

| No | Meetings                        | Dates          | Venues                  | Categories                           | Titles  | Decisions   |
|----|---------------------------------|----------------|-------------------------|--------------------------------------|---|---|
| 1  | 28 <sup>th</sup> ROOTF Meeting  | 20-22 Oct 2008 | Vientiane, Lao PDR      | Minor Discrepancies                  | Implementation of the revised CEPT ROO is in the transition period  | Any minor discrepancies, such as non-conformance size of Form D and the size of ticks in box 13 should be acceptable  |
| 2  | 28 <sup>th</sup> ROOTF Meeting  | 20-22 Oct 2008 | Vientiane, Lao PDR      | Operational Certification Procedures | Reference number on the new form D  | The reference number of the new Form D would be subject to their respective domestic regulations of the exporting countries   |
| 3  | 28 <sup>th</sup> ROOTF Meeting  | 20-22 Oct 2008 | Vientiane, Lao PDR      | Minor Discrepancies                  | The size of ticks in box 13 of the new Form D   | It could be done either by hand or type written   |
| 4  | 28 <sup>th</sup> ROOTF Meeting  | 20-22 Oct 2008 | Vientiane, Lao PDR      | Replacement of CO                    | The issuance of certified true copy of lost or damaged COs  | (i) The date of the issuance would be in line with the dates of the original CO and while the reference number would differ, the reference number of the original CO should be referred by stating "REPLACING CO Ref [original reference number]".<br>(ii) In the case where no original reference number is made, the certified true copy shall be rejected.   |
| 5  | 28 <sup>th</sup> ROOTF Meeting  | 20-22 Oct 2008 | Vientiane, Lao PDR      | Erroneous CO                         | Erroneous CO  | (i) As an alternative to striking out the erroneous information and revise and initial the correction, the issuing authority could issue a new CO with new reference number.<br>(ii) The erroneous COs could then be destroyed by the issuing authority as appropriately  |
| 6  | 28 <sup>th</sup> ROOTF Meeting  | 20-22 Oct 2008 | Vientiane, Lao PDR      | Operational Certification Procedures | CO containing multiple products requiring attachments of the list of products in an A4 paper  | Each page of the attachment would have to be initialled by the authorised officer and duly stamped and the reference number of the CO be stated   |
| 7  | 28 <sup>th</sup> ROOTF Meeting  | 20-22 Oct 2008 | Vientiane, Lao PDR      | Specimen Signatures                  | High frequency of request by some Member States for verification of specimen signatures   | (i) Member States were urged to ensure disseminations of any updates on specimen signature to all entry points as soon as possible.<br>(ii) For efficiency, there would be a need to establish a website in which the specimen signatures could be uploaded and easily accessible by the authorised importing authorities.<br>(iii) One possible option is to include specimen signatures in the trade repository currently deliberated by the CCCA   |
| 8  | 52 <sup>nd</sup> CCCA, 23-25    | 23-25 Oct 2008 | Vientiane, Lao PDR      | Minor Discrepancies                  | Minor discrepancies in Form Ds that have been rejected at some of the customs authorities of importing member states  | Minor discrepancies as the size of ticks, uncertainty over signatures, and size of forms, should be resolved quickly and efficiently between focal points, and not through feedback by the companies (importers or exporters).  |
| 9  | 52 <sup>nd</sup> CCCA           | 23-25 Oct 2008 | Vientiane, Lao PDR      | Operational Certification Procedures | The understanding of the Rule 21 (d) of the OCP, particularly on the types of other documents required for the purpose of the Article and the agency to issue such other additional documents | The intention of the Article is to provide flexibility for the traders to present suitable supporting documents issued by a competent party as long as the documents provide sufficient evidence to the receiving authorities that the shipment meet the requirements of the Article  |
| 10 | 30 <sup>th</sup> ROOTF Meeting  | 28-30 Mar 2009 | Manila, the Philippines | Third Country Invoicing              | Implementation of Third Party Invoicing   | A Third Party Invoice issued by an ASEAN Member State would be accepted   |
| 11 | 30 <sup>th</sup> ROOTF Meeting  | 28-30 Mar 2009 | Manila, the Philippines | Retroactive Issuance                 | Retroactive issuance of CO  | (i) the rules that have been agreed by ASEAN, including the need to tick box 13 for retroactive issuance of CO, should be respected and adhered to by all parties. (ii) minor issues such as hand written ticks or crossed instead of ticked, should not be the reason for delays in granting the concession and request of verification.   |
| 12 | 30 <sup>th</sup> ROOTF Meeting  | 28-30 Mar 2009 | Manila, the Philippines | Replacement of CO                    | Replacement of old CO with a new CO   | Attaching a note from the issuing authority to the new CO that certifies the new CO as replacement of certain CO (citing the reference number of the old CO), would be sufficient   |
| 13 | 30 <sup>th</sup> ROOTF Meeting  | 28-30 Mar 2009 | Manila, the Philippines | Specimen Signatures                  | To confirm/verify specimen signature  | Emails should be accepted to confirm/verify specimen signature in question  |
| 14 | 31 <sup>st</sup> ROOTF Meeting  | 4-6 July 2009  | Singapore               | Third Country Invoicing              | Third party invoice arrangement (reaffirmed by: 55th CCCA, 9-11 July 2009, Singapore)   | A third party invoice issued by an ASEAN Member State would be accepted. The principles of its implementation are:<br>• Exporter should indicate on his/her intention to use third party invoice arrangement when applying for Form D to the issuing authority;<br>• The third country invoice should be presented to the issuing authority, if any;<br>• In the absence information on the invoice reference number and the FOB price of the third party, the invoice reference of the manufacturer's may be reflected in the relevant box of Form D; and<br>• A component of "third party invoice" in Box 13 (of Form D) should then be ticked and used as an indication and justification to the receiving authority on any discrepancies found between information reflected in the Form D and the actual invoices attached to the said Form D. |
| 15 | 31 <sup>st</sup> ROOTF Meeting  | 4-6 July 2009  | Singapore               | Transparency                         | Transparency on CO application procedures   | Details on the implementation of the application procedure to be uploaded onto ASEC website for easy access by the public.  |
| 16 | 32 <sup>nd</sup> ROOTF Meeting  | 14-17 Nov 2009 | Kuala Lumpur, Malaysia  | Time Issuance of Form D              | CO Issued before the Exporting Date   | COs issued before the date of shipment should be accepted subject to the completion of all necessary documents required   |
| 17 | 32 <sup>nd</sup> ROOTF Meeting  | 14-17 Nov 2009 | Kuala Lumpur, Malaysia  | Specimen Signatures                  | Verification of Specimen Signatures   | Difficulties to verify the signatures that appear in the CO should not be the basis to reject a CO  |
