



Guide for Business: Using the First Protocol

Guide to using the First Protocol

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GUIDE TO THE FIRST PROTOCOL FOR BUSINESS

Ministers from the Parties to the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) signed the First Protocol to amend the AANZFTA ('First Protocol') on 26 August 2014. The First Protocol is expected to enter-into-force (EIF) for 10 countries: Australia, New Zealand, Brunei, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam on 1 October 2015. It is expected that the First Protocol will EIF for Cambodia and Indonesia on 1 January 2016. The First Protocol will only EIF for Cambodia and Indonesia once publicly notified.

The First Protocol **builds on the existing Agreement** and aims to further enhance opportunities for business to utilise the Agreement.

Key Features

The First Protocol to amend the AANZFTA will:

- Remove the requirement for the free on board (FOB) value to be supplied by the exporter in all cases. The FOB value will only be required after the First Protocol enters into force where origin is claimed on the basis of a Regional Value Content (RVC) rule.
- Simplify the presentation of the Product Specific Rules (PSR) by putting them into a comprehensive list, which should assist business in understanding them and in completing certificates of origin (COO) correctly.
- Provide for the implementation of the Harmonized Commodity Description and Coding System 2012 (HS 2012) in AANZFTA's rules of origin (ROO), eliminating the current requirement for business to operate in both HS 2007 and HS 2012.
- Establish a mechanism to more easily implement future changes to the HS.
- Introduce a new COO form to reflect the changes under the First Protocol.

All other requirements remain the same.

Understanding changes from the First Protocol

AANZFTA COOs are required to access the reduced tariff/duty rates on goods under the AANZFTA. AANZFTA COOs are issued by authorised issuing bodies in each country. In order to accommodate changes made by the First Protocol, a new COO has been agreed by AANZFTA Parties (see the 'new AANZFTA COO – changes' on page 15).

The First Protocol will streamline the requirements for identifying a good's particular PSR by removing reference to a general rule and converting Annex 2 of the AANZFTA into a single consolidated list that covers all products defined in the 5,205 subheadings of the international Harmonized System Commodity Description and Coding System (HS).

This document provides a guide to help business understand the First Protocol's amendment of AANZFTA's provisions governing the exportation and importation of originating goods. However, authoritative and full details of these provisions can be found in the Agreement and its Annexes. If you have any questions regarding requirements under the First Protocol that are not

covered in this guide or other official documents, you can contact your domestic customs authority or issuing body for further information.

Transition to the First Protocol

Following EIF of the First Protocol, there will be a single six month transition period for the 10 countries for which the First Protocol enters into Force on 1 October 2015. During this transition period, these 10 countries will be able to accept the old COO using either the old or the new Operational Certification Procedures (OCP) or the new COO using either the old or the new OCP. The transition period will allow for greater flexibility in order to allow business time to familiarise themselves with the changes.

Following the conclusion of the six month transition period, on 1 April 2016, countries for whom the First Protocol has entered into force will only issue the new COO using the new OCP.

Please note:

- . The 'old COO' refers to the old certificate of origin, and the 'old OCP' refers to the old Operational Certification Procedures under the original AANZFTA Agreement, both of which have been in use prior to the EIF of the First Protocol.
- . The 'new COO' refers to the revised certificate of origin that has been amended to reflect the changes under the First Protocol (see the 'new AANZFTA COO – changes' on page 15).
- . The 'new OCP' refers to the revised Operational Certification Procedures under the First Protocol.
- . The transition period for the 10 countries that will enter the First Protocol into force on 1 October 2015 refers to the period commencing on 1 October 2015 and concluding on 31 March 2016 (refer to page 4).

Arrangements for Cambodia and Indonesia

EIF for Cambodia and Indonesia is currently expected on 1 January 2016. Following EIF, for six months (until 1 July 2016) Cambodia and Indonesia will only accept the old COO using the old OCP or the new COO using the new OCP.

If you have any questions relating to exporting to Cambodia or Indonesia, you should contact your issuing authority or relevant government contacts.

