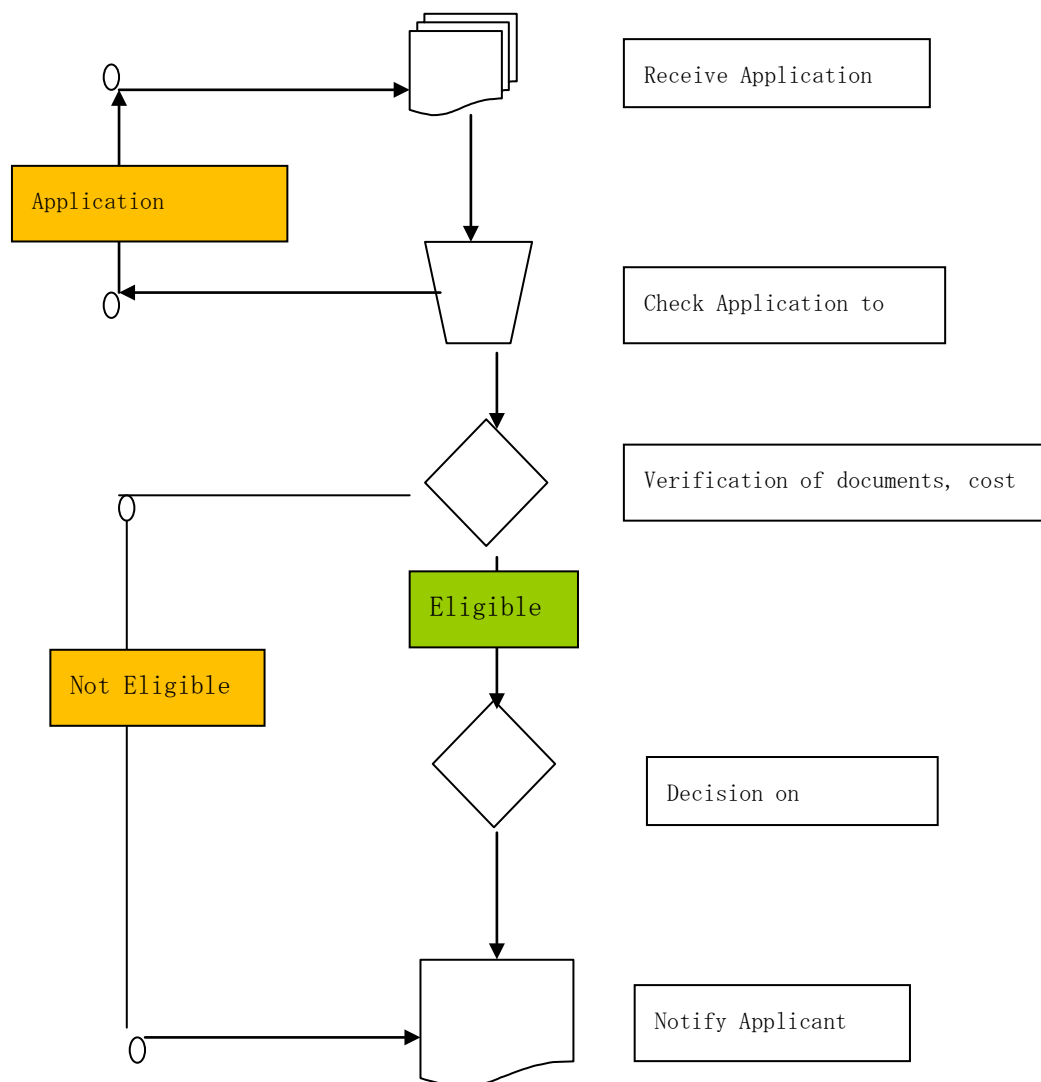
It is important to be aware that successful transaction is based on the following:

- Certificate of Approval to Import (Acknowledged by Customs)
- Certificate of Approval to Manufacture (Approved by OGA)
- Release Letter (Acknowledged by Customs)
- Approval of Costing

*Manual Application***Detailed steps:** (see below figure)

- i) Obtain Application Forms BAK 1(a), BAK 1(b) and BAK 1(c) from:
  - MITI Website - <<http://www.miti.gov.my>>
  - Service Counter (Ground Floor), MITI office Kuala Lumpur .
  - MITI's branch offices in respective states.
- ii) Completed application forms must be submitted to one of MITI offices.
- iii) MITI receives application.
- iv) MITI checks the authenticity of documents. Determine that the product is included in the List of importing countries under the respective schemes.

- v) MITI verifies the cost analysis of the product to determine that local content requirement is fulfilled.
- vi) MITI approves/rejects application.
- vii) MITI notifies result to applicant.





**Required documents:**

- i) Form BAK 1(a): Details of Exporter/Manufacturer and Products
- ii) Form BAK 1(b): Product's Cost Analysis
- iii) Form BAK 1(c): Letter of Indemnity
- iv) Submit the above forms together with the copy of the following documents:
  - Certificate of company's registration.
  - Invoices of raw material purchasing.
  - Sample/photograph/products catalogue.
  - Flow chart of production process.

**Estimated time:** Notification letter will be issued to applicant within 7 working days upon receipt of completed application form.

**Expenses:** Free of charge.

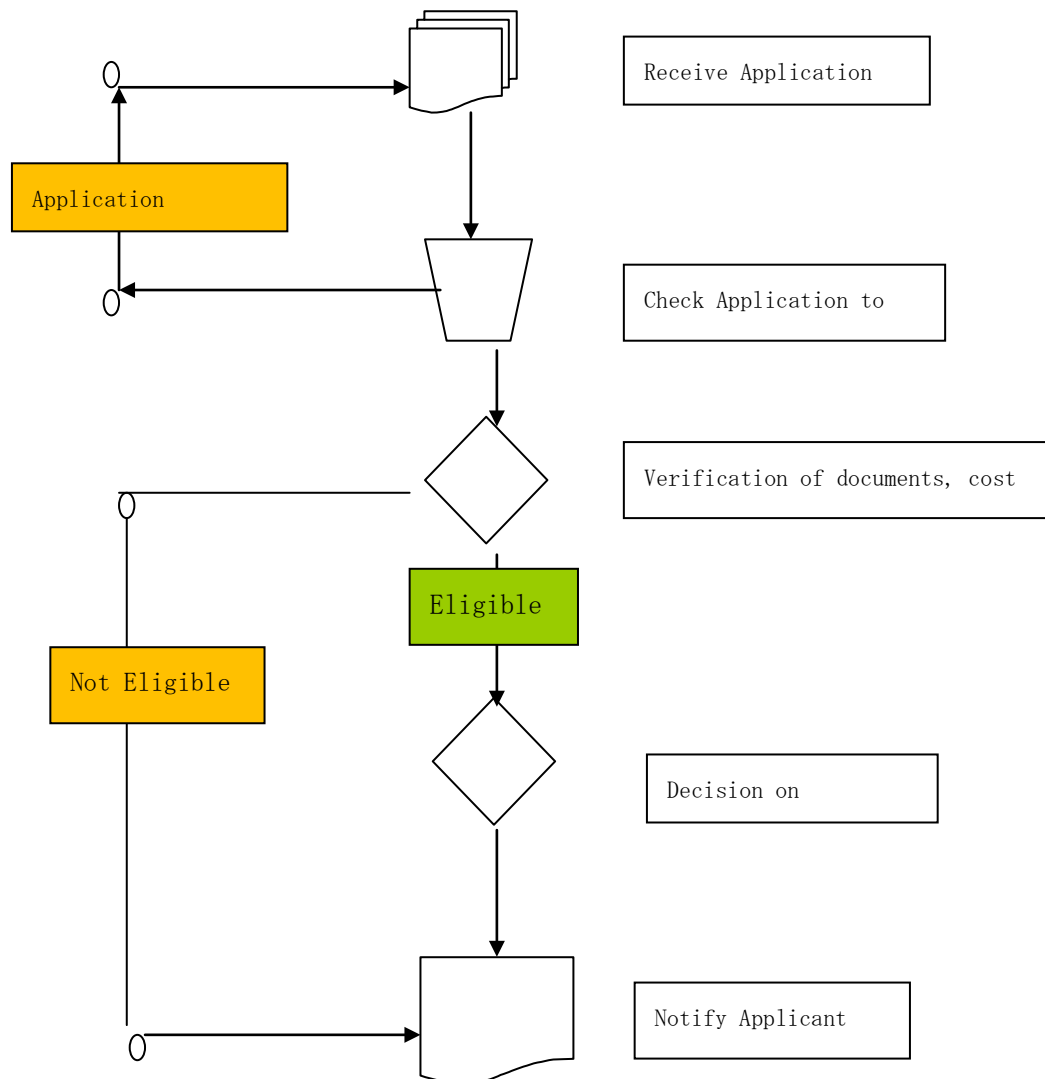
### **STEP III      REQUEST      FOR      ENDORSEMENT      OF      THE PREFERENTIAL      CERTIFICATE      OF      ORIGIN—ISSUANCE      OF CERTIFICATE OF ORIGIN**

This step is applicable for both manual and electronic application. After obtaining prior approval from MITI that the products for export are eligible for PCO under the respective schemes, the applicant will proceed to the MITI office to request for Endorsement of the PCO.

**Detailed steps:** (see below figure)

- i) Submit application Form BAK 1(e): Certificate of Origin Application Form. Each Form must be completed for every consignment of export.

- ii) Obtain Application Form of Certificate of Origin from: Federation of Malaysian Manufacturers (FMM) Wisma FMM No. 3, Persiaran Dagang PJU 9, Bandar Sri Damansara 52200, Kuala Lumpur Tel. : 03-6276 1211 Fax: 03-6341 1266
- iii) Submit completed application form to: Ministry of International Trade and Industry (MITI) Trade Cooperation and Industry Coordination Section Ground Floor (Service Counter), Block 10 Government Offices Complex, Jalan Duta 50622 Kuala Lumpur Tel. : 03-6203 3022 Fax: 03-6201 3351 or MITI's branch offices in respective states.
- iv) MITI receives application.
- v) MITI checkc the authenticity of all documents submitted.
- vi) MITI verifies the particulars of products, HS/ AHTN Code, value of FOB and export's destination.
- vii) MITI approves/rejects application.



### Required documents:

Completed Form must be submitted together with the following documents:

If applied before Export

- i) MITI's approval letter.
- ii) Certificate of Origin \*(Form A, Form D, Form E, Form MPCEPA, Form MJEPA, Form AK, Form AJ, Form AI, Form AANZ, Form MNZ)
- iii) Invoices to customer and packing list

- iv) Form BAK 1(f) (2 copies)

If applied after Export

- i) MITI's approval letter.
- ii) Certificate of Origin \*(Form A, Form D, Form E, Form MPCEPA, Form MJEPA, Form AK, Form AJ, Form AI, Form AANZ, Form MNZ)
- iii) Invoices to customer and packing list
- iv) Bill of Lading.
- v) Custom's Declaration Form (K2)
- vi) Form BAK 1(f) (2 copies)

**Estimated time:** Endorsement of Certificate of Origin is within 2 working days upon receipt of completed application form for manual application. Applicants under the ePCO may obtain the endorsement on the spot upon submission of the completed application.

**Expenses:** Free of charge.

## REMARKS

### Eligible Products

- Products for export as stipulated in the list of products of the importing countries of respective schemes.
- Products for export that fulfill the conditions of the rules of origin under the respective schemes.

### How to Apply

- Because of PSR and other requirements pertaining to the rules of origin, it is very important that exporters/manufacturers obtain the correct ASEAN Harmonized

Tariff Nomenclature (AHTN) or Harmonized System (HS) code for every product and raw material used. If the company does not have the expertise to undertake the classification they can either hire a third party or obtain a written opinion from Royal Malaysian Customs. Pursuant to Article 3 of the ATIGA, For the purposes of this Agreement, the classification of goods in trade between and among Member States shall be in accordance with the ASEAN Harmonized Tariff Nomenclature ( “AHTN” ) as set out in the Protocol Governing the Implementation of the ASEAN Harmonized Tariff Nomenclature signed on 7 August 2003 and any amendments thereto. For other FTA’ s and Agreements the classification must be in full compliance with the Harmonized System Tariff Classification system.

- Determine whether the AHTN/HS for the product has a PSR and if so then apply that criteria. If there is no PSR then the General Rule will apply

# PHILIPPINES

## OVERVIEW

The Export Coordination Division ( “ECD” ) under the Assessment Operations Coordinating Group ( “AOCG” ) of the Bureau of Customs ( “BOC” ) exercises the oversight function on all activities related to the issuance and utilization of Certificates of Origin ( “CO” ) whether unilateral, bilateral, regional or multilateral.

The ECD has the responsibility of pre-evaluating all exporters and their export products for CO issuance purposes regardless of where the Export Declarations are processed and regardless of ports of loading. However, the Chief of ECD can delegate the authorized issuance of COs to Export Divisions or equivalent units of all the Collection Districts where Export Declarations are processed. Provided, however, that products exported have pre-approved evaluation from the Chief of ECD.

The application procedure for the issuance of a certificate of origin ( “CO” ) in the Philippines may be divided into two steps:

Step I            Request for Pre-Evaluation of Exporters and Export Products: If the origin of the products cannot be easily ascertained, the product shall be subject to pre-exportation verification. .Exporters or would be exporters are advised to request for the evaluation of export products to determine qualification for issuance of CO.

Step II           Request for Issuance of Certificate of Origin: The ECD/ED shall, upon request/application of the exporter, issue the corresponding CO, if the origin of the product can be easily ascertained by its own nature (e.g.,

handwoven abaca placemat). Otherwise, the product shall be subject to pre-exportation verification (Step I), before the CO is issued.

