



## ASEAN Australia-New Zealand Free Trade Agreement ("AANZFTA") starts 1 January 2010

Date 24<sup>th</sup> December 2009

Dear Valued Customer,

Details of the AANZFTA have been released (with very little notice for Australian Importers) by Australian Government agencies DFAT & Australian Customs. As at 23 December 2009, there is uncertainty over who the authorities are in Brunei who can issue Certificates of Origin. It should also be noted that Cambodia, Indonesia, Laos & Thailand are still not signatories (in fact Philippines were only confirmed 22<sup>nd</sup> Dec 2009 via Australian Customs Notice 2010/02). Information is available through DFAT and the Australian Customs web sites (\*see below), however it is general in nature and needs to be carefully considered before deciding if goods are actually eligible for duty preference.

What we can confirm at the time of writing, is that Australia, New Zealand, **Brunei, Myanmar (Burma)**, Singapore, **Vietnam, Malaysia & Philippines** are members of the "ASEAN-Australia-New Zealand Free Trade Area" that provides advantages to both importers and exporters. Whilst many items may become duty free from 1 January 2010, some issues need to be considered:

- Not all tariffs for goods go to zero immediately on 1 January 2010. There remains some "phasing" of import tariffs in ASEAN countries.

EG Ch 9401.61.00 "upholstered seats with wooden frames" & Ch 9403.30.00 "wooden furniture of a kind used in offices" remain at 5% duty until 2020.

- Items such as alcohol, tobacco, textiles, clothing, foot ware & motor vehicles/parts generally do not qualify for any immediate benefits.
- The Rules of Origin to apply to goods to qualify under the AANZFTA will be determined by the tariff classifications for those goods and the regional contents of those goods.
- Australian importers need to ensure that they hold a correct Certificates of Origin (COO) issued by an approved ASEAN authority/body, (see link below) at the time of making their Import Declarations to claim preferential treatment under the AANZFTA for goods where their FOB value exceeds \$1,000.
- It is important that Certificates of Origin are held at the time of making the Import Declaration as there are only limited provisions for refunds for goods for which AANZFTA status is claimed after the time of making the Import Declaration.
- There are potential penalties associated with an incorrect claim of preferential status under the AANZFTA.
- Goods that move through non ASEAN countries may not be eligible for preference if they have undertaken any form of work or packaging.



The Customs Tariff Amendment (ASEAN) Act 2009 (No.98) provides specific detail on tariff items where duty will still apply from 1 January 2010. Please liaise with your VI.SA Customs Broker should you need further information.

An example of a blank AANZFTA Certificate of Origin form, can be found at:  
<http://www.customs.gov.au/webdata/resources/files/AANZFTACOFom.pdf>

A list of authorised bodies who can issue Certificates of Origin can be found at:  
<http://www.customs.gov.au/webdata/resources/files/AANZFTAListofCoIssuingAuthorities231209.pdf>

Further details from Australian Customs & Border Protection can be found at:  
<http://www.customs.gov.au/site/page6076.asp>

Further details from Dept Foreign Affairs & Trade can be found at:  
<http://www.dfat.gov.au/trade/fta/asean/aanzfta/index.html>

Should you have any questions relating to the above or require further information, please contact your local VISA office.

One Phone Call

One Company

One Solution

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**For further information visit**  
[www.visa-aust.com.au](http://www.visa-aust.com.au)

Email: [info@visa-aust.com.au](mailto:info@visa-aust.com.au)

<b>1. Goods Consigned from (Exporter's name, address and country)</b>  			Certificate No. _____ Form AANZ _____  <p style="text-align: center;"><b>AGREEMENT ESTABLISHING THE ASEAN – AUSTRALIA – NEW ZEALAND FREE TRADE AREA (AANZFTA)</b></p> <p style="text-align: center;"><b>CERTIFICATE OF ORIGIN</b> (Combined Declaration and Certificate)</p> <p style="text-align: center;">Issued in ..... (Country) (see Overleaf Notes)</p>		
<b>2. Goods Consigned to (Importer's/ Consignee's name, address, country)</b>  			<b>4. For Official Use</b>  <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		
<b>3. Means of transport and route (if known)</b>  Shipment Date:  Vessel's name/Aircraft etc.:  Port of Discharge:					
<b>5. Item number</b>	<b>6. Marks and numbers on packages</b>	<b>7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable)</b>	<b>8. Origin Conferring Criterion (see Overleaf Notes)</b>	<b>9. Quantity (Gross weight or other measurement), and value (FOB) (see Overleaf Notes)</b>	<b>10. Invoice number(s) and date of invoice(s)</b>
<b>11. Declaration by the exporter</b>  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			<b>12. Certification</b>  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		
<b>13.</b> <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"/> <i>De Minimis</i> <input type="checkbox"/> Accumulation					

## OVERLEAF NOTES

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

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

(hereinafter individually referred to as a Party)

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

Circumstances of production or manufacture in the country named in Box 11 of this form:	Insert in Box 8
(a) Goods wholly produced or obtained satisfying Article 2.1(a) of the Agreement	<b>WO</b>
(b) Goods produced entirely satisfying Article 2.1(c) of the Agreement	<b>PE</b>
(c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(a) of the Agreement	<b>RVC</b>
(d) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(b) of the Agreement	<b>CTH</b>
(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: <ul style="list-style-type: none"> <li>- Change in Tariff Classification</li> <li>- Regional Value Content</li> <li>- Other, including a Specific Manufacturing or Processing Operation or a CTC or RVC requirement combined with an additional requirement</li> </ul>	<b>PSR(CTC)</b> <b>PSR(RVC)</b> <b>PSR(Other)</b>

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:**
- 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.
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 case where invoices are issued by 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 (✓). The number of invoices issued by the manufacturers or the exporters and the number of invoice 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.