Target EIF dates for the First Protocol

AANZFTA Party	Date of EIF for First Protocol	Transition Period
Australia ⁺	1 October 2015	1 Oct 2015 to 1 April 2016
New Zealand ⁺	1 October 2015	1 Oct 2015 to 1 April 2016
Brunei	1 October 2015	1 Oct 2015 to 1 April 2016
Cambodia*	1 January 2016	1 Jan 2016 to 1 July 2016
Indonesia	1 January 2016	1 Jan 2016 to 1 July 2016
Lao PDR	1 October 2015	1 Oct 2015 to 1 April 2016
Malaysia	1 October 2015	1 Oct 2015 to 1 April 2016
Myanmar*	1 October 2015	1 Oct 2015 to 1 April 2016
Philippines	1 October 2015	1 Oct 2015 to 1 April 2016
Singapore	1 October 2015	1 Oct 2015 to 1 April 2016
Thailand	1 October 2015	1 Oct 2015 to 1 April 2016
Vietnam	1 October 2015	1 Oct 2015 to 1 April 2016

* Cambodia and Myanmar will not introduce the change to the FOB value requirement on COO until two years after the Protocol's EIF. This means that businesses exporting goods from Cambodia or Myanmar, or exporting goods to Cambodia or Myanmar, will still have to include the FOB value on all COO until 30 September 2017, or an earlier date if publicly notified by the Parties.

+ In the case of Australia and New Zealand, for exports to Cambodia and Myanmar where the FOB value is required, the exporter can either include this on the COO or make a separate declaration stating the FOB value of each good described in the COO. The importer will need to be in possession of both the COO and the separate declaration containing the FOB value.

FREQUENTLY ASKED QUESTIONS

The following responses address arrangements for using AANZFTA following the First Protocol's EIF.

Which Certificate of Origin (COO) should I use?

1. Which COO should I use when exporting from a country that has implemented the First Protocol?

The issuing authority/body in the country you are exporting from will issue the COO with the OCP based on what that country has agreed to issue. During the transition period, the 10 countries for which the First Protocol EIF on 1 October 2015 will issue the new COO using the new OCP or the old COO using the old OCP. Some countries will also issue the old COO using the new OCP or the new COO using the old OCP. Refer to the table on page 7 for the various options of COO and OCP that countries will issue.

Importantly, during the six month transition period, the 10 countries will accept the old COO using either the old or the new OCP or the new COO using either the old or the new OCP. Following the transition period, countries will only accept the new COO using the new OCP.

2. What if I am exporting from a country that has implemented the First Protocol to a country that has not implemented the First Protocol (Cambodia or Indonesia)?

If you are exporting from a country that has implemented the First Protocol to countries who have not implement the First Protocol (Cambodia or Indonesia) you will need to use the old COO using the old OCP until these countries implement the First Protocol which is expected on 1 January 2016.

Following the tentative EIF of the First Protocol for Cambodia and Indonesia, during their transition period expected to be from 1 January 2016 to 1 July 2016, you can use the new COO using the new OCP or the old COO using the old OCP. After 1 July 2016, you may only use the new COO with the new OCP. **Note however, that when using the new COO and new OCP for exports to Cambodia and Myanmar, you must still indicate the FOB value until 30 September 2017, unless an earlier date is agreed and publicly notified.**

3. What if I am exporting from a country that has not yet implemented the First Protocol (Cambodia or Indonesia) to a country that has implemented the First Protocol?

If you are exporting from a country that has not implemented the First Protocol you will be required to use the old COO using the old OCP. All other countries will continue to accept the old COO with the old OCP from these countries until the First Protocol has been fully implemented by them.

4. What if I am exporting from a country that has not implemented the First Protocol (Cambodia or Indonesia) to a country that also has not implemented the First Protocol (Cambodia or Indonesia)?

If you are exporting from a country that has not implemented the First Protocol you will be required to use the old COO using the old OCP. All countries will accept the old COO and old OCP from these countries until these countries have implemented the First Protocol.

5. If I am exporting from a country that has implemented the First Protocol and I use the old COO (during the transitional period) which Operational Certification Procedure (OCP) do I need to use?

All countries have indicated that they may issue the old COO using the old OCP during the transition period. In addition, some countries will also be prepared to issue the old COO using the new OCP. You should refer to the list on page 7 to determine which OCP you should use with which COO form as this will depend on the country you are exporting from.

