CUSTOMS FACT SHEET » IMPORTANT INFORMATION

EXPORTS TO MEMBER COUNTRIES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS (ASEAN) AND AUSTRALIA — CERTIFICATION AND TRADE FACILITATION

New Zealand has implemented processes for certifying the origin of New Zealand exports to another party to the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (the AANZFTA Agreement). The certification of goods which are originating under the AANZFTA Agreement will facilitate the preferential entry of such goods into the other parties to the AANZFTA Agreement.

Information for New Zealand importers about the rules of origin requirements for goods imported into New Zealand from another party to the AANZFTA Agreement is provided in Fact sheet 42.

There are 12 signatories to the AANZFTA Agreement – New Zealand and Australia, and the ten countries that are members of the Association of Southeast Asian Nations (ASEAN): Brunei Darussalam, Cambodia, Indonesia, Lao People’s Democratic Republic, Malaysia, Myanmar, the Philippines, Singapore, Thailand, and Vietnam.

In the context of this fact sheet, the signatories to the AANZFTA Agreement are referred individually as a “party” or collectively as the “parties”.

REQUIREMENT FOR A CERTIFICATE OF ORIGIN

To benefit from the preferential tariff treatment applied under the AANZFTA Agreement, goods imported into another party to the AANZFTA Agreement from New Zealand will require a certificate of origin.

Note:

This requirement extends to goods exported to Australia that claim preferential tariff treatment under the AANZFTA Agreement.

A certificate of origin is not required for goods where the FOB value does not exceed US$200 or such higher amount specified in the importing party’s domestic laws, regulations or administrative practices, provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a certificate of origin.

CERTIFICATION OF NEW ZEALAND ORIGIN

A certificate of origin (in the format set out in Appendix 1) will give assurance to the Customs authority of the importing party that an importer’s claim for originating status under the AANZFTA Agreement is valid.
As mentioned above, goods imported into another party to the AANZFTA Agreement from New Zealand, for which originating status is claimed, require a certificate of origin issued by a certification body in New Zealand to evidence that those goods are entitled to preferential tariff treatment. Certification bodies are able to issue certificates of origin in respect of the AANZFTA Agreement to enable eligible New Zealand exports to claim the applicable preferential tariff treatment when imported into another party to the AANZFTA Agreement. The certification bodies in New Zealand are:

- Independent Veriﬁcation Services Ltd;
- New Zealand Chambers of Commerce Inc;
- SGS New Zealand Ltd; and
- New Zealand Manufacturers and Exporters Association.

Important note:
Any changes relating to the certification bodies will be notiﬁed to members of the trade community as soon as possible. The contact details of each certiﬁcation body are:

**Auckland Chamber of Commerce**
PO Box 1140
Auckland 1140
Phone: 09 309 6100
Email: documents@chamber.co.nz
Website: www.aucklandchamber.co.nz

**Canterbury Employers’ Chamber of Commerce**
PO Box 359
Christchurch 8140
Phone: 03 366 5096
Email: certs@cecc.org.nz
Website: www.cecc.org.nz

**Independent Veriﬁcation Services Ltd**
PO Box 9272
Waikato Mail Centre
Hamilton 3240
Phone: 0800 021 169
Email: phyto@ivs.co.nz
Website: www.ivslimited.co.nz

**New Zealand Chambers of Commerce Inc**
PO Box 47
Auckland 1140
Contact: Michael Barnett
Phone: 09 302 9916
Email: mbarnett@chamber.co.nz
Website: www.chamber.co.nz

**New Zealand Manufacturers and Exporters Association**
PO Box 13152
Armagh
Christchurch 8141
Phone: 03 353 2540
Email: AntheaFalloon@nzmea.org.nz
Website: www.nzmea.org.nz

**Otago Chamber of Commerce**
PO Box 5713
Dunedin 9016
Phone: 03 479 0181
Email: office@otagochamber.co.nz
Website: www.otagochamber.co.nz

**Tauranga Chamber of Commerce**
PO Box 414
Tauranga 3140
Phone: 07 577 9823
Email: certs@tauranga.org.nz
Website: www.tauranga.org.nz

**Wellington Chamber of Commerce**
PO Box 1590
Wellington 6140
Phone: 04 473 7224
Email: certs@wecc.org.nz
Website: www.wecc.org.nz

The New Zealand Customs Service is not involved in the day-to-day administration of the veriﬁcation system. The system is run entirely by the particular certiﬁcation body. The New Zealand Customs Service will, however, maintain an oversight to assure itself that valid certiﬁcates of origin are being issued, and it will be the link between the certiﬁcation bodies and the Customs authority in the importing party to address any practical issues that may arise.