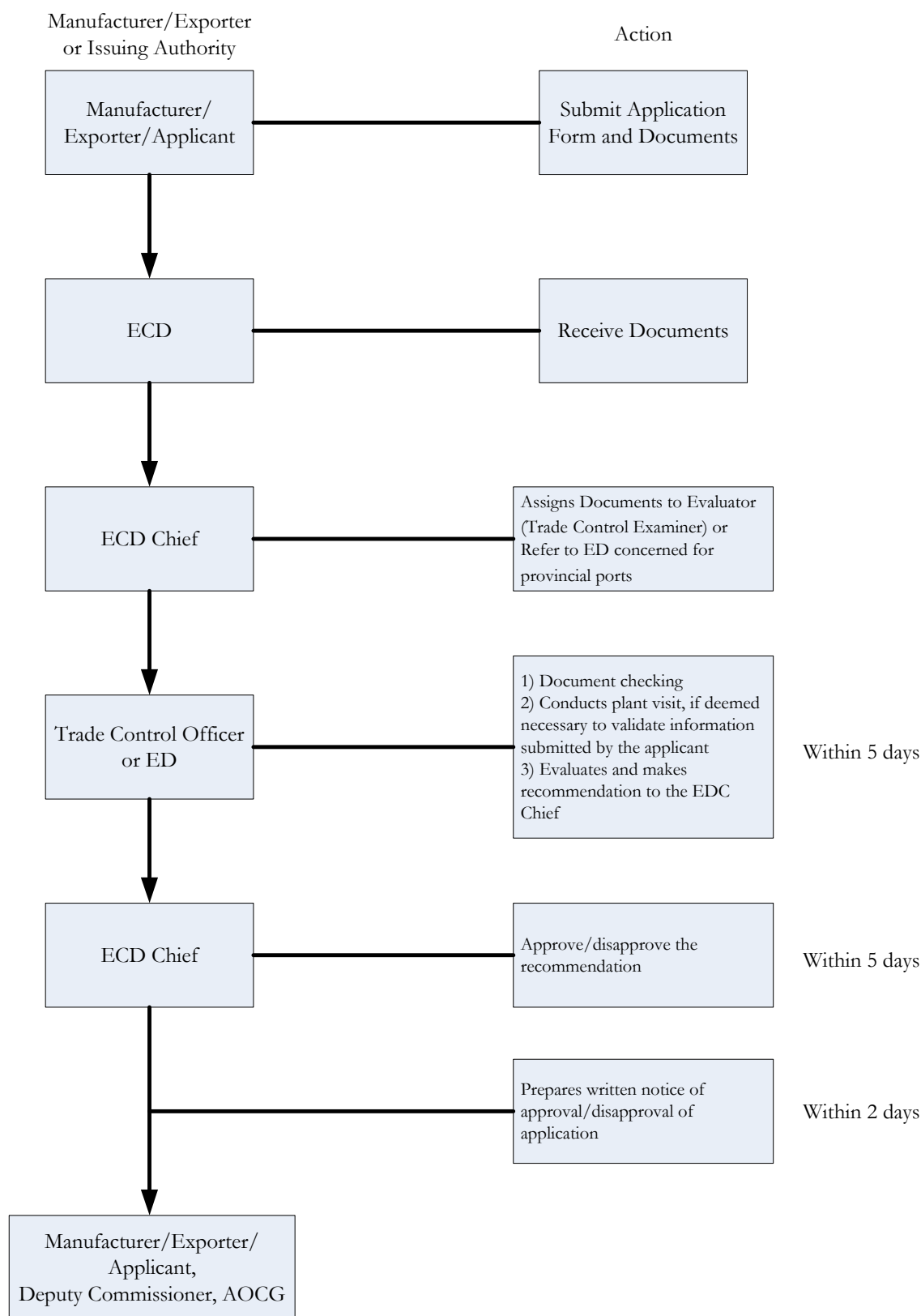
## **STEP I REQUEST FOR PRE-EVALUATION OF EXPORTERS AND EXPORT PRODUCTS**

### **Detailed steps**

All applications for pre-evaluation of exporters and export products for purposes of CO issuance should be addressed to the following offices:

- i) For Metro Manila Applicants - to the Chief, Export Coordination Division; the Chief, EDC may refer the application to the ED of the Port of Loading, in cases where the plant is located outside Metro Manila.
- ii) For Provincial Applicants - to the Chief, Export Division (of the Port of Loading), who shall make the proper recommendation to the Chief, ECD

Step I will only be undertaken once. However, if there are any changes in the products, supplier or any information that will affect the previous evaluation, the exporter should request for re-evaluation of the products. The procedural flow for pre-export evaluation is depicted in the following diagram.





**Required Documents:**

- i) Application for Pre-evaluation of Exporter and Export Product the standardized application form, which shall be signed and under oath by the proprietor in case the applicant is operating on single proprietorship or doing business as natural person. In case of juridical exporter, the application form shall be signed by the responsible official duly authorized as supported by a Corporate Secretary' s Certificate.
- ii) The EDC/ED will provide the checklist for the following documents.
  - Company Profile
  - Manufacturing Process Flow Chart
  - Copy of CO for imported raw materials used
  - Local Supplier' s Certificate of Purchase
  - Certified Cost of breakdown on the value of raw materials (imported and local), and direct and indirect labor cost used to produce the finished product.
  - Certified Summary Statement of Local Supplier' s Certificate of Purchase, plus computed Profit and cost of Transport from Factory to the frontier of Port/Brokerage Handling Expense

**Estimated time:** Within 10-12 working days, considering all documents submitted are complete.

**Expenses:** No fee, except in cases where a plant visit is required. The applicant will provide transportation for the evaluator.

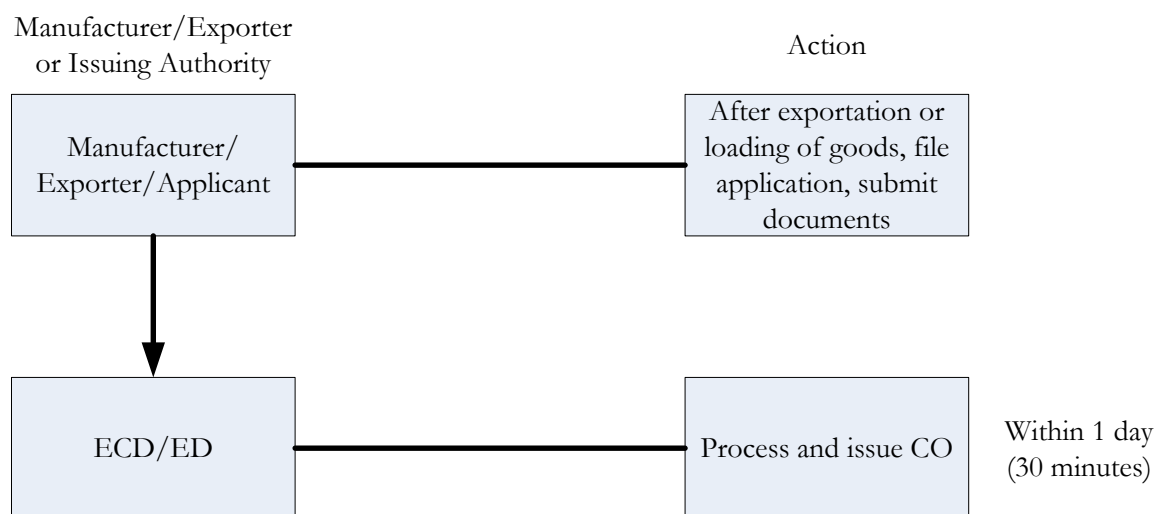
### Information needed:

It is assumed that the exporter-applicant is already a registered sole proprietor with the Department of Trade and Industry or juridical entity with the Securities and Exchange Commission. In this regards, the details of the company, i.e. Name of company; DTI or SEC Business Registration; Office Address; Plant/Factory Address, is needed for the application for pre-export examination.

## STEP II REQUEST FOR ISSUANCE OF CERTIFICATE OF ORIGIN

### Detailed steps:

The corresponding CO shall be issued by the ECD/ED after exportation or loading of goods if the product has been found to be eligible for preferential treatment.



### Required documents:

- i) Application for Issuance of Certificate of Origin.
- ii) The following are the documents required for the issuance of CO:
  - Certified True Copy of Export Declaration

- Certified True Copy of Sales/Commercial Invoice
- Copy of Sea/Airway Bill of Lading
- Proof of Freight Charges Paid

**Estimated time:** Less than 30 minutes

**Expenses:** Accountable Form PhP 15 per set (4 pcs) per application  
PhP 115 for documentary stamp.

## **REMARKS**

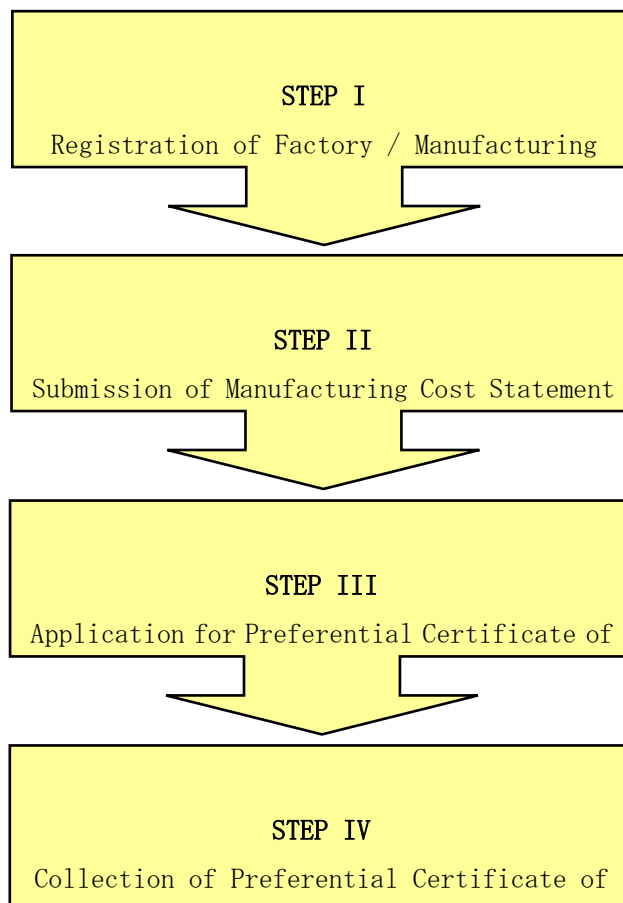
On the request for pre-evaluation of exporters and export products, the 5 working day period to evaluate the documents shall stop when the ECD requested for additional supporting documents, clarifications or similar issues.

# SINGAPORE

## OVERVIEW

Singapore Customs under the Ministry of Finance is the only agency authorized to issue Preferential Certificates of Origin under Free Trade Agreements ( “FTAs” ) and Schemes of Preferences in Singapore. The six organizations authorized by Singapore Customs, namely the Singapore Manufacturers’ Federation, Singapore International Chamber of Commerce, Singapore Chinese Chamber of Commerce and Industry, Singapore Malay Chamber of Commerce and Industry, Singapore Indian Chamber of Commerce and Industry, and Singapore Commodity Exchange Ltd, can only issue Ordinary Certificates of Origin ( “COs” ).

The application procedures to obtain a Preferential Certificate of Origin ( “PCO” ) are relatively straightforward, as Singapore utilizes a single integrated platform TradeNet for the electronic submission and processing of trade and shipping documents. Furthermore, the application procedures for the ASEAN-Australia-New Zealand Certificate of Origin ( “Form AANZ” ), ASEAN-China Certificate of Origin ( “Form E” ), ASEAN-India Certificate of Origin ( “Form AI” ), and ASEAN-Korea Certificate of Origin ( “Form AK” ) are generally identical and can be illustrated in four steps as shown in the following.



### **STEP I REGISTRATION OF FACTORY / MANUFACTURING FACILITY<sup>6</sup>**

Local manufacturers who wish to apply for a PCO have to register with Singapore Customs first. To register with Singapore Customs as a manufacturer for the said purpose, the manufacturer has to be:

- A registered company in Singapore;
- Have a valid Entity Identifier / Unique Entity Number ( “UEN” ); and
- Operate a manufacturing facility/factory in Singapore.

The manufacturer should complete a Manufacturer’s Application Form - typewritten -

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<sup>6</sup> Applicable to manufacturers. A trader or exporter who is not the manufacturer of the product, but wishes to apply for a PCO, should confirm that the manufacturer in Singapore has completed this Step.

and either email the softcopy to [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg) or mail the hardcopy to the following address:

Singapore Customs  
Tariffs and Trade Services Branch  
55 Newton Road  
#07-02 Revenue House  
Singapore 307987

Alternatively, the manufacturer can e-file an application at the following [http://appm4.internet.gov.sg/scripts/customs/mfgregn/MFR1\\_Form.asp](http://appm4.internet.gov.sg/scripts/customs/mfgregn/MFR1_Form.asp).

A Singapore Customs officer will arrange for an inspection of the factory or manufacturing facility to establish that it has the machinery and manpower to manufacture the product, and that the proper books and records of its operations are maintained.

If successful, the manufacturer will receive a letter of approval from Singapore Customs together with a registration number. Companies granted pioneer status by the Economic Development Board may be exempted from having their factory inspected if their application is supported by documentary evidence of their pioneer status.

**Required documents:**

- i) Manufacturer's Application Form
- ii) Company and product brochures (to be submitted together with the completed Manufacturer's Application Form)

**Estimated time:** Upon receipt of completed Manufacturer's Application Form, a Singapore Customs officer from the Tariffs and Trade Services Branch will contact the manufacturer to arrange for a factory visit within seven working days.

**Expense:** No charge

**Information required** (when completing the application form):

- i) UEN

- ii) Company details
- iii) Production details
- iv) Export market details (applicable to e-filing only)
- v) Type(s) of Certificate of Origin required

## **STEP II SUBMISSION OF MANUFACTURING COST STATEMENT<sup>7</sup>**

Upon successful registration of its factory or manufacturing facility, the manufacturer can proceed to prepare a manufacturing cost statement ( “MCS” ) for submission to Singapore Customs to verify that its product meets the origin criteria under the FTA.

The MCS for each FTA differs slightly, and the manufacturer should submit the MCS according to the format provided for the application of a PCO under the appropriate FTA.