| 18 | 32 <sup>nd</sup> ROOTF Meeting  | 14-17 Nov 2009 | Kuala Lumpur, Malaysia  | Specimen Signatures                  | Confidential of specimen signature and official seals   | Specimen signature and official seals should be treated as confidential document and only be exchanged between the respective Government Authorities and shall not be disclosed to unauthorised person  |
| 19 | 32 <sup>nd</sup> ROOTF Meeting  | 14-17 Nov 2009 | Kuala Lumpur, Malaysia  | Back-to-Back                         | Back-to-back CO issued Beyond the Validity Period of the Origin CO  | Back-to-back CO Form D issued beyond the validity period of the Origin CO could not be accepted. Back-to-back CO would need to be issued by the intermediate exporting Member State and presented to the final importing Member State within the validity period of the original CO.  |
| 20 | 33 <sup>rd</sup> ROOTF Meeting  | 11-13 Jan 2010 | Hoi An, Viet Nam        | Bill of Lading                       | Direct/indirect consignment   | <b>Case:</b> Goods produced in Malaysia, sent to Viet Nam using multimodal transportation, e.g. by train to Singapore and by vessel to Viet Nam. In this arrangement, Malaysia only issues the transportation document sending the goods to Singapore, and B/L would be issued by a Singaporean company to ship the goods to Viet Nam.<br><b>Solution:</b> for this case, the B/L should be issued by the exporting country, describing all transportation modes required at the exportation.   |
| 21 | 33 <sup>rd</sup> ROOTF Meeting  | 11-13 Jan 2010 | Hoi An, Viet Nam        | Operational Certification Procedures | RVC Criterion   | <b>Case:</b> whether only one RVC criterion could be attributed for the origin status of several items declared in a single CO Form D.<br><b>Solution:</b> Multiple items declared in one CO Form D shall qualify separately in its own right   |
| 22 | 33 <sup>rd</sup> ROOTF Meeting  | 11-13 Jan 2010 | Hoi An, Viet Nam        | Operational Certification Procedures | Issuance of a Form D for products classified under the same tariff classification subheading  | <b>Case:</b> Issuance of a Form D for several products in a commercial invoice. They are similar in nature, classified in the same tariff subheading and are only different in colours.<br><b>Solution:</b> The issuing authorities would issue one ATIGA Form D for these similar products. This ATIGA Form D specifies the same total quantity as indicated in the commercial invoice.  |
| 23 | 33 <sup>rd</sup> ROOTF Meeting  | 11-13 Jan 2010 | Hoi An, Viet Nam        | Specimen Signatures                  | Mechanisms of provision of specimen signatures  | Each focal point in each Member State must ensure that the specimen signatures received by and communicated from the ASEAN Secretariat would be communicated to the appropriate Customs authorities   |
| 24 | 33 <sup>rd</sup> ROOTF Meeting  | 11-13 Jan 2010 | Hoi An, Viet Nam        | Specimen Signatures                  | Information on specimen signature   | All Member States to update contacts of the focal points and information on specimen signature to facilitate the circulation of specimen signatures   |
| 25 | 2 <sup>nd</sup> SC-AROO Meeting | 1-2 Nov 2010   | Surabaya, Indonesia     | Sunset Clause                        | CEPT Form D   | CEPT Form D will not be issued after 13 Nov 10  |
| 26 | 2 <sup>nd</sup> SC-AROO Meeting | 1-2 Nov 2010   | Surabaya, Indonesia     | Bill of Lading                       | Date of shipment if the B/L presented contains two (2) dates: (a) date of issuance; and (b) ship on board date  | The ship on board date would be the date of shipment  |

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| 27 | 2 <sup>nd</sup> SC-AROO Meeting  | 1-2 Nov 2010   | Surabaya, Indonesia     | Erroneous CO            | CO Form D has erroneous entries, such as the name of the bank in Box 2 instead of the name of the importer | CO Form Ds with incorrect entries mentioned above should be returned to the Issuing Authority of the exporting country for correction.  |
| 28 | 1 <sup>st</sup> SC-AROO Meeting  | 4-5 Jul 2010   | Chiang Mai, Thailand    | Time Issuance of Form D | The issuance of CO Form D at a time of exportation (or CO Form D issued before the Exporting Date).        | SEOM 3/41 (19 – 20 July 2010, Brunei Darussalam): Reiterated the earlier endorsement of the understanding reached at the 32nd ROOTF and 56th CCA that all COs issued before the date of shipment would be accepted, and that "at the time of exportation" would not be taken to mean that COs could only be issued on the date of shipment, and all COs issued before the date of shipment should be accepted.  |
| 29 | 1 <sup>st</sup> SC-AROO Meeting  | 4-5 Jul 2010   | Chiang Mai, Thailand    | Third Party B/L         | CO with B/L issued by 3rd Country  | <b>Case:</b> Cambodia, Myanmar and Indonesia are on-going process, Philippine can't accept the B/Ls that are issued by a party in a third country.<br><b>Solution:</b> to discuss this matter interessionally   |
| 30 | 1 <sup>st</sup> SC-AROO Meeting  | 4-5 Jul 2010   | Chiang Mai, Thailand    | Time Issuance of Form D | Implementation of the CEPT OCP   | <b>Case:</b> Vietnam the CO shall be issued at the time of exportation or soon thereafter and Malaysia clarified that this arrangement has been in practice since AFTA has been implemented.<br><b>Solution:</b> COs issued before the date of shipment should be accepted subject to the completion of all necessary documents required.   |
| 31 | 2 <sup>nd</sup> SC-AROO Meeting  | 1-2 Nov 2010   | Surabaya, Indonesia     | Third Party B/L         | CO with B/L issued by 3rd Country  | <b>Case:</b> Eight Member States accept the CO with B/L issued in a third country except Cambodia and the Philippines due to constraints of their national regulations.<br><b>Solution:</b> Member States would not issue any CEPT Form D upon the completion of the transition period on November 13 2010 and to bring the matter to the attention of the CCA for consideration  |
| 32 | 3 <sup>rd</sup> SC-AROO Meeting  | 10-11 Jan 2011 | Jakarta, Indonesia      | AICO Scheme             | Form D of AICO   | <b>Case:</b> The Special WGIC meeting has not been able to finalize the Second Protocol to Amend the AICO and Protocols that would align AICO with the ATIGA due to unresolved policy issues which would be elevated to SEOM.<br><b>Solution:</b> To conduct a verification visit should be notified in writing to: (a) the exporter/ producer whose premises are to be visited; (b) the issuing authority of the exporting Member State; (c) the customs authorities of the exporting Member State; and (d) the importer of the goods subject of the verification visit.   |
| 33 | 3 <sup>rd</sup> SC-AROO Meeting  | 10-11 Jan 2011 | Jakarta, Indonesia      | Erroneous CO            | Implementation Issues from Viet Nam  | <b>Case:</b> Vietnam is facing the implementation problems related to issued CO Form Ds, as follows:<br>(i) date of shipment if the B/L presented contains two (2) dates: (a) date of issuance; and (b) ship on board date;<br>(ii) how to address the situation when the CO Form D has erroneous entries, such as the name of the bank in Box 2 instead of the name of the importer.<br><b>Solution:</b> CO Form Ds with incorrect entries mentioned above should be returned to the Issuing Authority of the exporting country for correction   |