New Zealand exporters applying for certiﬁcates of origin will need to satisfy the certiﬁcation body which they elect to use that their goods are originating under the AANZFTA Agreement. Although different certiﬁcation bodies may have different application processes, the resulting certiﬁcate of origin will be issued in the same format (see Appendix 1).
Note:
Multiple goods may be declared on the same certificate of origin provided that each good is originating in its own right.

THIRD PARTY INVOICING
The Customs authority of the importing party may accept a certificate of origin in cases where the sale invoice is issued either by a company located in a third country or by a New Zealand exporter for the account of that company, provided that the goods exported from New Zealand in fact qualify as originating under the AANZFTA Agreement.

BACK-TO-BACK CERTIFICATES OF ORIGIN
The purpose of a back-to-back certificate of origin is to ensure that when goods arrive in the importing party they still meet the rules of origin criteria documented on the certificate of origin issued by the issuing authority/body in the original exporting party. The system also assists in ensuring that the goods have not been tampered with on the way to their destination in a way that would alter their entitlement to originating status under the AANZFTA Agreement.

For example, if goods that qualify as originating under the AANZFTA Agreement pass through New Zealand on their journey to another party to the AANZFTA Agreement, a New Zealand certification body can issue a back-to-back certificate of origin (if an application is made by the exporter while the goods pass through New Zealand) provided that:

- a valid original certificate of origin is presented; and
- the goods do not undergo any further processing in New Zealand, except for repacking or logistics activities such as unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to the importing party.

Note:
The period of validity of the back-to-back certificate of origin will not exceed the period of validity of the original certificate of origin.

CONTACTS FOR FURTHER INFORMATION
If you have any questions on export certification, please contact one of the certification bodies named above.
If you have any enquiries on any of these other trade facilitation measures, you can contact the New Zealand Customs Service at:

Valuation and Origin
New Zealand Customs Service
PO Box 29
Shortland Street
Auckland 1140
NEW ZEALAND
Email: voc@customs.govt.nz

Enquiries may also be made with the Customs representative in Thailand at:

First Secretary (Customs)
New Zealand Embassy
M Thai Tower, 14th floor
All Seasons Place, 87 Wireless Road
Bangkok 10330
PO Box 2719
Bangkok 10500
Thailand
Tel: +66 2 254 2530
Email: nzembbkk@loxinfo.co.th

FOR FURTHER INFORMATION
Contact your nearest office of the New Zealand Customs Service, visit the Customs website: customs.govt.nz or call Customs on 0800 428 786 (0800 4 CUSTOMS).
## APPENDIX 1

### ORIGINAL

<table>
<thead>
<tr>
<th>1. Goods consigned from <em>(Exporter’s name, address and country)</em></th>
<th>Certificate no.</th>
<th>Form AANZ</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Goods consigned to <em>(Importer’s/c consignee’s name, address, country)</em></td>
<td>AGREEMENT ESTABLISHING THE ASEAN – AUSTRALIA – NEW ZEALAND FREE TRADE AREA (AANZFTA)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CERTIFICATE OF ORIGIN <em>(Combined declaration and certificate)</em></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Issued in .................................................</td>
<td><em>(Country)</em></td>
</tr>
<tr>
<td></td>
<td><em>(see overleaf notes)</em></td>
<td></td>
</tr>
<tr>
<td>3. Means of transport and route <em>(if known)</em></td>
<td>4. For official use</td>
<td></td>
</tr>
<tr>
<td>Shipment date:</td>
<td>☐ Preferential treatment given under AANZFTA</td>
<td></td>
</tr>
<tr>
<td>Vessel’s name/Aircraft etc:</td>
<td>☐ Preferential treatment not given <em>(Please state reason/s)</em></td>
<td></td>
</tr>
<tr>
<td>Port of discharge:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5. Item number</th>
<th>6. Marks and numbers on packages</th>
<th>7. Number and kind of packages; description of goods including HS Code <em>(6 digits)</em> and brand name <em>(if applicable)</em></th>
<th>8. Origin conferring criterion <em>(see overleaf notes)</em></th>
<th>9. Quantity <em>(Gross weight or other measurement)</em> and value <em>(FOB)</em> <em>(see overleaf notes)</em></th>
<th>10. Invoice number(s) and date of invoice(s)</th>
</tr>
</thead>
</table>

| 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 |

|☐ De Minimis | ☐ Accumulation | ☐ Issued retroactively |
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:

