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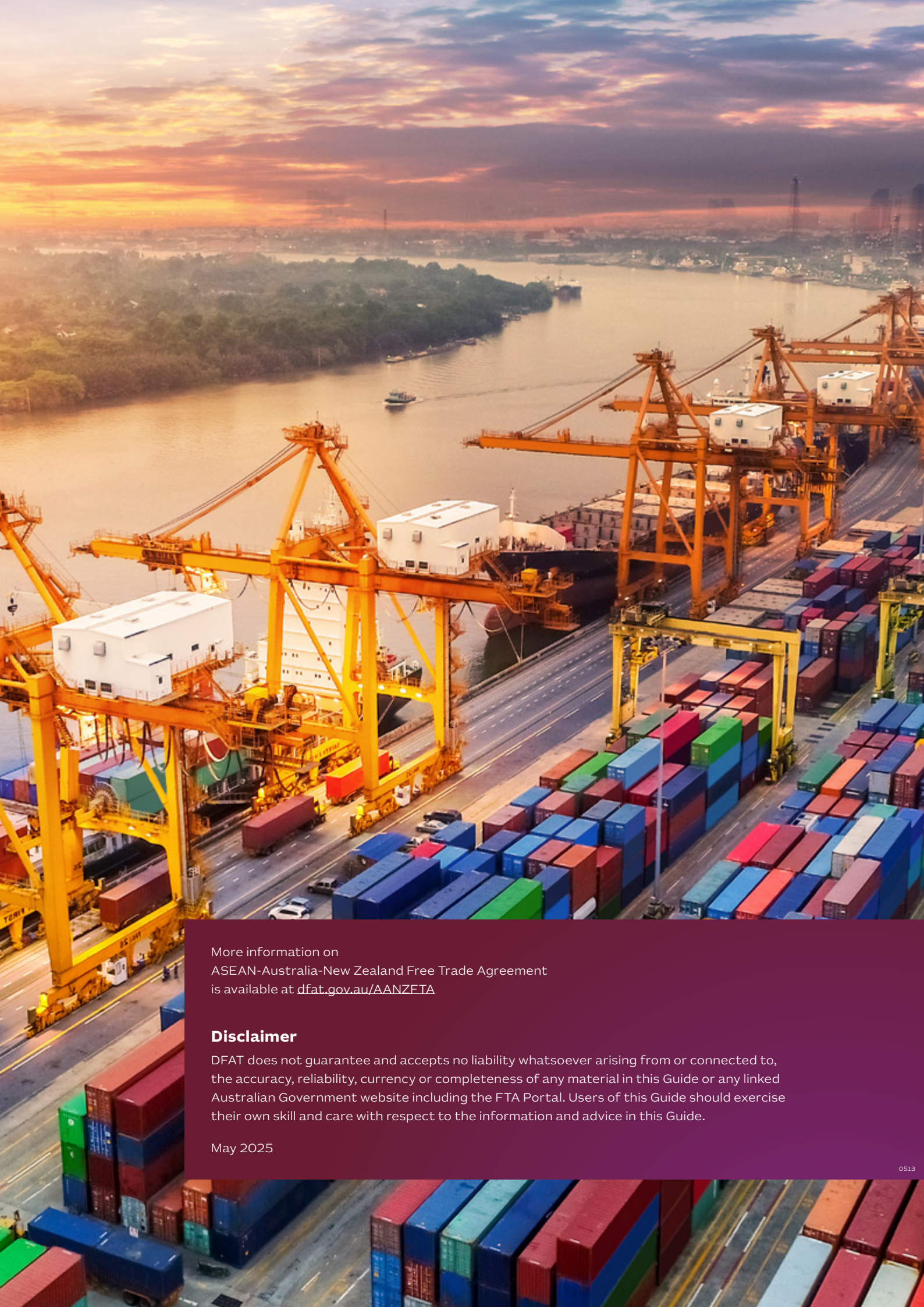
ASEAN-Australia-New Zealand Free Trade Area

Guide to using AANZFTA
to export and import goods

AANZFTA



AUSTRALIA



More information on
ASEAN-Australia-New Zealand Free Trade Agreement
is available at dfat.gov.au/AANZFTA

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May 2025

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1. Introduction

The Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) was signed in Thailand in February 2009 by Australia, New Zealand and the 10 member countries of ASEAN. The Agreement entered into force on 1 January 2010 for 8 of the 12 countries that signed the Agreement: Australia, New Zealand, Brunei, Burma (Myanmar), Malaysia, the Philippines, Singapore and Vietnam. The Agreement entered into force on 12 March 2010 for Thailand, on 1 January 2011 for Laos, on 4 January 2011 for Cambodia and on 10 January 2012 for Indonesia.

The First Protocol to Amend the AANZFTA ('the First Protocol') was signed by Ministers on 26 August 2014 and has now entered into force for all AANZFTA parties.

The Second Protocol to Amend the AANZFTA (the AANZFTA Upgrade) was signed by Ministers on 25 August 2023. It came into force for Australia, New Zealand, Singapore, Brunei Darussalam, Laos PDR, and Malaysia on 21 April 2025. The AANZFTA Upgrade only applies to a country once that country has implemented it. This booklet sets out the requirements for making use of AANZFTA to export and import goods including in relation to provisions on rules of origin and certificate of origin forms.

As of 1 January 2025, AANZFTA has achieved reductions or eliminations on approximately 97.7% of tariffs facing Australian goods exported to ASEAN countries, and the progressive elimination of all Australian tariffs on imports from AANZFTA Parties. These tariff commitments only apply to those goods exported or imported from an AANZFTA Party that meet the Agreement's Rules of Origin (ROO).