| 34 | 4 <sup>th</sup> SC-AROO Meeting  | 7-8 April 2011 | Ha Noi, Viet Nam        | HS Code / AHTN Code     | The level of the HS Code to be indicated in Box 7 of the CO Form D   | The customs official should refer to the first 6-digit level and it is agreed the tariff code correspond with the description of the products, the CO by Thailand at 8-digit and Malaysia at 10-digits AHTN level should be considered valid and accepted. To be flexible and leave it to the issuing authority of the exporting Member State to indicate an appropriate HS/AHTN Code in Box 7 as long this is at least 6-digits and it is seen as a minor discrepancy, which should not be used as a ground for rejecting a CO Form D.   |
| 35 | 5 <sup>th</sup> SC-AROO Meeting  | 18-19 Jul 2011 | Jakarta, Indonesia      | Minor Discrepancies     | Minor discrepancies in Form D  | To minimize the rejection of CO Form Ds due to minor discrepancies, the Meeting agreed to compile actual cases of minor discrepancies and requested Member States to submit to the ASEAN Secretariat by the next SC-AROO meeting.   |
| 36 | 5 <sup>th</sup> SC-AROO Meeting  | 18-19 Jul 2011 | Jakarta, Indonesia      | Rejection               | Rejected CO Form D   | to abide by Rule 13(2) the OCP which provides that in cases where the CO Form D is rejected, the CO Form D should be returned to the issuing authorities of the exporting Member State and indicate the grounds for the denial of preference  |
| 37 | 5 <sup>th</sup> SC-AROO Meeting  | 18-19 Jul 2011 | Jakarta, Indonesia      | Customs Procedures      | Customs Clearance  | Except for Cambodia and Myanmar who informed that she does not have additional ATIGA-related customs procedures, the Meeting noted that no submission was made so far. The Meeting requested Member States to provide their national guidelines in implementing ATIGA-related customs of procedures not later than <b>1 August 2011</b> .   |
| 38 | 5 <sup>th</sup> SC-AROO Meeting  | 18-19 Jul 2011 | Jakarta, Indonesia      | Third Party B/L         | Third-Party B/L  | Malaysia informed that goods coming from Malaysia are transported by land to Singapore due to transport requirements. Then these goods were loaded to a ship in Singapore and Singapore transport company issues the B/L.<br>Based on this scenario, the Meeting noted the clarification that the B/L issued by Singapore is not a third-party B/L but rather a normal B/L.   |
| 39 | 6 <sup>th</sup> SC-AROO Meeting  | 12-13 Dec 2011 | Manila, the Philippines | Transparency            | Enhancement of Transparency  | Matrix of Discussion made on ROO Implementation issues was uploaded and was publicly accessible on the ASEAN Secretariat website and it would be needed to update regularly when the new implementation issues were agreed by the SC-AROO   |
| 40 | 8 <sup>th</sup> SC-AROO Meeting  | 29-30 May 2012 | Singapore               | Third Country Invoicing | Third Country Invoicing Issue  | ASEAN Member States were agreeable on scenario one. The Meeting requested MLE to look into this issue on (i) whether scenario one and two are in line with ATIGA OCP Rule 23; and (ii) if scenario three is in line with ATIGA OCP Rule 11 and 23   |
| 41 | 9 <sup>th</sup> SC-AROO Meeting  | 6-7 Aug 2012   | Bangkok, Thailand       | Minor Discrepancies     | Minor discrepancies in CO Form D   | The Meeting agreed to adopt 6 items of the matrix as minor discrepancies in the CO Form D and agreed to submit the adopted matrix for endorsement by the CCA.   |
| 42 | 9 <sup>th</sup> SC-AROO Meeting  | 6-7 Aug 2012   | Bangkok, Thailand       | Erroneous CO            | Issuance of the CO Form D to replace the erroneous C/O after one year                                      | Viet Nam raised the issue that there is no specific time on the issuance of the CO Form D to replace the erroneous one. She sought clarification from ASEAN Member States whether they issue the CO Form D to replace the erroneous one or they accept the CO Form D issued to replace the erroneous one after a one-year period. She further clarified that the case is under the Post Clearance Audit (PCA) and sought ASEAN Member States' view whether they would accept such a CO Form D. Brunei Darussalam informed that she could accept such CO Form D. Cambodia, Lao PDR, Malaysia, Myanmar, and the Philippines informed that they would consult further on the issue domestically. Singapore agreed with Indonesia that this issue should be discussed on a case-by-case basis. Thailand informed that she could accept such CO Form D in case of PCA. |
| 43 | 9 <sup>th</sup> SC-AROO Meeting  | 6-7 Aug 2012   | Bangkok, Thailand       | Time Issuance of Form D | Issuance of CO Form D prior to the time of exportation   | All ASEAN Member States except the Philippines agreed in principle to the proposed idea. The Philippines would provide her position on the matter at the next meeting.  |
| 44 | 10 <sup>th</sup> SC-AROO Meeting | 15-16 Jan 2013 | Brunei Darussalam       | Minor Discrepancies     | Minor discrepancies in CO Form D   | The agreed 6 items in the matrix of minor discrepancies in CO Form D has been uploaded on the ASEAN Secretariat website and agreed to accept "No. 9: the slight differences in the description in the COO/self-certification and the supporting documents" as a minor discrepancy. The Meeting agreed to upload the revised 7 items of the minor discrepancies on the ASEAN Secretariat website and the other items that cannot be agreed upon will be used as an internal reference of ASEAN minor discrepancies.  |

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| 45 | 10 <sup>th</sup> SC-AROO Meeting | 15-16 Jan 2013 | Brunei Darussalam                      | Specimen Signatures                  | Specimen Signatures   | The secured webpage to verify the ASEAN specimen signatures has been established at <a href="http://sharedoc.asean.org">http://sharedoc.asean.org</a> by the ASEAN Secretariat. the ASEAN Secretariat will provide the username and password for each ASEAN Member State.  |
| 46 | 10 <sup>th</sup> SC-AROO Meeting | 15-16 Jan 2013 | Brunei Darussalam                      | Third Country Invoicing              | Third Country Invoicing Issue   | ASEAN Member States agreed to scenario number two, where the number of parties involved in TCI can be more than three parties.   |
| 47 | 10 <sup>th</sup> SC-AROO Meeting | 15-16 Jan 2013 | Brunei Darussalam                      | Bill of Lading                       | The Submission through B/L issued in the Exporting Member States        | The Meeting agreed that the through B/L issued in the exporting Member States would be binding in the situations where the goods have been transported through the territory one or more non-Member States as per Rule 21 of the ATIGA OCP.  |
| 48 | 10 <sup>th</sup> SC-AROO Meeting | 15-16 Jan 2013 | Brunei Darussalam                      | Time Issuance of Form D              | Issuance of CO Form D to Replace the Erroneous One after One Year.      | Cambodia, Lao PDR, Myanmar, and the Philippines can accept the CO Form D issued after a period of one year to replace the erroneous under the Post Clearance Audit (PCA) case as raised by Viet Nam.   |
| 49 | 10 <sup>th</sup> SC-AROO Meeting | 15-16 Jan 2013 | Brunei Darussalam                      | Time Issuance of Form D              | Issuance of CO at Time of Exportation                                   | The Meeting noted that the confirmation of the Philippines that she could accept the issuance of CO Form D prior to the date of shipment, subject to the completion of the supporting document as stated in the 32 <sup>nd</sup> ROOTF report. Proposed to amend Rule 10 of the ATIGA OCP to cater for the implementation.   |
