



May 2, 2016

**CUSTOMS MEMORANDUM CIRCULAR**

**NO. 65-2016**

**To : All Directors  
All District Collectors/Port Collectors  
All Chiefs Formal Entry Division/Unit  
All Chiefs Export Division/Unit  
Chief, Export Coordination Division  
All other concerned**

**From : ALBERTO D. LINA  
Commissioner**

**Subject : UPDATES ON OPERATIONAL CERTIFICATION PROCEDURES OF  
ASEAN FREE TRADE AGREEMENTS**

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Kindly refer to the attached updates on the Rules of Origin and Operational Certification Procedures (OCP) for the various ASEAN Free Trade Agreements such as the ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), ASEAN-Korea Free Trade Agreement (AKFTA), ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA), ASEAN Australia-New Zealand Free Trade Agreement (AANZFTA) and ASEAN-India Free Trade Agreement (AIFTA).

The matrices of decision on implementation issues under the aforementioned FTAs from 2015 to 2016 are attached for your reference.

Please take note that ATIGA, AANZFTA, AJCEPA and AKFTA do not require FOB value to be reflected in the CO Form unless the RVC criterion is used.

For your guidance and implementation.

  
**ALBERTO D. LINA**  
Commissioner



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## Status of ASEAN FTAs

Element / FTA	AFTA (ATIGA)	ACFTA	AKFTA	AJCEPA	AANZFTA	AIFTA
Applicable CMCs / CMOs						
PSRs	<p>HS 2012, including the Single Textile List.</p> <p>The ITA List is expected to be endorsed by ASEAN for implementation by August 2016.</p>	<p>HS 2012</p> <p>New PSR List to be implemented in 01 May 2016 (PH may not be able to implement as the ratification of the Protocol is still ongoing).</p>	HS 2012	HS 2002	HS 2012	None
Recent OCP-related decisions (from 2015 and early 2016)	<p>None</p> <p>The list of decisions on implementation issues is attached as <b>Annex 1</b>.</p>	<ul style="list-style-type: none"> <li>TPI may involve more than one country.</li> </ul> <p>The list of decisions on implementation issues is attached as <b>Annex 2</b>.</p>	<ul style="list-style-type: none"> <li>In the PSR List, the description of HS code 1605.29 should be "Other" instead of "In airtight containers".</li> <li>All Parties will accept the CO Forms AK which were issued before 1 May 2015 indicating the PSR in HS 2007, even they are submitted to customs authorities of importing parties after 1 May 2015.</li> <li>The understanding of Paragraph 3 of Rule 13 is that the issuing authority will retain the application for the CO and related documents for not</li> </ul>	<p>None</p> <p>The list of decisions on implementation issues is attached as <b>Annex 4</b>.</p>	<p>None</p> <p>The list of decisions on implementation issues is attached as <b>Annex 5</b>.</p>	None

Element / FTA	AFTA (ATIGA)	ACFTA	AKFTA	AJCEPA	AANZFTA	AIFTA
			<p>less than 3 years.</p> <ul style="list-style-type: none"> <li>The back-to-back CO Form AK as indicated in Rule 10 of the revised OCP, is valid within twelve (12) months from the date of issuance of the originally issued CO.</li> </ul> <p>The list of decisions on implementation issues is attached as <u>Annex 3</u>.</p>			
<p>Recent developments (from 2015 / early 2016)</p>	<ul style="list-style-type: none"> <li>Thailand and Viet Nam joined the SCPP II.</li> <li>e-Form D for implementation within the year (depends on readiness of respective NSW).</li> <li>Currently negotiating:                             <ul style="list-style-type: none"> <li>ASEAN-wide SC;</li> <li>PSRs for Automotive parts and Iron and Steel products (for improvement);</li> <li>Inter-changeable CO Form (for products with the same PSR across</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>New OCP endorsed (includes PSR List and new Form E). PH implementation is pending ratification of the requisite Protocol.</li> <li>Currently negotiating:                             <ul style="list-style-type: none"> <li>PSRs under review (for improvement).</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Implementation of "Treatment of Certain Products List" in 2015.</li> </ul>	<p>No developments. ASEAN is focused on the implementation of the PSRs in the recent HS nomenclature:</p>	<ul style="list-style-type: none"> <li>New OCP implemented in October 2015 (includes new Form AANZ).                             <ul style="list-style-type: none"> <li>PH to use the old CO Form until 01 May 2016 (extension of 1 month as new Form should have been used starting 01 April 2016).</li> <li>Indonesia not yet implementing the new OCP (not yet ratified the Protocol).</li> </ul> </li> <li>Currently negotiating:                             <ul style="list-style-type: none"> <li>PSRs (for</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Review of the ROO and OCP to commence in 2016. This includes development of PSRs.</li> </ul>

Element / FTA	AFTA (ATIGA)	ACFTA	AKFTA	AJCEPA	AANZFTA	AIFTA
	the FTAs).				improvement); - Use of Full Cumulation (through a pilot project); - Possible use of self-declaration.	
<b>Agreed List of Minor Discrepancies</b>	<p>There are 7 agreed.</p> <ol style="list-style-type: none"> <li>1 Spelling and/or typing errors in the Certificate of Origin</li> <li>2 Size of tick marks and execution (either manual or typewritten), including crossed instead of ticked</li> <li>3 Slight discrepancy in the authorized signature in the Certificate of Origin and the authorized list of signatories</li> <li>4 Different units of measurements stated in the COO and supporting documents such as invoices/ packing list and supporting documents</li> <li>5 Minor differences in A4 paper size of the COO</li> <li>6 Minor discrepancy in</li> </ol>	<p>No agreed list but Parties are requested not to reject claims for preferential tariff treatment for simple / minor errors in the CO Form.</p>	<p>No agreed list but Parties are requested not to reject claims for preferential tariff treatment for simple / minor errors in the CO Form.</p>	<p>No agreed list but Parties are requested not to reject claims for preferential tariff treatment for simple / minor errors in the CO Form.</p>	<p>There are 12 agreed. Of that, 7 are based on the ATIGA list. Please refer to <b>Annex 6</b> for the listing of those that have been accepted and those that are still being considered.</p>	<p>No agreed list but Parties are requested not to reject claims for preferential tariff treatment for simple / minor errors in the CO Form.</p>

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as of 01 April 2016

Element / FTA	AFTA (ATIGA)	ACFTA	AKFTA	AJCEPA	AANZFTA	AIFTA
	ink colour (black or blue) of the text on the COO 7 Slight differences in description in the COO/self-certification and the supporting documents					

New FTAs being negotiated: RCEP and AHKFTA

Decisions of ROOTF, CCCA, AFTA Council on Implementation Issues \*

No	Meeting	Issues/Options	Decision
1	28 <sup>th</sup> ROOTF, 20-22 Oct 2008, Vientiane, Lao PDR	Implementation of the revised CEPT ROO is in the transition period	Any minor discrepancies, such as non-conformance size of Form D and the size of ticks in box 13 should be acceptable
		Reference number on the new form D	The reference number of the new Form D would be subject to their respective domestic regulations of the exporting countries
		The size of ticks in box 13 of the new Form D	It could be done either by hand or type written
		The issuance of certified true copy of lost or damaged COs	(i) The date of the issuance would be in line with the dates of the original CO and while the reference number would differ, the reference number of the original CO should be referred by stating "REPLACING CO Ref [original reference number]". (ii) In the case where no original reference number is made, the certified true copy shall be rejected
		Erroneous CO	(i) As an alternative to striking out the erroneous information and revise and initial the correction, the issuing authority could issue a new CO with new reference number. (ii) The erroneous COs could then be destroyed by the issuing authority as appropriately
		CO containing multiple products requiring attachments of the list of products in an A4 paper	Each page of the attachment would have to be initialled by the authorised officer and duly stamped and the reference number of the CO be stated
		High frequency of request by some Member States for verification of specimen signatures	(i) Member States were urged to ensure disseminations of any updates on specimen signature to all entry points as soon as possible. (ii) For efficiency, there would be a need to establish a website in which the specimen signatures could be uploaded and easily accessible by the authorised importing authorities.

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No	Meeting	Issues/Options	Decision
			(iii) One possible option is to include specimen signatures in the trade repository currently deliberated by the CCCA
2	52 <sup>nd</sup> CCCA, 23-25 Oct 2008, Vientiane, Lao PDR	Minor discrepancies in Form Ds that have been rejected at some of the customs authorities of importing member states	Minor discrepancies as the size of ticks, uncertainty over signatures, and size of forms, should be resolved quickly and efficiently between focal points, and not through feedback by the companies (importers or exporters).
		The understanding of the Rule 21 (d) of the OCP, particularly on the types of other documents required for the purpose of the Article and the agency to issue such other additional documents	The intention of the Article is to provide flexibility for the traders to present suitable supporting documents issued by a competent party as long as the documents provide sufficient evidence to the receiving authorities that the shipment meet the requirements of the Article
3	30 <sup>th</sup> ROOTF, 28-30 Mar 2009, Manila, the Philippines	Implementation of Third Party Invoicing	A Third Party Invoice issued by an ASEAN Member State would be accepted
		Retroactive issuance of CO	(i) the rules that have been agreed by ASEAN, including the need to tick box 13 for retroactive issuance of CO, should be respected and adhered to by all parties. (ii) minor issues such as hand written ticks or crossed instead of ticked, should not be the reason for delays in granting the concession and request of verification.
		Replacement of old CO with a new CO	Attaching a note from the issuing authority to the new CO that certifies the new CO as replacement of certain CO (citing the reference number of the old CO), would be sufficient
		To confirm/verify specimen signature	Emails should be accepted to confirm/verify specimen signature in question
4	31 <sup>st</sup> ROOTF, Singapore, 4-6 July	Third party invoice arrangement (reaffirmed)	A third party invoice issued by an ASEAN Member State would be accepted. The principles of its implementation are:

No	Meeting	Issues/Options	Decision
	2009	by: 55 <sup>th</sup> CCCA, 9-11 July 2009, Singapore)	<ul style="list-style-type: none"> <li>• Exporter should indicate on his/her intention to use third party invoice arrangement when applying for Form D to the issuing authority;</li> <li>• The third country invoice should be presented to the issuing authority, if any;</li> <li>• In the absence information on the invoice reference number and the FOB price of the third party, the invoice reference of the manufacturer's may be reflected in the relevant box of Form D; and</li> <li>• A component of "third party invoice" in Box 13 (of Form D) should then be ticked and used as an indication and justification to the receiving authority on any discrepancies found between information reflected in the Form D and the actual invoices attached to the said Form D.</li> </ul>
		Transparency on CO application procedures	Details on the implementation of the application procedure to be uploaded onto ASEC website for easy access by the public.
5.	32 <sup>nd</sup> ROOTF, Kuala Lumpur, 14-17 Nov 2009	CO Issued before the Exporting Date	COs issued before the date of shipment should be accepted subject to the completion of all necessary documents required
		Verification of Specimen Signatures	Difficulties to verify the signatures that appear in the CO should not be the basis to reject a CO
		Confidential of specimen signature and official seals	Specimen signature and official seals should be treated as confidential document and only be exchanged between the respective Government Authorities and shall not be disclosed to unauthorised person
		Back-to-back CO issued Beyond the Validity Period of the Origin CO	<p>Back-to-back CO Form D issued beyond the validity period of the Origin CO could not be accepted.</p> <p>Back-to-back CO would need to be issued by the intermediate exporting Member State and presented to the final importing Member State within the validity period of the original CO</p>