Manufacturers are required to submit manufacturing cost statements for verification for all products, except the following:

- i) Fresh cut orchids
- ii) Live or frozen fish
- iii) Aquatic invertebrate
- iv) Unworked coral
- v) Live plants
- vi) Waste or old newspapers

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<sup>7</sup> See Footnote 1 above.

Manufacturers should note the following points when preparing manufacturing cost statements:

- Prepare the MCS on company letterhead for every product model to be exported, according to the prescribed format.
- For products applying the change in tariff classification ( “CTC” ) rule, the manufacturer is required to declare the HS subheading code (i.e. first six digits) of foreign materials and materials of undetermined origin.
- For products applying the regional value content ( “RVC” ) rule, the manufacturer is required to provide actual costs of materials used, labor and overhead costs in each MCS. Projection of production costs is not permitted.
- Both the Managing Director and Accountant must declare the MCS to be true and correct. Singapore Customs may also require the MCS to be certified by a public accountant.

Upon verification and confirmation that the product meets the origin criteria under the FTA, Singapore Customs will issue an approval letter for the MCS. The manufacturer or exporter may then apply for the relevant PCO.

Each approved MCS is valid for one year from the date of the costing. This is on the condition that there is no change in the costing or the change in costing does not affect the originating status of the product during that validity period. Thereafter, the manufacturer is required to renew the MCS annually or update the MCS earlier when there are variations (*e.g.* to prices, costs, sources of materials, etc.) during the year.

To renew an approved MCS, the manufacturer can either submit a fresh MCS for verification or submit a Letter of Undertaking declaring that the product for all models still qualify at the prevailing origin criteria under the FTA which was



previously approved. This Letter of Undertaking must similarly be prepared on official company letterhead and duly signed by the authorized officers of the company. In addition, the Letter of Undertaking must be submitted to Tariffs and Trade Services Branch of Singapore Customs one week before the expiry of the MCS.

Singapore Customs will issue a Letter of Acknowledgement to the manufacturer within three working days of receiving the Letter of Undertaking. The Letter of Undertaking is effective only upon the manufacturer receiving the Letter of Acknowledgement from Singapore Customs. The Letter of Acknowledgement is valid for one year from the date of the Letter of Undertaking.

**Required documents:**

- i) Completed MCS
- ii) Supplier' s invoice for every material used that is locally manufactured.
- iii) If a material used is originating under the FTA and the manufacturer wishes to qualify the product using accumulation, submit both:
  - Supplier' s invoice, as well as
  - Original copy of the PCO (of the material) which is issued by the authority in the supplying FTA Party.

The manufacturer can either email the required documents to customs\_roo@customs.gov.sg or mail the hardcopy to the following address:

Singapore Customs  
Tariffs and Trade Services Branch  
55 Newton Road  
#07-02 Revenue House  
Singapore 307987

**Estimated time:** The manufacturer must submit the MCS at least seven working days before the export of its product.

**Expense:** No charge

### **STEP III            APPLICATION FOR PREFERENTIAL CERTIFICATE OF ORIGIN**

Prior to export, the exporter must electronically apply through the TradeNet system for both: (a) a PCO; and (b) an Export Permit (also known as a Cargo Clearance Permit or “CCP” ) for each consignment. If the manufacturer or exporter does not have the TradeNet software, it may appoint an agent to apply on its behalf. The declaration type is IESGPDCO. It is not possible to apply for a PCO without a CCP.

The PCO and CCP will be treated as one set. The exporter is not required to key in data separately for the PCO and CCP. A generic screen format will be given for both documents. When the exporter keys in common data (e.g. name of exporter) into the TradeNet system, the data will appear in both the PCO as well as the CCP. If there is an error in either document, both documents will be rejected. However, the rejection message will indicate whether the error is in the PCO or CCP.

The exporter should check to make sure that all of the particulars in its application are complete and accurate. The key areas to check in the application for a PCO are:

- i) Names of consignor and consignee. The names must be the same as described in the invoice.
- ii) Item numbers are in sequence.
- iii) Marks and numbers of packages. This information should be identical to the marks and numbers on the packages.
- iv) Description of the goods. Type clearly the description of the products exported. This should be identical to the description of the products contained in the invoice. Type the six-digit HS subheading of the importing FTA Party for each product.

- v) Origin criterion must be clearly indicated. This must be in accordance to the rules and conditions stated on the Overleaf Notes of the Form AANZ, Form E, Form AI or Form AK.
- vi) Gross weight or other quantity and value. Type the gross weight or other quantity (e.g. pieces or kg.) of the products. Type below this, the export value (FOB) of each product. This export value must tally with that shown on the invoice.
- vii) Number and date of invoice. The date of the invoice for the application should not be later than the date of approval on the PCO.

If the above particulars are not fully or accurately declared, it may lead to a rejection of the application.

If the particulars in the PCO and CCP are correctly declared, the TradeNet system will allot a number each to the PCO and CCP, and transmit the approval message to the exporter. Once approved, the exporter should quote the following in all subsequent correspondence with Singapore Customs: (a) Unique Reference Number; (b) CCP Number; and (c) Certificate Reference Number.

An exporter who is not the manufacturer of the products may still apply to Singapore Customs for a CCP together with a PCO. This is provided that the exporter has obtained the necessary documentary evidence from the manufacturer to prove that the goods satisfy the origin criteria for the PCO that the exporter wishes to apply for. In such instances, the exporter will indicate the manufacturer's name, contact person and number in the Trader's Remark field in its TradeNet application.

**Estimated time:** PCO and CCP will be processed within two hours of application.

**Estimated cost:** Each application (*i.e.* PCO together with CCP) is typically about S\$8.86.

## **STEP IV        COLLECTION OF PREFERENTIAL CERTIFICATE OF ORIGIN**

After approval is granted, the exporter will be able to print the CCP. The person authorized by the exporter should check through the CCP one final time to make sure that all the particulars appearing in the CCP are accurate and complete. If they are, he should sign the CCP to certify that “I/We declare that all the particulars in this Cargo Clearance Permit are true and correct” .

The TradeNet system will print the PCO on a pre-printed form. The approved and printed PCO can be collected at:

CrimsonLogic Service Bureau  
133 New Bridge Road  
#19-01/02 Chinatown Point

For applications approved by Singapore Custom’ s Airport Outpost, the PCO can be collected at:

Singapore Aircargo Agents Association  
Room 107, Ground Floor, SATS Airfreight Terminal 3  
Core H, Changi Airfreight Centre

The exporter should first check its system to ensure that the application is approved before going to collect the PCO. PCOs can be collected between 2 to 4 working hours upon application approval.

To ensure that the PCO is released to the correct party, the exporter’ s representative must present a Letter of Authorization from the company at the time of collection.

The completed Letter of Authorization must be presented together with a copy of the exporter’ s invoice for each PCO to be collected. The Certificate Reference Number of the PCO must be indicated on the corresponding invoice. PCOs cannot be released without the aforementioned supporting documents.

In addition, the date of the invoice should be before the shipment date. For applications made before the shipment date, the invoice should not be dated after the date of submission. This is to avoid complications with the overseas Customs authority on invoices dated after Singapore Customs' approval date on the PCOs.

Upon receipt of the PCO, the representative should ensure that the particulars on the PCO are complete and accurate before signing in the "Declaration by the exporter" box of the PCO. If the box is incomplete, the overseas Customs authority may query and reject the PCO. Only the exporter who is the applicant can sign the PCO.

**Required documents:**

- i) Completed Letter of Authorization
- ii) Exporter' s invoice(s)

**Expense:** Free of charge

**REMARKS****Retention of Documents**

Under the Customs Act, exporters are required to retain documents and records relating to the production and shipment of exports for a period of not less than five years for post-verification. These include approved copies of PCOs and CCPs, as well as supporting documents such as invoices, MCSs, books of accounts, bills of lading ( "B/L" ), packing lists, certificates of insurance, among others.

Any person who fails, without reasonable excuse, to comply with the above shall be guilty of an offence and liable on conviction to a fine not exceeding S\$10,000 or to imprisonment for a term not exceeding three years or to both.

**Calculation of Regional Value Content**

Singapore adopts the direct method of calculating regional value content for all four of the FTAs, in other words, for Form AANZ, Form E, Form AI and Form AK.

**Back-to-Back Application of Certificate of Origin**

Applications for back-to-back PCOs can similarly be submitted through TradeNet. The exporter must complete the application for each consignment and either: (a) fax the following supporting documents to +65 6337 6361; or (b) attach them as softcopies to the application via TradeNet:

- i) Original PCO of the first exporting FTA Party
- ii) Exporter' s invoice
- iii) Working sheet (applicable for partial consignments)
- iv) Import Permit
- v) Supplier' s invoice supporting the Import Permit
- vi) Inward B/L or Air Waybill supporting the Import Permit
- vii) Outward B/L or Air Waybill

# THAILAND

## OVERVIEW

The Department of Foreign Trade ( “DFT” ) of the Ministry of Commerce is the issuing authority in Thailand. From 4 April 2011, the submission of an application for COs and all the detailed information shall be done digitally via DFT’ s website <[http://www.dft.go.th/e\\_trade.htm](http://www.dft.go.th/e_trade.htm)>. Manual submission services will be terminated within 2011.

The application procedure for a certificate of origin ( “CO” ) in Thailand may be divided in 3 main steps, as follows (see figure below).

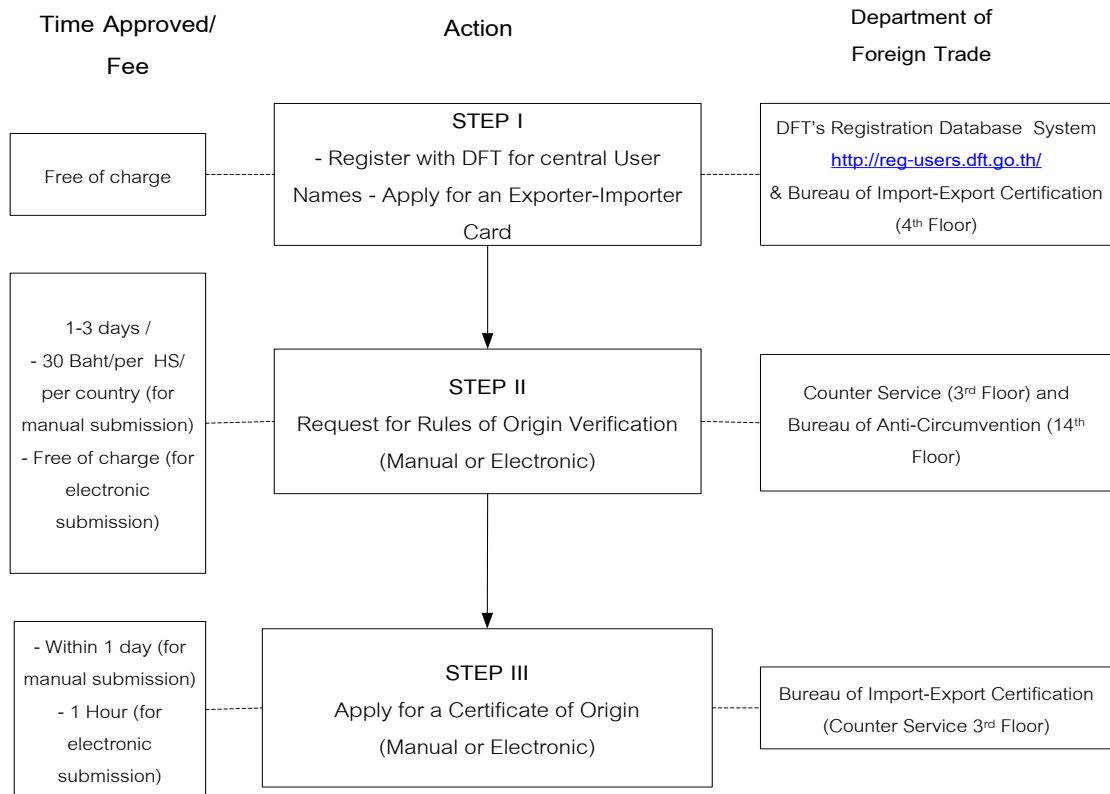
Step I                      Online Registration with the Competent Authority via DFT’s Registration Database system < <http://reg-users.dft.go.th/>>:

a) Traders (Exporters or manufacturers) who are applying for CO need to register with DFT of the Ministry of Commerce ( “MOC” ), in the Registration Database system, in order to obtain central ‘User Names’ for proceeding in application for CO

b) Trader use Username to apply for Exporter-Importer Card online

Step II                      Origin Pre-export Examination: Goods under Chapter 25-97 will have to submit production details in order for their origin to be verified as consistent with the origin criteria. For goods under Chapter 1-24, the pre-export examination is undertaken at the time of the request for COs in step III.

Step III      Request for Certificate of Origin: Exporters shall request for COs for their goods, of which origin have been verified, at the time of exportation.



## STEP I REGISTRATION WITH THE COMPETENT AUTHORITY

A) Register for central User Name (First Time Registration only)

Trader who wish to obtain COs from DFT must complete an online registration with the DFT to register for central User Names. The central User Names are necessary for Traders to access to and utilize documentation certification service in DFT' s online database system ( "Registration Database" ), which will be linked with many government agencies in the future.

There are 2 types of central User Name: Corporate User Name (for Trader' s Company) and Individual User Name (for Company' s authorized person). Bo th types of Usernames can be obtained from the DFT website <[http://www.dft.go.th/e\\_trade.htm](http://www.dft.go.th/e_trade.htm)>, by clicking



at e-foreign trade banner to enter Registration Database system <<https://reg-users.dft.go.th/tabid/57/Default.aspx>> and click 'registration for central User Name' menu.

