|  |  |  |
| --- | --- | --- |
| **ASEAN Logo (for Computer Screen)** | **800pxd-Flag_of_Australia** | **new-zealand-flag** |

**MATRIX OF COMPILATION OF DECISIONS/ UNDERSTANDING/ CLARIFICATIONS**

**OF AANZFTA SUB-COMMITTEE ON RULES OF ORIGIN (SC-ROO) MEETINGS**

| **No** | **Issues Raised** | **Decisions** | **Meeting** |
| --- | --- | --- | --- |
| **A.** | **General** | | |
| A.1 | *Compilation of the implementation issues and decisions of the AANZFTA SCROO* | AANZFTA SC-ROO agreed to maintain the matrix of implementation issues and decisions of the AANZFTA SC-ROO as a “living document” with regular update and disseminate to the front-line ROO practitioners to facilitate the smooth implementation of the AANZFTA Agreement. | 9th SCROO, 28 October- 1 November 2014, Bali, Indonesia  10th SCROO, 29 June–3 July 2015, Bandung, Indonesia |
| A.2 | *Arrangements for following up issues and problems that may arise* | AANZFTA SC-ROO agreed that issues and problems arising from the implementation of the AANZFTA will be addressed directly to the ROO contact points of the concerned party | 1st SCROO, 24-25 May 2010, Makati, Philippines |
| **B.** | **Rules of Origin** | | |
| B.1 | *Origin conferring criteria in Certificate of Origin (COO)* | Case: COOs were rejected on the grounds that the specified origin was WO on the COOs, while the origin conferring requirement for the subheading in the PSR was RVC40.  AANZFTA SC-ROO requested all Parties to remind customs officials that WO and PE origin criterion can apply to any good and can be used in place of the PSR for that subheading.  Note:  WO: Goods wholly produced or obtained  PE: Goods produced in a Party exclusively from originating materials from one or more of the Parties | 13th SCROO, 4-7 April 2018, Da Nang, Viet Nam |
| **C.** | **Operational Certification Procedure** | | |
| C.1 | *Notification of the Updated Specimen Signatures and Official Seals* | AANZFTA-SC-ROO agreed that any changes to the specimen signatures and official seals should be notified immediately to the ASEAN Secretariat for circulation to all the Parties and be added by the Secretariat to the consolidated list for uploading to the AANZFTA secured website. | 5th SCROO, 6-10 May 2012, Brunei Darussalam |
| C.2 | *Replacement Certificate of Origin (COOs)* | AANZFTA SC-ROO agreed that replacement COOs could be issued in cases where there were major errors in the original COO. | 7th SCROO, 17-21 June 2013, Cairns, Australia |
| C.3 | *Understanding on the three-working-day period of rule 10 of the Operational Certification Procedure (OCP)*  *Rule 10 OCP*  *The Certificate of Origin shall be issued as near as possible to, but no later than three (3) working days after, the date of exportation.* | AANZFTA SC-ROO agreed on the need for flexibility around public holidays to be observed by all Parties in applying the three-working-day period of Rule 10 of the Operational Certification Procedure (OCP). | 8th SCROO, 20-22 May 2014, Auckland, New Zealand |
| AANZFTA SC-ROO agreed that ‘working day’ stipulated in Rule 10 of the OCP refers to the working day of the exporting Party. AANZFTA SC-ROO urged Parties to utilize verification procedures provided in the AANZFTA when they are in doubt about the three working days requirement for the issuance of COO rather than rejecting or requiring to re-issue of a valid COO as a first response.  *Note:*  *This decision will be applicable until all AANZFTA Parties implement the 2nd Protocol as the provision on retroactive issuance of Certificate of Origin was amended at the 2nd Protocol.* | 13th SCROO, 4-7 April 2018, Da Nang, Viet Nam |
| C.4 | *Certified true copy Certificate of Origin (COOs)* | AANZFTA SC-ROO agreed on the revised text of Rule 11 of the Operational Certification Procedures (OCP): In the event of theft, loss or destruction of a Certificate of Origin, the certified true copy of the original COO should bear the same reference number and date of that of the original COO. | 17th SCROO, 28-29 October 2021, Virtual Meeting |
| C.5 | *Rejection of Certificate of Origin (COO) for timing reasons, such as:*   1. *Date of the COO Form was earlier than the date of the bill of lading (BL); or* 2. *Date of the bill of lading (BL) was earlier than the date of invoice (e.g. third-party invoice).* | AANZFTA SC-ROO, acknowledging that there may be instances where dates of certain documents could differ, agreed that this should not be used as a basis for outright rejecting the COO Form. AANZFTA SC-ROO noted that Parties could also utilize verification procedures provided in the AANZFTA to address these kinds of implementation issues. | 5th SCROO, 6-10 May 2012, Brunei Darussalam |