<table>
<thead>
<tr>
<th>CIRCUMSTANCES OF PRODUCTION OR MANUFACTURE IN THE COUNTRY NAMED IN BOX 11 OF THIS FORM:</th>
<th>INSERT IN BOX 8</th>
</tr>
</thead>
<tbody>
<tr>
<td>[a] Goods wholly produced or obtained satisfying Article 2.1(a) of the Agreement</td>
<td>WO</td>
</tr>
<tr>
<td>[b] Goods produced entirely satisfying Article 2.1(c) of the Agreement</td>
<td>PE</td>
</tr>
<tr>
<td>[c] Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(a) of the Agreement</td>
<td>RVC</td>
</tr>
<tr>
<td>[d] Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(b) of the Agreement</td>
<td>CTH</td>
</tr>
<tr>
<td>[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:</td>
<td></td>
</tr>
<tr>
<td>- Change in Tariff Classification</td>
<td></td>
</tr>
<tr>
<td>- Regional Value Content</td>
<td></td>
</tr>
<tr>
<td>- Other, including a Specific Manufacturing or Processing Operation or a CTC or RVC requirement combined with an additional requirement</td>
<td></td>
</tr>
</tbody>
</table>

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 goods 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.
### EXPORTER DECLARATION

**ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA**

**FREE-ON-BOARD VALUE OF GOODS**

“I ___________________________ (name of exporter representative) of ___________________________ (name of exporter company) declare that the free-on-board (FOB) value of the goods included on Certificate of Origin Number ___________________________ (insert CoO number) exported from [Australia / New Zealand] to ___________________________ (name of importing country) is as below.

Note: The FOB value should be separately stated for each line of goods listed on the Certificate of Origin.

<table>
<thead>
<tr>
<th>CERTIFICATE LINE NUMBER</th>
<th>FOB VALUE</th>
<th>DESCRIPTION OF GOODS AS STATED IN THE CERTIFICATE OF ORIGIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

(insert additional lines as necessary)

(Signature of exporter representative)

(Name of exporter representative)

(Name of exporter)

(Date)
### APPENDIX 3

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

The following table is a guide for implementers of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) in completing Box 8 of the AANZFTA CO Form. This document will 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.

<table>
<thead>
<tr>
<th>CIRCUMSTANCES OF PRODUCTION OR MANUFACTURE IN THE COUNTRY NAMED IN BOX 11 OF THIS FORM:</th>
<th>INSERT IN BOX 8</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Goods wholly produced or obtained satisfying Article 2.1(a) of the Agreement</td>
<td>WO</td>
</tr>
<tr>
<td>Understanding: “WO” should be placed in Box 8 if the good is wholly produced or obtained in a Party.</td>
<td></td>
</tr>
<tr>
<td>b) Goods produced entirely satisfying Article 2.1(c) of the Agreement</td>
<td>PE</td>
</tr>
<tr>
<td>Understanding: “PE” should be placed in Box 8 if the good is produced in a Party entirely in a Party exclusively from originating materials from one or more of the Parties.</td>
<td></td>
</tr>
<tr>
<td>c) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(a) of the Agreement</td>
<td>RVC</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>d) Not wholly produced or obtained in a Party, provided that the goods satisfy Article 4.1(b) of the Agreement</td>
<td>CTH</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>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:</td>
<td>PSR(CTC)</td>
</tr>
<tr>
<td>Change in tariff classification</td>
<td>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.</td>
</tr>
<tr>
<td>Regional value content</td>
<td>PSR(RVC)</td>
</tr>
<tr>
<td>Other, including a specific manufacturing or processing operation or a CTC or RVC requirement combined with an additional requirement</td>
<td>Understanding: “PSR (RVC)” should be placed in Box 8 if the applicable origin criterion in Annex 2 is an RVC.</td>
</tr>
<tr>
<td>PSR(Other)</td>
<td>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:</td>
</tr>
<tr>
<td>(i) RVC 40% + CTSI;</td>
<td></td>
</tr>
<tr>
<td>(ii) No change in tariff classification is required provided that the good is cooked in the territory of the parties;</td>
<td></td>
</tr>
<tr>
<td>(iii) No change in tariff classification is required provided that the good is produced by refining;</td>
<td></td>
</tr>
<tr>
<td>(iv) CTSI, except from 2523.29 through 2523.90;</td>
<td></td>
</tr>
<tr>
<td>(v) Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party;</td>
<td></td>
</tr>
<tr>
<td>(vi) If the good is a result of a “chemical reaction”</td>
<td></td>
</tr>
</tbody>
</table>