AANZFTA's tariff commitments apply to goods traded between the 12 Parties to the Agreement:

- ▶ Australia
- ▶ Brunei
- ▶ Cambodia
- ▶ Indonesia
- ▶ Laos
- ▶ Malaysia
- ▶ Myanmar
- ▶ New Zealand
- ▶ Philippines
- ▶ Singapore
- ▶ Thailand
- ▶ Vietnam

This pamphlet provides a guide to help business understand AANZFTA's provisions governing the exportation and importation of originating goods. It:

- provides an overview of the tariff commitments contained in AANZFTA;
- explains where to find details of the tariff commitments for individual products;
- describes the Rules Of Origin (ROO) provisions of the Agreement;
- explains where to find the ROO for individual products;
- outlines the Agreement's requirements on the use of Certificates of Origin (COO) and Declarations of Origin (DOO) in order to make use of tariff preferences when a good is imported into an AANZFTA Party; and
- notes the Agreement's provisions on verification, including its requirements on retention of records demonstrating that a good meets AANZFTA's ROO.

Authoritative and full details of AANZFTA's provisions is to be found in the Agreement and its Annexes, which are available at the DFAT website:

dfat.gov.au/trade/agreements/in-force/aanzfta/asean-australia-new-zealand-free-trade-agreement

2. AANZFTA's Tariff Commitments

Overview of the tariff commitments

AANZFTA provides for extensive commitments on the reduction and elimination of tariffs. Key features of the tariff outcomes are:

- Tariffs have been eliminated on a high percentage of tariff lines in all AANZFTA Parties. Most tariffs were progressively phased down until they were eliminated. This phasing generally commenced on entry into force of the Agreement, including immediate tariff elimination for some products in individual countries. The phasing used as a starting point, the most-favoured- nation (MFN) tariffs that applied in 2005.
- Exclusions from tariff commitments in individual ASEAN countries have been kept to a minimum, and generally do not exceed 1% of a country's national tariff lines.
- For goods where tariffs are neither eliminated nor excluded from commitments, tariffs are either bound at the 2005 base rate, or are subject to tariff reductions.

- The tariff commitments in the Agreement only apply to those goods exported by an AANZFTA Party which meet the applicable ROO.
- The tariff outcomes provided for longer transition periods, and lower tariff elimination outcomes, for Vietnam and the three least developed countries Myanmar, Cambodia and Laos), in recognition of their status as newer ASEAN members with less developed economies.

A snapshot of the tariff elimination outcomes achieved under AANZFTA is provided in Table 1, which shows, for each Party, the percentage of tariff lines with applied MFN tariff-free treatment in the base year of 2005, and with bound tariff-free treatment in AANZFTA at the end of the transition period for each country. The Table demonstrates:

- the high levels of tariff elimination that have been achieved by AANZFTA; and
- that high levels of tariff-free treatment - generally around 90%.

Table 1
Percentage of tariff lines with tariff-free treatment

Country	2005 Base Tariffs (%)	Final Tariff Elimination (%)	Year Achieved
Australia	47.6	100.0	2020
Brunei	68.0	98.9	2020
Burma	3.7	85.2	2024
Cambodia	4.7	88.0	2024
Indonesia	21.2	93.2	2025
Laos	0.0	88.0	2023
Malaysia	57.7	96.3	2020
New Zealand	58.6	100.0	2020
Philippines	3.9	94.6	2020
Singapore	99.9	100.0	2009
Thailand	7.1	99.0	2020
Vietnam	29.3	89.8	2020

An additional perspective on the significance of AANZFTA's tariff commitments is provided in Table 2 which shows the percentage of each country's tariff lines in the 0-5% range (i.e. tariffs that are zero or at such a low level they should not restrict trade) in the 2005 base period, in 2012, 2014, 2017, 2020 and 2025.

Table 2
Percentage of tariff lines with tariffs in the 0-5% Range

Country	2005 Base Tariffs (%)	2012 (%)	2014 (%)	2017 (%)	2020 (%)	2025 (%)
Australia	86.2	96.8	96.8	97.6	100.0	100.0
Brunei	76.2	93.0	93.3	95.8	99.0	99.0
Burma	68.6	68.6	68.6	89.0	89.1	96.9
Cambodia	4.7	4.7	4.7	35.4	71.4	95.0
Indonesia	59.4	91.9	92.8	95.6	96.2	96.7
Laos	49.6	49.4	49.4	84.8	88.3	95.8
Malaysia	66.2	91.0	91.9	97.0	97.2	97.2
New Zealand	65.4	93.1	94.6	98.3	100.0	100.0
Philippines	57.2	94.5	94.5	95.7	96.5	96.5
Singapore	99.9	100.0	100.0	100.0	100.0	100.0
Thailand	56.5	91.4	91.4	92.3	99.0	99.0
Vietnam	46.7	46.3	55.0	90.8	90.8	95

More detailed summaries of the tariff outcomes, including for individual product sectors, can be found on the [DFAT website in a set of Fact Sheets on AANZFTA's outcomes](#)¹. AANZFTA applies in parallel with Australia's existing bilateral free trade agreements (FTAs) with five of the countries that are also signatories to AANZFTA: Indonesia (IA-CEPA), Malaysia (MAFTA), New Zealand (ANZCERTA), Singapore (SAFTA) and Thailand (TAFTA). These five FTAs have their own tariff commitments, which apply to goods meeting the relevant ROO provisions under each of the agreements. Businesses are free to decide whether to make use of AANZFTA or the bilateral FTA when trading with these countries, but need to remember that the tariff commitments contained in each agreement are only applicable to goods that meet the relevant ROO in that agreement.