During the transition period from 1 October to 31 March the 10 countries that enter the First Protocol into Force on 1 October 2015 will accept any combination of COO and OCP.

6. If I am exporting from a country that has implemented the First Protocol and I use the new COO, which OCP should I use?

All countries will issue the new COO using the new OCP when the First Protocol enters into force for them. Two countries (Thailand and Vietnam) have indicated that they will also be prepared to issue the new COO with the old OCP. Please refer to the list on page 7 to determine which OCP the exporting country will issue with the new COO.

During the transition period from 1 October 2015 to 31 March 2016, the 10 countries that implement the First Protocol on 1 October 2015 will accept any combination of COO and OCP.

Summary of COO and OCP required when exporting during the transitional period – 1 October 2015 to 31 March 2016 (Except Cambodia and Indonesia)

	Importer: Country that has implemented First Protocol	Importer: Country that has <u>NOT</u> implemented First Protocol
Exporter: Country that has implemented the First Protocol*	<p>Option 1: new COO using new OCP</p> <p>Option 2: old COO using old OCP</p> <p>Option 3: new COO using old OCP</p> <p>Option 4: old COO using new OCP</p>	Old COO using old OCP only
Exporter: Country that has <u>NOT</u> implemented the First Protocol**	Old COO using old OCP only	Old COO using old OCP only

* Where both countries have implemented the First Protocol, the option available for the use of COO and OCP will depend on the practice of the issuing authority in the country you are exporting from – see table below for the options the issuing authorities have indicated they intend to use.

Issuance of the COO and OCP during the transitional period after the First Protocol EIF

	AU	BN	KH	ID	LA	MY	MM	NZ	PH	SG	TH	VN
new COO with new OCP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
new COO with old OCP	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✓	✓
old COO with old OCP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
old COO with new OCP	✗	✓	✗	✗	✓	✓	✓	✗	✓	✓	✓	✓

** This is expected to only affect Indonesia and Cambodia, which are targeting January 2016 for implementation of the First Protocol.

What will happen to any goods that are in transit during the First Protocol's entry-into-force?

Goods in transit should have the COO that they are sent with accepted by the importing country regardless of whether the importing country or the exporting country have or have not implemented the First Protocol since all countries will accept the Old COO with the Old OCP issued until the end of the transition period.

What if my goods are being transhipped and require a back-to-back COO?

Goods exported to Indonesia and Cambodia will need to have old COOs issued using the old OCP until the First Protocol EIF for these two countries. Intermediate countries that issue back-to-back COO for goods being re-exported to either Indonesia or Cambodia should also use old COO using the old OCP (based on what is entered on the original COO).

For goods being re-exported to countries for which the First Protocol has EIF, the back-to-back COO can be issued using any of the combinations set out in the table on page XX.

Issuing Authorities in countries that have not implemented the First Protocol will issue back-to-back COOs in the old format.

What if I need a retroactive COO issued for goods that were shipped prior to entry-into-force?

Following the First Protocol's EIF, Issuing Authorities should issue retroactive COO in the new COO format (or in the old format during the transition period). It does not matter if the goods were issued with a COO prior to EIF. COO that are issued after EIF should generally be in the new COO format unless the country to which the goods are being exported has not yet implemented the First Protocol (i.e. Cambodia and Indonesia) or the goods are being exported from a country that has not implemented the First Protocol.

What if my goods are under Customs Control when the First Protocol enters-into-force?

Goods under Customs control when the First Protocol enters-into-force will be accepted for clearance with the COO they were sent with (i.e. the old COO issued under the old OCP).

What if the COO was produced prior to the First Protocol's entry-into-force and it is lost or destroyed? Do I need to replace the COO in its original format?

No. After the First Protocol's EIF, lost or destroyed COOs should be replaced in the format that the country is applying at the time of replacement and the receiving country is accepting. Certification of origin remains valid under either version of the COO / OCP.

GUIDE TO COMPLETING ORIGIN CONFERRING CRITERIA

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

The following tables are a transitional guide for users of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) in completing Box 8 of the AANZFTA CO Form.