| C.6 | *Revision of Paragraph 9 of the Overleaf Notes (of Form AANZ)* | AANZFTA SC-ROO agreed that the last sentence of Paragraph 9 of the Overleaf Notes, which reads “*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*”, could be interpreted to mean that in the case of Third Party Invoicing, the number of the invoices issued by the manufacturers or the exporters must be indicated in Box 10, while the indication of the number of the invoices issued by the trader is optional. AANZFTA SC-ROO agreed that the correct interpretation is that in the case of Third-Party Invoicing, Box 10 can indicate either manufacturers or exporters or traders invoice number. In this regard, AANZFTA SC-ROO agreed to delete the last sentence of Paragraph 9.  *Note:*  *This decision will be applicable until all AANZFTA Parties implement the 2nd Protocol as the sentence:* “*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*” *has been removed from para 9 of the Overleaf Notes of 2nd Protocol.* | 14th SCROO, 28 April- 2 May 2019, Melbourne, Australia. |
| C.7 | *Third Party Invoicing*  *Rule 22*  *The Customs Authority of the importing Party may accept Certificates of Origin in cases where the sales invoice is issued either by a company located in a third country or by an exporter for the*  *account of that company, provided that the goods meet the requirements of Chapter 3 (Rules of Origin).* | AANZFTA SC-ROO discussed that Third-Party Invoice under the AANZFTA may cover cases where: (i) intermediate trader(s) who do not locate in exporting or importing countries, can locate inside or outside the AANZFTA region; (ii) more than three (3) countries/parties involved. AANZFTA SC-ROO agreed that the case where the exporter and the trade reside in the same party/country, shall not be considered as Third Party Invoicing (TPI).  *Note:*  *This decision refers to Third Party Invoicing provision in the 1st Protocol and it will be applicable until all AANZFTA Parties implement the 2nd Protocol as the provision on third party invoicing was amended at the 2nd Protocol.* | 17th SCROO, 28-29 October 2021, Virtual Meeting |
| C.8 | *Understanding of the Third Country Invoice* | Third country invoice in AANZFTA context refers to situations where the business entity issuing the third country invoice (also known as third party sales invoice) is located in a country other than the AANZFTA exporting or importing country. It is further clarified that in the case where the exporting or importing company and the company issuing the sales invoice are located in the same AANZFTA Party, this situation is not subject to third country invoicing Rule 22 of the OCP.  *Note:*  *Under the 2nd Protocol, TCI appears in Rule 13 of the OCP.* | 20th SCROO, 16-17 June 2022, The ASEAN Secretariat, Jakarta, Indonesia |
| C.9 | *Absence of information on “Means of transport and route” in Box 3 of Certificate of Origin (COO)* | In case the means of transport and route is not known at the time of issuance of COO, the absence of such information should not be grounds to deny preferential tariff treatment. | 19th SCROO, 7-8 April 2022, Virtual Meeting |
| C.10 | *Ticking in Overleaf notes* | Case: COOs rejected on the grounds that information in Box 13 is indicated with a ‘x’ not a tick because the overleaf notes specifies that Box 13 information must be indicated with a tick.  AANZFTA SC-ROO agreed that any clear indication, including tick, cross or filled in box, should be accepted as an indicator of that provision on the COO. Moreover, AANZFTA SC-ROO urged all Parties to utilize verification procedures provided in the AANZFTA to verify information in the COO rather than outright reject the COO or seek a re-issuance of the COO. | 13th SCROO, 4-7 April 2018, Da Nang, Viet Nam |
| C.11 | *Understanding on the implementation of Overleaf Notes Item 10 regarding consolidated Back-to-back Certificate of Origin (COO)* | On the proposed revised AANZFTA texts of the Overleaf Notes Item 10, AANZFTA SC-ROO agreed that in the case of consolidated export shipment, for each item in the Back-to-Back Certificate of Origin (COO), the reference number and the date of issuance of the original CO (Form AANZ) shall be indicated in Box 7.  *Note:*  *This decision will be applicable until all AANZFTA Parties implement the 2nd Protocol as the requirement to include the reference number, country of origin and the date of issuance of the original CO (Form AANZ) has been included in the Overleaf Notes of the 2nd Protocol.* | 17th SCROO, 28-29 October 2021, Virtual Meeting |
| C.12 | *Understanding on further processing of the goods allowed to be done in the intermediate Party in relation to issuing a Back-to-Back COO.* | AANZFTA SC-ROO agreed that “sterilisation of packaged products” is considered as one of “any other operations necessary to preserve goods in good condition”, which is allowed to be done in the intermediate Party in relation to issuing a Back-to-Back COO (Rule 11 para 2(f) of the OCP).  *Rule 11 para 2(f) of the OCP of the upgraded AANZFTA Agreement:*  *the consignment which is to be re-exported using the back-to-back Proof of Origin does not undergo any further processing in the intermediate Party, except for repacking or logistics activities such as unloading, reloading, storing, consolidation or splitting up of the consignment, or labelling only as required by the laws, regulations, procedures, administrative decisions, and policies of the importing Party or* ***any other operations necessary to preserve them in good condition*** *or to transport them to the importing Party;* | 19th SCROO, 7-8 April 2022, Virtual Meeting |