No	Meeting	Issues/Options	Decision
6	33 <sup>rd</sup> ROOTF, 11-13 Jan 2010, Hoi An, Viet Nam	Direct/indirect consignment	<p>Case: Goods produced in Malaysia, sent to Viet Nam using multimodal transportation, e.g. by train to Singapore and by vessel to Viet Nam. In this arrangement, Malaysia only issues the transportation document sending the goods to Singapore, and B/L would be issued by a Singaporean company to ship the goods to Viet Nam</p> <p>Solution: for this case, the B/L should be issued by the exporting country, describing all transportation modes required at the exportation</p>
			<p>Case: whether only one RVC criterion could be attributed for the origin status of several items declared in a single CO Form D.</p> <p>Resolution: Multiple items declared in one CO Form D shall qualify separately in its own right</p>
		Issuance of a Form D for products classified under the same tariff classification subheading	<p>Case: issuance of a Form D for several products in a commercial invoice. They are similar in nature, classified in the same tariff subheading and are only different in colours</p> <p>Resolution: The issuing authorities would issue one ATIGA Form D for these similar products. This ATIGA Form D specifies the same total quantity as indicated in the commercial invoice</p>
		Mechanisms of provision of specimen signatures	Each focal point in each Member State must ensure that the specimen signatures received by and communicated from the ASEAN Secretariat would be communicated to the appropriate Customs authorities
		Information on specimen signature	All Member States to update contacts of the focal points and information on specimen signature to facilitate the circulation of specimen signatures
7	2 <sup>nd</sup> SC-AOO, 1-2 Nov 2010, Surabaya, Indonesia		CEPT Form D will not be issued after 13 Nov 10
		Date of shipment if the	The ship on board date would be the date of shipment

No	Meeting	Issues/Options	Decision
		B/L presented contains two (2) dates: (a) date of issuance; and (b) ship on board date	
		CO Form D has erroneous entries, such as the name of the bank in Box 2 instead of the name of the importer	CO Form Ds with incorrect entries mentioned above should be returned to the Issuing Authority of the exporting country for correction.
8	1 <sup>ST</sup> SC-AROO, 4-5 Jul 2010, Chiang Mai, Thailand	The issuance of CO Form D at a time of exportation (or CO Form D issued before the Exporting Date).	SEOM 3/41 (19 – 20 July 2010, Brunei Darussalam):  Reiterated the earlier endorsement of the understanding reached at the 32 <sup>nd</sup> ROOTF and 56 <sup>th</sup> CCCA that all COs issued before the date of shipment would be accepted, and that “at the time of exportation” would not be taken to mean that COs could only be issued on the date of shipment, and <b>all COs issued before the date of shipment should be accepted.</b>
9	1 <sup>st</sup> SC-AROO Meeting, 4-5 July 2010, Chiang Mai, Thailand	CO with B/L issued by 3rd Country	Case: Cambodia, Myanmar and Indonesia are on-going process , Philippine can't accept the B/Ls that are issued by a party in a third country  Solution: to discuss this matter intersessionally
		Implementation of the CEPT OCP	Case: Vietnam the CO shall be issued at the time of exportation or soon thereafter and Malaysia clarified that this arrangement has been in practice since AFTA has been implemented  Solution: COs issued before the date of shipment should be accepted subject to the completion of all necessary documents required

No	Meeting	Issues/Options	Decision
10	2 <sup>nd</sup> SC-AROO Meeting1-2 November 2010, Surabaya, Indonesia	CO with B/L issued by 3rd Country	<p>Case: Eight Member States accept the CO with B/L issued in a third country except Cambodia and the Philippines due to constraints of their national regulations</p> <p>Solution: Member States would not issue any CEPT Form D upon the completion of the transition period on November 13 2010 and to bring the matter to the attention of the CCA for consideration</p>
11	3 <sup>rd</sup> SC-AROO Meeting10-11 January 2011, Jakarta, Indonesia	Form D of AICO	<p>Case: The Special WGIC meeting has not been able to finalize the Second Protocol to Amend the AICO and Protocols that would align AICO with the ATIGA due to unresolved policy issues which would be elevated to SEOM Indonesia is trying to solve to be consistent with Rule 19 of the OCP</p> <p>Solution: To conduct a verification visit should be notified in writing to: (a) the exporter/ producer whose premises are to be visited; (b) the issuing authority of the exporting Member State; (c) the customs authorities of the exporting Member State; and (d) the importer of the goods subject of the verification visit</p>
		Implementation Issues from Viet Nam	<p>Vietnam is facing the implementation problems related to issued CO Form Ds, as follows:</p> <p>(i)date of shipment if the B/L presented contains two (2) dates: (a) date of issuance; and (b) ship on board date</p> <p>(ii)how to the address the situation when the CO Form D has erroneousentries, such as the name of the bank in Box 2 instead of the name of the importer</p> <p>Solution: CO Form Ds with incorrect entries mentioned above should bereturned to the Issuing Authority of the exporting country for correction</p>

No	Meeting	Issues/Options	Decision
12	4 <sup>th</sup> SC-AROO Meeting 7-8 April 2011, Ha Noi, Viet Nam	The level of the HS Code to be indicated in Box 7 of the CO Form D	<p>The customs official should refer to the first 6-digit level and it is agreed the tariff code correspond with the description of the products, the CO [by Thailand at 8-digit and Malaysia at 10-digits AHTN level] should be considered valid and accepted</p> <p>To be flexible and leave it to the issuing authority of the exporting Member State to indicate an appropriate HS/AHTN Code in Box 7 as long this is at least 6-digits and it is seen as a minor discrepancy, which should not be used as a ground for rejecting a CO Form D.</p>
13	5 <sup>th</sup> SC-AROO Meeting 18-19 July 2011, Jakarta, Indonesia	Minor discrepancies in Form D	<p>To minimize the rejection of CO Form Ds due to minor discrepancies, the Meeting agreed to compile actual cases of minor discrepancies and requested Member States to submit to the ASEAN Secretariat by the next SCAROO meeting.</p>
		Rejected CO Form D	<p>to abide by Rule 13(2) the OCP which provides that in cases where the CO Form D is rejected, the CO Form D should be returned to the issuing authorities of the exporting Member State and indicate the grounds for the denial of preference</p>
		Customs Clearance	<p>Except for Cambodia and Myanmar who informed that she does not have additional ATIGA-related customs procedures, the Meeting noted that no submission was made so far. The Meeting requested Member States to provide their national guidelines in implementing ATIGA-related customs of procedures not later than <b>1 August 2011</b>.</p>
		Third-Party B/L	<p>Malaysia informed that goods coming from Malaysia are transported by land to Singapore due to transport requirements. Then these goods were loaded to a ship in Singapore and Singapore transport company issues the B/L.</p> <p>Based on this scenario, the Meeting noted the clarification that the B/L issued by Singapore is not a third-party B/L but rather a normal B/L.</p>

No	Meeting	Issues/Options	Decision
14	6th SC-AROO Meeting 12-13 December 2011, Manila, Philippines	Enhancement of Transparency	Matrix of Discussion made on ROO Implementation issues was uploaded and was publicly accessible on the ASEAN Secretariat website and it would be needed to update regularly when the new implementation issues were agreed by the SC-AROO
15	8 <sup>th</sup> SC-AROO Meeting 29-30 May 2012, Singapore	Third Country Invoicing Issue	ASEAN Member States were agreeable on scenario one.  The Meeting requested MLE to look into this issue on (i) whether scenario one and two are in line with ATIGA OCP Rule 23; and (ii) if scenario three is in line with ATIGA OCP Rule 11 and 23
16	9 <sup>th</sup> SC-AROO Meeting 6-7 August 2012, Bangkok, Thailand	Minor discrepancies in CO Form D	The Meeting agreed to adopt 6 items of the matrix as minor discrepancies in the CO Form D and agreed to submit the adopted matrix for endorsement by the CCA.
		Issuance of the CO Form D to replace the erroneous C/O after one year	<p>Viet Nam raised the issue that there is no specific time on the issuance of the CO Form D to replace the erroneous one. She sought clarification from ASEAN Member States whether they issue the CO Form D to replace the erroneous one or they accept the CO Form D issued to replace the erroneous one after a one year period. She further clarified that the case is under the Post Clearance Audit (PCA) and sought ASEAN Member States' view whether they would accept such a CO Form D.</p> <p>Brunei Darussalam informed that she could accept such CO Form D. Cambodia, Lao PDR, Malaysia, Myanmar, and the Philippines informed that they would consult further on the issue domestically. Singapore agreed with Indonesia that this issue should be discussed on a case-by-case basis. Thailand informed that she could accept such CO Form D in case of PCA.</p>

No	Meeting	Issues/Options	Decision
		Issuance of CO Form D prior to the time of exportation	All ASEAN Member States except the Philippines agreed in principle to the proposed idea. The Philippines would provide her position on the matter at the next meeting.
17	10th SC-AROO Meeting 15-16 January 2013, Jerudong, Brunei Darussalam	Minor discrepancies in CO Form D	<p>The agreed 6 items in the matrix of minor discrepancies in CO Form D has been uploaded on the ASEAN Secretariat website and agreed to accept "No. 9: the slight differences in the description in the COO/self-certification and the supporting documents" as a minor discrepancy.</p> <p>The Meeting agreed to upload the revised 7 items of the minor discrepancies on the ASEAN Secretariat website and the other items that cannot be agree upon will be used as an internal reference of ASEAN minor discrepancies.</p>
		Electronically printed or affixed signatures	<p>The secured webpage to verify the ASEAN specimen signatures has been established at <a href="http://sharedoc.asean.org">http://sharedoc.asean.org</a> by the ASEAN Secretariat.</p> <p>the ASEASN Secretariat will provide the username and password for each ASEAN Member State.</p>
		Third Country Invoicing Issue	ASEAN Member States agreed to scenario number two, where the number of parties involved in TCI can be more than three parties.
		The Submission through B/L issued in the Exporting Member States	The Meeting agreed that the through B/L issued in the exporting Member States would be binding in the situations where the goods have been transported through the territory one or more non-Member States as per Rule 21 of the ATIGA OCP.
		Issuance of CO Form D to Replace the Erroneous One after One Year	Cambodia, Lao PDR, Myanmar, and the Philippines can accept the CO Form D issued after a period of one year to replace the erroneous under the Post Clearance Audit (PCA) case as raised by Viet Nam.