*Steps for Corporate User Name*

- i) Key in details of the company, as required on the website :
  - User Name for log-in (Tip: should be short company' s name in English e.g. JETRO)
  - Taxpayer ID
  - Full company' s name in English
  - Full company' s name in Thai
  - Display Name
  - Company' s Email address/Contact email address
  - Password for log-in (Tip: should be the last 4 digits of taxpayer ID)
- ii) Submit the above information electronically
- iii) Trader receives 'Verification Code' via E-mail, and uses such Verification Code to Login to the system to validate the Corporate Username
- iv) Click menu 'information of Trader' on the website to update all the required company' s information e.g. list of company' s board members, company' s address in Thai and English . These information will be stored online and Trader needs not re-enter these information again the next time they login
- v) Trader must login with Corporate User Names and Passwords to utilize any of DFT' s online services available on the Registration Database System, by clicking 'Services Related To Central User Name' menu. DF T will verify the

correctness of information submitted and/or any supporting documents, and grant permission to use such central User Name in the online system. Once such permission is granted, Trader shall no longer be able to amend the information about the company and authorized person. Such amendment must only be made to the IT system administrator and the amended information shall be automatically updated.

*Steps for Individual User Name (Authorized Person' s User Name)*

- i) Key in details of a person authorized to act on behalf of the company, as required on the website :
  - User Name for log-in (Tip: should be the authorized person' s first name )
  - Identification card no. of authorized person
  - Authorized person' s name and surname in English
  - Authorized person' s name and surname in Thai
  - Display Name
  - Email address of the authorized person
  - Password for log-in (Tip: should be 4 digits of Identification Card no.)
- ii) Submit the above information electronically
- iii) Trader receives 'Verification Code' via E-mail, and uses such Verification Code to Login to the system to validate the Individual Username
- iv) Click menu 'information of Trader' on the website to update all the required information of the authorized person e.g. personal information of authorized person, address in Thai and English as per identification card, and current

address. These information will be stored online and Trader needs not re-enter these information again the next time they login.

- v) Trader must login with Individual User Names and Passwords to utilize any of DFT's online services available on the Registration Database System, by clicking 'Services Related To Central User Name' menu. DFT will verify the correctness of information submitted and/or any supporting documents, and grant permission to use such central User Name in the online system. Once such permission is granted, Trader shall no longer be able to amend the information about the company and authorized person. Such amendment must only be made to the IT system administrator and the amended information shall be automatically updated.

B) Apply for Exporter-Importer Card

Trader must hold an Exporter-Importer Card issued by DFT. The Exporter-Importer Card is used when the traders need to contact DFT regarding trading documents such as forms, export authorization, import authorization, etc.

Generally, a person-in-charge is authorized by the trader to act as an exporter/importer on the behalf of the company. There is no limit to how many persons a company may assign to act on its behalf but the company itself will have to be responsible for any action or wrongdoing undertaken in relation to the use of such Card.

Currently manual application for Exporter/Importer card has been revoked and it must be applied online via the DFT's Registration Database system <<https://reg-users.dft.go.th/tabid/57/Default.aspx>>, by logging in with both Corporate and Individual Usernames and Verification Codes issued the DFT, as mentioned in A), and completing the following request forms for Exporter/Importer Card online:

- A request form for an Exporter-Importer Card and/or Authorized Person Card (Online Form Bor.Gor 1)
- A power of attorney letter allowing the authorized person(s) to act as Exporter/Importer on behalf of the company (Online Form Bor.Gor 1/1)

In case you are having another person requesting the Exporter-Importer Card for you:

- A power of attorney letter allowing the authorized person(s) to request for Exporter-Importer Card/Authorized Person Card(s) (Online Form Bor.Gor 2)
- A certification letter, signed by a lawyer, certifying signature of the Company' s authorizer/company' s director (Form Bor.Gor 3)

After completing and submitting each of the above online forms, the system shall instruct Trader to print out Form Bor.Gor 1, Form Bor.Gor 1/1, Form Bor.Gor 2 and Form Bor.Gor 3, which must be signed and stamped the company' s seal. Then, the company' s authorized person(s) must submit such printed out forms to the DFT in person and take identification photos for obtaining the Exporter-Importer Card(s) and Authorized Person Card(s).

**Estimated time:** 1 day

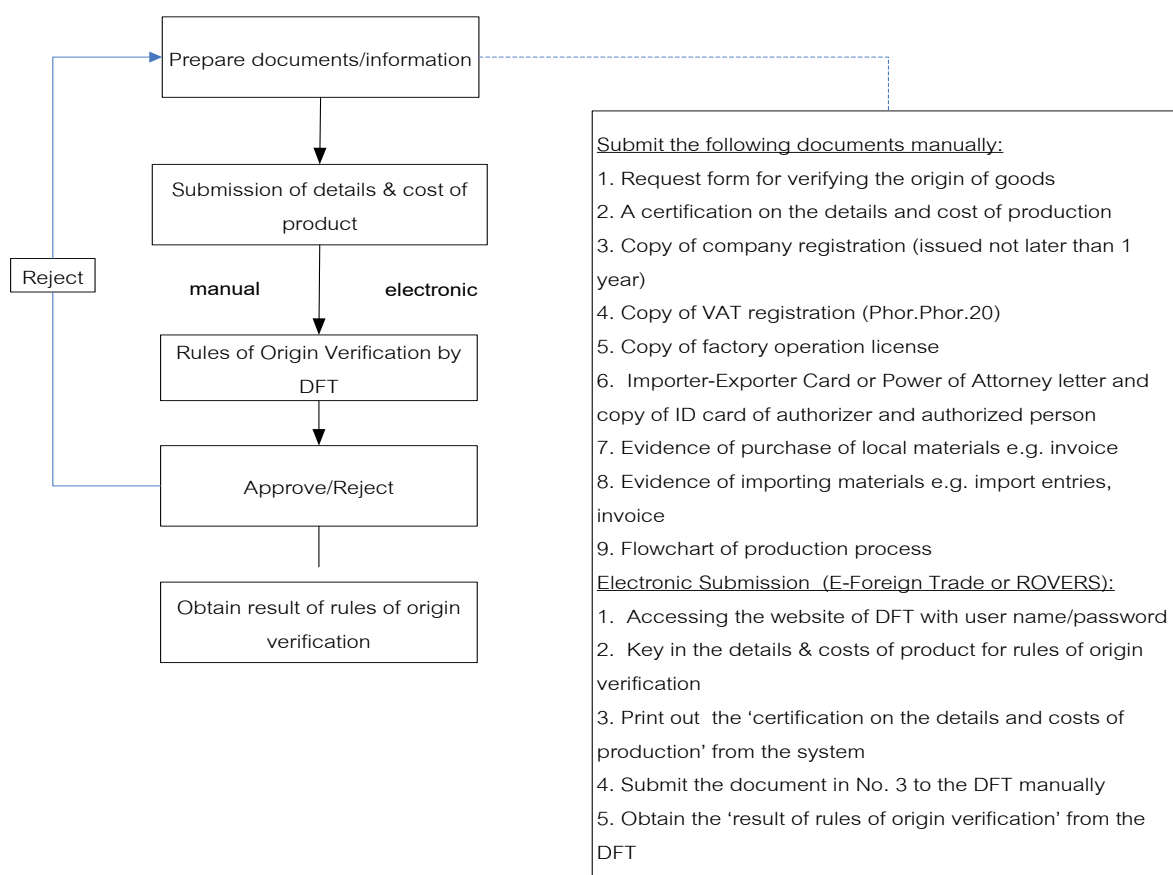
**Expense:** 200 Baht/Card

## **STEP II            PRE-EXPORT EXAMINATION**

If the goods are under Chapter 01-24, the pre-export examination can be undertaken at the time of the requesting of the CO, therefore, traders may skip this step and proceed directly to Step III to apply for COs.

If the goods to be exported are classified under Chapter 25-97, the

manufacturers/traders shall request for a verification of the goods before applying for a CO. The DFT will examine and verify that the export product (e.g. details and specifications of products, raw materials, production process and costs of production per unit) qualifies with the relevant rules of origin requirements. The request for pre-export examination and all the relevant information on production details and cost structure of the products shall be submitted manually or electronically via DFT' s website. For electronic submission, the manufacturers/traders must register for User Name/Password at DFT' s website to access Rules of Origin Verification System (ROO) for submitting details and costs of production electronically (see detailed steps of electronic submission below).



*Manual Submission*

**Required documents:**

- i) A request form for verifying the origin of goods - for goods in Chapter 25-97 only
- ii) A company' s declaration of the details and cost of production - used to declare that the costs of product meet the relevant rules of origin requirement
- iii) Invoices for the purchase of local materials
- iv) Invoices and import entries for the purchase of imported materials
- v) Exporter-Importer Card or Power of Attorney Letter and copy of ID card of authorizer and authorized person
- vi) Copy of company registration (issued not later than 1 year)
- vii) Copy of VAT registration (Phor.Phor 20)
- viii) Copy of factory operation license
- ix) Flowchart of production process

**Estimated time:** 3 days (1 day for E-Foreign Trade System)

**Expense:** Manual submission: 30 Baht/HS code/export destination

Electronic submission: None

**Information needed:**

- Details of company: name of company, company registration no. , taxpayer ID, company address, telephone number
- Type of Business operation:
  - Factory,

- Exporter or agent, or
  - Others
- Product applying for tariff privilege
  - Name of product (in Thai<sup>8</sup> and English<sup>9</sup>)
  - Tariff HS code for the product i.e. corresponding tariff code using a 6-digit HS2002 tariff classification.
  - Models of product
- Rules of origin of which FTAs or privilege systems to be verified
- Details of the manufacturer of the goods: factory name, address, factory license number, other credentials
- Details of production process or flowchart of production process (existing flowchart or documents relating to production process can be attached)
- Name of goods in Thai must be translated accurately and in accordance with the tariff classification of goods
- Details and cost of local raw materials or parts used in producing 1 unit of product: name of raw materials and/or parts used in the production, unit of the raw materials and/or parts, price per unit (US \$)<sup>10</sup>, quantity used in the production, total values (US \$)

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<sup>8</sup> must be translated accurately and in accordance with the tariff classification of goods

<sup>9</sup> be the same as that in invoice and export entry

<sup>10</sup> The price of raw materials/parts purchased from local producer must be based on invoice, excluding VAT.

The exchange rate used in converting the price and values of goods into US currency must be based on the

- Details and cost of imported raw materials or parts used in producing 1 unit of product: name of raw materials and/or parts used in the production, corresponding HS code, country of origin of the raw materials and/or parts, unit of the raw materials and/or parts, price per unit (US \$)<sup>11</sup>, quantity used in the production, total values (US \$)
- Calculation of the qualifying value content

### *Electronic Submission*

#### **Detailed steps:**

- i) Enter the E-Foreign Trade website and choose the ‘Origin Verification’ service
- ii) Login with User Name and Password, obtained from the Bureau of Import-Export Certification, to enter the ‘Rules of Origin Verification (ROVER)’ system or ‘E-Origin’ .

For first-time user, the User Name/Password can be obtained from DFT’ s website <[www.dft.moc.go.th/e-trade.htm](http://www.dft.moc.go.th/e-trade.htm)>, by clicking at ‘e-foreign trade’ banner and ‘rule of origin verification’ banner, and click ‘new registration’ tab. After registration, Exporter/Trader must print out ‘registration form for utilizing customs tariff preference’ and ‘declaration of user of DFT’ s rules

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exchange rate as per the Customs Notification at the month of the sale of goods or the month indicated in the declaration form

<sup>11</sup> Price of imported raw materials/ parts must be C.I.F. values. If raw materials/ parts are purchased from other importers or purchased locally but the origin of goods cannot be determined, the price of such raw materials/parts must be based on invoice (excluding VAT)



- of origin verification system via Internet and XML’ , and bring them to the Bureau of Anti-Circumvention (14th Floor) to obtain the User Name and Password.
- iii) Choose whether you want to submit a new request for origin verification or edit an existing request.
  - iv) Provide all the relevant information regarding production details and costs structure of the product and submit the information to DFT.
  - v) The system will process the information you submitted and generate a ‘declaration on the details and cost of production’ , which is a broken-down details on the cost of production per unit in USD currency and the percentage of cost of content of local/imported materials.
  - vi) Print out the declaration and have it signed by the Company’ s Director or the authorized person, and then submit it manually to the Bureau of Anti-Circumvention.
  - vii) The Bureau of Anti-Circumvention, after receiving your declaration of details and cost of production and reviewing the information you provided via the origin verification website, will issue an ‘approved result of the rules of origin verification’ . This shall take about 3-4 hours. You will have to use the reference code and date of approval provided in the approved result of the rules of origin verification to obtain a certificate of origin in Step III. The approved result of the rules of origin verification is valid for 2 years from the date of issuance.

### **STEP III            REQUEST FOR CERTIFICATE OF ORIGIN**

In this step, exporter submits a request for obtaining a CO so that it can be sent to the importer to be used in claiming duty privileges. Information needed in this

step includes the HS code of the products, the origin criteria of the products, information regarding origin verification (in case of HS code 1-24: certification on the production process and cost details; in case of HS code 25-97: the approved verification result of Step II), shipping details. Please note that each CO can only be used for each of its corresponding bill of lading or airway bill or other transport document.

From 4 April 2010, the manual submission of request for certificate of origin will be revoked and request for obtaining the CO must only be done electronically via DFT's Registration Database system <<http://reg-users.dft.go.th/Home/tabid/37/Default.aspx>>. In order to be able to request for CO electronically, the Exporter/Manufacturer must login with Central User Name (Corporate User Name and Password as mentioned in Step I) in order to register as the 'user of EDI system for electronic application for certificate of origin', and request for EDI user name and password from the DFT.

**Detailed steps for request for EDI user name and password:**

- i) In the Registration Database website, click 'Service Related to Central User Name' tab
- ii) In drop-down menu, select 'EDI system for application for certificate of origin'
- iii) Login with Corporate User Name and Password to key in details of request for EDI user name/password
- iv) Print out the request form for EDI user name/password for submission to Bureau of Import-Export Certification (4th Floor).
- v) The DFT will issue EDI user name and password by post (3-4 working days)

**Detailed steps for request for certificate of origin via EDI system:**

- i) Login to the e-Foreign Trade website by using username and password issued from DFT
- ii) Enter relevant information relating to your export products in the online form, i.e. product name, product model, price, quantity, and origin verification reference code for Product in HS Code 25-97 (obtained from Step II) along with the approval date.
- iii) DFT will examine the information you submitted (about 1 working day), which, if correct, will be further processed by the system to generate a CO in a printable format. An approved CO will then be printed out, signed and certified.
- iv) The approved CO will then be able to be picked up at the Bureau of Import-Export Certification. A fee of 30 Baht per each CO will be collected.