AANZFTA also applies in parallel with Australia's existing regional free trade agreements, the Regional Comprehensive Economic Partnership (RCEP), to which all ASEAN Member States (AMS) are parties, and the Comprehensive and Progressive Trans-Pacific Partnership (CPTPP) to which Brunei, Malaysia, New Zealand, Singapore and Vietnam are party (among others).

How to find the tariff commitments for individual products

The tariff schedules included in Annex 1 to the Agreement, and which are also available on the [DFAT website](#)², are in a tariff classification format that is known as Harmonized Commodity Description and Coding System (HS) 2002. When AANZFTA entered into force, the tariff commitments were implemented using the HS 2007 tariff schedules (rather than the HS 2002 tariff schedules). This is because the HS is periodically updated by the World Customs Organization – usually every five years – to simplify it where possible and to take account of changes in technology, the appearance of new products, and changes in the patterns of international trade.

The tariff schedules have now been converted to HS 2012 for all AANZFTA Parties. The tariff schedule of the AANZFTA Upgrade (Second Protocol) is in HS2022 for all Parties where it has entered into force.

Note:

[Second Protocol PSRs are HS2022](#)³

This Annex is based on the 2022 Edition of the HS Code, which entered into force on 1 January 2022 (“HS Code 2022”).

¹ dfat.gov.au/trade/agreements/in-force/aanzfta/asean-australia-new-zealand-free-trade-area-aanzfta-fact-sheets

² dfat.gov.au/trade/agreements/in-force/aanzfta/official-documents/agreement-establishing-the-asean-australia-new-zealand-free-trade-area-aanzfta/annex-1-schedules-of-tariff-commitments

³ dfat.gov.au/sites/default/files/second-protocol-to-amend-aanzfta-annex-3b-product-specific-rules.pdf

The tariff commitments of each of AANZFTA's 12 Parties are set out in the 12 individual country tariff schedules which are available on the [DFAT website](#)⁴. These schedules contain several columns setting out the following information:

- **HS Code:** this is the national tariff number for each product. The HS is harmonized internationally up to the six digit level. The HS is used by all AANZFTA Parties as the basis for classifying and differentiating between goods for the purposes of levying tariffs, applying other trade measures and collecting trade statistics. However, the national tariff of most countries is at the 7, 8 or 9 digit level (or higher), with the additional digits allowing countries to make their own distinctions between different categories of goods. Most ASEAN countries use the ASEAN Harmonized Tariff Nomenclature (AHTN), which is based on the HS but which further harmonizes the tariff numbers up to the eight digit level. Like the HS, the AHTN also allows individual ASEAN countries to have additional digits in their national tariffs to make national-level product distinctions.
- **Description:** this is the description of the good covered by the corresponding national tariff number. Like the tariff numbers, this is harmonized internationally in the HS up to the six digit level, but can differ between countries at higher levels.
- **Columns for 2012, 2013 etc:** these columns set out AANZFTA's tariff commitments for each year. The column headed '2012' sets out the tariff applied under AANZFTA for each tariff line in calendar year 2012. The tariff rates implemented in subsequent years are set out in the columns headed '2013', '2014' etc, and these rates were implemented on 1 January of each year. The final column in most countries' schedules is headed '2020 and subsequent years' and sets out the final tariff rate that will apply from 2020 onwards. All tariff rates are now at their final scheduled rate, traders can check the tariff rate on the [DFAT FTA Portal](#).⁵

3. AANZFTA Rules of Origin (ROO) provisions

Overview of the ROO provisions

The tariff commitments in AANZFTA only apply to goods which comply with its ROO provisions and are therefore eligible to be considered AANZFTA Originating goods. Originating goods must be supported by Proof Of Origin (POO), which can cover a Certificate of Origin (COO) or a Declaration of Origin (DOO) subject to [Annex 3A Operational Certification Procedures' Rule 1](#).⁶

Under these provisions a good will be considered an AANZFTA originating good if it is either:

- a. wholly produced or obtained in a Party as provided in Article 3 (Goods Wholly Produced or Obtained);
- b. not wholly produced or obtained in a Party provided that the good has satisfied the requirements of Article 4 (Goods Not Wholly Produced or Obtained); or
- c. produced in a Party exclusively from originating materials from one or more of the Parties, and it meets all other applicable requirements of Chapter 3.

A good which complies with the origin requirements above will retain its eligibility for preferential tariff treatment if exported to a Party and subsequently re-exported to another Party. Many agricultural, fishery and mineral goods will meet the requirements for being wholly produced or obtained. However, manufactured goods typically make use of components and inputs from a range of countries and will therefore generally involve at least some use of non- originating materials. This means that most manufactured goods will need to comply with AANZFTA's rules on substantial transformation of these non-originating materials in order to be deemed an AANZFTA originating good.

You can find the Product Specific Rules on the [DFAT website](#)⁷ or use DFAT's FTA Portal.

⁴ dfat.gov.au/trade/agreements/in-force/aanzfta/official-documents/official-documents

⁵ ftaportal.dfat.gov.au

⁶ dfat.gov.au/sites/default/files/second-protocol-to-amend-aanzfta-annex-3a-operational-certification-procedures.pdf

⁷ dfat.gov.au/sites/default/files/second-protocol-to-amend-aanzfta-annex-3b-product-specific-rules.pdf

AANZFTA's substantial transformation requirements

AANZFTA's ROO make use of a number of internationally recognized tests for determining substantial transformation:

- **Change in Tariff Classification (CTC):**
non-originating materials must undergo the required change in their tariff classification under the HS within the specified AANZFTA Party. The required CTC change might be at one of three levels: a change in tariff chapter, at the 2-digit level of the HS; a change in tariff heading, at the 4-digit level of the HS; or a change in tariff sub-heading, at the 6-digit level of the HS.
- **Regional Value Content (RVC):**
the proportion of the value of the exported good added within the AANZFTA Parties must reach a specified threshold (i.e. this puts a limit on the proportion of the value of the exported good represented by non-originating materials).
- **Specified processing:**
non-originating materials must undergo specified processing within AANZFTA Parties.