No	Meeting	Issues/Options	Decision
		Issuance of CO at Time of Exportation	<p>The Meeting noted that the confirmation of the Philippines that she could accept the issuance of CO Form D prior to the date of shipment, subject to the completion of the supporting document as stated in the 32<sup>nd</sup> ROOTF report.</p> <p>Proposed to amend Rule 10 of the ATIGA OCP to cater for the implementation.</p>
		Issuance of Back-to-back CO Form D	Under Rule 11 (c) of the ATIGA OCP, the back-to-back CO Form D can be issued for partial and full export shipments. However, in practice the goods applied for the back-to-back CO should be under the customs control.
		FOB value in the case of WO, CTC and Process rule in the new CO Form D	Recalling the 26 <sup>th</sup> AFTA Council decision on the removal of the FOB value in the CO Form D when WO, CTC, Process rules is applied, Malaysia and Thailand sought clarification from the Meeting whether ASEAN Member States will accept the new CO Form D if the FOB value is still reflected in the new form CO Form D in the case of WO, CTC, and Process rule is applied. In this regards, all ASEAN Member States, pending confirmation from Indonesia agreed to accept such case.
18.	11 <sup>th</sup> SCAROO Meeting, 2-3 May 2013, Bandar Seri Begawan, Brunei Darussalam	Minor discrepancies in CO Form D	7 items of the minor discrepancies in CO Form D have been uploaded on the ASEAN Secretariat's website at <a href="http://www.asean.org/communities/asean-economic-community/category/other-documents-24">http://www.asean.org/communities/asean-economic-community/category/other-documents-24</a>
		Electronically printed or affixed signatures	<p>the secured webpage to verify the ASEAN specimen signatures has been established at <a href="http://specimensignature.asean.org">http://specimensignature.asean.org</a> by the ASEAN Secretariat.</p> <p>The password will be renewed annually and will be given to ASEAN Member State by January of each year.</p> <p>The Meeting noted the presentation by the ASEAN Secretariat on the background issues of the electronically printed or affixed signatures and agreed to re-examine the issue in the future when any ASEAN Member State</p>

No	Meeting	Issues/Options	Decision
			has an initiative to implement such mechanism.
		Issuance of CO Form D to Replace the Erroneous One after One Year	The Meeting noted that all Member States can accept the issuance of CO Form D under the Post Clearance Audit (PCA) to replace the erroneous one after a one year period on a case-by-case basis.
		Issuance of CO at Time of Exportation	Noting that ASEAN Member States have different practices on the number and type of day to issue the CO Form D, ASEAN Member States, except for Indonesia and the Philippines, agreed not to specify the number and type of day to revise the OCP to cater for the issuance of CO Form D prior to the time of shipment.
		FOB value in the case of WO, CTC and Process rule in the new CO Form D	Upon a confirmation by Indonesia, all ASEAN Member States can accept the new CO Form D if the FOB value is still reflected in the new CO Form D in the case of WO, CTC, and Process rule is applied.
19	12 <sup>th</sup> SCAROO, 1-2 July 2013, Jerudong, Brunei Darussalam	Issuance of CO at Time of Exportation	The Philippines proposed to insert additional clauses " <i>Subject to the submission of all documentary requirements</i> " and " <i>but should not be more than three (3) days from the declared shipment date</i> " to amend paragraph 1 of the Rule 10 of the ATIGA OCP.  All ASEAN Member States agreed to the proposed amendment by the Philippines
		Issues related to the reference number of Form D	Thailand informed the Meeting that she encountered cases where she received different CO Form Ds with different invoices but having the same reference number.  The Meeting agreed to adhere to the ATIGA OCP and agreed that different CO Form Ds with different invoices should have different reference number.
20	13 <sup>th</sup> SCAROO Meeting, 11-12 November 2013, Yangon,	Third Country Invoicing (TCI)	Thailand was agreeable to scenario number three but she needed a legal basis for her to implement scenario number three.



No	Meeting	Issues/Options	Decision
	Myanmar		
		<p>FOB value removal in the CO Form D for combination criteria (RVC + CTC)</p>	<p>Malaysia sought clarification from Meeting that whether there is a need for the FOB value in the CO Form D in the case where the origin is a combination criterion, i.e. RVC+ CTC.</p> <p>Meeting agreed that for the combination criteria, the FOB value for the box 9 of the Form D is still needed.</p>
		<p>Rejection of CO Form D</p>	<p>the Meeting agreed with Thailand that the accumulation box (box 13) should be marked for goods with RVC 100% if imported good was involved in the accumulation. But, if no imported good was involved, it is not necessary to tick the accumulation box.</p> <p>In the case of unavailability of the list of the specimen signatures at the port, the Customs officers should refer to each National Focal Points for update.</p> <p>The Meeting also agreed that no outright rejection of CO Form D shall be allowed without prior notification to the issuing authority and provision of the opportunity for the issuing authority to make clarifications, as applicable.</p> <p>According to Rule 13 (1) of the ATIGA OCP, in order for the importer to enjoy the tariff preference, the CO Form D and other supporting documents should be submitted to the receiving authority at the time of importation.</p>

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No	Meeting	Issues/Options	Decision
21	14 <sup>th</sup> SCAROO Meeting, 3-4 March 2014, Lombok, Indonesia	Rejection of CO Form D	<p><b>Duty refund:</b> The Meeting agreed that in case there is doubt on the authenticity and validity of the CO Form D, no outright rejection of CO Form D shall be allowed without prior notification to the issuing authority and provision of the opportunity for the issuing authority to make clarifications, as applicable.</p> <p><b>Possession of specimen signatures by the importers (Case no. 5):</b> Viet Nam informed the Meeting that she has issued the letters to inform all local Customs officers not to disclose information of specimen signatures to the importers.</p>
22	15 <sup>th</sup> SCAROO Meeting, 9-10 June 2014, Chiang Mai, Thailand		<p><b>Retroactive check without the original CO Form D</b></p> <p>The Meeting noted that all Member States could accept a copy of CO Form D for verification process in case of a loss of original CO Form D as raised by Thailand.</p>

\*Adopted by the 16<sup>th</sup> SC-AROO (20-21 October 2014)



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Annex 2

**THE EIGHTH MEETING OF ASEAN-CHINA JOINT COMMITTEE –  
WORKING GROUP ON RULES OF ORIGIN (ACJC-WGROO)**

25-30 July 2015, Bandar Seri Begawan, Brunei Darussalam

**Compilation of Decisions/Understanding on the Implementation of the ACFTA**

Item No.	Issue Raised	Decision/Understanding	Meeting
1.	Third Party Invoicing	The Meeting discussed the ACFTA Third Party Invoicing (TPI) and agreed that ACFTA TPI may involve more than one country	7 <sup>th</sup> ACJC WGROO, 4-6 February 2015, Beijing, China
2.	Deadline for CO Form E Verification	The Meeting urged that responses of verification requests should be replied within the timeline as stated in the Rule 18 of the OCP and through the designated focal points.	6 <sup>th</sup> ACJC WGROO, 23-24 September 2014, Ha Noi, Viet Nam
3.	Transshipment regulations for products transferred through Hong Kong and Macau	China informed that the requirement for importer to submit documents certified by Hong Kong or Macau Branches of China Inspection Limited Company is applied for products transferred through Hong Kong and Macau only, not through Taiwan. The Meeting also noted that if importer cannot submit the certified documents, China Customs could examine integrity of the container seal and consistency of the seal number with information on the Through Bill of Lading instead.	5 <sup>th</sup> ACJC WGROO, 12-13 March 2014, Chengdu, China
4.	Responses to verification requests	Philippines highlighted that all verification requests should be addressed to Deputy Commissioner Agaton Teodoro O. Uvero of the Bureau of Customs. Indonesia informed the Meeting that some of verification requests from China are related to authenticity of specimen signatures. Indonesia and the Philippines agreed to follow up this issue and reply the verification requests as soon as possible, no later than the next meeting. The Meeting urged that responses to verification requests should be replied within 180 days as stated in the Rule 18 of the OCP. China informed the Meeting that she will pay high attention on the	5 <sup>th</sup> ACJC WGROO, 12-13 March 2014, Chengdu, China

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		verification requests and suggested Viet Nam to send the requests to the focal points again.	
5.	Retroactive checks regarding to the Origin Criteria "WO" indicated in Box 8 of CO (Form E)	The Meeting agreed that the CO Form E filled with "WO" should be acceptable if related goods are satisfied with the requirement of wholly produced. Noting that there is no rule to provide for goods wholly produced under the ACFTA, the Meeting reiterated the necessity to revise the ACFTA ROO Chapter so as to keep it up-to-date.	5 <sup>th</sup> ACJC WGROO, 12-13 March 2014, Chengdu, China
6.	Discrepancies of tariff classification between statements made in Form E and documents submitted to customs authority of importing party	China considered that tariff classification differences between issuing authorities and importing authorities might become substantial discrepancies in the case of different tariff classifications apply to the different origin criteria. Thailand shared her practice that she would accept the CO Form E if there are tariff classification differences on the conditions: i) the products are correspondent to the information of supporting documents, and ii) the origin criteria of both different HS Code are the same. China will specify this issue with concrete examples for the discussion at the next meeting.	5 <sup>th</sup> ACJC WGROO, 12-13 March 2014, Chengdu, China
7.	Issuance of the CO Form E in case of set of product	The Meeting agreed that the CO Form E should only reflect the description of the final complete good with a defined HS code and it was not necessary to list all components/parts. The Meeting also noted that the determination/classification for set of product is regulated under WCO's rules	4 <sup>th</sup> ACJC WGROO, 6-7 November 2013, Bangkok, Thailand
8.	Interpretation of the details in the Box 9 of the CO Form E such as quantity	ASEAN informed the Meeting that it is flexible in interpretation on the word "other quantity" in Box 9 of CO the Form E, which could also be understood as net weight. The Meeting agreed that all Parties should accept either gross weight or net weight to be indicated in the Box 9 of the CO Form E	4 <sup>th</sup> ACJC WGROO, 6-7 November 2013, Bangkok, Thailand
9.	Third Party Invoicing Arrangement (TPI)	The Meeting agreed that ACFTA TPI may involve more than one country.	7 <sup>th</sup> ACJC WGROO, 4-6 February 2015, Beijing, China
		China has formally and fully implemented the new rule on the FOB value in case of a Third Party Invoice since 23 November 2012. All the CO Forms E with such information issued in November 2012	3 <sup>rd</sup> ACJC WGROO, 2-4 March 2013, Yiwu, China