**Required documents for picking up the CO:**

- For HS Code 01-24: a certification for production process and cost details (filled out by exporter/manufacturer).
- For HS Code 25-97: a request form for obtaining certificate of origin printed out from EDI system
- Exporter-Importer Card and/or Authorized Person Card

**Estimated time in obtaining the CO:** within 1 day

**Estimated fee:** 30 THB per CO

**Information need to be filled in online request form for CO:**

- Details of applicant and the company: name of applicants, Exporter-Importer ID, name of company, company registration no., taxpayer ID, company address, telephone number
- Details of the buyer or importer: name of buyer/importer, address, country of destination
- Mode of transport: maritime, air, road, postal, hand-carry
- Detail of goods: name, description, HS code, quantity or net weight, FOB value (US \$)
- Invoice number and date
- Transport document: document number, date of issuance, shipping date
- Detail of origin verification: production process and costs details of goods under HS 1-24 or the reference number and date of approval of the origin verification result for goods under HS 25-97

## **REMARKS**

### **Document Maintenance**

CO applicants must keep the records relating to the origin of goods for a period of 5 years after the date the certificate of origin was issued. Such records will include all evidence to prove that the export goods are the originating good according to the rules of origin requirements.

### **Re-issuance of COs**

In case the CO is lost or torn or contains incorrect information, the applicant must request the DFT to invalidate the original CO and re-issue new CO with new reference number within 12 months from the date of exportation. The DFT will indicate the date of issuance and the reference number of the original CO in the new CO. The new CO will be valid during the original term of the validity of the original CO.

### **Exporter's responsibility**

- Ensure that the tariff classification for the product to be export is eligible for tariff privilege in importer country
- Ensure that the details and cost of product to be export meet the R00 requirement. Upon request by the officer, the applicant must have the evidence ready to show that the product meets the R00.
- Keep the records relating to the origin of goods for 5 years from the date the certificate of origin was issued
- Notify the government authority without delay to invalidate the original CO and re-issue the new one when he knows that the good no longer qualify as an originating good of the exporting country e.g. cost of production changes

### **Retroactive issuance**

If CO has not been issued by the time of export, the applicant has to request the DFT to issue the CO retroactively within 12 months from the date of export. The DFT will indicate "ISSUED RETROACTIVELY" and the date of shipment in Box 4 of the CO. Then the exporter has to give the CO which is issued retrospectively to the importer to claim for preferential tariff treatment for the goods in the importer's country.

### **Penalties**

The DFT may reject or refuse to issue or reissue the certificate of origin and may invalidate the original certificate of origin when:

- The applicant does not comply with the application procedures or any notification relating to application for the certificate of origin, specified by the DFT.
- The DFT suspects finds out or suspects that the product is not originating in Thailand (or the other Party to the trade agreement), or does not meet the rules

of origin, and the applicant cannot provide sufficient evidence to prove that the product does meet the rules of origin requirements.

## VIETNAM

### OVERVIEW

The Department of Import and Export of the Ministry of Industry and Trade is the issuing authority in Vietnam. Currently, the submission of an application for COs and all the detailed information shall be obtained via the website <<http://www.ecosys.gov.vn>>.

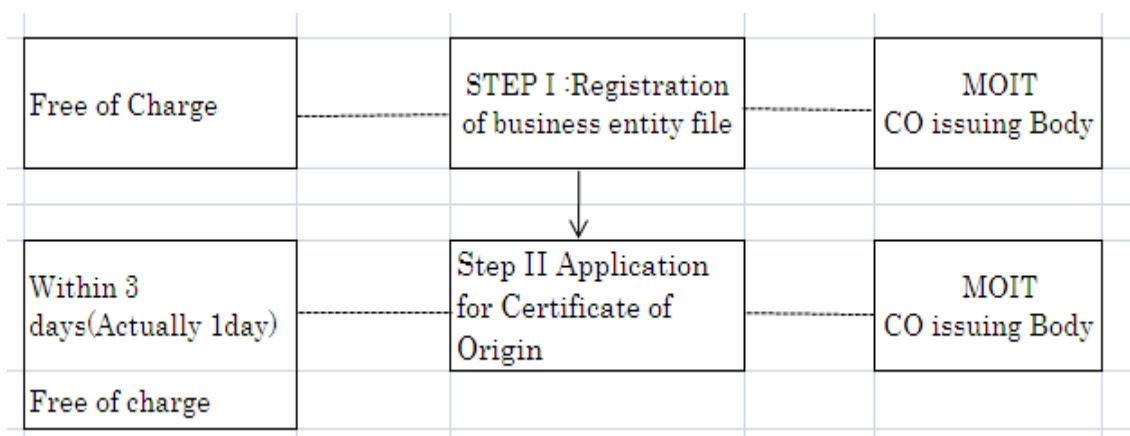
The application procedure for a certificate of origin ( “CO” ) in Vietnam may be divided in 2 main steps, as shown in the figure below.

#### Step I            Registration of business entity file :

- a) Traders (Exporters or manufacturers) who wish to apply for CO must have completed the procedures for registration of Business entity file before any application for issuance of a CO considered.
- b) Traders must notify the issuing-body where registration is conducted, prior to apply for a CO. Traders must also update their business entity file at least once every two years.

#### Step II            Application for Certificate of Origin:

Traders shall request for COs for their goods, of which origin. but Traders must check Rule of Origin (ROO) in own products before applying CO. If any, and necessary, Traders prepare the documents.



## STEP I REGISTRATION OF BUSINESS ENTITY FILE

Traders (Exporters or manufacturers) who wish to apply for CO must have completed the procedures for registration of Business entity file before any application for issuance of a CO considered.

### Required documents:

- i) Registration of the specimen signature of the proxy authorized to sign applications for COs and registration of the specimen seal of business entity.
- ii) Business registration certificate of the business entity
- iii) Certificate of registration of tax code number (copy certificated and sealed as a valid copy of the original)
- iv) List of production establishment (if any) of the business entity.

It must be noted that traders must notify the issuing-body where registration is conducted, prior to apply for a CO. Trader must also update their business entity file at least once every two years.

In the event of force majeure or if for any other legitimate reason, traders who wish to apply for at a place other than the place where its business entity file was registered, traders must provide a written explanation of the reason and must also register its business entity file with such other CO issuing-body.



**Estimated time:** 1 day

**Expense:** Free of charge

## **STEP II            APPLICATION FOR CERTIFICATE OF ORIGIN :**

Traders must check with Rule of Origin (ROO) relevant to their goods before applying for COs.

### **Required documents:**

- i)      Application form in which all items have been fully declared
- ii)     CO form on which all items have been completed
- iii)    Customs export declaration
- iv)    Commercial Invoice
- v)     Transportation documents (B/L etc...)

If CO issuing body may require, traders shall provide the evidence relating to the export goods as below.

- i)      Supplier' s customs import declaration for raw materials for the goods
- ii)     Export permit (if any)
- iii)    Sales contract
- iv)    Domestic value added tax invoice on purchasing of the raw materials.
- v)     Sample of the raw materials or supplies, or sample of the export goods
- vi)    Description of the production process with details of the HS code for input raw materials and of products (Change in Tariff Classification rule)
- vii)    Copy of the calculation of the Regional Value Contents (RVC Rule)
- viii)   Other documents proving the original of the export goods

**Estimated time:** within 3 working days

**Expense:** Free of charge

## **REMARKS**

It shall be noted that, if at the time of applying for a CO, there is still no customs export declaration for which customs procedures have been completed, or if there is still not a transportation or equivalent invoice, traders submit these documents later, but no later than 15 business days from the date which the CO is issued.

Documents of may be a copy provided that they are signed, certificated and sealed by the head or authorized representative of the traders, or notarized copies, and originals must be attached.

eCOSys, or the system of Vietnam for managing and issuing electronic COs can be found at the following website <<http://www.ecosys.gov.vn>>. If traders participated in eCOSys system, the person authorized to sign applications for COs shall make declaration via eCOSys system, attached with electronic signature and email it to the CO issuing body. If CO issuing body agrees after checking such email application, it shall send an email to request traders to submit the documents before issuing CO.

# AUSTRALIA

## OVERVIEW

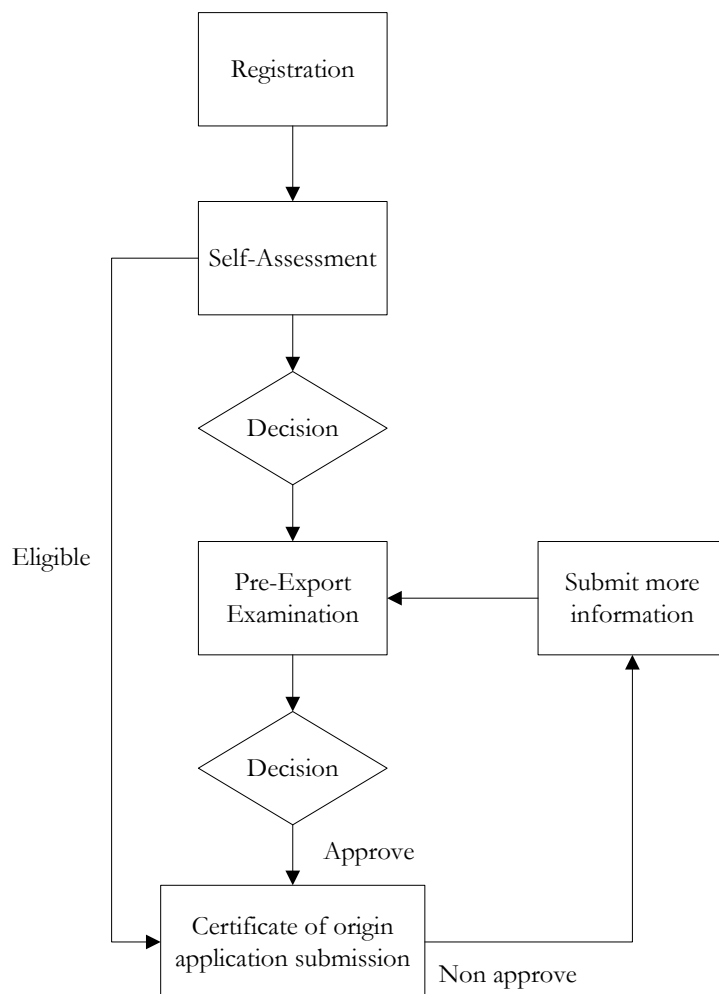
According to ASEAN-AUSTRALIA-NEW ZEALAND Free Trade Agreement, goods export from Australia are required to have certificate of origin (Figure 1) as an evidence that goods are originate from Australia and eligible for preferential tariff treatment. A government authority or other empowered bodies responsible for issuing the Certificate of origin. The certification bodies are divided into each regional as below;

- i) Victorian Employers' Chamber of Commerce and Industry (VECCI)  
<[www.vecci.org.au](http://www.vecci.org.au)>
- ii) NSW Business Chamber <[www.nswbusinesschamber.com.au](http://www.nswbusinesschamber.com.au)>
- iii) Business SA <[www.business-sa.com](http://www.business-sa.com)>
- iv) Chamber of Commerce and Industry Queensland <[www.cciq.com.au](http://www.cciq.com.au)>
- v) Chamber of Commerce and Industry Western Australia <[www.cciwa.com](http://www.cciwa.com)>
- vi) Chamber NT <[www.chambernt.com.au](http://www.chambernt.com.au)>

The application process for obtaining COs in Australia may be divided into three main steps (see figure below)

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- Step I                      Registration
  
  
- Step II                    Origin determination by self-assessment.  
  
                                 or  
  
                                 pre-export examination
  
  
- Step III                  Certificate of origin submission



## STEP I REGISTRATION

Exporter has to complete an AANZFTA Exporter Registration Form (Form C04A) to register and eligible for preferential tariff treatment. This form need to submit to authorized certification body in the area that company registered, as the information provided above. (Figure 2)

To complete the registration process, exporter has to submit information of authorized signatory, which is the representative of the company. This authorized signatory will has the right to request for the certificate of origin.

## **STEP II            ORIGIN DETERMINATION**

### *Self Assessment*

Australia has Self-Assessment procedure, regarding to DFAT' s regulation. Exporter can find the rule of origin assessment procedure on website of certification body. This assessment will help exporter to know whether AANZFTA tariff applies to their goods.

### *Pre-export Examination (if necessary)*

Once exporter decides on which rule of origin will be used, he/she may request for pre-export examination as to confirm that goods are comply with the AANZFTA. To do so, exporter has to submit an application for pre-export examination to the certification authority. The result of the examination can be use as a supporting document for obtaining certificate of origin. However the officer may reserve the right to conduct an examination for complicated cases.

## **STEP III            CERTIFICATE OF ORIGIN SUBMISSION**

Exporter has to complete the certificate of origin form and submit to the certification authority together with supporting documents. In case exporter submit the certificate of origin through an internet (online submission), all the supporting documents are needed to send to the office of the certification authority.

The information that require for certificate of origin submission are as following;

- Exporter details: name, address and the contact detail of the exporter
- Shipment details
  - Consignee name and address
  - Sufficient details to identify the consignment, such as importer' s purchase order number, invoice number and date and Air Way Bill/Sea Way Bill/Bill of Land.
  - Port of discharge
- Description of goods

- Description of goods, including HS Code (6-digit level), product number and brand name
  - The relevant origin conferring criteria
- Exporter declaration form
  - The exporter declaration form must be completed by exporter or its authorized representative

## **REMARKS**

### **Record Keeping Requirements**

AANZFTA require every exporters, importers, manufacturers and the authority bodies to keep important documents that related to the exportation or importation for at least three years, as evidence for goods qualified for preferential treatment. The customs department allow all parties to keep information in electric form.