Many products have co-equal CTC or RVC rules

An important feature of AANZFTA's ROO is that for many goods they allow manufacturers the choice of using either a CTC rule or an RVC rule in order to determine the origin of the good. AANZFTA's ROO fall into the following general categories:

- The "co-equal" rules – the choice of either a CTC rule or an RVC rule – apply to products covered by about 79 per cent of HS sub-headings.
- For about 9 per cent of HS sub-headings there is only a CTC rule (mainly textiles and some clothing).
- For about 1 per cent of HS sub-headings there is only an RVC rule (mainly motor vehicles and some motor vehicle parts).
- A requirement that a specified process is met is generally applied in combination with either a CTC or an RVC rule (e.g. textile finishing processes).
- For about two-thirds of chemical products, there is a chemical reaction rule. This provides that in the event the chemical product does not meet the applicable CTC and RVC rules, it would still be considered an AANZFTA originating good if it has been produced as the result of a chemical reaction that occurred in an AANZFTA Party.
- For about 46 per cent of HS sub-headings the good must meet AANZFTA's wholly obtained rules in order to be considered AANZFTA originating.

Attachment 1 provides an overview of where to find the ROO provisions in AANZFTA.

Cumulation

A key feature of AANZFTA's ROO is that it allows for cumulation. This means that a good that complies with the AANZFTA ROO (i.e. it is an AANZFTA originating good), and which is exported to another AANZFTA Party where it is used as a material in the production of another good, is considered to originate in the Party where the working or processing of the finished good has taken place. As a result, the use of originating goods as inputs or components in the production of another good can be counted towards that other good meeting AANZFTA's ROO requirements. For example:

- If a CTC test is applicable to the finished good, AANZFTA originating materials used in the production of that good do not have to comply with this test because the test only applies to non-originating materials used in the production of the finished good.
- If an RVC test is applicable to the finished good, AANZFTA originating materials used in the production of that good can be counted towards meeting the specified RVC requirement.

The fact that a good has been sourced from an AANZFTA Party does not necessarily mean it can be used for the purposes of the cumulation provisions. The good must be an AANZFTA- originating good in accordance with the Agreement's ROO provisions for it to be used for the purposes of the cumulation provisions.

Transportation of goods and ROO requirements

An AANZFTA originating good retains its originating status if it is transported from the exporting Party to the importing Party:

- without passing through any non-Party; or
- through a non-Party and certain conditions are met (see below).

Transportation to the importing Party through another AANZFTA Party does not affect the originating status of the good. Furthermore, if the good is imported into another AANZFTA Party and then re-exported it may be eligible for a "back-to-back certificate" to enable it to retain originating status on the basis of the original COO. See the discussion of back-to-back certificates in Part 3.3 below. A back-to-back certificate is not required in a case of simple transshipment of the good through an AANZFTA Party, i.e. where it is not imported into that Party.

Under AANZFTA (Article 14 of the ROO Chapter), a good that transits through a non-Party will retain its originating status provided that:

- The good has not undergone subsequent production or any other operation outside the territories of the Parties other than unloading, reloading, storing or any other operations necessary to preserve it in good condition or to transport it to the importing Party; and
- The good has not entered the commerce of the non-Party.

Rule 23 of the Operational Certification Procedures (OCP) specify the documentation required to be provided to the Customs Authority of the importing Party to implement these provisions on goods that transit through a non-Party.

Other important elements of the ROO provisions are outlined in **Attachment 2**.

How to find the ROO requirements for individual products

To find the AANZFTA ROO for a particular good, these steps should be followed:

Step 1: Check whether the good meets AANZFTA requirements for a wholly obtained or produced good as set out in Article 3 of the ROO Chapter, or is produced in a Party exclusively from originating materials from one or more of the Parties in accordance with Article 2.1(c). If the good meets these requirements then it is deemed to be an AANZFTA originating good. If the good does not meet these requirements, proceed to Step 2.

Step 2: Check the Product Specific Rule (PSR) that applies to the relevant good set out in [Annex 3B on Product Specific Rules](#).⁸ The good needs to meet the PSR set out in Column 4 of this Annex to be deemed to be an AANZFTA originating good.

These two steps will identify whether the wholly obtained rule, the rule that a good be produced in an AANZFTA Party exclusively from originating materials, or a PSR applies to a particular good. In addition, other relevant provisions of AANZFTA's ROO (see the summary above) need to be complied with for a good to be considered an AANZFTA originating good. You can also check on [DFAT's FTA Portal](#).⁹

Obtaining and using a Certificate of Origin (COO), and verification procedures

AANZFTA's ROO are supported by a requirement that exports be accompanied by proper documentation to prove that the good to be exported qualifies as originating. Any of the following shall be considered as a Proof of Origin:

- a. a Certificate of Origin issued by an Issuing Authority/Body in accordance with Annex 3A;
- b. a Declaration of Origin by an approved exporter in accordance with Paragraph 1(a) of Rule 14; or
- c. a Declaration of Origin by an exporter or producer in accordance with Paragraph 1(b) of Rule 14, based on available information that the good is originating:

- ▶ **a DOO can be used by an approved exporter** in accordance with Paragraph 1(a) of Rule 14 of Annex 3A of Chapter 3.
- ▶ They must include the minimum data requirements as specified in Appendix 3A.2 of Chapter 3.
- ▶ If you are not an approved exporter under Paragraph 1(a) of Rule 14, **A COO is required to claim preferential tariff treatment.** A COO is needed for each shipment of goods for which preferential tariff treatment under AANZFTA is claimed. An importer, if requested to, must submit the COO to the Customs Authority of the importing Party at the time of import declaration in order to claim preferential tariff treatment. (OCP Rule 16).
- ▶ However, a COO is not required for originating goods not exceeding US\$200 FOB value or such higher amount specified in an importing Party's domestic laws. (OCP Rule 16).
- ▶ Note that in the case of imports into Australia this FOB value amount is A\$1,000.