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		<p>will be acceptable to China</p> <p>The Meeting also agreed that after the implementation of the revised OCP, all Parties accept the CO form E in case of TPI according to Rule 23 of the revised OCP, the Invoice Issuing Third Party can be inside or outside ACFTA Region</p>	<p>2<sup>nd</sup> ACJC WGROO, 22- 24 October 2012, Singapore</p>
10.	<p>Rule 8 (c) of the ACFTA ROO and Rule 21 of OCP</p>	<p>The Meeting agreed that the through Bill of Lading issued in the exporting Party shall only be to the customs authority of the importing Party in case the transportation is effected through the territory of one or more non-ACFTA Parties</p>	<p>2<sup>nd</sup> ACJC WGROO, 22- 24 October 2012, Singapore</p>
11.	<p>Exporter's Name in Box 1 of the CO Form E from China</p>	<p>Recalling the agreement reached in the 1st ACJC WGROO Meeting in Nanning, China, the Meeting reaffirmed that the Exporter's Name in Box 1 should be the same to the name indicated in the invoice, except in the case of third-party invoicing. The Meeting also agreed that the name of exporter's authorised representative shall not be indicated as the Exporter's Name in the Box 1 of the CO Form E.</p> <p>China confirmed that she has the same understanding with the Philippines and Thailand that the Exporter's Name in Box 1 of the CO Form E should be the same to the name indicated in the invoice, except in the case of third-party invoice</p>	<p>4<sup>th</sup> ACJC WGROO, 6-7 November 2013, Bangkok, Thailand</p>
	<p>Additional Documentary Requirement for the CO Form E Issued</p>	<p>The Meeting noted that this issue has been resolved by China and Viet Nam bilaterally</p>	<p>1<sup>st</sup> ACJC WGROO, 11-12 April 2012, Nanning City, China</p>
12.	<p>Request for verification of CO Form E not using formal/ official letter from the importing party's customs authority</p>	<p>The Meeting reaffirmed the agreement made by the 1st ACJC WGROO in Nanning, China, that the exchange of communication related to verification request shall be made in official format (electronic or printed copy) and addressed to the designated Focal Points.</p> <p>The Meeting agreed that the exchange of communication related to verification request shall be made in official format (electronic or printed copy)</p>	<p>4<sup>th</sup> ACJC WGROO, 6-7 November 2013, Bangkok, Thailand</p>
13.	<p>Chinese Administration's requirement for Third Party</p>	<p>China clarified that she received information that some importing parties require the FOB price in Box 9 of the CO Form E to be the</p>	<p>26th ACTNC WGROO, 19-20 October 2011, Makati City,</p>

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	Invoice FOB price instead of the manufacturer's FOB price in Box 9	same as the third party invoice's FOB price and she can accept the manufacturer's FOB price to be indicated in Box 9 of the CO Form E. All ACFTA parties shall accept this practice.	Philippines
14.	Transition period of the new CO Form E	<p>During this transition period, of two (2) months from 1 January – 28 February 2011, Parties who are already implementing the revised OCP could still issue the old CO Form E (based on the old OCP) and new CO Form E (based on the revised OCP). After the transition period that is by 1 March 2011, only new CO Form E should be issued by these Parties implementing the revised OCP. The Meeting noted the understanding that the conditions applicable under the revised OCP would not apply when using the old CO forms.</p> <p>The Meeting also noted the decision reached by the ACTNC intersessionally, that Parties who are not yet implementing the revised OCP will recognize the new CO Form E issued by those Parties implementing the revised OCP, but will accord treatment based on the old OCP. The Parties who are not yet implementing the revised OCP could continue using the old CO Form E and would be accepted by all Parties until such time that these Parties implement the revised OCP and use the new CO Form E.</p> <p>The Meeting agreed that old CO Form E issued using the old OCP, including those issued by Parties implementing the revised OCP should have a validity period of 4 months from the date of issuance in accordance with the old OCP. It is emphasized that any old CO Form E issued before 1 March 2011 by Parties who are already implementing the revised OCP shall no longer be accepted as eligible for preferential tariff treatment by 1 July 2011.</p>	24 <sup>th</sup> ACTNC WGROO, 3-4 March 2011, Maanshan City, China
15.	Issuance of Form E prior to the date of shipment	The Meeting agreed not to impose a specific number of days or define the term "prior to the date of shipment" in Rule 11 on the issuance of the CO Form E under the revised OCP. The Meeting	24 <sup>th</sup> ACTNC WGROO, 3-4 March 2011, Maanshan City, China

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		urged Parties to accord preferential tariff for CO Form E issued any time prior to the date of exportation so long as the information on the CO Form E is complete and in compliance with the ACFTA ROO.	
16.	<b>Additional page for CO Form E</b>	Recalling ASEAN's earlier proposal that Parties may use A4 paper as a continuing page of CO Form E to accommodate additional information e.g. for multiple items declaration, the Meeting agreed that Parties use another CO Form E as the continuing page.	24 <sup>th</sup> ACTNC WGROO, 3-4 March 2011, Maanshan City, China
17.	<b>Information in Box 1 of the CO Form E</b>	The Meeting agreed that Box 1 should only contain information required as indicated on the CO Form E, i.e. exporter's business name, address and country.	24 <sup>th</sup> ACTNC WGROO, 3-4 March 2011, Maanshan City, China
18.	<b>Number of products for multiple items declaration in the CO Form E</b>	The Meeting agreed to adhere to Rule 7 of the revised OCP that for multiple items declaration, the number of items in the CO Form E would be limited to 20 items.	24 <sup>th</sup> ACTNC WGROO, 3-4 March 2011, Maanshan City, China
19.	<b>Corrections to the erroneous entries in the CO Form E</b>	The Meeting requested Parties to write clearly any corrections or alteration that should be made to the CO Form E requested by an importing party's receiving authority in accordance with Rule 10 of the revised OCP.	24 <sup>th</sup> ACTNC WGROO, 3-4 March 2011, Maanshan City, China
20.	<b>Copies of the CO Form E</b>	The Meeting urged Parties to abide by the provisions of the revised OCP that only the original copy of the CO Form E is required and the submission of the quadruplicate copy is no longer necessary.	24 <sup>th</sup> ACTNC WGROO, 3-4 March 2011, Maanshan City, China
21.	<b>Placement of information for Movement Certificate to Box 7 in view of space constraint in Box 13</b>	The Meeting agreed with the proposal that the information required for Movement Certificate could be placed in Box 7 instead of Box 13.	23 <sup>rd</sup> Meeting of the ACTNC WGROO, 1-2 December 2010, Luang Prabang, Lao PDR
22.	<b>Issuance of CO Form E prior to the date of shipment</b>	The Meeting noted China's clarification that she has no definition and do not intend to impose a specific number of days for the term "prior to the date of shipment" in Rule 11 on the issuance of	23 <sup>rd</sup> Meeting of the ACTNC WGROO, 1-2 December 2010, Luang Prabang, Lao PDR

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		the CO Form E under the revised OCP. China requested Parties to accord preferential tariff for CO Form E issued any time prior to the date of exportation so long as the information on the CO Form E is complete and in compliance with the ACFTA ROO. The Meeting agreed to further discuss the matter at the next WGROO meeting.	
23.	Issuance of new CO Form E for transactions in 2010	The Meeting clarified that issuing authorities should not issue the new CO Form E for goods declared before the implementation date of the revised OCP.	23 <sup>rd</sup> Meeting of the ACTNC WGROO, 1-2 December 2010, Luang Prabang, Lao PDR
24.	Definition in Box 3 of the new CO Form E	The Meeting noted that Box 3 on "Means of Transport and Route" of the new CO Form E could be left blank if the exporter does not have the information at the time of application. The bracketed note "as far as known" means the exporter is only required to provide whatever information available.	23 <sup>rd</sup> Meeting of the ACTNC WGROO, 1-2 December 2010, Luang Prabang, Lao PDR
25.	CO Form E with Chinese language in the overleaf note still used after 1 April 2010	The Meeting noted that China and Viet Nam would resolve the issue bilaterally.	23 <sup>rd</sup> Meeting of the ACTNC WGROO, 1-2 December 2010, Luang Prabang, Lao PDR
26.	No overleaf note in the triplicate copy of Form E issued by China	The Meeting noted that China and Viet Nam would resolve the issue bilaterally.	23 <sup>rd</sup> Meeting of the ACTNC WGROO, 1-2 December 2010, Luang Prabang, Lao PDR
27.	Mistakes and incomplete details in CO Form E	The Meeting noted that when a CO Form E requires amendment, the importing authority would return the CO Form E to the issuing authority for corrections. The issuing authority will make the necessary corrections by striking out the erroneous items and making any addition required on the CO Form E. The issuing authority should not re-issue a new CO Form E. China agreed to make the necessary changes on the original CO Form E as provided for in the Agreement.	23 <sup>rd</sup> Meeting of the ACTNC WGROO, 1-2 December 2010, Luang Prabang, Lao PDR
28.	Payment of goods to third country	The Meeting noted ASEAN's concern to grant tariff preference to	23 <sup>rd</sup> Meeting of the ACTNC



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		goods where payment was made to a third country. The Meeting agreed that payment to a third country would not affect the validity of a CO Form E.	WGROO, 1-2 December 2010, Luang Prabang, Lao PDR
29.	<b>Use of a common version of the CO Form E</b>	The Meeting noted that there are two versions of the CO Form E i.e. ASEAN version and China version, as suggested by ASEAN for printing. The Meeting agreed that all parties use only one common version (the "ASEAN-China FTA" version) of CO Form E and overleaf notes which appear as <b>ANNEX 7</b> and <b>ANNEX 8</b> .	23 <sup>rd</sup> Meeting of the ACTNC WGROO, 1-2 December 2010, Luang Prabang, Lao PDR
30.	<b>Differences in HS Code in the Certificate of Origin</b>	Where tariff classification differences occur between the statements reflected in the Certificate of Origin (Form E) and those made in the documents submitted to the Customs Authority of the importing Party, provided that the origin of the product is not in doubt, the Certificate of Origin (Form E) should be honoured and the products be given preferential tariff treatment.	21 <sup>st</sup> ACTNC WGROO, 4-5 March 2010, Bandar Seri Begawan, Brunei Darussalam
31.	<b>Erroneous Entry in the Certificate of Origin (Form E)</b>	In cases where an incorrect entry is made in the Certificate of Origin (Form E), e.g. CIF value instead of FOB value in Box 9, the Certificate of Origin (Form E) should be returned by the importing party to the issuing authority of the exporting Party in order for the issuing authority to make the necessary correction for subsequent re-submission of the Certificate of Origin (Form E) to the importing Party.	21 <sup>st</sup> ACTNC WGROO, 4-5 March 2010, Bandar Seri Begawan, Brunei Darussalam
32.	<b>Recognition of China's Specimen Signature</b>	The Meeting continued its deliberation on the ASEAN's request to China to have official's name stamped in English character under her/his signatures in China's Form E to facilitate recognition of specimen signatures, which at this juncture is only made in Chinese characters. China indicated that it would be difficult for her to accommodate ASEAN's request as such practice has never been adopted in her procedure. In addition, the stamps would not appear in the carbon copies of the Form Es. She further added that stamping the officials' names may not be appropriate as it could	19 <sup>th</sup> ACTNC WGROO, 16-17 June 2009, Kuala Lumpur, Malaysia

