

ANNEX 2A: CERTIFICATE OF ORIGIN REQUIREMENTS

1. Authorised Bodies

The following bodies, and their successor bodies, are authorised to certify origin for the purposes of Section C (Documentary Evidence) of Chapter 3 (Rules of Origin).

AUSTRALIA	SINGAPORE
Australian Chamber of Commerce and Industry and affiliated bodies	International Enterprise Singapore
Australian Industry Group	Any body authorised by the Government of Singapore, subject to the agreement of the Parties
Any body authorised by the Government of Australia, subject to the agreement of the Parties	

2. Minimum data requirements – Application for Certificate of Origin

The minimum data to be included in an application for a Certificate of Origin are:

1. Exporter (and Producer or Principal Manufacturer) details	The name, address and business number of the Exporter (and of the Producer or Principal Manufacturer if different from the Exporter).
2. First Shipment details (if known)	(a) Consignee name and address (b) Sufficient details to identify the consignment, such as invoice number and date and Air Way Bill, Sea Way Bill or Bill of Lading (c) Export Permit/Declaration (d) Port of Discharge
3. Full Description of the Goods	Detailed description of the goods, including the relevant code under the Harmonized Commodity Description and Coding System, and if applicable, product number and brand name.
4. Exporter Declaration	Declaration completed by a competent representative of the Exporter that the details provided in items 1 to 3 above are true and correct, signed and dated by that representative and annotated with the representative's name and designation.

3. Minimum data requirements – Certificate of Origin

The minimum data to be included in the Certificate of Origin are:

1. Exporter details	The name and address of the Exporter.
2. First Shipment details (if known)	(a) Consignee name and address (b) Sufficient details to identify the consignment, such as invoice number and date and Air Way Bill, Sea Way Bill or Bill of Lading (c) Export Permit/Declaration

	(d) Port of Discharge
3. Full Description of the Goods	Detailed description of the goods, including the relevant code under the Harmonized Commodity Description and Coding System, and if applicable, product number and brand name.
4. Exporter Declaration	Declaration completed by a competent representative of the Exporter that the details provided in items 1 to 3 above are true and correct, signed and dated by that representative and annotated with the representative's name and designation.
5. Certification by Authorised Body	Certification completed by a competent representative of the authorised body that, based on evidence provided by the producer or manufacturer, the goods specified in the Certificate of Origin originate in the exporting Party and comply with the rules of origin, as provided in Section A (Origin Conferment) of Chapter 3 (Rules of Origin) and specified in the Certificate of Origin. The Certificate of Origin must be signed and dated by the competent representative and annotated with the representative's name and designation.
6. Certificate Number	A unique number assigned to the Certificate of Origin by the authorised body.

ANNEX 2B: ALLOWABLE LABOUR AND OVERHEAD COSTS

Section (i): Labour Costs

For the purposes of Article 7 (Calculation of Costs – Allowable Expenditure on Labour) of Chapter 3 (Rules of Origin), each of the following costs, to the extent that the cost relates to labour, is allowed:

- (a) the cost of wages and employee benefits;
- (b) the cost of supervision and training;
- (c) the cost of management of the process of manufacture;
- (d) the cost of receipt and storage of materials;
- (e) the cost of quality control;
- (f) the cost of packing of goods into inner containers;
- (g) the cost of handling and storage of goods within the place or places in which a process is performed, that is operated by the principal manufacturer in the territory of the exporting Party.

Section (ii): Overheads

1. For the purposes of Article 8 (Calculation of Costs – Allowable Expenditure on Overheads) of Chapter 3 (Rules of Origin), each of the following costs, to the extent that the cost relates to overheads, is allowed:

- (a) the cost of inspection and testing of materials and goods;
- (b) the cost of insurance of the following kinds:
 - (i) insurance of plant, equipment and materials used in the production of the goods;
 - (ii) insurance of work in progress and finished goods;
 - (iii) liability insurance;
 - (iv) accident compensation insurance; and
 - (v) insurance against consequential loss from accident to plant and equipment;