| 50 | 10 <sup>th</sup> SC-AROO Meeting | 15-16 Jan 2013 | Brunei Darussalam                      | Back-to-Back                         | Issuance of Back-to-back CO Form D                                      | Under Rule 11 (c) of the ATIGA OCP, the back-to-back CO Form D can be issued for partial and full export shipments. However, in practice the goods applied for the back-to-back CO should be under the customs control.  |
| 51 | 10 <sup>th</sup> SC-AROO Meeting | 15-16 Jan 2013 | Brunei Darussalam                      | Operational Certification Procedures | FOB value in the case of WO, CTC and Process rule in the new CO Form D  | Recalling the 26 <sup>th</sup> AFTA Council decision on the removal of the FOB value in the CO Form D when WO, CTC, Process rules is applied, Malaysia and Thailand sought clarification from the Meeting whether ASEAN Member States will accept the new CO Form D if the FOB value is still reflected in the new form CO Form D in the case of WO, CTC, and Process rule is applied. In this regards, all ASEAN Member States, pending confirmation from Indonesia agreed to accept such case.   |
| 52 | 11 <sup>th</sup> SC-AROO Meeting | 2-3 May 2013   | Bandar Seri Begawan, Brunei Darussalam | Minor Discrepancies                  | Minor discrepancies in CO Form D  | 7 items of the minor discrepancies in CO Form D have been uploaded on the ASEAN Secretariat's website at <a href="http://www.asean.org/communities/asean-economic-community/category/otherdocuments-24">http://www.asean.org/communities/asean-economic-community/category/otherdocuments-24</a>   |
| 53 | 11 <sup>th</sup> SC-AROO Meeting | 2-3 May 2013   | Bandar Seri Begawan, Brunei Darussalam | Specimen Signatures                  | Electronically printed or affixed signatures                            | the secured webpage to verify the ASEAN specimen signatures has been established at <a href="http://specimensignature.asean.org">http://specimensignature.asean.org</a> by the ASEAN Secretariat. The password will be renewed annually and will be given to ASEAN Member State by January of each year. The Meeting noted the presentation by the ASEAN Secretariat on the background issues of the electronically printed or affixed signatures and agreed to re-examine the issue in the future when any ASEAN Member State has an initiative to implement such mechanism.  |
| 54 | 11 <sup>th</sup> SC-AROO Meeting | 2-3 May 2013   | Bandar Seri Begawan, Brunei Darussalam | Erroneous CO                         | Issuance of CO Form D to Replace the Erroneous One after One Year       | The Meeting noted that all Member States can accept the issuance of CO Form D under the Post Clearance Audit (PCA) to replace the erroneous one after a one-year period on a case-by-case basis.   |
| 55 | 11 <sup>th</sup> SC-AROO Meeting | 2-3 May 2013   | Bandar Seri Begawan, Brunei Darussalam | Time Issuance of Form D              | Issuance of CO at Time of Exportation                                   | Noting that ASEAN member States have different practices on the number and type of day to issue the CO Form D, ASEAN Member States, except for Indonesia and the Philippines, agreed not to specify the number and type of day to revise the OCP   |
| 57 | 11 <sup>th</sup> SC-AROO Meeting | 2-3 May 2013   | Bandar Seri Begawan, Brunei Darussalam | Operational Certification Procedures | FOB value in the case of WO, CTC and Process rule in the new CO Form D  | Upon a confirmation by Indonesia, all ASEAN Member States can accept the new CO Form D if the FOB value is still reflected in the new CO Form D in the case of WO, CTC, and Process rule is applied.   |
| 58 | 12 <sup>th</sup> SC-AROO Meeting | 1-2 Jul 2013   | Jerudong, Brunei Darussalam            | Time Issuance of Form D              | Issuance of CO at Time of Exportation                                   | The Philippines proposed to insert additional clauses "Subject to the submission of all documentary requirements" and "but should not be more than three (3) days from the declared shipment date" to amend paragraph 1 of the Rule 10 of the ATIGA OCP.   |
| 59 | 12 <sup>th</sup> SC-AROO Meeting | 1-2 Jul 2013   | Jerudong, Brunei Darussalam            | Operational Certification Procedures | Issues related to the reference number of Form D                        | <b>Case:</b> Thailand informed the Meeting that she encountered cases where she received different CO Form Ds with different invoices but having the same reference number.<br><b>Solution:</b> The Meeting agreed to adhere to the ATIGA OCP and agreed that different CO Form Ds with different invoices should have different reference number.   |
| 60 | 13 <sup>th</sup> SC-AROO Meeting | 11-12 Nov 2013 | Yangon, Myanmar                        | Third Country Invoicing              | Third Country Invoicing (TCI)   | Thailand was agreeable to scenario number three but she needed a legal basis for her to implement scenario number three.   |
| 61 | 13 <sup>th</sup> SC-AROO Meeting | 11-12 Nov 2013 | Yangon, Myanmar                        | Operational Certification Procedures | FOB value removal in the CO Form D for combination criteria (RVC + CTC) | <b>Case:</b> Malaysia sought clarification from Meeting that whether there is a need for the FOB value in the CO Form D in the case where the origin is a combination criterion, i.e. RVC+ CTC.<br><b>Solution:</b> Meeting agreed that for the combination criteria, the FOB value for the box 9 of the Form D is still needed.   |
| 62 | 13 <sup>th</sup> SC-AROO Meeting | 11-12 Nov 2013 | Yangon, Myanmar                        | Rejection                            | Rejection of CO Form D  | The Meeting agreed with Thailand that the accumulation box (box 13) should be marked for goods with RVC 100% if imported good was involved in the accumulation. But, if no imported good was involved, it is not necessary to tick the accumulation box. In the case of unavailability of the list of the specimen signatures at the port, the Customs officers should refer to each National Focal Points for update. The Meeting also agreed that no outright rejection of CO Form D shall be allowed without prior notification to the issuing authority and provision of the opportunity for the issuing authority to make clarifications, as applicable. According to Rule 13 (1) of the ATIGA OCP, in order for the importer to enjoy the tariff preference, the CO Form D and other supporting documents should be submitted to the receiving authority at the time of importation. |
| 63 | 14 <sup>th</sup> SC-AROO Meeting | 3-4 Mar 2014   | Lombok, Indonesia                      | Rejection                            | Rejection of CO Form D  | <b>Duty refund:</b> The Meeting agreed that in case there is doubt on the authenticity and validity of the CO Form D, no outright rejection of CO Form D shall be allowed without prior notification to the issuing authority and provision of the opportunity for the issuing authority to make clarifications, as applicable.<br><b>Possession of specimen signatures by the importers (Case no. 5):</b> Viet Nam informed the Meeting that she has issued the letters to inform all local Customs officers not to disclose information of specimen signatures to the importers.   |