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		<p>be easily fraud. ASEAN further clarified that the stamping of names is proposed only to facilitate recognition and not for verification purposes and therefore, the issue of fraud should not be a concern. If the stamping of names is viewed as impractical by China, an alternative option of asking the exporter to print out the official's name in the Form E could also be considered. The Meeting noted that China would revert on this request at the next meeting.</p>	
	<p><b>Transshipment regulations for products transferred in Hong Kong and Macau, China</b></p>	<p>Thailand had transshipment issue when her goods are exported to China and transhipped through Hong Kong and Macau, China. China viewed that following the Rule 21 of the ACFTA OCP, the supporting documents are required for the goods transhipped through non-Parties. However, China reaffirmed that if an importer cannot submit the supporting documents, China Customs could examine integrity of the container seal and consistency of the seal number with information on the Through Bill of Lading. China Customs also agreed to consult with relevant agencies with the aim of addressing the concern of Thailand on this issue.</p>	<p>7<sup>th</sup> ACJC WGROO, 4-6 February 2015, Beijing, China</p>
<p>33.</p>	<p><b>Understanding of Through Bill of Lading for transshipment</b></p>	<p>In relation to the issue of transshipments in ACFTA, ASEAN pointed out that rule 8 of the ACFTA ROO stipulates that transshipments due to geographical reasons are allowed and goods would be entitled for ACFTA concessions. To facilitate the implementation of Rule 8, rule 20 of the OCP elaborates its procedures and in which it stipulates that such arrangement should have a "through bill of lading". ASEAN further pointed out that a "through Bill of Lading" is not an ordinary BL, as it also serves as a document certifying that goods have not undergone any process during its transshipment and remained in customs control of the intermediate port before reaching its final destination.</p> <p>ASEAN expressed her concerns on the requirement of China for ASEAN exporters with shipments going through Hong Kong to obtain certification from China Inspection Company (CIC) to certify that goods have not undergone further process and stayed in the</p>	<p>19<sup>th</sup> ACTNC WGROO, 16-17 June 2009, Kuala Lumpur, Malaysia</p>

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		<p>customs control of Hong Kong. ASEAN viewed that such requirement is redundant as the condition certified by CIC has already been made under the through bill of lading. ASEAN viewed that with China ratifying the ACFTA ROO, the certification made under the through bill of lading should be recognised, and no additional certification should be required for this purpose. It was further pointed out that the additional requirement to obtain CIC certification would add cost to the exporter and the procedure was also viewed as complicated. In this regard, ASEAN urged China to consider omitting the requirement for CIC certification for goods going through Hong Kong to facilitate trade between ASEAN and China under ACFTA. China noted the concerns of ASEAN and indicated that she will bring the issue to the attention of her high level authority for their consideration.</p>	
34.	<p><b>Verification of Malaysia's Form E</b></p>	<p>Malaysia informed China on the outcomes of verification request on a number of Form Es issued of Malaysia that for the Form E No. KL2009/E/1832 is a valid Form E; while discrepancies are found in the remaining 4 COs in terms of (i) FOB value; (ii) exporter signature and company stamping; (iii) signature of authorised issuing officer; and (iv) official seals. Malaysia indicated that the importer in China has forged the 4 COs from the original CO and the certified true copy of the concerned COs has been conveyed to China vide letter 12 June 2009 for her reference.</p> <p>ASEAN pointed out that the implementation problems presented by Malaysia is one of the actual cases in which specimen signatures in Form E serves as one of the security tools in preventing frauds in Form E. ASEAN reiterated its earlier statement on the importance of retaining specimen signature requirement in the ACFTA OCP.</p>	<p>19<sup>th</sup> ACTNC WGROO, 16-17 June 2009, Kuala Lumpur, Malaysia</p>
35.	<p><b>Level of HS digits to be reflected in the CO Form E</b></p>	<p>The Meeting noted the enquiry by some ASEAN Member State on the digit level of HS codes to be reflected in CO Form E. Responding to this, the Meeting viewed that since the CO Form E</p>	<p>19<sup>th</sup> ACTNC WGROO, 16-17 June 2009, Kuala Lumpur, Malaysia</p>

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		<p>serves as a document to determine the originating status of the products and that the origin determination rules are agreed at the 6 digit level, reflection of 6 digits HS codes in the CO Form E would be sufficient. However, inclusion of HS codes beyond 6 digits in Form E should not lead to any denial of ACFTA concession. Responding to the enquiry on how determination of ACFTA rates be made if the CO only provide 6 digit HS code, the Meeting clarified that such decision could refer to the relevant import declarations in which, the national tariff nomenclature of the importing Party would be provided.</p>	
36.	<p><b>Financing arrangement of ACFTA consignments</b></p>	<p>The Meeting agreed that any method of payments for consignments between ACFTA Parties, such as TT, TR, cash and others, would also be allowed and should not be the reason to deny ACFTA concessions, as financial mechanism of the consignment arrangements is not part of the rules regulated under ACFTA.</p>	<p>19<sup>th</sup> ACTNC WGROO, 16-17 June 2009, Kuala Lumpur, Malaysia</p>
37.	<p><b>Unrecognised specimen signature of Indonesia by China's Customs</b></p>	<p>The Meeting reiterated that all parties need to provide acknowledgement on all update specimen signatures circulated by ASEAN and should there be no acknowledgement received it would take to mean that the party has received the specimen signature. Further, the Meeting also reiterated that each contact point may need to send immediately all specimen signatures received from the ASEAN Secretariat to all ports to facilitate the preferential clearance claimed under ACFTA.</p>	<p>18<sup>th</sup> ACTNC WGROO, 23-25 March 2009, Nanning, China</p>
38.	<p><b>Different Tariff Classification between Importing and Exporting Country</b></p>	<p>both Thailand and China have agreed that in case where the interpretation of tariff classification of a product of the importing party is different with that of the exporting party, the interpretation of the importing party shall prevail and shall be used as basis for granting tariff concession.</p>	<p>18<sup>th</sup> ACTNC WGROO, 23-25 March 2009, Nanning, China</p>
39.	<p><b>Difficulties in Identifying Specimen</b></p>	<p>ASEAN requested China to use rubber stamp to put the official</p>	<p>18<sup>th</sup> ACTNC WGROO, 23-25</p>

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	Signature of China	name below the signature. China agreed to consider ASEAN's suggestion on the matter.	March 2009, Nanning, China
40.	Invoice Issued by the exporter on behalf of a company located in the 3 <sup>rd</sup> Country	China noted this issue and would provide her response on the matter intersessionally.	18 <sup>th</sup> ACTNC WGROO, 23-25 March 2009, Nanning, China
41.	Verification Process	The Meeting agreed that according to the OCP, the verification process need to be channeled to the competent authority or the issuing authority of the exporting country, as the case may be necessary.	18 <sup>th</sup> ACTNC WGROO, 23-25 March 2009, Nanning, China
42.	Treatment on Products in Doubt	China informed the Meeting that some of her exporters, especially for those exporting perishable goods, experienced difficulties in some ASEAN countries where the products were detained in customs for the reason of doubt in the authenticity of the certificate of origin. She was of the view that this is not the common practice as the product could be released with higher rate or certain deposit while preferential treatment would be subject to the necessary verification process. ASEAN would consider this matter further.	18 <sup>th</sup> ACTNC WGROO, 23-25 March 2009, Nanning, China
43.	Discrepancy in the tariff rates	<p>The Meeting recalled the decision of the ACTNC that the issue on the discrepancies in ACFTA rates granted by China to different ASEAN Member States for the same product would be deliberated at the TNC.</p> <p>China provided the explanation that this was due to the application of two specific TIG criteria:</p> <p>a. the reciprocity element in reduction commitments for sensitive products which resulted in different tariff rates being applicable to different parties.</p>	<p>16<sup>th</sup> ACTNC WGROO, 7-8 May 2008, Bali, Indonesia</p> <p>29<sup>th</sup> ACTNC, 7-8 May 2008, Bali, Indonesia</p>

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		<p>b. the threshold for 60% of tariff lines to be between 0-5% required different adjustments in tariff rates for different parties in order to meet this threshold</p> <p>China emphasized that the differences resulted from the above criterion b will disappear once the higher threshold requirements for tariff reductions take effect in 2009. The affected parties will consult bilaterally with China on the issue.</p>	
44.	<b>Third Party Letter of Credit</b>	<p>As the LC is not part of the issues regulated in the ACFTA ROO and OCP, and given that the goods have been certified to be originating from China, China responded that the goods should be granted with the applicable ACFTA concession. China further indicated that she would also be extending the ACFTA concession to goods coming from ASEAN Countries under such arrangement, subject to its compliance with the ACFTA ROO and OCP.</p>	16 <sup>th</sup> ACTNC WGROO, 7-8 May 2008, Bali, Indonesia
45.	<b>Reproduction of China's Specimen Signature and official seals and translation of authorized_officer into English characters</b>	<p>China requested ASEAN Countries to contact her focal point of ACFTA immediately should problem still persist. On the request to provide the names of the authorised officers in English character, the Meeting noted that it has been included in China's submission on specimen signatures and official seals.</p>	16 <sup>th</sup> ACTNC WGROO, 7-8 May 2008, Bali, Indonesia
46.	<b>Incomplete Form E</b>	<p>To facilitate the matter, ASEAN encourage China to immediately contact the focal point of ACFTA ROO on the matter to alert them on such error for prompt correction and/or clarification.</p>	16 <sup>th</sup> ACTNC WGROO, 7-8 May 2008, Bali, Indonesia
47.	<b>Different size of official seal in Form E</b>	<p>it was clarified that the official seal in the smaller size was made as an official initial on the correction to the CO, as required by the OCP to correct any erroneous in a CO. China informed Indonesia that ACFTA concession has been granted to the product concerned.</p>	16 <sup>th</sup> ACTNC WGROO, 7-8 May 2008, Bali, Indonesia

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48.	Overleaf notes in Chinese characters	ASEAN informed it will be flexible and honour those CO Form Es issued by China, as ASEAN recognized that the intention of the overleaf notes is to help guide exporters in filling up the CO Form E. China will communicate to all Parties informing them that the CO Form E with the overleaf notes in Chinese characters is authentic as the CO Form E with the overleaf notes in English as agreed by the Parties. A specimen CO Form E will be enclosed together with the letter from China.	15 <sup>th</sup> ACTNC WGROO, 18-20 February 2008, Bangkok, Thailand
49.	Consistency in the signature of the authorized signatories	The Meeting urged all Parties to ensure consistency in the signatures of the signatories both in the specimen signatures circulated and the signature affixed to the CO Form E to avoid possible rejection of the COs.	15 <sup>th</sup> ACTNC WGROO, 18-20 February 2008, Bangkok, Thailand