- (c) the cost of dies, moulds, and tooling and the depreciation, maintenance and repair of plant and equipment;
- (d) the cost of interest payments for plant and equipment;
- (e) the cost of research, development, design and engineering;
- (f) the cost of the following items in respect of real property in the territory of the exporting Party used in the manufacture of the goods:
 - (i) insurance;
 - (ii) rent and lease payments;
 - (iii) mortgage interest;
 - (iv) depreciation on buildings;
 - (v) maintenance and repair; and
 - (vi) rates and taxes;
- (g) the cost of leasing of plant and equipment;
- (h) the cost of energy, fuel, water, lighting, lubricants, rags and other materials and supplies not directly incorporated in goods manufactured in the territory of the exporting Party;
- (i) the cost of storage of goods at the place or places in which a process is performed, that is operated by the principal manufacturer in the territory of the exporting Party;
- (j) the cost of royalties or licences in respect of patented machines or processes used in the manufacture of the goods or in respect of the right to manufacture the goods;
- (k) the cost of subscriptions to standards institutions and industry and research associations;
- (l) the cost of the provision of medical care, cleaning services, cleaning materials and equipment, training materials and safety and protective clothing and equipment;
- (m) the cost of the disposal of non-recyclable waste;
- (n) the cost of subsidisation of a cafeteria in the place or places in which a process is performed, that is operated by the principal manufacturer in the territory of the exporting Party, to the extent not recovered by returns;

- (o) the cost of security in the place or places in which a process is performed, that is operated by the principal manufacturer in the territory of the exporting Party;
- (p) the cost of computer facilities allocated to the process of manufacture of the goods;
- (q) the cost of contracting out part of the manufacturing process within Australia or Singapore, including any associated transport or storage costs;
- (r) the cost of employee transport;
- (s) the cost of vehicle expenses;
- (t) the cost of any tax in the nature of a fringe benefits tax; and
- (u) the cost of transporting goods between places in the territory of the exporting Party in which one or more processes are performed by the principal manufacturer.

2. In working out a cost for the purposes of paragraph (1), the following costs are not included:

- (a) any cost or expense relating to the general expense of doing business (including, but not limited to, any cost or expense relating to insurance or to executive, financial, sales, advertising, marketing, accounting or legal services);
- (b) the cost of telephone, mail and other means of communication;
- (c) the cost of international travel expenses, including fares and accommodation;
- (d) the cost of the following items in respect of real property used by persons carrying out administrative functions:
 - (i) insurance;
 - (ii) rent and lease payments;
 - (iii) mortgage interest;
 - (iv) depreciation on buildings;
 - (v) maintenance and repair; and
 - (vi) rates and taxes;
- (e) the cost of conveying, insuring or shipping the goods after manufacture;

(f) the cost of shipping containers or packing the goods into shipping containers;

(g) the cost of any royalty payment relating to a licensing agreement to distribute or sell the goods;

(h) the profit of the principal manufacturer and the profit or remuneration of any trader, agent, broker or other person dealing in the goods after manufacture;

(i) any other cost incurred after the completion of all processes performed by, or on behalf of, the principal manufacturer; and

(j) the cost of processing goods in the territory of a non-Party.

3. For the purposes of paragraphs (1)(c) and (1)(f), the cost of depreciation of plant, equipment or buildings must be calculated in accordance with Generally Accepted Accounting Principles, as applied by the principal manufacturer.

ANNEX 2C: LIST OF GOODS WHICH MUST BE SUBJECT TO THE LAST PROCESS OF MANUFACTURE WITHIN THE TERRITORY OF A PARTY¹

3917.22.00	4205	5406	5811
3917.23.00	4302	5407	5901
3917.29.00	4302	5408	5902
3917.21.10	4303	5501	5903
3917.31.10	4304	5502	5905
3917.32.10	5004	5503	5906
3917.33.10	5005	5504	5907
3917.39.10	5006	5505	5908
3926.30.10	5007	5506	5909
3926.90.10	5101	5507	5910
4009.11.10	5103	5508	5911
4009.12.10	5104	5509	6001
4009.21.10	5105	5510	6002
4009.22.10	5106	5511	6003
4009.31.10	5107	5512	6004
4009.32.10	5108	5513	6005
4009.41.10	5109	5514	6006
4009.42.10	5110	5515	6101
4010.31.00	5111	5516	6102
4010.32.00	5112	5601	6103
4010.33.00	5113	5602	6104
4010.34.00	5202	5603	6105
4010.39.00	5203	5604	6106
4011.10.00	5204	5605	6107
4011.20.00	5205	5606	6108
4012.11.00	5206	5607	6109
4012.20.00	5207	5608	6110
4015	5208	5609	6111
4016.91.00	5209	5701	6112
4016.93.00	5210	5702	6113
4016.99.00	5211	5703	6114
4101	5212	5704	6115
4102	5306	5705	6116
4103	5307	5801	6117
4104	5308	5802	6201
4105	5309	5803	6202
4106	5310	5804	6203
4107	5311	5805	6204
4113	5401	5806	6205
4114	5402	5807	6206
4115	5403	5808	6207
4203	5404	5809	6208
4204	5405	5810	6209

¹ The 8 digit tariff classifications in this Annex are those specified in Australia's Customs Tariff Act 1995 as at the time of entry into force of this Agreement.