⁸ dfat.gov.au/trade/agreements/in-force/aanzfta/official-documents/second-protocol-to-amend-the-agreement-establishing-asean-australia-new-zealand-free-trade-area-aanzfta

⁹ ftaportal.dfat.gov.au/

- **The COO form.** The Parties have agreed on the format for the COO (see sample COO in *Attachment 3*). Important features to note:
 - ▶ The origin conferring criteria has to be specified in Box 8 using the acronyms listed in the Overleaf Notes.
 - ▶ The quantity of the goods have to be specified in Box 9. The FOB value of the goods also needs to be specified in Box 9 if the good is claiming preference on the basis of an RVC rule. Exporters from Australia and New Zealand have the option of not including the FOB value in Box 9 and instead providing this information in a separate Exporter Declaration (see Attachment 5). The Exporter Declaration would not be provided to the Issuing Authority/Body that issues the COO, but would need to be presented with the COO to the Customs Authority of the importing Party at the time of import declaration.
 - ▶ In cases where invoices used for the importation are issued in a third country, in accordance with Rule 13 of the Operational Certification Procedures, the “SUBJECT OF THIRD COUNTRY INVOICE” box in Box 13 should be ticked (✓). The name of the first company issuing the third country invoice should be provided in Box 7 or, if there is insufficient space, on a continuation sheet. Box 10 should indicate either the sales invoice issued by the trader in a third country, or exporter’s invoice, or the manufacturer’s invoice. (OCP Rule 13).
 - ▶ A third-country invoice refers to the situation where the sales invoice is issued either by a company located in a third country (whether that country is an AANZFTA party or is a non-party) or by an exporter for the account of that company. It is important that this information is included on the COO as specified.
 - ▶ No erasures or superimpositions are allowed on the COO. Alterations should be made by striking out the erroneous material and making additions, with such alterations being approved by a person authorised to sign the COO and certified by the Issuing Authority/Body.
- Issuing Authorities/Bodies. Details of the Issuing Authorities/Bodies have been provided by each Party before AANZFTA’s entry-into-force. The names, addresses, specimen signatures and specimens of the impressions of official seals of Issuing Authorities/Bodies have been provided to the other Parties. These notifications, which may be updated from time to time, take place through the ASEAN Secretariat. (OCP Rules 2 and 3).
- ▶ Where a Customs Authority queries the authenticity of an Issuing Authorities/Bodies signature or seal on a COO, Customs officials are able to access a secure website in order to review up to date signatures and seals.
- **Application for a COO.** The manufacturer, producer, or exporter of the good or an authorised representative should apply to the Issuing Authority/Body for a COO. They must provide appropriate supporting documents and other relevant information to the Issuing Authority to prove that the good to be exported qualifies as originating. (OCP Rules 5 and 6)
- **The COO consists of an original and two copies.** The original of the COO, bearing the signature and official seal of the Issuing Authority/Body, must be forwarded by the exporter to the importer for submission, if requested, to the Customs Authority in the importing Party. A COO must contain the data requirements listed in Appendix 3A.1 (List of Data Requirements). A copy of the COO must be retained by the exporter and the Issuing Authority/Body, respectively. (OCP Rule 8)
- **Issuing of the COO.** The COO has to be issued as near as possible to, but no later than three working days after, the date of exportation. Where this is not possible, due to involuntary errors or omissions or other valid causes, the COO may be issued retroactively, but no longer than twelve months from the date of exportation, bearing the words “ISSUED RETROACTIVELY”. (OCP Rule 11).
- **Period of validity of COO.** The COO will be valid for a period of twelve months from the date of issue and must be submitted to the Customs Authority of the importing Party within that period. (OCP Rule 1).

- Each Party shall provide that a Proof of Origin remains valid for 12 months from the date on which it is issued or completed.
- **Back-to-back certificate.** If an AANZFTA originating good has been imported into an AANZFTA Party but is then re-exported to another AANZFTA Party, the exporter in the “intermediate AANZFTA Party” may make an application to the Issuing Authority/Body in that Party to issue a “back-to-back certificate” to ensure that the good will be eligible for preferential tariff treatment in the AANZFTA Party that is the final destination. A number of conditions must be met for the issuing of a back-to-back certificate (e.g. a valid COO for the first export or its certified true copy must be presented, and the consignment to be re-exported must not undergo further processing in the intermediate Party, except for packing or logistics activities or other operations necessary to preserve them in good condition or to transport them to the final destination). ([OCP Rule 11](#)). Back-to-back certificates are not required for transshipment between AANZFTA Parties where the goods are not imported into any of the Parties through which the goods are transhipped.
- **Record keeping.** The Issuing Authority/Body, manufacturer, producer, exporter, importer and their authorised representative are required to maintain all records relating to the exportation or importation that are necessary to demonstrate that the good qualifies for preferential tariff treatment for a period of not less than three years after the date of exportation or importation. ([OCP Rule 25](#)). In the case of Australian traders, records must be kept for at least five years.
- **Verification.** The OCP also provides detailed provisions on the approach to be followed by the Customs Authority of the importing Party if it sees a need to verify the eligibility of a good for preferential tariff treatment. Verification activities may involve requests for information from the Issuing Authority/Body, the importer, the exporter or the producer of the goods, or a request to undertake a verification visit to the premises or factory of the exporter or producer. Communication between the Customs Authority of the importing Party and the exporter or producer

is to be channelled through the Issuing Authority/Body of the exporting Party. If the exporter or producer refuses the request, then preferential tariff treatment may be denied. ([OCP Rules 19 and 20](#)).