**THE 22<sup>nd</sup> MEETING OF  
THE ASEAN-KOREA SUB-COMMITTEE ON TARIFFS AND RULES OF ORIGIN (AKSTROO)  
2-4 February 2016, Seoul, Korea**

**MATRIX OF COMPILATION OF DECISIONS/UNDERSTANDING/CLARIFICATIONS FROM PREVIOUS AKSTROO MEETINGS**

No	Issues	Decisions	Endorsing Meeting
1	<i>Monitoring the Utilization of the COs</i>	<p>Quarterly reports shall be submitted to the ASEAN Secretariat not later than 45 days from the last day of that particular reporting period (e.g. if the reporting period is April-June, the deadline for data submission should not be later than 15 August). The first report from the Issuing Authorities should be received within 45 days after the first 3 months of TIG Agreement implementation; Receiving Authorities are given 6 months to adjust and modify their systems to enable them to generate the required report</p> <p>Noting the difficulties of providing quarterly data, the Meeting agreed that each Party would be required to provide data of AKFTA utilisation annually, covering the period of 1 July – 30 June of subsequent year, in bilateral exchange basis. ASEAN Secretariat would be provided with the copy of the data for every data exchange made by Parties</p>	<p>2<sup>nd</sup> AKSTROO</p> <p>10<sup>th</sup> AKSTROO Meeting, October 2009, Korea</p>



No	Issues	Decisions	Endorsing Meeting
		All AMS, except the Philippines exchanged information on the Parties' structure of CO Form AK reference number as <b>Attachment 1</b> . The Philippines informed the Meeting that the unique reference number being used in her certificate of origin forms is under review and as such she is unable to confirm this information at this stage.	21 <sup>st</sup> AKSTROO, May 2015, Korea
2	<b>Method of calculating RVC</b>	<p>Recalled that paragraph 2 of Article 4 of Annex 3 (Rules of Origin) of the TIG Agreement provides that Parties shall be given the flexibility to adopt the method of calculation either using the build-up or build-down. For purposes of transparency, consistency and certainty, any change in the method of calculation has to be notified to all other Parties at least six (6) months prior to the adoption of the new method. Method of calculation applied by the Parties, as follows:</p> <p>(a) Brunei, Indonesia, Laos, Myanmar and Singapore: build-up method                      (b) Cambodia, Korea, Malaysia, Philippines, Thailand and Viet Nam: build-down method</p>	4 <sup>th</sup> AKSTROO, June 2007, Ha Noi, Viet Nam
3	<b>AK CO Form</b>	<p>a. HS Code box 7                      In order to facilitate trade, Parties agreed that as long as the 6-digit codes are accurate, the HS Code should be accepted. In addition to the HS Code, there should be a precise description of the product to the HS Code</p>	4 <sup>th</sup> AKSTROO, June 2007, Ha Noi, Viet Nam
4	<b>Implementation of the Reciprocal Arrangement for Sensitive Track</b>	<ol style="list-style-type: none"> <li>1. All consignments cleared by the customs authorities of the importing Party on or after the entry into force of the TIG Agreement for that particular importing Party should be eligible for tariff concessions provided that a CO issued "retroactively" is subsequently submitted to the importing party</li> <li>2. In case of Malaysia, under the legal enactment issued by Malaysia, products in Korea's ST list having applied MFN rates of 10% or below are eligible for tariff concessions. Malaysia would therefore apply their respective preferential tariffs to Korea's exports of such ST products if such exports are accompanied by a valid CO.</li> <li>3. Korea would give her NT rates to ASEAN's ST products exported to Korea. The</li> </ol>	5 <sup>th</sup> AKSTROO Meeting, Aug 2007, Singapore

No	Issues	Decisions	Endorsing Meeting
		<p>Meeting agreed that such exports of ASEAN's ST products to Korea should be accompanied by a valid CO. Responding to Korea, ASEAN conveyed that, while it appreciates Korea's goodwill, ASEAN Member Countries should not be expected to reciprocate by giving similar treatment to Korea's ST products.</p>	
		<p>The Meeting noted the status of AKFTA TNC endorsement to the recommendation to insert in paragraph 5 of the Interpretative Notes on the Reciprocal Arrangements for ST products under the AKFTA TIG Agreement for products in the Sensitive Track the following text:</p> <p style="text-align: center;"><i>"Nothing in the Agreement prevents an importing Party from granting the Normal Track rate to a Sensitive Track product whose tariff rate is above 10%."</i></p>	<p>8<sup>th</sup> AKSTROO Meeting, Bangkok, Thailand</p>
		<p>Brunei and Singapore do not apply this reciprocal arrangement</p>	<p>11<sup>th</sup> AKSTROO Meeting, Manila, Philippines</p>
		<p>Malaysia confirmed that she does not apply the reciprocity principle on products under the ST</p>	<p>13<sup>th</sup> AKSTROO Meeting, March 2011, Seoul</p>
		<p>All exporting Parties seeking for the reciprocal arrangement would need to notify relevant Parties on the list of products to be subjected to this arrangement and the corresponding applied MFN or AKFTA tariffs</p>	<p>11<sup>th</sup> AKSTROO Meeting, Manila, Philippines</p>
		<p>Korea urged the respective Member States to expedite the consultation process and finalize the lists for implementation.</p>	<p>16 AKSTROO, 9-11 July 2012, ASEAN Secretariat</p>
<p>5</p>	<p><b>Implementation issues</b></p>	<ol style="list-style-type: none"> <li>1. Urged all parties to make full use of the facilities provided by the focal and customs points in resolving implementation issues encountered at the ground level.</li> <li>2. Implementation issues shall be discussed bilaterally between two parties</li> </ol>	<p>6<sup>th</sup> AKSTROO Meeting, January 2008, Philippines</p>

No	Issues	Decisions	Endorsing Meeting
		<p>involved and that only those issues of general application and those requiring clarification of applicable rules shall be discussed in plenary. The outcome of the bilateral discussions will be reported to the AKSTROO.</p> <p>3. Parties are encouraged to bring their customs officials to subsequent AKSTROO meetings to facilitate discussions and resolution of implementation issues</p>	
6	<p><b>Electronically-signed and Stamped CO system</b></p>	<p>All ASEAN Member States have confirmed their acceptance of the electronically signed and stamped CO system of Korea</p> <p>The Meeting confirmed that no AMS has any difficulties in implementing these decisions and requested all Parties to disseminate this information to the respective implementing agency to avoid the possibility of any rejection of eCO</p>	<p>8<sup>th</sup> AKSTROO Meeting, July 2008, Bangkok, Thailand</p> <p>17<sup>th</sup> AKSTROO Meeting, June 2013, Seoul, Korea</p>
7	<p><b>GI List</b></p>	<p>Agreed to include the following definition of "ex" as footnote of each individual GIC list of Member State:</p> <p><i>"The prefix "ex" is used to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column."</i></p>	<p>8<sup>th</sup> AKSTROO Meeting, July 2008, Bangkok, Thailand</p>
8	<p><b>LOU for PSRs HS 2007</b></p>	<p>With respect to the LoU, the Meeting shared the following understanding:</p> <p><i>"Considering the possibility of having uncommon implementation date of the LoU due to domestic preparations required for the implementation, countries which have not completed the necessary domestic preparation for the implementation of PSR based on HS 2007 can still use HS 2002 PSR as far as the rule on the overleaf note is not violated, i.e. when tariff classification of the goods is that of the importing country. Certificate of Origin (CO) Form AK issued based on the PSR implemented in the exporting country should not be rejected by the importing country for the reason of not using the same PSR set as basis. To facilitate the clearance, the exporting country would specify the PSR version used in box 8 of the</i></p>	<p>9<sup>th</sup> AKSTROO Meeting, October 2008, ASEC</p>

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No	Issues	Decisions	Endorsing Meeting
		CO Form AK."	
9	<b>Rule 7 - Retroactive Issuance of CO – Understanding of "Soon Thereafter"</b>	ASEAN and Korea were of the same understanding the "soon thereafter" which should be taken as "not more than 3 days from the declared shipment date". The Meeting agreed the revision would only be incorporated into the OCP when the OCP is reviewed	10 <sup>th</sup> AKSTROO Meeting, October 2009, Korea
	<b>Rule 10 – Time Frame of Submission of CO Form AK</b>	Agreed to extend the CO validity period from 6 months to 12 months as this arrangement would facilitate business process	10 <sup>th</sup> AKSTROO Meeting, October 2009, Korea
		agreed that this amendment be undertaken after the signing and implementation of the Second Protocol to Amend the Agreement on Trade in Goods	14 <sup>th</sup> AKSTROO Meeting, June 2011, Nha Trang
10	<b>Interpretation of Direct Overhead Cost</b>	Confirmed the understanding that in the calculation of FOB for the purpose of origin determination using the RVC criteria, the direct overhead cost would only include cost of overhead directly associated with the manufacturing process, not including sales, general and administrative expenses	11 <sup>th</sup> AKSTROO Meeting, Manila, Philippines
11	<b>Amendment of Operational Certification Procedure of the AKFTA ROO</b>	<ol style="list-style-type: none"> <li>1. Agreed that, considering the complexity of pursuing the legal process for changing the annex of the AKTIG Agreement, including revising the OCP, the amendment to the OCP would be done when there are some substantive revisions required on the OCP.</li> <li>2. Agreed that, for the time being, all Parties could use the Summary of Decisions of AKSTROO as reference for the agreed understanding on the term "soon thereafter" (AKSTROO 10<sup>th</sup>) and "direct overhead cost" (AKSTROO 11<sup>th</sup>).</li> <li>3. Agreed that the extension of validity of CO Form AK would require amendment to the OCP before it is implemented</li> </ol>	11 <sup>th</sup> AKSTROO Meeting, Manila, Philippines
		<ol style="list-style-type: none"> <li>1. The Meeting agreed with the proposed amendments in the OCP to incorporate agreements reached in the previous AKSTROO meeting.</li> <li>2. The Meeting noted that there was no consensus among ASEAN Member States</li> </ol>	16 AKSTROO, 9-11 July 2012, ASEAN Secretariat