6210	7113	8483.30.10	8707.10.10
6211	7114	8483.40.11	8707.90.10
6212	7116	8483.50.11	8707.10.91
6213	7117	8483.90.00	8708.10.10
6214	7318.15.00	8483.10.91	8708.21.10
6215	7320.10.00	8483.40.90	8708.40.30
6216	7320.20.00	8483.50.90	8708.50.30
6217	7320.90.00	8501.10.00	8708.29.91
6301	7322.11.00	8503.00.00	8708.31.91
6302	7326.19.00	8507.10.10	8708.93.30
6303	7326.90.10	8507.90.10	8708.99.30
6304	8301.20.00	8511.10.00	8708.39.91
6305	8302.10.00	8511.30.00	8708.40.91
6306	8302.30.00	8511.40.10	8708.50.91
6307	8407.33.10	8511.50.10	8708.60.91
6308	8407.34.10	8511.80.00	8708.70.91
6309	8407.90.10	8511.90.00	8708.80.91
6310	8408.20.10	8512.20.00	8708.91.91
6401	8409.91.10	8512.30.00	8708.92.91
6402	8409.99.10	8512.40.00	8708.93.91
6403	8413.30.90	8512.90.10	8708.94.91
6404	8415.20.00	8519.92.00	8708.99.91
6405	8415.90.00	8519.93.00	9021.10.10
6406	8421.23.00	8519.99.00	9021.10.20
6501	8421.31.00	8527.21.00	9021.10.30
6502	8421.99.00	8527.29.00	9021.10.41
6503	8424.89.10	8536.50.93	9021.10.49
6504	8425.42.00	8539.10.90	9026.10.20
6505	8425.49.00	8544.30.00	9026.20.20
6506	8424.90.90	8703.21.19	9026.80.20
6507	8481.10.00	8703.22.19	9029.10.20
6812.90.30	8481.30.00	8703.23.19	9029.20.10
6813.10.10	8481.40.00	8703.24.19	9029.90.10
6813.90.10	8482.10.10	8703.31.19	9401.20.00
7007.11.11	8482.20.10	8703.32.19	9401.90.20
7007.21.11	8482.40.11	8703.33.19	9404
7009.10.10	8482.91.10	8703.90.19	9613.80.90
7014.00.20	8482.99.10	8706.00.10	
	8483.20.00	8706.00.91	

ANNEX 2D: LIST OF GOODS SUBJECT TO 30% THRESHOLD

Section (i)

8414.80	8504.23	8516.31	8539.22
8414.90	8504.31	8516.33	8539.29
8419.89	8504.32	8516.40	8539.31
8419.90	8504.33	8518.10	8539.32
8422.30	8504.34	8518.21	8539.39
8422.40	8504.40	8518.22	8539.41
8424.30	8504.50	8518.29	8539.49
8467.21	8504.90	8518.30	8539.90
8467.22	8505.11	8518.40	8540.72
8467.29	8505.19	8518.50	8540.79
8467.91	8506.80	8520.33	8540.89
8467.99	8509.10	8520.90	8543.20
8501.20	8509.20	8523.30	8543.30
8501.31	8509.90	8524.60	8543.90
8501.32	8511.20	8525.10	8544.49
8501.33	8513.10	8525.30	8544.51
8501.34	8514.10	8525.40	8545.20
8501.53	8514.20	8526.10	8546.10
8501.61	8514.30	8526.91	8548.10
8501.62	8514.40	8526.92	9001.10
8502.11	8514.90	8527.19	9006.10
8502.12	8515.11	8527.31	9008.30
8502.13	8515.19	8527.39	9010.90
8502.20	8515.21	8529.10	9017.20
8502.31	8515.31	8529.90	9017.80
8502.39	8515.80	8535.29	9018.11
8502.40	8515.90	8535.40	9031.10
8504.21	8516.21	8536.41	
8504.22	8516.29	8536.49	

Section (ii)

Goods the subject of Orders, or equivalent instruments, made under the Tariff Concession System pursuant to Part XVA of the Australian Customs Act 1901, or its successor.