### **Third-Party Invoices**

According to Rule 22 of operational certificate procedure of the AANZFTA agreement, in case of third-party invoicing, certificate of origin must identify the name of company and the address in third country, Third-party can be the sale person who issue sale invoice in third-party or exporter for the account of that company, which can be both in the country that is an AANZFTA party or a non-party.

### **Back-to-Back Certificate of Origin**

Some case the shipment may have to pass through an intermediate AANZFTA country to the final destination, exporter may apply for back-to back certificate of origin from the authority bodies, as a guarantee that goods are not undergo any processing in the intermediate country and goods will eligible for preferential tariff treatment at the destination country. Note that the period of validity of back-to-back certificate of origin must not exceed the validity of the original certificate of origin

### **Value of goods**

According to the original format of the certificate of origin, in Box 9, it require exporter to put in the FOB value of goods. However for exporter from Australia and

New Zealand can choose either to include the FOB value of goods in Box 9 or not include the FOB value in Box 9, which exporter must provide this information in a separate Exporter Declaration, contained supporting information. Furthermore exporter must responsible for sending the declaration to the Customs authority in the importing country.

#### **Retroactive issuance**

Normally certificate of origin shall be issue before exportation or not later than three days after the date of exportation. However under some circumstance that exporter is unable to apply for certificate of origin on time. Exporter may submit the request to authority body for issue certificate of origin retroactively. Retroactive issuance can be done in the case that it is not more that 12 months from the date of exportation and there will be “ISSUED RETROACTIVELY” on the document.

## CHINA

### OVERVIEW

The Entry-Exit Inspection and Quarantine Bureaus ( “EEIQ” ) at provincial and municipal levels are the competent authority responsible for issuing Certificates of Origin ( “COs” ) in China.<sup>12</sup> All application procedures are done electronically, supplemented by submission of paper documents.

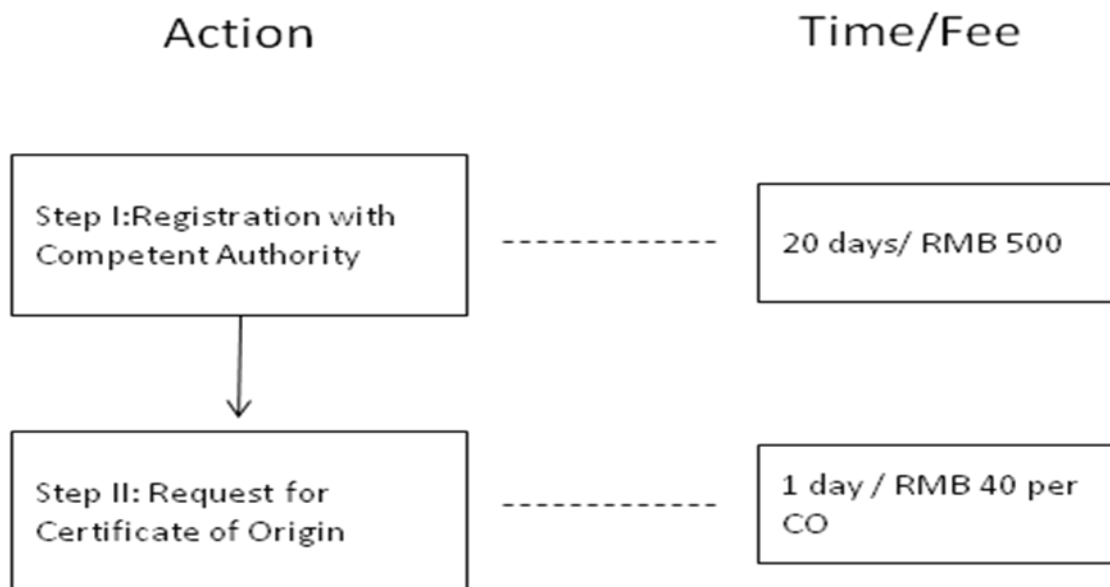
The application procedure is divided into the following two steps:

- Step I            Registration with Competent Authority : Exporters applying for COs shall register with the local EEIQ. Registration is on a one-time basis, but exporters are subject to annual inspection for CO request qualification appraisal.
- Step II           Request for Certificate of Origin: Exporters shall request for a CO prior to exportation of goods. Such a request needs to be filed for every consignment.

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<sup>12</sup> In China, the Council for International Trade Promotion is also responsible for issuing COs. However, the EEIT is the main government body in charge of CO issuance, especially preferential COs.





## STEP I: REGISTRATION WITH COMPETENT AUTHORITY

Starting from January 1, 2011, manual registration is replaced with online registration. Exporters applying for COs shall register with the competent authority through the online electronic system <<http://ocr.eciq.cn>>. The system will register the exporter's basic company information, product information, information of the company declarer, list of manufacturing equipment, etc. Paper documents must be submitted in parallel with the electronic registration.

### Detailed Registration Steps:

- i) Go to the registration website and input the organization code (企业组织机构代码)<sup>13</sup> to log on;
- ii) Enter basic company information;
- iii) Save company basic information; this will automatically create a registration number. Then, input product information, company declarer information and list of manufacturing equipment, etc;

<sup>13</sup> Every entity will receive a unique organization code upon registration of business.

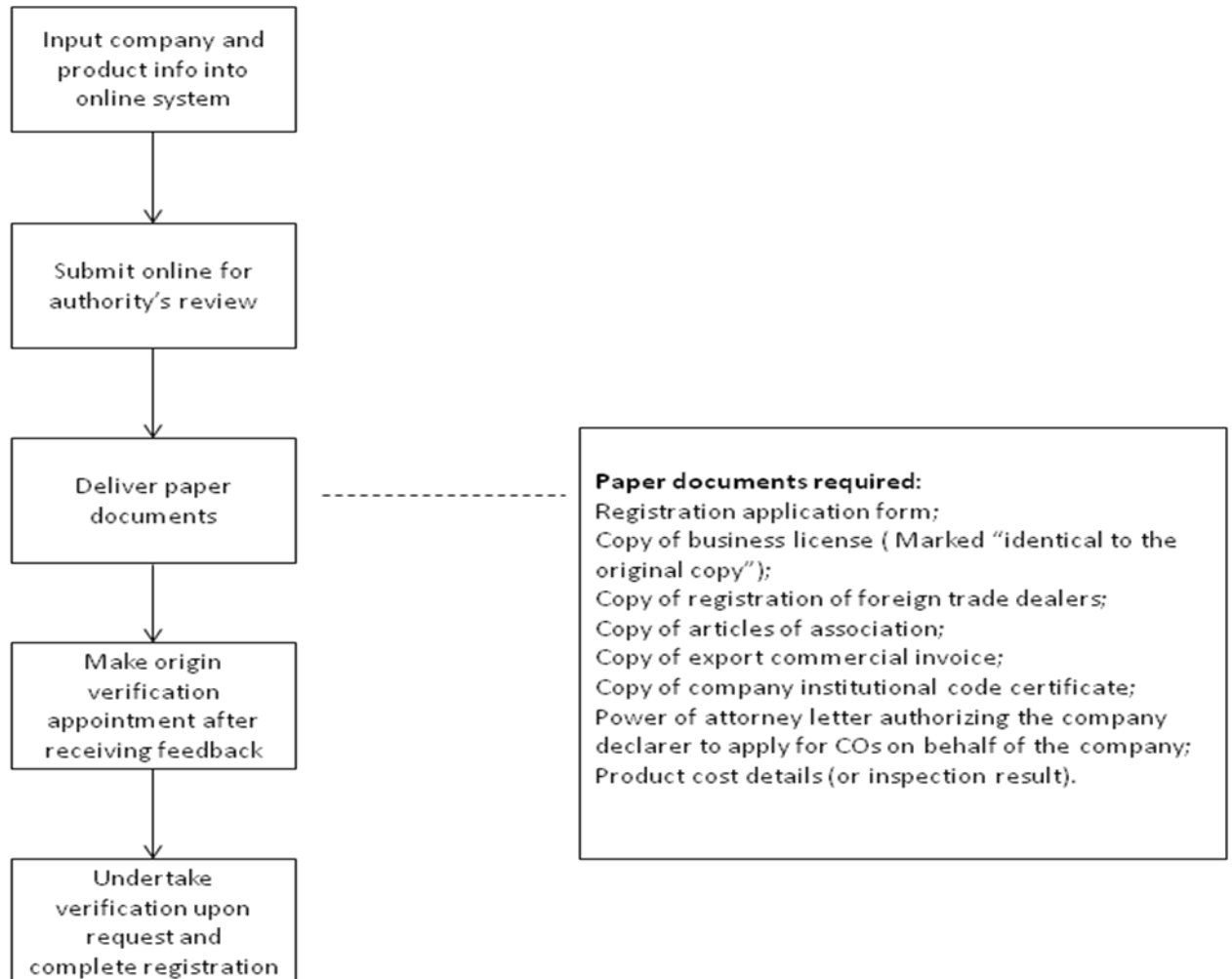
- iv) Save the information and submit the application online; the competent authority will then review the application;
- v) Deliver a set of paper documents to the same competent authority to supplement the online submission. The paper documents required include:
- Registration application form;
  - Copy of business license (Marked “identical to the original copy” );
  - Copy of Certificate of Approval for establishment of foreign invested enterprises;
  - Copy of articles of association;
  - Copy of export commercial invoice;
  - Copy of certificate of organization code;
  - Power of attorney authorizing the company declarer to apply for COs on behalf of the company;
  - Detailed product cost (or in the case where the manufacturer and exporter are not located in the same place, the product inspection result issued by EEIT where the manufacturer is located is required).
  - After receiving electronic feedback, contact EEIT and make origin verification appointment. If verification is not needed, the company is successfully registered.

The origin pre-export examination procedure is not compulsory. If necessary, EEIT may dispatch officers to check the manufacturer’ s bill of materials (BOM) and verify product content to determine country of origin.

The origin pre-export examination procedure in China is part of the registration procedure. The conduct of verification is at the discretion of the competent authority.

There are no detailed steps and documentary requirements for the conduct of origin pre-export examination and there is no charge/fee to the applicant.

After the examination is completed, EEIT will issue its decision and if approved, the company is successfully registered.



**Estimated time:** 20 days (excluding time taken for origin pre-export examination)

**Expense:** RMB 500

**Information needed:** (when filling in the online registration and paper registration application form)

- Basic company information such as company name, address, number of business license, company nature, business scope and legal representative etc.;
- Information of company declarer such as name, position, signature etc.;
- List of registered products such as name, HS code, type of CO applied for;
- List of manufacturing equipment such as name, function, quantity etc.

**Information needed:** (when filling in the product cost detail)

- Product name;
- Model of trade;
- Countries to which products are sold;
- Manufacturer/Selling agent;
- Raw material information, such as name/description, HS code, originating country, unit price, unit consumption, processing expense.
- Finished product information, such as processing procedure, FOB price, percentage of non-originating materials in finished product.

## **STEP II: REQUEST FOR CERTIFICATE OF ORIGIN**

Before exportation, exporters that have successfully registered with the EEIQ can request for a CO through an online request system (九城电子申报系统).<sup>14</sup>

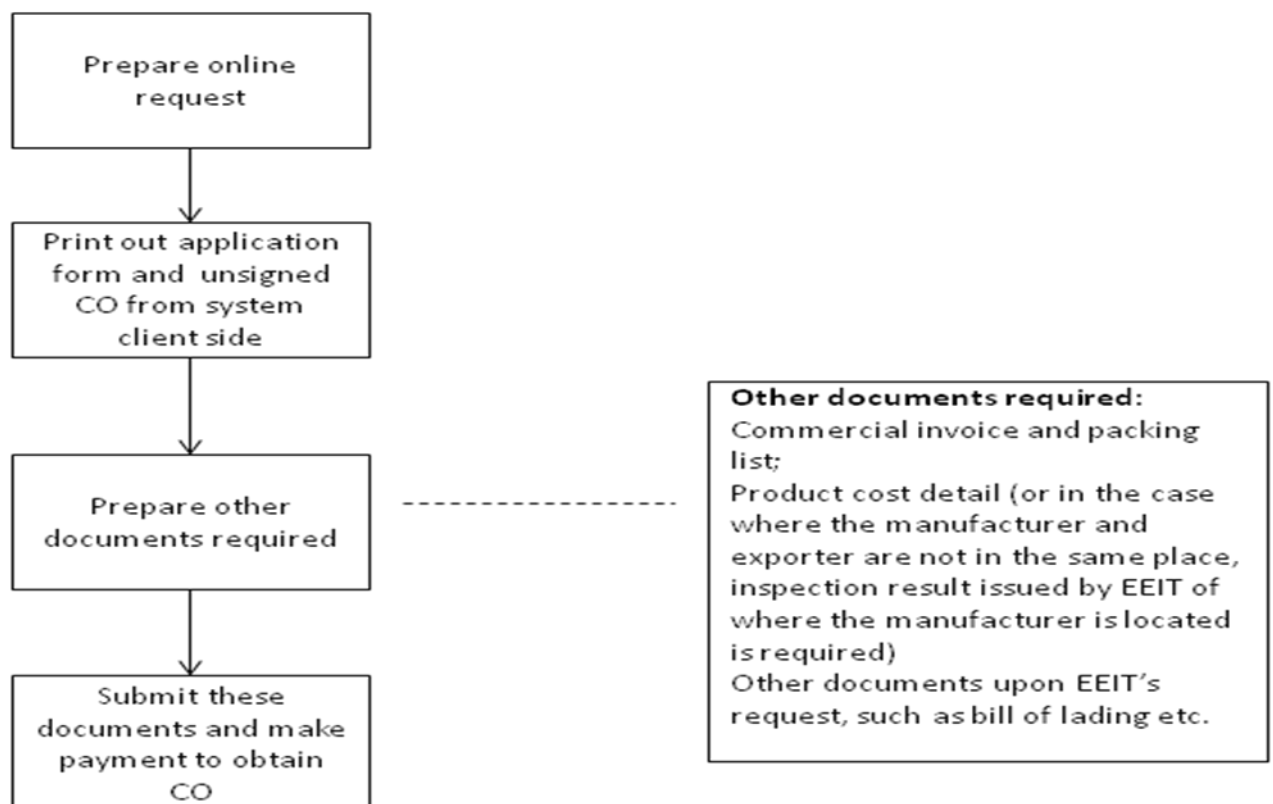
### **Detailed Steps of CO Request:**

- i) Complete online request form for CO;

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<sup>14</sup> This software platform, provided by a commercial software company, links the registered company to the EEIQ.