Requirement to declare the Free-on-Board (FOB) value of your goods

The FOB value is only required to be disclosed on the COO in cases where the origin claim is based on a RVC rule.

One of the aims of the First Protocol was to address the concerns of intermediary companies that including the FOB value on the COO would reveal confidential information. In the first instance, such companies should investigate whether they can apply for an AANZFTA COO on the basis of a PSR that does not include an RVC requirement.

However, if this is not possible, there are two options available that may assist intermediary companies from disclosing their profit margins to importers if the importer wishes to claim preferential tariff treatment:

- ▶ The first option is for the intermediary company to also be the importer into Australia. This would mean that the COO would not need to be given to the Australian company purchasing the goods.
- ▶ The second option is for the intermediary company to have representation located in the exporting Party (including where this representation takes the form of another company being authorised to act on its behalf). The representative of the intermediary company can export the goods and apply for the COO using the intermediary company’s sale price for the FOB value provided this representative had sufficient information from the manufacturer to demonstrate that the goods were AANZFTA originating.

The Issuing Authorities/Bodies

In Australia and New Zealand the Issuing Authorities/Bodies can be non-government bodies. In the ASEAN countries, the Issuing Authorities/Bodies are generally government agencies.

The Australian Chamber of Commerce and Industry (ACCI), the Australian Industry Group (Ai Group), Ozdocs International Pty Ltd and TradeWindow Origin (TWO) are Australia's 4 authorized Issuing Authorities/Bodies under AANZFTA.

Contact details for ACCI, ACCI, AI Group, OzDocs and TradeWindow Origin: are:

ACCI

Australian Chamber of Commerce and Industry

Phone: 02 6270 8000

Email: info@australianchamber.com.au

Web: australianchamber.com.au

Ai Group

Australian Industry Group

Phone: 1300 776063

Email: tradedocs@aigroup.com.au

Web: aigroup.com.au/

Ozdocs International Pty Ltd

(trading as International Export Certification Services)

Phone: 02 9899 2000

Web: ozdocs.com.au

TradeWindow Origin

Phone: (02) 9098 5969

Email: originsupport@tradewindow.io

Web: tradewindow.io/origin/

The Australian Government has an established domestic accreditation framework, the FTA COO Accreditation Scheme, to accredit bodies to issue preferential COOs under Australia's FTAs that require the use of COO issued by an authorised body. The Joint Accreditation System of Australia and New Zealand (JAS-ANZ) administers the accreditation process. Details of these arrangements, and contact details, were announced on 19 July 2010. (dfat.gov.au/news/media/Pages/scheme-for-the-recognition-of-bodies-to-issue-certificates-of-origin-for-free-trade-agreements).

Bodies interested in being an Issuing Authority/Body for the purpose of issuing COO under AANZFTA (and other relevant FTAs) should apply to JAS-ANZ for accreditation. It is expected that completion of the accreditation process will take several months, and JAS-ANZ can provide assistance regarding the procedures and documentation requirements for accreditation. When a body has been successful in achieving accreditation, JAS-ANZ will notify DFAT, which will undertake any necessary approval or notification requirements under AANZFTA (and other relevant FTAs) and advise the body when it can begin issuing COOs for AANZFTA (and other particular FTAs).



4. Checklist for successfully using AANZFTA to export or import goods

Some of the key points to follow when using AANZFTA to export or import goods are set out below. But remember that authoritative and full details of AANZFTA's requirements are set out in the Agreement and its Annexes.

- Check the **tariff commitments** applying to products of interest to you, and in countries of interest, in the AANZFTA tariff schedules.
- Check the **rule of origin** applying to your product following the steps outlined in this pamphlet.
- If you are **exporting** a good to an AANZFTA Party:
 - ▶ make sure you have your Proof of Origin sorted in advance. For COOs, apply to an Issuing Authority/Body for a COO for each Shipment. If eligible to use a DOO, make sure you follow the rules set out in the Agreement and relevant Annex;
 - ▶ ensure that the importer has the Proof of Origin so they can submit it to the Customs Authority at the time of import declaration for the shipment;
 - ▶ if you have not specified the FOB value in Box 9 of the COO, and are claiming preference on the basis of an RVC rule, ensure that a completed Exporter Declaration containing this information accompanies the COO;
 - ▶ the FOB value will only be the required for goods where origin is claimed on the basis of RVC value.
- If you are **importing** a good from an AANZFTA Party:
 - ▶ ensure that that you have a a valid Proof Of Origin, with either a COO issued by an Issuing Authority/Body in the exporting Party or a valid DOO, at the time of import declaration for the shipment.
- Ensure you maintain necessary records for not less than three years after the date of exportation or importation (in the case of Australian traders, five years).

