

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 Form AANZ v2 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 v2 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 	<div style="text-align: center; margin-bottom: 20px;"> CTC </div> <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> <div style="text-align: center; margin-top: 20px;"> RVC </div> <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>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	<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>
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(a) of the Agreement	<p style="text-align: center;">RVC</p> <p>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.</p>
(d) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(b) of the Agreement	<p style="text-align: center;">CTH</p> <p>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.</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:	

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"> - 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”.