



**THE FIFTEENTH MEETING OF
THE AANZFTA SUB-COMMITTEE ON RULES OF ORIGIN AND THE FIRST ROUND OF RULES OF ORIGIN UPGRADE NEGOTIATIONS
7-8 April 2021, Virtual Meeting**

**MATRIX OF COMPILATION OF DECISIONS/ UNDERSTANDING/ CLARIFICATIONS
OF AANZFTA SCROO MEETINGS**

| No | Issues Raised | Decisions | Meeting |
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| 1. | <i>Interpretation of Rule 10 of OCP regarding Back-to-Back CO</i> | The Meeting recalled the 'in principle' agreement of the 14 th SCROO that Rule 10 of the OCP does not prevent Parties from issuing back-to-back CO for partial shipment. The Meeting further agreed that the total quantity re-exported under the partial shipment does not exceed the total quantity of the CO from the first Party. The Meeting also agreed to include this issue in the AANZFTA Rules of Origin Upgrade to provide clarity in the legal text for the implementation of partial shipment like under the RCEP. | 15 th SCROO, 7-8 April 2021, Virtual Meeting |
| 2. | <i>Implementation of AANZFTA PSR in HS 2017</i> | The Meeting agreed to implement the transposed PSRs on 1 January 2019 for all Parties without any transitional period. The Meeting also agreed that Parties should show flexibility and accept COO that are issued before 1 January 2019 and that indicate origin criterion in HS 2012 nomenclature | 13 th SCROO, 4-7 April 2018, Da Nang, Viet Nam |
| 3. | <i>Origin conferring criteria in COO</i> | 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. The Meeting 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 | 13 th SCROO, 4-7 April 2018, Da Nang, Viet Nam |

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| 4. | <i>Ticking in Overleaf notes</i> | 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. The Meeting 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, the Meeting 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 | 13 th SCROO, 4-7 April 2018, Da Nang, Viet Nam |
| 5. | <i>Hard copy of the AANZ CoO Form</i> | Australia confirmed that her AANZ CoO Form will be printed out by exporters. However, Australia also highlighted that her CoO Forms printed out by exporters have still been rejected by at least one AMS. Following Rule 7 of the OCP, the E-CoO printed out by exporters should not be rejected. As the way forward, the Meeting suggested Australia to pursue this issue bilaterally with the concerned AMS. | 10 th SCROO, 29 June – 3 July 2015, Bandung, Indonesia |
| 6. | <i>Revised CoO Form AANZ and its continuation sheet</i> | SCROO adopted the revised CO Form and its continuation sheet, which appear as <u>ANNEX 1 and 2</u> , respectively. | 10 th SCROO, 29 June – 3 July 2015, Bandung, Indonesia |
| 7. | <i>Transitional guidelines on origin conferring criteria</i> | SCROO adopted the transitional guidelines on origin conferring criteria, which appears as <u>ANNEX 3</u> . | |
| 8. | <i>Third party invoices</i> | The Meeting agreed that in cases where invoices used for the importation are issued in a third country, in accordance with Rule 22 of the Operational Certification Procedures, the name of the company issuing the invoice should be provided in Box 7 or, if there is insufficient space, on a continuation sheet | 9 th SCROO, 28 October- 1 November 2014, Bali, Indonesia |
| 9. | | The Meeting agreed that third party invoicing in the AANZFTA context refers to situations where the business entity issuing the third party invoice is located in a country other than the AANZFTA exporting country | 14 th SCROO, 28 April- 2 May 2019, Melbourne, Australia. |

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| 10. | | The Meeting agreed that the last sentence of Paragraph 9, which reads “ <i>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</i> ”, 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. The Meeting 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, the Meeting agreed to delete the last sentence of Paragraph 9. | 14 th SCROO, 28 April- 2 May 2019, Melbourne, Australia. |
| 11. | <i>Compilation of the implementation issues and decisions of the AANZFTA SCROO</i> | The Meeting agreed to maintain the list as a “living document” with regular update and disseminate to the front-line ROO practitioners to facilitate the smooth implementation of the AANZFTA Agreement. | 9 th SCROO, 28 October- 1 November 2014, Bali, Indonesia 10 th SCROO, 29 June–3 July 2015, Bandung, Indonesia |
| 12. | <i>List of minor discrepancies</i> | The Meeting agreed on the initial single list of minor discrepancies under AANZFTA, which appears as ANNEX 4 . The Meeting also agreed that the list of minor discrepancies was a non-exhaustive list and that it should serve as a guide for “front-line” customs authorities implementing AANZFTA. | 8 th SCROO, 20-22 May, 2014, Auckland, New Zealand |
| 13. | <i>Understanding on the three working day period of rule 10 of the OCP</i> | Australia also raised concerns with some Parties understanding of the three working day period of rule 10 of the OCP. The need for flexibility around public holidays was agreed upon to be observed by all Parties. | 8 th SCROO, 20-22 May, 2014, Auckland, New Zealand |
| 14. | <i>of rule 10 of the OCP</i> | The Meeting agreed that ‘working day’ stipulated in Rule 10 of the OCP refers to the working day of the exporting Party. The Meeting also urged Parties to utilize verification procedures provided in the AANZFTA when they are in doubt about | 13 th SCROO, 4-7 April 2018, Da Nang, Viet Nam |