Attachment 1: ROO provisions and RVC calculations

The ROO provisions in AANZFTA are set out in the following parts of the Agreement:

- **Chapter 3** of the Agreement is titled “**Rules of Origin**” and contains the key provisions on ROO. Article 1 of the Chapter contains definitions of many of the key terms used in the rules.
- **Annex 3A to Chapter 3** is titled “**Operational Certification Procedures**” (OCP) and sets out the procedures for the issuing and use of Proof of Origin (POO), including Certificates of Origin (COO), Declarations of Origin (DOO) and for verifying that origin requirements have been met.
- **Annexes 3A.1 and 3A.2** to the AANZTA Upgrade / Second Protocol cover the List of Data Requirements needed for Certificates of Origin and the Minimum Data Requirements for Declarations of Origin respectively. You can find them on the DFAT website:
dfat.gov.au/sites/default/files/second-protocol-to-amend-aanzfta-appendix-3a.pdf.
- **Annex 3B to the Agreement** is titled “**Product Specific Rules**” (PSR) and includes:
 - ▶ A Headnote to the Annex which sets out rules for interpreting the PSR.
 - ▶ The body of the PSR is arranged according to sub-heading in the HS 2022 format. In some cases, important provisions are contained in Chapter Notes (e.g. the chemical reaction rule in the Chapter Notes to Chapters 28, 29 and 32).
- An Appendix containing an Indicative List of Textile Finishing Processes.

The formulas for calculating RVC

1. In calculating the RVC either of the following formulas can be used:

(a) Direct Formula

$$\text{RVC} = \frac{\text{AANZFTA Material Cost} + \text{Labour Cost} + \text{Overhead Cost} + \text{Profit} + \text{Other Costs}}{\text{FOB}} \times 100\%$$

(b) Indirect/Build-Down Formula

$$\text{RVC} = \frac{\text{FOB} - \text{Value of Non-Originating Materials}}{\text{FOB}} \times 100\%$$

2. Article 5 of the ROO Chapter provides further detail on the formulas for calculating RVC, including definitions of the terms used

Attachment 2: Other elements of the ROO provisions

Other important elements of AANZFTA's ROO provisions that business needs to be familiar with:

- ▶ **Chemical reaction rule.** For about two-thirds of the tariff sub-headings covering chemical products, if the good fails to meet the applicable RVC and CTC rules it would still be an originating good if it was produced as a result of a chemical reaction that occurred in an AANZFTA Party. The Chemical reaction rule is set out in the Chapter Notes in Annex 2 PSR for Chapters 28, 29 and 32 of the HS.
- ▶ **Minimal operations and processes.** These provisions only apply in cases where the claim for origin is based solely on an RVC requirement. In these cases certain operations or processes listed in Article 7 of the ROO Chapter shall not be taken into account in determining whether or not a good is originating.
- ▶ **De minimis provisions.** These provisions in Article 8 of the ROO Chapter apply if a good does not satisfy a CTC requirements under Annex 3B (PSRs). If the good does not meet the CTC rule it will still be considered an originating good on condition that the value of all non-originating materials used in its production that do not undergo the required CTC do not exceed 10 per cent of the FOB value of the exported good.
 - In the case of textile and apparel products covered by Chapters 50 to 63 of the tariff, the de minimis provision also applies if the weight of all non- originating materials that do not undergo the required CTC does not exceed 10 per cent of the total weight of the exported good.
- ▶ **Accessories, spare parts and tools.** Article 9 of the ROO Chapter provides that accessories, spare parts and tools will not be considered in origin determinations where a CTC rule is used, provided that the accessories are customarily supplied with the finished goods and are not separately invoiced. The value of accessories, spare parts and tools will be considered in origin determinations where an RVC rule is used.
- ▶ **Identical and interchangeable materials.** Article 10 of the ROO Chapter sets out rules for determining whether they are originating materials. These are materials that are fungible as a result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and once incorporated into a finished product cannot be distinguished on the basis of any markings or visual examination.
- ▶ **Treatment of packing materials and containers.** Article 11 of the ROO Chapter provides that packing materials for shipping and transport are not considered in origin determinations. The value of retail packaging materials is considered in the value of the good where an RVC rule is used. However, retail packing materials, when classified together with the good concerned, will not be taken into account where a CTC rule is used.
- ▶ **Indirect materials.** Article 12 of the ROO Chapter provides that indirect materials (e.g. costs such as fuel and energy, lubricants and tools used in producing a good but not physically incorporated into it) are treated as originating materials without regard to where they are produced. Article 1 of Chapter 3 contains the Definitions, including of indirect materials.

Attachment 3: Sample Certificate of Origin

1. Goods Consigned from (Exporter's name, address and country)			<div style="display: flex; justify-content: space-between;"> Certificate No. Form AANZ </div> <div style="text-align: center; margin-top: 10px;"> AGREEMENT ESTABLISHING THE ASEAN – AUSTRALIA–NEW ZEALAND FREE TRADE AREA (AANZFTA) </div> <div style="text-align: center; margin-top: 20px;"> CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) </div> <div style="text-align: center; margin-top: 10px;"> Issued in (Country) (see Overleaf Notes) </div>		
2. Goods Consigned to (Importer's/ Consignee's name, address, country)			4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under AANZFTA <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <div style="text-align: center; margin-top: 10px;"> Signature of Authorised Signatory of the Importing Country </div>		
3. Means of transport and route (if known) Shipment Date: Vessel's name/Aircraft etc.: Port of Discharge:					
5. Item number	6. Marks and numbers on packages	7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable). Name of company issuing third party invoice (if applicable)	8. Origin Conferring Criterion (see Overleaf Notes)	9. Quantity (Gross weight or other measurement), and value (FOB) where RVC is applied (see Overleaf Notes)	10. Invoice number(s) and date of invoice(s)
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the rules of origin, as provided in Chapter 3 of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area for the goods exported to (importing country) Place and date, name, signature and company of authorised signatory			12. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area. Place and date, signature and stamp of Authorised Issuing Authority/ Body		
<div style="display: flex; justify-content: space-between;"> <div> 13. <input type="checkbox"/> Back-to-back Certificate of Origin <input type="checkbox"/> <i>De Minimis</i> </div> <div> <input type="checkbox"/> Subject of third country invoice <input type="checkbox"/> Accumulation </div> <div> <input type="checkbox"/> Issued retroactively </div> </div>					