| 64 | 15 <sup>th</sup> SC-AROO Meeting | 9-10 June 2014 | Chiang Mai, Thailand                   | Retroactive Check                    | Retroactive Check   | <b>Retroactive check without the original CO Form D:</b> The Meeting noted that all Member States could accept a copy of CO Form D for verification process in case of a loss of original CO Form D as raised by Thailand.   |
| 65 | 16 <sup>th</sup> SC-AROO Meeting | 20-21 Oct 2014 | Vientiane, Lao PDR                     | Operational Certification Procedures | Correction of CO issued by the Issuing Authority by private sector      | The Meeting agreed that the private sector cannot correct/amend/revise the CO Form D which was issued by the Issuing Authority.  |
| 66 | 17 <sup>th</sup> SC-AROO Meeting | 17-18 Jan 2015 | Kuala Lumpur, Malaysia                 | Rejection                            | Rejection of CO Form D  | The Meeting requested ASEAN Member States to adhere strictly to Rule 13 of the ATIGA OCP. The Meeting agreed that no outright rejection of CO Form D shall be allowed without prior notification to the Issuing authority and provision of the opportunity for the Issuing authority to make clarifications, as applicable.  |
| 67 | 18 <sup>th</sup> SC-AROO Meeting | 18-19 May 2015 | Siem Reap, Cambodia                    | Transparency                         | Enhancement of Transparency Customs clearance                           | The Meeting recalled that other Member States, except Cambodia and Myanmar who informed at the 5 <sup>th</sup> SC-AROO Meeting in July 2011 that they did not have additional ATIGA-related customs procedures, have uploaded their ATIGA-related customs procedures on the websites as follows: Brunei Darussalam at <a href="http://www.mof.gov.bn">http://www.mof.gov.bn</a> , Indonesia at <a href="http://eservice.insw.go.id">http://eservice.insw.go.id</a> , Lao PDR at <a href="http://www.laotradeportal.gov.la">www.laotradeportal.gov.la</a> , Philippines at <a href="http://www.customs.gov.ph">www.customs.gov.ph</a> , Singapore at her customs websites, and Viet Nam at <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> .   |

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| 68 | 20 <sup>th</sup> SC-AROO Meeting | 26-27 Oct 2015 | Ha Noi, Viet Nam                       | Third Country Invoicing                | Invoice number indicated in Box 10 of CO Form D in the case of Third Country Invoicing (TCI)  | Upon confirmation by Indonesia, the Meeting noted that all ASEAN Member States agreed that for the case of TCI as raised by Viet Nam, information to be indicated in Box 10 of CO Form D should be from the final sales invoice issued by the last country. However, the Meeting recalled the decision of the 31st ROO TF which reads "In the absence information on the invoice reference number and the FOB price of the third party, the invoice reference of the manufacturer's may be reflected in the relevant box of Form D". Some ASEAN Member States indicated that in the case of the latter, verification may be undertaken to confirm CO Form D.  |
| 69 | 20 <sup>th</sup> SC-AROO Meeting | 26-27 Oct 2015 | Ha Noi, Viet Nam                       | HS Code / AHTN Code                    | Determination of Origin Criteria  | <b>Case:</b> The Meeting noted Malaysia's question whether to use the exporting or importing party HS Codes to determine the origin criteria of products.<br><b>Solution:</b> The Meeting agreed that the HS number of the importing country should be used to determine the origin criteria, according to Box 7 of the CO Form D.  |
| 70 | 22 <sup>nd</sup> SC-AROO Meeting | 22-23 Oct 2016 | Jakarta, Indonesia                     | Third Country Invoicing                | Parties involved in Third Country Invoicing (TCI)   | The Meeting agreed in the case where a producer and trader who issue the invoice are located in the same country, Box 13 of Form D should not be ticked and in addition, the invoice number and date of the traders' invoice and name of the company who issues the invoice should be stated in Box 7 of Form D.  |
| 71 | 26 <sup>th</sup> SC-AROO Meeting | 20-22 Feb 2018 | Phnom Penh, Cambodia                   | Operational Certification Procedures   | Interpretation of the details in the Box 9 of CO Form D such as quantity  | The Meeting agreed to accept net weight to be indicated in box 9 of the Form D as one of the types of "other quantity".   |
| 72 | 27 <sup>th</sup> SC-AROO Meeting | 28-30 May 2018 | Vientiane, Lao PDR                     | Retroactive Check                      | Review of the ATIGA OCP to Amend the Relevant Rules: Rule 18 (Retroactive check)  | The meeting noted that all member states agreed on the 3-year period for retroactive check and the retroactive check beyond 3 years may be done on a case-by-case basis and Member States have no obligation to accommodate such request as it will be subject to their national laws and regulations.  |
| 73 | 28 <sup>th</sup> SC-AROO Meeting | 3-4 Dec 2018   | Bandar Seri Begawan, Brunei Darussalam | Operational Certification Procedures   | Indication of "net weight" in the eForm D   | The Meeting noted that since the 26 <sup>th</sup> SC-AROO Meeting agreed to accept "net weight" to be indicated in box 9 of the hardcopy Form D as one of the types of "other quantity", the practice for the e-Form D should be consistent in keeping box 9 as an open field for exporters to choose to indicate either gross weight, net weight or any other types of quantity.   |
| 74 | 29 <sup>th</sup> SC-AROO Meeting | 11-13 Mar 2019 | Ha Noi, Viet Nam                       | Double Issuance of Form D and e-Form D | Issuance of the ATIGA Form D and ATIGA e-Form D   | The Meeting recalled its decision at the 26 <sup>th</sup> SC-AROO Meeting (February 2018) that the issuing authorities may issue both manual Form D and e-Form D; however, only one (1) type of Proof of Origin should be used to claim the preferential treatment under ATIGA. In the event of technical issues and/or system failure, the Meeting agreed to allow submission of hardcopy Form D in accordance with Rule 7 of the ATIGA OCP in lieu of e-Form D. The Meeting also agreed that if there is discrepancy between the manual Form D and e-Form D, ASEAN Member States should seek further clarification.   |
| 75 | ISSL SC-AROO Meeting             | 26-28.11.19    | Jakarta, Indonesia                     | Rejection                              | Rejection of ATIGA Form D because the customs authority did not receive the updated specimen signatures   | <b>Case:</b> The Meeting noted the concern raised by Lao PDR on the rejection of ATIGA Form D because the customs authority of the receiving countries did not receive the updated specimen signatures.<br><b>Solution:</b> The Meeting agreed that as matter of principle, any new updates should be transmitted to all relevant receiving authorities and any queries on the signatures and seals of the issuing authority should not be a cause for immediate rejection.   |
| 76 | 30 <sup>th</sup> SC-AROO Meeting | 15-17 Jun 2019 | Ha Noi, Viet Nam                       | Specimen Signatures                    | Electronically applied specimen signature and seals   | With reference to the agreed footnote on the OCP which reads "Signature and seal applied electronically does not mean digital signature. A Member State's acceptance of the signature and seal applied electronically is subject to its laws and regulations", the Meeting agreed that as long as the exporting Member State is able to provide an online platform to verify the authenticity of the electronically applied signature and seal, it should not be a basis of rejection.  |