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| | | the three working days requirement for the issuance of COO rather than rejecting or requiring to reissue of a valid COO as a first response. | |
| 15. | Replacement COOs | The Meeting 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 |
| 16. | Implementation on Continuation Sheet | The Meeting agreed that each Party may still continue using a copy of the original COO form or A4 paper as a continuation sheet, provided that information contained in Box 11 (Declaration of the Exporter) and Box 12 (Certification) is properly reflected in the A4 paper. | 5 th SCROO, 6-10 May 2012, Brunei Darussalam |
| 17. | Lao National Chamber of Commerce and Industry to Issue the Form AANZ | Lao PDR informed that starting 1 July 2012, the Lao National Chamber of Commerce and Industry (LNCCI) would be the issuing authority of Form AANZ on behalf of the government. The Meeting noted that Form AANZ issued by the Ministry of Industry and Commerce of Lao PDR prior to 1 July 2012 has a validity period of one (1) year in accordance with the OCP. The Meeting noted that if there are any problems arising from the implementation of the AANZFTA, including Form AANZ issued by LNCCI, all Parties can trace back through the Ministry of Industry and Commerce of Lao PDR. | 5th SCROO, 6-10 May 2012, Brunei Darussalam |
| 18. | (a) Date of the COO Form was earlier than the date of the bill of lading (BL); or (b) Date of the bill of lading (BL) was earlier than | New Zealand highlighted that the AANZFTA outlines procedures in dealing with such cases, such as the use of focal points to check or verify in cases of doubt on the COO Form without resorting to its outright rejection. ASEAN acknowledged that there may be instances where dates of certain documents could differ as indicated by New Zealand on the issues highlighted and agreed that this should not be used as a basis for outright rejecting the COO Form. The Meeting noted that Parties could also utilize verification procedures provided in the AANZFTA to address these kinds of implementation issues. | 5 th SCROO, 6-10 May 2012, Brunei Darussalam |

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| 19. | <i>the date of invoice (e.g. third-party invoice).</i> | The Meeting reaffirmed the agreement reached at the 5 th SCROO Meeting in Brunei in May 2012. To this end, the Meeting urged all Parties to comply with the agreement reached at the 5 th SCROO Meeting. | 13 th SCROO, 4-7 April 2018, Da Nang, Viet Nam |
| 20. | <i>Notification of the Updated Specimen Signatures and Official Seals</i> | The Meeting further 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. Although this new consolidated list effective 1 July 2012 would replace the earlier specimen signatures and official seals, the Secretariat would still retain the old consolidated list for one (1) year in the secure website for reference and verification purposes | 5 th SCROO, 6-10 May 2012, Brunei Darussalam |
| | <i>Issuance of COO</i> | The Meeting agreed that AANZFTA Parties would share information on compulsory documentation requirements for the issuance (including pre-examination) of COO and the timing for the issuance of the COO. | 2nd SCROO, 23-24 Nov 2010, Melbourne, Australia |
| 21. | <i>Implementation of Third Party Invoicing</i> | The Meeting agreed to the following arrangements for the Certificate of Origin (COO) using third-party invoicing: (i) COOs issued up to 31 August 2010 will not be denied preference solely on the basis that the name of the company issuing the third-party invoice is not on the COO Form; (ii) COOs issued up to 31 August 2010 will remain valid for 12 months from the date of issuance; (iii) COOs issued from 1 September 2010 should contain the name of the company issuing the third party invoice in Box 7 or if there is insufficient space, on the continuation sheet. | 1st SCROO, 24-25 May 2010, Makati, Philippines |

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| 22. | <i>Arrangements for following up issues and problems that may arise</i> | The Meeting 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 | 1 st SCROO, 24-25 May 2010, Makati, Philippines |