No	Issues	Decisions	Endorsing Meeting
		on whether to amend the AK CO Form or not. AMS need to consult domestically on the proposed changes made in the OCP and CO Form AK.	
12	<b>Removal of 'Name of Manufacturer' to be reflected in Box 7 of CO Form AK</b>	ASEAN agreed to the proposal of removing the name of manufacturer to be reflected in Box 7  agreed that this amendment be undertaken after the signing and implementation of the Second Protocol to Amend the Agreement on Trade in Goods	11 <sup>th</sup> AKSTROO Meeting, Manila, Philippines  14 <sup>th</sup> AKSTROO Meeting, June 2011, Nha Trang
13	<b>Additional Page of CO for Multiple Items Declared in the same CO</b>	ASEAN can accept Korea's proposal on the additional Page of AK CO for Multiple Items Declared in the same CO  agreed that this amendment be undertaken after the signing and implementation of the Second Protocol to Amend the Agreement on Trade in Goods	14 <sup>th</sup> AKSTROO Meeting, June 2011, Nha Trang  15 <sup>th</sup> AKSTROO Meeting, March 2012, Pakse City
14	<b>Proposed Amendment to the Term 'at the time of exportation' in Rule 7.1</b>	<ol style="list-style-type: none"> <li>1. ASEAN agreed to accept Korea's proposal to amend the phrase "at the time of exportation" to "prior to or at the time of shipment" under Rule 7.1 of the OCP</li> <li>2. agreed that this amendment to Rule 7.1 of the OCP be undertaken after the signing and implementation of the Second Protocol to Amend the Agreement on Trade in Goods</li> </ol>	14 <sup>th</sup> AKSTROO Meeting, June 2011, Nha Trang
16	<b>Compliance with the Reply Period of Origin Verification – Retroactive arrangement</b>	<ol style="list-style-type: none"> <li>1. Parties are urged to meet the timeframe stipulated in the OCP and in the event that a Party would not be able to comply with the prescribed two (2) month period, the issuing authority of the exporting Party who received the request for verification, should communicate to the importing authority citing the reasons if unable to meet the request and indicate the intended period to reply.</li> <li>2. Importing Parties requesting the retroactive check should accept requests for extension of the indicated period, if exporting authorities would be able to cite valid reasons for the failure to comply with the prescribed period.</li> <li>3. This provision could be included in the proposed review of the OCP and agreed</li> </ol>	14 <sup>th</sup> AKSTROO Meeting, June 2011, Nha Trang

No	Issues	Decisions	Endorsing Meeting
		to discuss this further in the future	
17	<b>Removal of the FOB value in the CO Form AK.</b>	<ol style="list-style-type: none"> <li>1. Some ASEAN Member States informed that they could agree in principle that the FOB value would no longer be reflected in the Certificate of Origin for goods where the origin criteria are based on Wholly Obtained or Produced, Produced Entirely from Originating Materials, or meet a Change in Tariff Classification (CTC) or Process Rules of Origin.</li> <li>2. The FOB value should still be reflected if the origin criterion applied is an RVC.</li> <li>3. In addition, Cambodia and Myanmar would require a transition period of two (2) years before they could implement this proposal. During the transition period, Certificates of Origin to and from Cambodia and Myanmar would still reflect the FOB value</li> </ol>	14 <sup>th</sup> AKSTROO Meeting, June 2011, Nha Trang
18	<b>FOB value reflected in CO Form AK in case of Third Country Invoicing</b>	The Meeting noted that all parties agreed with Korea's proposal to accept either the "manufacturer's FOB value" or "any third country's FOB value" in the Form AK provided that Korea's Form AK would not be rejected if any of the two FOB value be reflected.	16 AKSTROO, 9-11 July 2012, ASEAN Secretariat
19	<b>Third or Multiple Country Invoicing</b>	The meeting agreed to defer the discussion on the Third or Multiple Country Invoicing to the next meeting and Korea would provide a paper to facilitate the discussion.	16 AKSTROO, 9-11 July 2012; ASEAN
		ASEAN would provide its comments on Korea's back-ground paper as well as its clarification on the issue of writing "Form AK" in case of Third Country Invoicing at the next meeting	17 <sup>th</sup> AKSTROO Meeting, June 2013, Seoul, Korea
21	<b>Implementation of the revised CO Form AK and Overleaf Notes</b>	The Meeting further agreed that all Parties will accept the revised CO Forms AK which was finalised at 18 <sup>th</sup> AKSTROO Meeting and the revised CO Form AK which was circulated at the 17 <sup>th</sup> AKSTROO Meeting.	18 AKSTROO, 27-28 April 2014, Solo, Indonesia
22	<b>Revision of the Overleaf Notes of CO Form AK</b>	The Meeting agreed that Paragraph 3 (Origin Criteria) of the Overleaf Notes would not be taken to be an exhaustive list of accepted rules, and that CO Forms which complied with the agreed Origin Criteria under the TIG Agreement (i.e. Annex 3 (Rules of Origin), and PSRs) should not be rejected by issuing and receiving	18 AKSTROO, 27-28 April 2014, Solo, Indonesia

No	Issues	Decisions	Endorsing Meeting
		authorities, even if the rule cited was not listed in the Overleaf Notes	
23	<i>Flexibility for Malaysia's misprinted CO Form AK</i>	The Meeting confirmed its acceptance of Malaysia's misprinted CO Form AK	19 <sup>th</sup> AKSTROO, 15-16 July 2014, Seoul, Korea
24	<i>Strengthening Consultation Mechanism for Verification and Denial of Preferential Tariff Treatment</i>	The Meeting also urged all Parties to update their respective Focal Points, Customs Contact Points, and Verification Contact Points to facilitate verification request as well as communication between the issuing authorities and receiving authorities.	19 <sup>th</sup> AKSTROO, 15-16 July 2014, Seoul, Korea
		The Meeting urged all Parties to exert more effort to comply with the OCP	20 <sup>th</sup> AKSTROO 28-29 January 2015, Ubon Ratchathani, Thailand
25	<b>Implementation of the PSRs in HS 2012</b>	<p>1. The Meeting noted that the description of HS code 1605.29 should be "Other" instead of "In airtight containers.</p> <p>2. The Meeting noted that the Parties are undertaking their internal process to implement the transposed PSRs in HS 2012 by 1 May 2015 as was agreed at the 19<sup>th</sup> AKSTROO Meeting</p>	20 <sup>th</sup> AKSTROO 28-29 January 2015, Ubon Ratchathani, Thailand
		<p>3. All Parties agreed to accept the CO Forms AK which apply PSR in HS 2012 effective 1 May 2015. The Meeting noted that Cambodia, Lao PDR, Malaysia and Thailand have yet to issue the CO Forms AK, which applies the PSR in HS 2012. The Meeting noted that Korea is flexible in accepting the CO Forms AK which apply PSR in HS 2007 after 1 May 2015 from Parties that have yet to issue the CO Forms AK applying PSR in HS 2012.</p> <p>4. The Meeting agreed that all Parties will accept the CO Forms AK which were issued before 1 May 2015 indicating the PSR in HS 2007, even they are submitted to customs authorities of importing parties after 1 May 2015.</p>	21 <sup>st</sup> AKSTROO, May 2015, Korea

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No	Issues	Decisions	Endorsing Meeting
26	<b>Rule 13 Paragraph 3 (Record keeping requirement)</b>	The Meeting agreed that Rule 13 Paragraph 3 only requires the issuing authority to retain the application for the CO and related documents for not less than 3 years.	20 <sup>th</sup> AKSTROO 28-29 January 2015, Ubon Ratchathani, Thailand
26	<b>Transposition of AKFTA PSR from HS 2012 to HS 2017</b>	The Meeting noted that the WCO has finalised and endorsed the transposition of HS from 2012 to 2017. The Meeting agreed that Korea will prepare the first draft for the transposition of AKFTA PSR from HS 2012 into HS 2017. The Meeting also noted that Korea will inform the timeline for tabling the first draft at the next meeting.	21st AKSTROO, May 2015, Korea
	<b>Validity of back-to-back CO Form AK</b>	The Meeting agreed that the back-to-back CO Form AK as indicated in Rule 10 of the revised OCP, is valid within twelve (12) months from the date of issuance of the originally issued CO. The Meeting further agreed that to avoid the different interpretations on the validity of the back-to-back CO Form AK, the language of Rule 10 of the revised OCP should be amended and the date of issuance of the original CO should be reflected in the back-to-back CO. In this regards, ASEAN agreed to provide the draft amendment to the Rule 10 and the CO Form AK, if any, for AKSTROO's discussion at the next meeting.	21st AKSTROO, May 2015, Korea





**THE TENTH MEETING OF THE SUB-COMMITTEE ON RULES OF ORIGIN (SC-ROO)  
FOR THE ASEAN – JAPAN COMPREHENSIVE  
ECONOMIC PARTNERSHIP (AJCEP)**

1-3 October 2014, Tokyo, Japan

**Matrix of Compilation of Understandings/Decisions on Implementation Issues under AJCEP SCROO**

No.	Endorsing Meeting	Issues	Decision
1	9 <sup>th</sup> Meeting of the SCROO-AJCEP, 20 March 2014, Nay Pyi Taw, Myanmar	<b>Amendment of ASEAN version of CO Form AJ</b>	The Meeting further agreed that the revised ASEAN version of the CO Form AJ will be implemented on <b>1 October 2014</b> , with 6 months transition period, i.e. until <b>31 March 2015</b> . During the transition period, old and new CO Form AJ shall be accepted by all Parties, provided that the said COs apply the new rule (FOB value not required when RVC criterion is used). These old and new CO Form AJ shall continue to have a validity period of 1 year. All Parties shall issue and accept new CO Form AJ on <b>1 April 2015</b> . A grace period of two years from 1 October 2014 shall be granted to Cambodia and Myanmar.
2	9 <sup>th</sup> Meeting of the SCROO-AJCEP, 20 March 2014, Nay Pyi Taw, Myanmar	<b>Focal Points of AJCEP SCROO</b>	The Meeting noted that Japan's focal points are Japanese Embassies in the respective ASEAN Member States. ASEAN was of the view that direct communication between the issuing authorities and receiving customs authorities of all Parties, without the need to go through the embassies, would facilitate the implementation of AJCEP Rules of Origin and ensure that minor issues at the ports, including minor discrepancies in the CO Form AJ, are resolved expeditiously to avoid inconvenience to the businesses. Japan noted ASEAN's concerns and will undertake domestic consultations on this matter and reply to ASEAN at the next meeting.
3	9 <sup>th</sup> Meeting of the SCROO-AJCEP,	<b>Matrix on compilation of Decisions/</b>	The Meeting endorsed the ASEAN Secretariat's compilation of the implementation issues and the corresponding decisions made by the

No.	Endorsing Meeting	Issues	Decision
	20 March 2014, Nay Pyi Taw, Myanmar	<b>Understandings on the implementation of the AJCEP ROO</b>	AJCEP SCROO. All Parties will circulate the compilation of implementation issues to their relevant authorities for information.
4	8 <sup>th</sup> Meeting of the SCROO-AJCEP, 30-31 October 2013, Hamamatsu, Japan	<b>Filling in the CO Form AJ</b>	The Meeting reminded all Parties to properly fill-out the CO Form AJ, in particular Box 8 (for ASEAN) and Box 6 (for Japan), by indicating the appropriate origin criteria of the product (e.g. CTH), and if applicable, "ACU" if the product is subject to accumulation and "DMI" if the product has applied the <i>de minimis</i> rule. The Meeting also reminded all Parties that in filling out CO Form AJ, the HS Code used should be in HS 2002 instead of HS 2007 or HS 2012 at this point of time.
5	9 <sup>th</sup> Meeting of the SCROO-AJCEP, 20 March 2014, Nay Pyi Taw, Myanmar	<b>Retroactive Issuance of CO Form AJ</b>	The Meeting noted the matrix on Parties' interpretation on the word "days" in the Rule 7 of the Implementing Regulations. All Parties agreed to circulate the matrix to their relevant authorities for appropriate implementation.
6	8 <sup>th</sup> Meeting of the SCROO-AJCEP, 30-31 October 2013, Hamamatsu, Japan		The Meeting agreed that for any CO Form AJ that ticks the box marked "Issued Retroactively" should be accepted by all Parties even if it has been issued within three (3) days from the date of shipment.
7	7 <sup>th</sup> Meeting of the SCROO-AJCEP, 29-31 October 2012 in Tokyo	<b>For Provisional Use of old format for CO Form AJ</b>	The Meeting reminded all Parties to clearly indicate in Box 7 when using the old format the specific product requiring a special description, i.e. curry of sub heading of 0910.99 to ensure that the correct tariff rate is applied.