- ii) After the competent authority issues electronic feedback, print out the request form and the unsigned CO from the client-side of the computer system;
- iii) Bring the printed application form and unsigned CO, along with the following documents, to apply for a CO with the EEIQ:
- Commercial invoice and packing list;
  - Product cost detail (or in the case where the manufacturer and exporter are not located in the same place, inspection result issued by EEIT of where the manufacturer is located is required)
  - Any other documents requested by EEIT, such as bill of lading, etc.
- iv) Make payment and obtain authorized CO



Estimated time: 1 day

**Expense:** RMB 40 per CO

**Information needed:** (when filling in the online request)

- Manufacturer;
- Manufacturer contact;
- Product name/description;
- HS code;
- Quantity/Quality;
- FOB value;
- Percentage of imported raw materials in finished products;
- Commercial invoice number;
- Type of CO applied for (C/O, Form E, Form A etc.)

## **REMARKS**

### **Companies without Import/Export Permit**

Companies that wish to apply for CO but have no import/export permit<sup>15</sup> can designate an agent to apply for CO. The agent should be able to take care of all related import and export procedures, including the application of CO.

### **Annual Inspection**

The EEIQ will carry out an annual inspection on registered companies. The main purpose of such inspection is to verify the qualification of CO request. It is free of charge and the documentary requirements are the same as those for the initial registration.

### **Re-issuance of CO**

If a CO is lost or damaged or relevant information in a CO is changed at the point of exportation, the applicant can ask for re-issuance of the CO. The following

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<sup>15</sup> In China, only companies with trading license can conduct import/export activities.

documents are required under such circumstances:

- Re-application form and CO printed out from the client-side of the computer system;
- Original copy of commercial invoice, packing list and bill of lading;
- Copy of the previous CO;

The applicant shall pay RMB 40 for the CO and the re-issuance takes about 1 working day.

### **Retroactive Issuance**

If a CO has not been issued by the time of exportation, the applicant can request the EEIQ to issue the CO retroactively within 12 months from the date of exportation. The EEIQ will indicate the CO as “ISSUED RETROACTIVELY” .

### **New Products or Changes to Registered Information**

If an exporter wants to request for COs for new products which are not included in its detailed product cost submitted for registration with EEIT, the exporter must apply for a change of registration with the EEIT. Similarly, the exporter must also apply to change its registration if there are any other changes to information previously submitted.

### **Document Maintenance**

CO applicants must keep records relating to the origin of goods for a period of at least three years after the date the CO was issued.

### **When Manufacturer and Exporter Are Two Different Entities but Located in the Same Place**

In such a situation, it would be the exporter which shall register and apply for CO, following the procedures as described above. However, if verification is required, the EEIQ will check with the manufacturer.

### **When Manufacturer and Exporter Are Not Located in the Same Place**

In such a situation, first, the manufacturer will need to register with EEIQ at its location and provide EEIQ with the following documents:

- Power of Attorney issued by exporter;
- Export commercial invoice and packing list by exporter;
- Product cost detail by manufacturer;
- Invoice for sourcing raw materials by manufacturer;
- Production inspection result template on which the manufacturer has already filled in the relevant information

If successful, the manufacturer will receive a Product Inspection Result issued by EEIQ. The manufacturer shall then provide the Product Inspection Result to the exporter so that the exporter can get registered and apply for COs.



# INDIA

## OVERVIEW

Export Inspection Council of India ( “EIC” ), through its field organizations, the Export Inspection Agencies ( “EIA” ), is the authority for issuance of Certificate of Origin ( “CO” ) under the Free Trade Agreement. The submission of an application for CO and all the detailed information may be done digitally via EIC’ s website  
<http://www.eicindia.net/public/login.aspx> or  
<http://203.200.117.21/public/login.aspx> or  
<http://203.200.117.22/public/login.aspx>

The office addresses and contact details of EIAs can be accessed at  
<http://www.eicindia.org/eic/info-act-main.htm>

The application procedure for a CO in India may be divided into 3 main steps, as follows:

**Step I**                      Registration with the Competent Authority: Exporters or manufacturers who are applying for a CO may be required to be registered with Director General of Foreign Trade (“DGFT”), Ministry of Commerce and Industry, and to obtain the Importer - Exporter Code (IEC). Then, they are required to register themselves with EIC.

**Step II**                      Origin Verification: The applicant has to submit production details (including details of raw material consumed and production process) and address of the premises where Goods are available for inspection, so that the origin may be verified as consistent with the origin criteria.

## STEP I REGISTRATION WITH THE COMPETENT AUTHORITY

In order for manufacturers or exporters to be able to request for COs, they must be registered and hold an Importer-Exporter Code ( “IEC” ) issued by DGFT.

After registration with DGFT, exporters are required to register with Regional EIA for obtaining the COs.

The office addresses and contact details of Regional EIAs can be accessed at <http://www.eicindia.org/eic/info-act-main.htm>. On line Registration can be done by clicking at any of the following links:

- <http://www.eicindia.net/public/login.aspx> , or
- <http://203.200.117.21/public/login.aspx> , or
- <http://203.200.117.22/public/login.aspx>

Further, a **Deposit Account** may also be opened by an exporter with the EIA/Sub-Office concerned by paying initial sum of Rs. 1000/- (*some of the Regional EIA may seek higher deposits*) through a Bankers Cheque / Demand Draft and remitting further amounts periodically, in multiples of Rs. 500/-, depending upon the quantum of certificates being sought.

The remittance of further amounts may be accepted through local cheques / bank drafts drawn in favour of Regional EIA concerned with validity of at least three months on the date.

A passbook shall be issued by the concerned EIA / sub-office to the exporter for operating the deposit account.

**Estimated time:**                      Obtaining IEC: 1 working day  
   Registration with regional EIA: 1 working day

**Expense:**                              Obtaining IEC: Rs. 250  
   Registration with regional EIA: Free of charge

## STEP II                      ORIGIN PRE-EXPORT EXAMINATION

For the purpose of issuance of the CO, the first consignment of a particular product of a particular exporter is to be certified after physical verification that origin criterion / value addition norm prescribed is actually being met. Continued compliance to origin criterion/value addition is to be assessed on a periodic basis at a frequency of 1 in 20 consignments or once in a year, whichever occurs earlier for each product.

Physical Verification has been prescribed primarily for ensuring that origin criteria / value addition norms are actually being met before a certificate is issued for a particular product. Depending on the product, the EIA has to decide the best way in which it can achieve this objective.

Examination of the consignment is done, primarily on two counts-

- i)        to get an idea of the product and the type of materials / components used in its manufacture (*this helps in deciding the checks that one would like to carry out for determining origin*) and
- ii)      to observe actual use of a non-originating material in the consignment.

Physical examination is to be carried out where the goods are physically available at the time of submission of the certificate, but preferably at the premises of the manufacturer.

In case goods are available at a premises under the jurisdiction of another EIA / Sub Office, physical verification shall be got done through the concerned office **within 3 days**. In case visit to manufacturing premises is considered necessary in addition to physical verification, it may be organized through the EIA / Sub Office in whose jurisdiction the same is located **within 3 days**.

Physical verification carried out for a particular product under one scheme shall also be applicable to consignments of same exporter for similar product being exported under other preferential schemes, provided the origin criteria/value addition norms under that scheme are complied with.

**Required documents:**

- i) A request form for verifying the origin of goods
- ii) A company' s declaration of the details and cost of production - used to declare that the costs of product meet the relevant rules of origin requirement
- iii) Invoices for the purchase of local materials
- iv) Invoices and import entries for the purchase of imported materials
- v) Import Export Code
- vi) Flowchart of production process
- vii) Other documents, as may be required during Physical verification

**Information needed:**

- i) Details of company
- ii) Type of Business operation:
  - Manufacturer
  - Exporter or agent, or
  - Others
- iii) Relevant product
  - Name of product (Tariff HS code for the product)
  - Models of product.
- iv) Rules of origin of which FTAs or privilege systems to be verified.
- v) Details of the manufacturer of the goods: factory name, address, factory license number, other credentials.
- vi) Details of production process or flowchart of production process.

vii) Details and cost of local raw materials or parts used in producing 1 unit of product:

- Name of raw materials and/or parts used in the production
- Unit of the raw materials and/or parts
- Price per unit
- Quantity used in the production
- Total values

viii) Details and cost of **imported raw materials or parts** used in producing 1 unit of product:

- Name of raw materials and/or parts used in the production
- Corresponding HS code
- Country of origin of the raw materials and/or parts
- Unit of the raw materials and/or parts
- Price per unit
- Quantity used in the production
- Total values

ix) Calculation of the qualifying value content (as per the Rules of Origin).

Once the examination is conducted, the officer deputed for the physical verification, submits a report immediately after physical verification, covering at least the following points.

i) Details of the consignment including the form & invoice,

- ii) Address(es) of the premises where physical verification was carried out/ visited, for ascertaining compliance to prescribed origin criterion / value addition norm.
- iii) Date / time of arrival and completion of physical verification / visit, and
- iv) Grounds, in detail, on which the goods are adjudged to be complying (or not complying) to the origin criterion / value addition norm prescribed and the supporting documentation, if any.

**Estimated time:** 3 working days

**Expense:** Rs. 500/per visit per man day (travel and stay to be borne by the applicant)

### Step III                      **REQUEST FOR CERTIFICATE OF ORIGIN**

C0 is issued by the EIA only upon its satisfaction that the goods meet the Rules of Origin.

#### *Submission of Application Forms*

- i) C0 is issued at the time of exportation of products.
- ii) C0 is issued only upon written application from the exporter.
- iii) C0 forms are required to be submitted by exporters at counters / on line during the office working hours.
- iv) To the extent possible, all applications/forms received up to 14:30 hours are processed on the same day.
- v) Only exporters or their representatives are allowed to sign C0, as they alone are aware of the product or its material, process and cost details etc, essential for determining eligibility of the product(s) for which the certificate is required.

*Processing under Tatkal*

- i) Tatkal Scheme has been introduced to facilitate exporters to obtain Certificate of Origin (CO) on priority i.e. the certificate would be issued maximum within one hour of its receipt.
- ii) The scheme is applicable only for the offices which are issuing more than 50 COs per day. The scheme is monitored by DD (GSP)/ Incharge of the Office.

*Issue of CO under Tatkal scheme -*

- i) Application along with Certificate of Origin will be accepted on all working days any time in between -
  - 0930 hrs to 1700 hrs for EIA-Kochi
  - 1000 hrs to 1730 hrs for other EIAs
- ii) Application should be addressed to Deputy Director (GSP) / In-charge of Sub-Office.
- iii) Tatkal applications are given priority over regular applications. Reasons for delay (beyond prescribed time i.e. 45 minutes) shall be recorded, and shall be brought to the notice of Deputy Director (GSP) / In-charge of Sub-Office.
- iv) An Additional amount of Rs.500/- will be charged per CO under the scheme i.e. the exporter will have to pay Rs.850/- (Rs.35016/- + Rs.500/-) to obtain CO under Tatkal Scheme.

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<sup>16</sup> This fee has been revised to Rs. 350, from Rs. 150, with effect from April 1, 2011.

v) Discrepancies observed during the processing must be informed to applicant within 30 minutes.

vi) On re-submission the same CO shall be attended on top priority.

**Estimated time:** 1-2 working days

**Expense:** Rs. 25/- per set/form  
Rs. 350/- per set/form  
Additional Rs. 500 in case of Tatkal Scheme

## **REMARKS**

### **Precautions to be taken**

- One certificate is to be issued for one consignment. ‘Consignment’ means products which are either sent simultaneously from one exporter to one consignee, or covered by a single Transport Document covering their shipment from the exporter to the consignee or, in absence of such a document, by a single invoice.
- Schemes in which physical verification is prescribed as a means of pre-exportation verification, frequency of visits, 1 in 20 or as revised is ensured before issuance of a CO.
- Instances involving physical verification may be dealt with in the following matter:-
  - Physical Verification related to first consignment being exported must be carried out. In such a case, the case may not be accepted as Tatkal.
  - For a regular exporter, Physical Verification, if required as per schedule, may be deferred to the next consignment. This relaxation may not be offered



in case certification of next consignment is also requested under Tatkal scheme.

- There must not be any erasing or overwriting in the certificate.

*Alterations/amendments, if genuine, must be made by deleting the incorrect particulars and / or by adding whatever is needed. Such corrections must be countersigned and authenticated by the Certifying Officer.*

# KOREA

## OVERVIEW

The Korea Customs Service ( “KCS” ) at [www.customs.go.kr](http://www.customs.go.kr) of the Ministry of Strategy and Finance ( “MOSF” ) at [www.mosf.go.kr](http://www.mosf.go.kr) is the issuing authority in the Republic of Korea ( “ROK” ). KCS has delegated the issuance of COs to the Korea Chamber of Commerce & Industry ( “KORCHAM” ) at [www.korcham.net](http://www.korcham.net). The submission of an application for COs and all the detailed information are to be done digitally via KORCHAM’ s website <<http://cert.korcham.net>>. There is no manual submission.

KCS and KORCHAM issue three types of COs, non-preferential, tariff concession<sup>17</sup>, and FTA COs. Exporters intending to export to ASEAN countries using the AKFTA benefit shall obtain FTA COs. The application procedure for an AKFTA COs may be divided into three main steps, as follows.