AANZFTA Parties have agreed on a First Protocol to Amend the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (the First Protocol). These transitional guidelines serve as a guide to assist exporters, importers, Authorized Issuing Authorities\Bodies and importing authorities of AANZFTA Parties while the First Protocol is being implemented. These guidelines only serve as a guide for the implementers and will not be attached to the AANZFTA CO Form or be required for submission to importing authorities.

Once the First Protocol has been implemented by all AANZFTA Parties, new guidelines limited to the First Protocol will be issued.

The key changes as a result of the First Protocol are that:

- Product Specific Rules of Origin are specified for all products in a new consolidated Annex 2 – Product Specific Rules of Origin schedule which is recorded in HS 2012 nomenclature
 - Formerly, determining origin was based on an Annex 2 containing a partial list of Product Specific Rules of Origin schedule recorded in HS 2007 nomenclature or, for products not listed in the Annex, the use of Article 4.1(a) and 4.1(b).

For exports from AANZFTA Parties that have started implementing the First Protocol, the AANZFTA Certificate of Origin should be completed using the new Form AANZ and make use of the Origin Conferring Criterion codes listed in **Table 1** to these guidelines to complete Box 8.

For exports from AANZFTA Parties that have not yet acceded to the First Protocol, the AANZFTA Certificate of Origin should be completed using Form AANZ and make use of the Origin Conferring Criterion codes listed in **Table 2** to these guidelines to complete Box 8.

TABLE 1. FOR GOODS EXPORTED FROM AN AANZFTA PARTY WHERE THE FIRST PROTOCOL HAS ENTERED INTO FORCE

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 2012.

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	<p style="text-align: center;">WO</p> <p>Understanding: “WO” should be placed in Box 8 if the good is wholly produced or obtained in a Party.</p>
(b) Goods produced entirely satisfying Article 2.1(c) of the Agreement	<p style="text-align: center;">PE</p> <p>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.</p>
<p>(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:</p> <ul style="list-style-type: none"> - Change in Tariff Classification - Regional Value Content 	<p style="text-align: center;">CTC</p> <p>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.</p> <p style="text-align: center;">RVC</p> <p>Understanding: “RVC” should be placed in Box 8 if the applicable origin criterion in Annex 2 is an RVC.</p>

Circumstances of production or manufacture in the country named in Box 11 of this form:	Insert in Box 8
<ul style="list-style-type: none"> - Regional Value Content + Change in Tariff Classification 	<p style="text-align: center;">e.g. “RVC35% + CTSH”</p> <p>Understanding: where there is a combined RVC and CTC criterion (e.g “RVC 35% + CTSH”) the actual PSR should be placed in Box 8.</p>
<ul style="list-style-type: none"> - Other, including a Specific Manufacturing or Processing Operation 	<p style="text-align: center;">Other</p> <p>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:</p> <ul style="list-style-type: none"> (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”.

TABLE 2. FOR GOODS EXPORTED FROM AN AANZFTA PARTY WHERE THE FIRST PROTOCOL HAS NOT ENTERED INTO FORCE

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 2007, unless otherwise agreed between the Parties.

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(a) of the Agreement	RVC Understanding: “RVC” should be placed in Box 8 if the good satisfies the requirement in Article 4.1(a) of a regional value content of not less than 40 per cent of the FOB value.
(d) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(b) of the Agreement	CTH Understanding: “CTH” should be placed in Box 8 if the good satisfies the requirement in Article 4.1(b) that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level (i.e. a change in tariff heading) of the HS Code in a Party.