| 77 | 31 <sup>st</sup> SC-AROO Meeting | 25-26 Nov 2019 | Singapore                              | Time Issuance of Form D                | The issuance of Form D prior to the shipment date and Form D issued retroactively according to Rule 10.   | <b>Case:</b> Thailand explained that they have experienced rejections of Form D that was issued four days before the shipment of the goods on the basis that it does not comply with Rule 10 of the OCP.<br><b>Solution:</b> The Meeting agreed that the CO Form D can be issued before the time of shipment without time limitation, during and after the time of shipment. On the time limitation to submit CO Form D issued retroactively, the Meeting viewed that each Member States has own domestic laws and regulations to receive such CO Form D.   |
| 78 | 31 <sup>st</sup> SC-AROO Meeting | 25-26 Nov 2019 | Singapore                              | Retroactive Check                      | The acceptance of the copy CO Form D for the Retroactive Check  | The Meeting agreed that they can accept the copy of the original CO Form D for the verification process.  |
| 79 | 31 <sup>st</sup> SC-AROO Meeting | 25-26 Nov 2019 | Singapore                              | Double Issuance of Form D and e-Form D | Parallel issuance of the ATIGA Form D and ATIGA e-Form D  | <b>Case:</b> Brunei Darussalam has been receiving the manual and e-Form D for the same shipment from some Member States.<br><b>Solution:</b> The Member States clarified that currently they provide options to their respective companies either to apply for an e-Form D or a manual Form D. The Meeting then agreed that under ASW Live Operation, in the event that a company applies for an e-Form D, manual Form D will only be issued if there is a technical issue/failure with the e-Form D.   |
| 80 | 32 <sup>nd</sup> SC-AROO Meeting | 24-25 Feb 2020 | Bandung, Indonesia                     | AICO Scheme                            | ASEAN Industrial Cooperation (AICO) specified in Box 4 of Form D and paragraphs 1 and 2 of the Overleaf Notes                                       | <b>Case:</b> Malaysia sought clarification from the Meeting whether the ASEAN Industrial Cooperation (AICO) scheme is still being utilised and she proposed to remove the AICO Scheme specified in Box 4 of Form D and paragraphs 1 and 2 of the Overleaf Notes.<br><b>Solution:</b> The ASEAN Secretariat briefed the Meeting that AICO Scheme has been formally terminated by the inclusion of the Basic Agreement on AICO Scheme to the "List of Superseded Agreements" under Article 91(2) of the ATIGA, as endorsed by the 25th AFTA Council Meeting in August 2011.   |
| 81 | 33rd SC-AROO Meeting             | 22-23 Jun 2020 | Video Conference                       | Double Issuance of Form D and e-Form D | The requirement from certain AMS for the issuance of paper-based Form D when e-Form D has already been acknowledged by the importing country's NSW. | <b>Case:</b> Malaysia sought clarification from the Meeting for the requirement from certain AMS for the issuance of paper-based Form D when e-Form D has already been acknowledged by the importing country's NSW.<br><b>Solution:</b> The Meeting noted the decision from the 24th ASWSC for AMS to move towards accepting the ATIGA e-Form D at all ports and points of entry, and that the hardcopy of ATIGA Form D would only be used during system downtime or when there are technical issues which could not be resolved promptly. The ASWSC also highlighted that the ATIGA e-Form D would help businesses especially during the current Covid-19 situation as traders would not need to visit the Certificate Issuing Agency (CIA) in person to apply for the Form D. |
| 82 | 33rd SC-AROO Meeting             | 22-23 Jun 2020 | Video Conference                       | Operational Certification Procedures   | Malaysia's Form D Security Enhancement  | <b>Case:</b> Malaysia briefed the Meeting on her domestic initiative to enhance security features in ATIGA Form D by affixing QR code features on the form.<br><b>Solution:</b> Noting AMS' concern whether this QR code would replace the signatures and seals, Malaysia informed the Meeting that this proposal is an additional feature that will not replace the signatures and seals, as well as other elements in the Form D, and it was proposed to enhance the verification process of the ATIGA Form-D. The QR code would be appeared in the original and carbon copies of the ATIGA Form D. Noting the facilitative features of this feature, all AMS exercised their flexibility in accepting it.  |

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| 83 | 35 <sup>th</sup> SC-AROO Meeting | 16-18 Mar 2021 | Video Conference | ASEAN-wide Self-Certification        | The effective date of the information in the AWSC CE Database  | <p><b>Case:</b> Malaysia sought clarification from the Meeting on the effective date of the information in the AWSC CE Database.</p> <p><b>Solution:</b> The Meeting agreed that the effective date of the information required under Rule 2(4) of the ATIGA OCP, e.g. the list of products subjects of authorisation, the specimen signature of authorised signatories in the AWSC CE Database would be the modification date of such information in the AWSC CE Database.</p>  |
| 84 | 35 <sup>th</sup> SC-AROO Meeting | 16-18 Mar 2021 | Video Conference | Operational Certification Procedures | Deletion of the word "carbon" in Rule 7(2) of the ATIGA OCP  | <p><b>Case:</b> At the 34<sup>th</sup> SC-AROO Meeting, Thailand sought the Meeting's view on the requirement of two (2) carbon copies of CO Form D by Rule 7(2) of the OCP which leaves no flexibility or choice for printing the CO Form D since laser printers could not print through the original copy to the carbon copies. In this regard, Thailand proposed to delete the word "carbon" in Rule 7(2) of the OCP.</p> <p><b>Solution:</b> The Meeting agreed with Thailand's proposal to delete the word "carbon" in Rule 7(2) of the OCP. The de facto removal of the word "carbon" would be reflected in the Matrix of Implementation and implemented immediately after the Meeting.</p>  |
| 85 | 35 <sup>th</sup> SC-AROO Meeting | 16-18 Mar 2021 | Video Conference | Time Issuance of Form D              | The definition of "three (3) days" from the declared shipment date to mark "Issued Retroactively" in the CO Form D as in Rule 10 (Issuance of the Certificate of Origin) of the ATIGA OCP. | <p><b>Case:</b> At the 34<sup>th</sup> SC-AROO Meeting, Brunei Darussalam sought clarification from the Meeting on the understanding of how to count 3 days from the declared shipment date as provided in Paragraph 2 of Rule 10. She recalled the decision from the 31st SC-AROO Meeting on the issuance of Form D prior to the shipment date and Form D issued retroactively according to Rule 10 of the ATIGA OCP. The Meeting noted the different practices of AMS on this issue whereas one practice is to count the shipment date as the first day and another is to count the next day after the shipment date as the first day.</p> <p><b>Solution:</b> The Meeting has agreed that until a common understanding is reached, the one-day difference resulting from different practices in counting the first day would not be the ground for an outright rejection of the CO.</p>   |