Step I            Registration with Competent Authority: Manufacturers or exporters who are applying for a certificate of origin will need to be registered at <http://cert.korcham.net>

Step II           Request for a CO: Manufacturers or exporters shall submit a request for a CO. The pre-export examination of the origin of the good will be conducted in this step.

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<sup>17</sup> Tariff concession COs are used for claiming duty privileges provided by the following schemes:

- North-South Korea origin
- Asia-Pacific Trade Agreement ( “APTA” )
- Generalized System of Preferences ( “GSP” )
- Global System of Trade Preferences among Developing Countries ( “GSTP” )
- Protocol relating to Trade Negotiations among Developing Countries ( “TNDC” )

Step III            Approval of CO: Once KORCHAM approves the request in step II, manufacturers or exporters will be able to printout the CO to be sent to their buyers. Buyers/importers may verify the authenticity of the CO through the reference number and reference code on-line.

## **STEP I REGISTRATION WITH COMPETENT AUTHORITY**

Traders who wish to obtain COs from KORCHAM must be registered with KCS prior to the application for registering with KORCHAM.

### **Required documents:**

- i)        A registration application form which includes an acknowledgement form that  
          any false documentation may result in either of
  - a. 5 years of imprisonment or
  - b. a fine equivalent to 3 times the amount of the goods in question
- ii)      Company registration certificate
- iii)     Company seal certificate (issued within 3 months)

**Estimated time:** 1 working day

**Expense:** free for members of KORCHAM or 55,000 Won for non-members

### **Information needed** (when filling in application forms):

- Details of company: name of company, company registration no., company address, telephone number, homepage, e-mail address, fax number, name of legal representative, type of goods, fiscal year, capital, sales figure, number of employees, contact details of applicant

- KORCHAM will cross-check the company with the registration at KCS for good standing.

## **STEP II            REQUEST FOR A CO**

In this step, exporters submit a request for obtaining a FTA CO so that it can be sent to the importer to be used in claiming duty privileges. In addition to AKFTA COs, exporters can request for COs for other FTAs, which include Korea-Chile FTA, Korea-India FTA, Korea-Singapore FTA, and Korea-EFTA FTA.

### **Required documents:**

- i)      CO application form
- ii)     Export registration approval form
- iii)    Commercial invoice or contract
- iv)     Origin examination/verification questionnaire
- v)      Confirmation letter for COs

**Estimated time:** 3 working day

**Expense:** free for members of KORCHAM or 55,000 Won for non-members

### **Information needed** (when filling in application forms):

- Details of consignor: name, address, country
- Details of consignee: name, address, country
- Transport details: from, to, by, on or about
- Item number
- Marks & numbers of packages
- Number & type of packages: description of goods
- Origin criterion

- Gross weight or other quantity & value
- Number & date of invoices
- Third country invoicing: name, address, country

It is important to be aware that the documents are to be submitted with or immediately following the submission of the CO application on-line. They can be scanned then attached or faxed. The applicant is required to submit a production process detail only if the R00 criteria requires a specific process to be undertaken.

### **STEP III            APPROVAL OF CO**

In this step, once KORCHAM approves, the exporter is able to print off the CO and the importer can verify the authenticity on-line.

#### **Detailed steps:**

- i) Login to <http://cert.korcham.net> website by using your username and password. .
- ii) If KORCHAM asks for amendment or correction, then the application process is practically restarted.
- iii) Once the application has been approved, the exporter makes a payment on-line.
- iv) The exporter may print the CO on-line.
- v) The importer may verify the authenticity on-line at <http://cert.korcham.net/search> by entering i) issued year, ii) reference number of the CO, and iii) reference code of the CO.

# NEW ZEALAND

## OVERVIEW

New Zealand is one of signatories to the trade agreement, which is cooperation between ASEAN, Australia and New Zealand, called “ASEAN-AUSTRALIA\_NEW ZEALAND”. As for compliance with the agreement, New Zealand has implemented process for certifying the origin of New Zealand exports to another country. Certification body in New Zealand has authorize for issuing a certificate of origin, as an indication that goods exported from New Zealand are permitted preferential tariff treatment. The exporter can contact the certification bodies as the address below, however the procedure will have to complete online. Otherwise the exporter can go directly to website of the New Zealand Chamber of Commerce Free Trade Agreement <<http://www.chamberdocs.co.nz/>>

The authorized certification bodies in New Zealand are:

- Independent Verification Service Ltd.
- New Zealand Chamber of Commerce Inc
- SGS New Zealand Ltd.

The procedure of certifying the origin of New Zealand has 3 simple steps:

Step I                      Registration: Every exporters must register to be a New Zealand exporters.

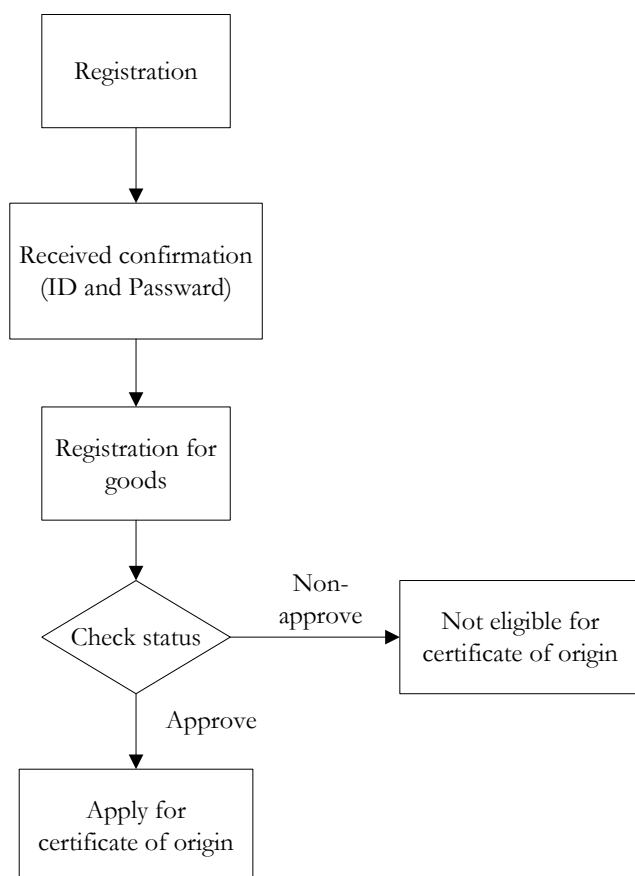
Step II                     Registration for goods

Step III                    Apply for certificate of origin

These certifying system are not the New Zealand Customs Service’ s responsibility.

It is not involved in the normal administration of the verification system. Instead it is run under the authorization of particular certification bodies.

Even all of the certification bodies have authority to issue certificate of origin which the resulting certificate will be issue in the same format, though different certification bodies may use different application processes for approval.



## STEP I REGISTRATION OF EXPORTERS

Exporters can register at the website of any certification bodies or at the Chamber of Commerce office in your local area. The information that require for registration are common information such as, company name and address, contact information of the primary representative. More company may assign other authorized signatories to sign on behalf of the representative.

Exporter will receive a confirmation from the Chamber of Commerce or Certification

bodies. Also exporter will receive ID and password, which will send it automatically to the authorized representative, these ID and password, will use for other transaction online including apply for the certificate of origin.

## **STEP II                      REGISTRATION FOR GOODS**

Exporter has to submit the information of goods that will obtain for certificate of origin. The information that exporter submitted will save in the company profile. The information that exporter need to submit such as name of goods, commercial name, HS code, producer of material or any related information to the goods

In this step each chamber or authority may have difference protocol to verify goods. For example, IVS has designed the system to identify status of good, non-approve and approve. All goods need to verify by staff of IVS. IVS staff will examine either the good are eligible under the AANZFTA agreement. If the information of goods is not significant or goods are not match with the criteria under the rule of origin, then goods will be non-approve. Authority will not certify certificate of origin to product with non-approve status.

## **STEP IV APPLY FOR CERTIFICATE OF ORIGIN**

Exporter has to fill in the application and submit to the certification authority. The authority will verify the information and related documents of the exporter. If the exporter is eligible for AANZFTA certificate of origin, then the authority will issue certificate of origin to exporter.

## **REMARKS**

### **Record Keeping Requirements**

AANZFTA require every exporters, importers, manufacturers and the authority bodies to keep important documents that related to the exportation or importation for at least three years, as evidence for goods qualified for preferential treatment. The customs department allow all parties to keep information in electric form.

### **Third-Party Invoices**

According to Rule 22 of operational certificate procedure of the AANZFTA agreement, in case of third-party invoicing, certificate of origin must identify the name of company and the address in third country, Third-party can be the sale person who issue



sale invoice in third-party or exporter for the account of that company, which can be both in the country that is an AANZFTA party or a non-party.

### **Back-to-Back Certificate of Origin**

Some case the shipment may have to pass through an intermediate AANZFTA country to the final destination, exporter may apply for back-to back certificate of origin from the authority bodies, as a guarantee that goods are not undergo any processing in the intermediate country and goods will eligible for preferential tariff treatment at the destination country. Note that the period of validity of back-to-back certificate of origin must not exceed the validity of the original certificate of origin

### **Value of goods**

According to the original format of the certificate of origin, in Box 9, it require exporter to put in the FOB value of goods. However for exporter from Australia and New Zealand can choose either to include the FOB value of goods in Box 9 or not include the FOB value in Box 9, which exporter must provide this information in a separate Exporter Declaration, contained supporting information. Furthermore exporter must responsible for sending the declaration to the Customs authority in the importing country.

### **Retroactive issuance**

Normally certificate of origin shall be issue before exportation or not later than three days after the date of exportation. However under some circumstance that exporter is unable to apply for certificate of origin on time. Exporter may submit the request to authority body for issue certificate of origin retroactively. Retroactive issuance can be done in the case that it is not more that 12 months from the date of exportation and there will be “ISSUED RETROACTIVELY” on the document.

## CLOSING

In recent years, ASEAN countries continue to look for ways to simplify the procedure for CO issuances in order to stimulate the utilization rate of ASEAN FTAs. As can be seen from table 5, many countries only charge a small amount of fee. The time required for the issuance of COs has also been shortened as most countries are able to issue COs within less than an hour. In addition, most countries offer online CO application, where in some cases the electronic system replaces the manual system completely.

**Table 5: Overview of CO Application Procedure in ASEAN Countries and FTA Partners**

Country	CO Application Procedure		
	Exporter Registration	Origin Pre-examination	Issuance of COs
Indonesia	<ul style="list-style-type: none"> <li>- shall have Export Declaration (PEB) and Export Approval Notification (NPE) issued by Customs</li> <li>- less than 1 day</li> <li>- IDR 100,000/PEB</li> </ul>	<ul style="list-style-type: none"> <li>- 1 day</li> <li>- Free of charge</li> </ul>	<ul style="list-style-type: none"> <li>- 1 day</li> <li>- Free of charge</li> </ul>
Malaysia	<ul style="list-style-type: none"> <li>- 2 days</li> <li>- RM500/registration</li> <li>- RM200/registration (for SME)</li> </ul>	manual <ul style="list-style-type: none"> <li>- 7 days</li> <li>- Free of charge</li> </ul>	manual <ul style="list-style-type: none"> <li>- 2 days</li> <li>- Free of charge</li> </ul>
		electronic <ul style="list-style-type: none"> <li>- 5 days for origin pre-export examination</li> <li>- 1 day for issuance of CO</li> <li>- expense depends on chosen billing plan</li> </ul>	
Philippines	not applicable	<ul style="list-style-type: none"> <li>- 10 - 12 days</li> <li>- Free of charge</li> </ul>	<ul style="list-style-type: none"> <li>- less than 1 day</li> <li>- PhP 130/CO</li> </ul>
Singapore	<ul style="list-style-type: none"> <li>- estimated time not specified (factory visit will be arranged within 7</li> </ul>	<ul style="list-style-type: none"> <li>- 7 days</li> <li>- free of charge</li> </ul>	<ul style="list-style-type: none"> <li>- less than 1 day</li> <li>- approximately S\$8.86/CO and export permit</li> </ul>

Country	CO Application Procedure		
	Exporter Registration	Origin Pre-examination	Issuance of COs
	days - free of charge		
Thailand	- 1 day - 200 Baht/card	manual - 3 days - 30 Baht/HS/FTA electronic - 1 day - free of charge	electronic only - less than 1 day - 30 Baht/CO
Vietnam	- 1 day - free of charge	- 3 days - 10,000 VND/CO	
Australia	- 1 day - free of charge	- 7 days - expense depends on complexity of product	- 1 day - A\$46-55 for normal exporter (depending on chamber of commerce)
China	- 20 days - RMB 500		- less than 1 day - RMB 40/CO
India	- 3-7 days - Rs. 250	- 3-7 days - Rs.500/visit/man-day	- less than 1 day - Rs. 375 - Rs.500 (for Tatkal)
Korea	- 1 day - free for members of KORCHAM - 55,000 Won (US\$55) for non-members	- 3 days - free of charge	
New Zealand	- 1 day - free of charge	- 7 days - expense depends on complexity of products	- 1 day - NZ\$30

In order to further facilitate trade under FTAs, ASEAN countries are looking towards an implementation of a self-certification system, where COs are not necessarily issued by government entities but the manufacturers or exporters certify examine and certify their own goods of meeting relevant R00s. As of March 2011, some countries are running self-certification system as a pilot project. The target is for ASEAN countries to be able to fully launch the system by 2015.

While ASEAN countries and their FTA partners continue to simplify the procedure involved in the issuance of COs to facilitate trade and stimulate the utilization rate of ASEAN FTAs, each country may maintain different level of stringency. It is also important to note that, there can be cases where there has never been discussed among the FTA parties, and thus, even the authority does not know how to deal with. In addition, the provisions relating to R00s and the issuance of COs are different between different FTAs. As a result, it is the responsibility of the traders to be aware of the details of the R00s and CO issuance procedure of each FTA and in each country.



**【免責条項】**

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不許複製  
禁無断転載

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