Circumstances of production or manufacture in the country named in Box 11 of this form:	Insert in Box 8
<p>(e) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.2, i.e., if the good is specified in Annex 2, all the product specific requirements listed have been met:</p> <ul style="list-style-type: none"> - Change in Tariff Classification - Regional Value Content - Other, including a Specific Manufacturing or Processing Operation or a CTC or RVC requirement combined with an additional requirement 	<p style="text-align: center;">PSR(CTC)</p> <p>Understanding: “PSR (CTC)” should be placed in Box 8 if the applicable origin criterion in Annex 2 is a Change in Tariff Classification, whether at the level of the chapter (“CC”), the level of a heading (“CTH”) or the level of a subheading (“CTSH”). There is no need to place the actual tariff shift.</p> <p style="text-align: center;">PSR(RVC)</p> <p>Understanding: “PSR (RVC)” should be placed in Box 8 if the applicable origin criterion in Annex 2 is an RVC.</p> <p style="text-align: center;">PSR(Other)</p> <p>Understanding: “PSR (Other)” should be placed in Box 8 if the applicable origin criterion in Annex 2 is either a manufacturing or process rule or a CTC combined with an additional requirement. Below are some of the examples:</p> <ul style="list-style-type: none"> (i) RVC 40% + CTSH; (ii) No change in tariff classification is required provided that the good is cooked in the territory of the parties; (iii) No change in tariff classification is required provided that the good is produced by refining; (iv) CTSH, except from 2523.29 through 2523.90; (v) Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party; (vi) If the good is a result of a “chemical reaction”.

NEW AANZFTA COO – CHANGES

1. Goods Consigned from (Exporter's name, address and country)			Certificate No. _____ Form AANZ		
2. Goods Consigned to (Importer's/ Consignee's name, address, country)			AGREEMENT ESTABLISHING THE ASEAN – AUSTRALIA–NEW ZEALAND FREE TRADE AREA (AANZFTA) CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) Issued in (Country) (see Overleaf Notes)		
3. Means of transport and route (if known) Shipment Date: Vessel's name/Aircraft etc.: Port of Discharge:			4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under AANZFTA <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country		
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		
13. <input type="checkbox"/> Back-to-back Certificate of Origin <input type="checkbox"/> Subject of third-party invoice <input type="checkbox"/> Issued retroactively <input type="checkbox"/> De Minimis <input type="checkbox"/> Accumulation					

OVERLEAF NOTES

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)

1. **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
2. **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.
3. **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.
4. **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 First Protocol i.e., if the good is specified in Annex 2, all the product specific requirements listed have been met: <ul style="list-style-type: none"> - Change in Tariff Classification - Regional Value Content - Regional Value Content + Change in Tariff Classification - Other, including a Specific Manufacturing or Processing Operation 	<div style="border: 2px solid red; border-radius: 50%; padding: 10px; text-align: center;"> CTC RVC "e.g. CTSH + RVC 35%" Other </div>

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. In the case of goods exported from and imported by Cambodia and Myanmar, the FOB value shall be included in the Certificate of Origin or the back-to-back Certificate of Origin for all goods, irrespective of the origin criteria used, for two (2) years from the date of entry into force of the First Protocol or an earlier date as endorsed by the Committee on Trade in Goods.
8. **INVOICES:** Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.
9. **SUBJECT OF THIRD PARTY INVOICE:** In cases where invoices used for the importation are issued in a third country, in accordance with Rule 22 of the Operational Certification Procedures, the "SUBJECT OF THIRD-PARTY INVOICE" box in Box 13 should be ticked (✓) and the name of the company issuing the invoice should be provided in Box 7 or, if there is insufficient space, on a continuation sheet. The number of the invoices issued by the manufacturers or the exporters and the number of the invoices issued by the trader (if known) for the importation of goods into the importing Party should be indicated in Box 10.
10. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to-back certificate of origin issued in accordance with paragraph 3 of Rule 10 of the Operational Certification Procedures, the back-to-back certificate of origin in Box 13 should be ticked (✓).
11. **CERTIFIED TRUE COPY:** In case of a certified true copy, the words "CERTIFIED TRUE COPY" should be written or stamped on Box 12 of the Certificate with the date of issuance of the copy in accordance with Rule 11 of the Operational Certification Procedures.
12. **FOR OFFICIAL USE:** The Customs Authority of the Importing Party must indicate (✓) in the relevant boxes in Box 4 whether or not preferential tariff treatment is accorded.
13. **BOX 13:** The items in Box 13 should be ticked (✓), as appropriate, in those cases where such items are relevant to the goods covered by the Certificate.

Continuation Sheet

ORIGINAL

Certificate No.

Form AANZ

5. Item number	6. Marks and numbers on packages	7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable)	8. Origin Conferring Criterion (see Overleaf Notes)	9. Quantity (Gross weight or other measurement), and value (FOB) 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