| 86 | 35 <sup>th</sup> SC-AROO Meeting | 16-18 Mar 2021 | Video Conference | Erroneous CO                         | Replacement CO for the Erroneous One   | <p><b>Case:</b> At the 34<sup>th</sup> SC-AROO Meeting, Viet Nam requested AMS to share the practice in dealing with the new CO replacing the erroneous one (including manual Form D and e-Form D) without reflecting the number and date of the original COs and indicating that the new CO "replaces CO No.... Date of Issue...." to have the consensus on implementation.</p> <p><b>Solution:</b> While noting different practices, the Meeting agreed that whether having a note indicating the replacement and the reference number of the replaced CO attached to the replacement CO, it would not be the ground for an outright rejection of the CO.</p>  |
| 87 | 36 <sup>th</sup> SC-AROO Meeting | 21-23 Jun 2021 | Video Conference | Minor Discrepancies                  | Implementation of the AWSC Scheme  | <p><b>Case:</b> Malaysia briefed her concern on AMS' acceptance of discrepancies in the description of goods in Origin Declaration (OD). Malaysia found some implementation issues where the description of goods in the OD is slightly different from the Certified Exporters (CE) database, e.g. additional or fewer details compared to that registered in the AWSC Database, while the substantial description is the same.</p> <p><b>Solution:</b> The Meeting agreed that as long as the keywords of the description of the registered goods are reflected in the description of goods as shown in the OD, it should be treated as a minor discrepancy and not a ground for OD rejection. To prevent rejection of similar cases, the Meeting agreed to reflect the abovementioned understanding in the list of minor discrepancies of ROO.</p>   |
| 88 | 36 <sup>th</sup> SC-AROO Meeting | 21-23 Jun 2021 | Video Conference | Back-to-Back                         | Back-to-Back Proof of Origin Form D for consolidated shipment  | <p><b>Case:</b> At the 34<sup>th</sup> SC-AROO Meeting, Thailand explained her view on the Back-to-Back CO issued based on multiple original COs. Thailand explained that in her view Rule 1 and Rule 11 of the ATIGA OCP provide that the Back-to-Back CO shall be issued from a single original CO. Moreover, there is no specific provision in the OCP on consolidated shipment, unlike partial shipment. Furthermore, she explained that the back-to-back CO issued beyond the validity period of the Original CO shall not be accepted based on the decision in the 32nd ROO-TF meeting in Kuala Lumpur, Nov 2009. Consequently, the Back-to-Back CO shall be presented to the final importing Member State within the validity period of the original CO. Thailand shared that the validity of a Back-to-Back CO issued from multiple original COs Form D cannot be clearly identified and thus hinders trade facilitation.</p> <p><b>Solution:</b> As an interim solution and with a view to supporting the private sector, the Meeting agreed that nine (9) AMS, except Thailand, would accept Back-to-Back Proof of Origin issued based on multiple original Proof of Origin, provided that the Back-to-Back Proof of Origin must be issued and presented to the final importing AMS within the validity of the earliest expiry date of the original Proof of Origin. Thai Customs indicated that she could only implement this arrangement after the ATIGA OCP is amended.</p> |
| 89 | 36 <sup>th</sup> SC-AROO Meeting | 21-23 Jun 2021 | Video Conference | Operational Certification Procedures | The abolishment of FOB value for OD in respect of the Rule 25 (FOB Price) of ATIGA OCP   | <p><b>Case:</b> Thailand sought common understandings on the abolishment of the FOB value in an Origin Declaration for goods exported from and imported by 7 ASEAN Member States in respect of Rule 25, Rule 12B, and Rule 11(b).</p> <p><b>Solution:</b> The Meeting have a common understanding on the implementation of Rule 25 that the abolishment of FOB value is also applied for Origin Declarations (OD) for goods exported from and imported by seven (7) AMS.</p>   |
| 90 | 36 <sup>th</sup> SC-AROO Meeting | 21-23 Jun 2021 | Video Conference | HS Code / AHTN Code                  | The level of the HS Code to be indicated in Box 7 of the CO Form D   | <p><b>Case:</b> In continuation to discussion on Thailand's proposal at the 34<sup>th</sup> SC-AROO to modify paragraph 6 of Form D Overleaf Notes to allow for the use of both HS Code (6-digit) and AHTN Code (8-digit) for trade facilitation purposes, the Meeting noted that nine (9) AMS are able to exercise their flexibility in accepting this proposal, except Malaysia.</p> <p><b>Solution:</b> The Meeting agreed for the nine (9) AMSs to reflect the 6-digit HS code on the CO Form D traded among them, except for the incoming COs into Malaysia that still requires the AHTN 8-digit code to be reflected until consensus on this matter is reached.</p>  |
| 91 | 38 <sup>th</sup> SC-AROO Meeting | 21-23 Mar 2022 | Video Conference | HS Code / AHTN Code                  | Transposition from AHTN 2017 to AHTN 2022  | <p>The Meeting agreed that to avoid implementation issues, all AMS will still accept Form D, e-Form D, and Origin Declaration (OD) using AHTN 2017 which are issued until 28 February 2023. It will continue to be accepted by customs authorities within its validity of one (1) year from the issuance date as provided in Rule 14 of the ATIGA OCP. Starting 1 March 2023, AMS should only issue Proof of Origin using AHTN 2022. However, should the process of the PSR transposition be delayed, the Meeting agreed to further discuss a possible new transition period. Further, Cambodia and Malaysia informed that if the exporting Member State has already implemented AHTN 2022 during this transition period, they require AHTN 2017 to be indicated in brackets on the Proof of Origin until the transition period is completed.</p>  |

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| 93  | 38 <sup>th</sup> SC-AROO Meeting              | 21-23 Mar 2022      | Video Conference   | Customs Procedures                   | Indication of Reference Number and the date of issuance of original Proof(s) of Origin in the case of Back-to-Back Consolidated shipments | In the case of Back-to-Back Consolidated shipments, the Meeting agreed for the original proof of origin references in Box 7 to be indicated line-by-line after each item in Box 7 of Form D and e-Form D.<br><br>The Meeting also agreed that as an interim solution from the implementation date of the new OCP (1 May 2022) until technical related matters such as amendment of the MIG has been concluded, AMS will issue and receive Back-to-back Form D and e-Form D for consolidated shipments in any manner, either listing all reference's information after the last item in Box 7 or line-by-line, based on their current back-end system settings and this issue will not be a ground for outright rejection of the Back-to-Back Form D or e-Form D.                             |