THE 10<sup>th</sup> MEETING OF  
THE ASEAN AUSTRALIA-NEW ZEALAND FTA SUB-COMMITTEE ON RULES OF ORIGIN (AANZFTA SCROO)  
28 June - 3 July 2015, Bandung, Indonesia

MATRIX OF COMPILATION OF DECISIONS/ UNDERSTANDING/ CLARIFICATIONS  
OF AANZFTA SCROO MEETINGS

No	Issues Raised	Decisions	Meeting
1.	<i>Revised CoO Form AANZ and its continuation sheet</i>	SCROO adopted the revised CO Form and its continuation sheet, which appear as <b>ANNEX 1 and 2</b> , respectively	10 <sup>th</sup> SCROO, 29 June – 3 July 2015, Bandung, Indonesia
2.	<i>Transitional guidelines on origin conferring criteria</i>	SCROO adopted the transitional guidelines on origin conferring criteria, which appears as <b>ANNEX 3</b> .	
3.	<i>Third party invoices</i>	The Meeting agreed that in cases where invoices used for the importation are issued in a third country, in accordance with Rule 22 of the Operational Certification Procedures, the name of the company issuing the invoice should be provided in Box 7 or, if there is insufficient space, on a continuation sheet	9 <sup>th</sup> SCROO, 28 October- 1 November 2014, Bali, Indonesia
4.	<i>Compilation of the implementation issues and decisions of the AANZFTA SCROO</i>	The Meeting agreed to maintain the list as a “living document” with regular update and disseminate to the front-line ROO practitioners to facilitate the smooth implementation of the AANZFTA Agreement.	
5.	<i>List of minor discrepancies</i>	The Meeting agreed on the initial single list of minor discrepancies under AANZFTA, which appears as <b>ANNEX 4</b> . The Meeting also agreed that the list of minor discrepancies was a non-exhaustive list and that it should serve as a	8 <sup>th</sup> SCROO, 20-22 May, Auckland, New Zealand

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No	Issues Raised	Decisions	Meeting
		guide for "front-line" customs authorities implementing AANZFTA.	
6.	<i>Understanding on the three working day period of rule 10 of the OCP</i>	Australia also raised concerns with some Parties understanding of the three working day period of rule 10 of the OCP. The need for flexibility around public holidays was agreed upon to be observed by all Parties.	8 <sup>th</sup> SCROO, 20-22 May, Auckland, New Zealand
7.	<i>Replacement COOs</i>	The Meeting agreed that replacement COOs could be issued in cases where there were major errors in the original COO	7 <sup>th</sup> SCROO, 17-21 June, 2013, Cairns, Australia
8.	<i>Implementation on Continuation Sheet</i>	The Meeting agreed that each Party may still continue using a copy of the original COO form or A4 paper as a continuation sheet, provided that information contained in Box 11 (Declaration of the Exporter) and Box 12 (Certification) is properly reflected in the A4 paper.	5 <sup>th</sup> SCROO, 6-10 May 2012, Brunei Darussalam
9.	<i>Lao National Chamber of Commerce and Industry to Issue the Form AANZ</i>	<p>Lao PDR informed that starting 1 July 2012, the Lao National Chamber of Commerce and Industry (LNCCI) would be the issuing authority of Form AANZ on behalf of the government. The Meeting noted that Form AANZ issued by the Ministry of Industry and Commerce of Lao PDR prior to 1 July 2012 has a validity period of one (1) year in accordance with the OCP.</p> <p>The Meeting noted that if there are any problems arising from the implementation of the AANZFTA, including Form AANZ issued by LNCCI, all Parties can trace back through the Ministry of Industry and Commerce of Lao PDR.</p>	5 <sup>th</sup> SCROO, 6-10 May 2012, Brunei Darussalam
10.	<p><i>(a) Date of the COO Form was earlier than the date of the bill of lading (BL); or</i></p> <p><i>(b) Date of the bill of</i></p>	<p>New Zealand highlighted that the AANZFTA outlines procedures in dealing with such cases, such as the use of focal points to check or verify in cases of doubt on the COO Form without resorting to its outright rejection.</p> <p>ASEAN acknowledged that there may be instances where dates of certain</p>	5 <sup>th</sup> SCROO, 6-10 May 2012, Brunei Darussalam

No	Issues Raised	Decisions	Meeting
	<i>loading (BL) was earlier than the date of invoice (e.g. third-party invoice).</i>	documents could differ as indicated by New Zealand on the issues highlighted and agreed that this should not be used as a basis for outright rejecting the COO Form. The Meeting noted that Parties could also utilize verification procedures provided in the AANZFTA to address these kinds of implementation issues.	
11.	<b>Notification of the Updated Specimen Signatures and Official Seals</b>	The Meeting further agreed that any changes to the specimen signatures and official seals should be notified immediately to the ASEAN Secretariat for circulation to all the Parties and be added by the Secretariat to the consolidated list for uploading to the AANZFTA secured website. Although this new consolidated list effective 1 July 2012 would replace the earlier specimen signatures and official seals, the Secretariat would still retain the old consolidated list for one (1) year in the secure website for reference and verification purposes	5 <sup>th</sup> SCROO, 6-10 May 2012, Brunei Darussalam
12.	<b>Issuance of COO</b>	The Meeting agreed that AANZFTA Parties would share information on compulsory documentation requirements for the issuance (including pre-examination) of COO and the timing for the issuance of the COO.	2nd SCROO, 23-24 Nov 2010, Melbourne, Australia
13.	<b>Implementation of Third Party Invoicing</b>	The Meeting agreed to the following arrangements for the Certificate of Origin (COO) using third-party invoicing:  (i) COOs issued up to 31 August 2010 will not be denied preference solely on the basis that the name of the company issuing the third-party invoice is not on the COO Form;  (ii) COOs issued up to 31 August 2010 will remain valid for 12 months from the date of issuance;  (iii) COOs issued from 1 September 2010 should contain the name of the company issuing the third party invoice in Box 7 or if there is insufficient space, on the continuation sheet.	1st SCROO, 24-25 May 2010, Makati, Philippines

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No	Issues Raised	Decisions	Meeting
14.	<i>Arrangements for following up issues and problems that may arise</i>	The Meeting agreed that issues and problems arising from the implementation of the AANZFTA will be addressed directly to the ROO contact points of the concerned party	1 <sup>st</sup> SCROO, 24-25 May 2010, Makati, Philippines

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LIST OF MINOR DISCREPANCIES

	Type of discrepancy	AMS comments	ANZ clarification/ position
1	Spelling and/or typing errors in the Certificate of Origin;	ACCEPT	
2	Size of tick marks and execution (either manual or typewritten), including crossed instead of ticked;	ACCEPT	
3	Slight discrepancy in the authorized signature in the Certificate of Origin and the authorized list of signatories;	ACCEPT	
4	Different units of measurements stated in the COO and supporting documents such as invoices/ packing list and supporting documents;	ACCEPT	
5	Minor differences in A4 paper size of the COO;	ACCEPT	
6	Minor discrepancy in ink colour (black or blue) of the text on the COO;	ACCEPT	
7	Slight differences in description in the COO/self-certification and the supporting documents.	ACCEPT	
8	Font size and type in the Certificate of Origin/self-certification. [for unacceptable cases, the customs authorities do not reject directly the CO but may verify. Please refer to Rule 15 of OCP]	ACCEPT (case by case)	Different font size or font type happening on the same form
9	Small omission of characters on the Certificate of Origin/self-certification [ provided that the small omission of Characters does not substantially change the meaning of the word or sentence]	ACCEPT	e.g. bottle -> bottles; ANZ accept AMS's addition to the proposal chemicals -> chemical products
10	Inclusion of additional (incorrect) information which does not influence the reliability of the Certificate of Origin/self-certification	AMS to further consult their domestic laws	Port of discharge in CoO is different from the actual port.
11	Different HS tariff number stated on the Certificate of Origin/self-certification documentation and that stated on the import declaration, provided the first six-digits are the same	ACCEPT	

12	Exporters' signature is missing on the Certificate of Origin.	This issue is not the minimum data requirement in the Form AANZ, but not all AMS can accept it	ANZ seek the ground from those AMSs that can not accept CoO without exporter's signature
13	Small sections in the CoO in a language other than English (e.g brand name ) provided it is not a descriptive sentence or related to volume or quantity of consignment	ACCEPT	e.g. chemical name in Latin words or symbols. medical names
14	Discrepancy between the currency noted in the Certificate of Origin/self-certification and the currency noted in the invoice/contract or documents of payment.	ASEAN to further consult	e.g. in the invoice indicates SGD 150,000 but the CO indicates AUD 150,000 (typo error)
15	Discrepancies between the Certificate of Origin/self-certification date and other dates (e.g. Bill of Lading).	ASEAN requests further clarification on the date in which box of the COO that ANZ want to refer to	ANZ to revert
16	Not identifying on the Certificate of Origin that a good is subject to a third-party invoice.	We would like ANZ to provide reasons in details since this condition is in Rules 22 of the OCP under AANZFTA	ANZ to revert after consultations with their industries
17	BOX 11: The method used to add the signature / stamp to the certificate / declaration; computer produced signatures / stamps should be permissible (and 'wet' signing / stamping' not mandatory)- NZ	ACCEPT	some AMS do not accept electronic signatures. ANZ can accept this provision appearing in the list of administrative decisions, and noted the need for exporter's signature on the declaration in the issued certificate (Box 11) is still under discussion
18	Inclusion of additional (correct) information which does not influence the reliability of the Certificate of Origin/self-certification	ASEAN to further consult	e.g the FOB value included in the cases where RVC is not applied