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

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

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

Circumstances of production or manufacture in the country named in Box 1 of this form:	Insert in Box 8
(a) Goods wholly produced or obtained satisfying Article 2.1(a) of Chapter 3 of the Agreement	WO
(b) Goods produced entirely satisfying Article 2.1(c) of Chapter 3 of the Agreement	PE
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4 of Chapter 3 of the Agreement as amended by the Second Protocol i.e., if the good is specified in Annex 3B, all the product specific requirements listed have been met: <ul style="list-style-type: none"> - Change in Tariff Classification - Regional Value Content - Regional Value Content + Change in Tariff Classification - Other, including a Specific Manufacturing or Processing Operation 	CTC RVC "e.g. CTSH + RVC 35%" Other

6. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT MUST QUALIFY IN ITS OWN RIGHT:** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are exported.
7. **FOB VALUE:** For Consignments to all Parties where the origin criteria includes a Regional Value Content requirement:
 - An exporter from an ASEAN Member State must provide in Box 9 the FOB value of the goods
 - An exporter from Australia or New Zealand can complete either Box 9 or provide a separate "Exporter Declaration" stating the FOB value of the goods.

The FOB value is not required for consignments where the origin criteria does not include a Regional Value Content requirement.
8. **INVOICES:** Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.
9. **SUBJECT OF THIRD COUNTRY INVOICE:** In cases where invoices used for the importation are issued in a third country, in accordance with Rule 13 of the Operational Certification Procedures, the "SUBJECT OF THIRD COUNTRY INVOICE" box in Box 13 should be ticked (✓). The name of the first company issuing the third country invoice should be provided in Box 7 or, if there is insufficient space, on a continuation sheet. Box 10 should indicate either the sales invoice issued by the trader in a third country, or exporter's invoice, or the manufacturer's invoice.
10. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to-back certificate of origin issued in accordance with paragraph 2 of Rule 11 of the Operational Certification Procedures, the "Back-to-back certificate of origin" in Box 13 should be ticked (✓), and the original Proof(s) of Origin reference number, date of issuance, Country of Origin shall be indicated in box 7. If applicable, the approved exporter authorisation code of the first exporting Party shall also be indicated in box 7.
11. **CERTIFIED TRUE COPY:** In case of a certified true copy, the words "CERTIFIED TRUE COPY" should be written or stamped on Box 12 of the Certificate with the date of issuance of the copy in accordance with Rule 12 of the Operational Certification Procedures.
12. **FOR OFFICIAL USE:** The Customs Authority of the Importing Party must indicate (✓) in the relevant boxes in Box 4 whether or not preferential tariff treatment is accorded.
13. **BOX 13:** The items in Box 13 should be ticked (✓), as appropriate, in those cases where such items are relevant to the goods covered by the Certificate.

Attachment 4: COO checklist

The Certificate of Origin must be issued on the Form AANZ Template, unless otherwise agreed between the Parties. The HS Codes to be used to identify the products must be in HS 2022.

Circumstances of production or manufacture in the country named in Box 11 of this form:	Insert in Box 8
(a) Goods wholly produced or obtained satisfying Article 2.1(a) of the Agreement	WO Understanding: “WO” should be placed in Box 8 if the good is wholly produced or obtained in a Party.
(b) Goods produced entirely satisfying Article 2.1(c) of the Agreement	PE Understanding: “PE” should be placed in Box 8 if the good is produced entirely in a Party exclusively from originating materials from one or more of the Parties.
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1, i.e., all the product specific requirements listed have been met	
- Change in Tariff Classification	CTC Understanding: “CTC” should be placed in Box 8 if the applicable origin criterion in Annex 2 is a Change in Tariff Classification, whether at the level of the chapter (“CC”), the level of a heading (“CTH”) or the level of a subheading (“CTSH”). There is no need to place the actual tariff shift.
- Regional Value Content	RVC Understanding: “RVC” should be placed in Box 8 if the applicable origin criterion in Annex 2 is an RVC.
- Regional Value Content + Change in Tariff Classification	Understanding: where there is a combined RVC and CTC criterion (e.g. “RVC 35% + CTSH”) the actual PSR should be placed in Box 8.
- Other, including a Specific Manufacturing or Processing Operation	Understanding: “Other” should be placed in Box 8 if the applicable origin criterion in Annex 2 is either a manufacturing or process rule or a CTC combined with an additional requirement. Below are some of the examples: (i) No change in tariff classification is required provided that the good is cooked in the territory of the parties; (ii) No change in tariff classification is required provided that the good is produced by refining; (iii) CTSH, except from 2523.29 through 2523.90; (iv) Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party; (v) If the good is a result of a “chemical reaction”.

Attachment 5: Sample declaration of FOB value

EXPORTER DECLARATION

ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA

FREE-ON-BOARD VALUE OF GOODS

"I.....(*name of exporter representative*)
of.....(*name of exporter company*) declare
that the Free-on-Board (FOB) value of the goods included on Certificate of Origin Number
.....(*insert CoO number*) exported from [Australia / New Zealand] to
..... (*name of importing country*) is as below.

NOTE: The FOB value should be separately stated for each line of goods listed on the Certificate of Origin.

CERTIFICATE LINE NUMBER	FOB VALUE	DESCRIPTION OF GOODS AS STATED IN THE CERTIFICATE OF ORIGIN

(insert additional lines as necessary)

.....
(Signature of exporter representative)

.....
(Name of exporter representative)

.....
(Name of exporter)

.....
(Date)



Australian Government