| 94  | 38 <sup>th</sup> SC-AROO Meeting              | 21-23 Mar 2022      | Video Conference   | Back-to-Back                         | Back-to-Back CO Form D involving only two Parties   | <b>Case:</b> The understanding of back-to-back involving only two (2) countries are different among the AMS. Also, the implementation of Back-to-Back Certificate of Origin Involving Only Two Parties would potentially contradict Article 19(2) of the ATIGA.<br><br><b>Solution:</b> The SC-AROO agreed that as an interim solution, under the Back-to-Back arrangement involving only two (2) Parties, preferential treatment to be granted on goods returning to the country of origin will depend on each AMS' domestic regulations.   |
| 95  | 38 <sup>th</sup> SC-AROO Meeting              | 21-23 Mar 2022      | Video Conference   | Operational Certification Procedures | Implementation of the new ATIGA OCP   | <b>Case:</b> Thailand briefed the Meeting on her concern about the AMS' readiness in implementing the new ATIGA OCP on 1 May 2022. While most AMS expect to implement the new ATIGA OCP on 1 May 2022, some AMS informed the Meeting of their inability to meet the agreed deadline to implement the new ATIGA OCP.<br><br><b>Solution:</b> The Meeting recalled the decision from the 35 <sup>th</sup> AFTA Council on 8 September 2021 related to the implementation date of the new ATIGA OCP. The Meeting reaffirmed to accept of both the old and the new Form D from 1 May 2022 until 31 October 2022, as agreed by the 35 <sup>th</sup> AFTA Council. The Meeting also shared an understanding that all Form D issued from 1 May 2022, whether old or new, will abide by the new OCP. |
| 96  | Intersessional SC-AROO Meeting (ISSL SC-AROO) | 21-uu.ii.-22        | Video Conference   | Operational Certification Procedures | Implementation of the new ATIGA OCP   | <b>Case:</b> The Meeting proposed for Viet Nam to discuss internally the result of the discussion of the Meeting and revert whether they can implement the new ATIGA OCP on 1 May 2022 by 26 April 2022.<br><br><b>Solution:</b> On 26 April 2022, Viet Nam has interessionally confirmed that she is able to implement the new ATIGA OCP starting from 1st May 2022.  |
| 97  | 39 <sup>th</sup> SC-AROO Meeting              | 13 and 18 July 2022 | Video Conference   | ASEAN-wide Self-Certification        | AWSC CE Database System Down  | As an interim solution due to the system downtime, the Meeting agreed that any differences in information between the Origin Declaration and the AWSC CE Database are not the basis for outright rejections. Any information discrepancies will be verified by the importing authorities to the exporting authorities by using any methods, including chat communication and email communication. As the existing CEs may have information updates, but are not reflected yet in the system due to system instability.   |
| 98  | 40 <sup>th</sup> SC-AROO Meeting              | 28-29 November 2022 | Video Conference   | HS Code / AHTN Code                  | AHTN 2022   | To indicate and put AHTN 2017 versions in the bracket on Proof of Origin if the exporting AMS has already implemented AHTN 2022 before 1 April 2023.   |
| 99  | 41 <sup>st</sup> SC-AROO Meeting              | 20-22 Feb 2023      | Bandung, Indonesia | HS Code / AHTN Code                  | AHTN 2022   | Agreed that from 1 April 2023, only AHTN 2022 will be issued and accepted by the AMS.<br><br>Also agreed that the difference in the AHTN version will not be a basis for outright rejection but will be subject to verification or consideration by the receiving authority as necessary.  |
| 100 | 41 <sup>st</sup> SC-AROO Meeting              | 20-22 Feb 2023      | Bandung, Indonesia | Operational Certification Procedures | Indication of multiple means of transport in ATIGA Proof of Origin  | Agreed that it is not necessary for AMS to have a common practice on the maximum number of transports to be indicated on the Hardcopy Form D. Reconfirmed the understanding that the number of means of transport indicated on Hardcopy Form D is not a ground for outright rejection. Agreed to a maximum number of means of transport to be three (3) for e-Form D.  |
| 101 | 41 <sup>st</sup> SC-AROO Meeting              | 20-22 Feb 2023      | Bandung, Indonesia | Rejection                            | Failure to tick the "Issued Retroactively" box  | Agreed that failure to tick the "Issued Retroactively" box should not be the ground for outright rejection as mandated by the 36 <sup>th</sup> AFTA Council and that when there is doubt about the accuracy of the information in the CO/e-CO, all AMS will undertake verification as stipulated in Rule 18 of the ATIGA OCP i.e. once the Issuing Authority of the exporting AMS respond to clarify that the failure to tick the "Issued Retroactively" box was a mistake or an unforeseen error and the information indicated in the CO/e-CO are accurate, the importing AMS will grant preferential tariff treatment should the goods meet the ATIGA OCP requirements, notwithstanding Rule 10 of the ATIGA OCP.  |
| 102 | 41 <sup>st</sup> SC-AROO Meeting              | 20-22 Feb 2023      | Bandung, Indonesia | Back-to-Back                         | Back-to-Back CO Form D involving only two Parties   | Seven (7) AMS, namely Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Singapore, and Viet Nam will grant preferential treatment on goods returning to the country of origin under the arrangement of Back-to-Back CO Form D involving only two Parties. Also confirmed the understanding that the seven (7) AMS will accept the Back-to-Back CO Form D involving only two (2) parties issued by Myanmar, the Philippines, and Thailand.   |
| 103 | 41 <sup>st</sup> SC-AROO Meeting              | 20-22 Feb 2023      | Bandung, Indonesia | ASEAN-wide Self-Certification        | Issuance of back-to-back OD with multiple first countries of origin   | Agreed that eight (8) AMS namely Brunei Darussalam Cambodia, Indonesia, Lao PDR, Myanmar, Malaysia, Singapore, and Viet Nam, will implement the arrangement on the issuance of back-to-back Origin Declaration with multiple first countries of origin on the basis of reciprocity. The remaining two (2) AMS, namely Thailand, and the Philippines will not implement this arrangement at this juncture. Further, the Meeting agreed to discuss this matter in the ATIGA upgrade WG-ROO.  |
| 104 | 41 <sup>st</sup> SC-AROO Meeting              | 20-22 Feb 2023      | Bandung, Indonesia | Third Country Invoicing              | Parties involved in Third Country Invoicing (TCI)   | The meeting discussed the scenario where the trader and final buyer are located in the same country. In implementing this arrangement, the Meeting agreed that the trader's information should be indicated and the TCI box is not ticked. The invoice to be indicated should be either invoice issued by the trader or the producer depending on the availability of the invoice at the time of application for Form D/e-Form D. The meeting also agreed that all of the available information including any invoice information on the POO will not be a basis for outright rejection. This arrangement should be in line with domestic regulations.   |
| 105 | 41 <sup>st</sup> SC-AROO Meeting              | 20-22 Feb 2023      | Bandung, Indonesia | Third Country Invoicing              | AWSC Third Country Invoicing  | For the case of AWSC Third Country Invoicing (TCI), when the Certified Exporter (CE) does not have the final invoice to the importer since the final invoice is issued by a Third Party, the CE can make the Origin Declaration (OD) on their billing statement, delivery order, or packing list. The importer will then submit this OD together with the Third Party Invoice.   |