



Australian Government
Department of Foreign Affairs and Trade

Note: This is a revised notice - please see amended advice in paragraph 2.

IMPORTANT NOTICE TO EXPORTERS USING AANZFTA

Changes to AANZFTA Certificate of Origin for Third-Party Invoices

The Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) requires importers to be in possession of a valid Certificate of Origin (COO) when making a claim for preferential tariff treatment under the Agreement. The information required on the COO is specified in the Annex on Operational Certification Procedures (OCP) to the Rules of Origin Chapter of the Agreement.

Rule 22 of the OCP requires that the name of the company issuing a third-party invoice must be identified on the COO. A third-party invoice refers to the case where a sales invoice is issued either by a company located in a third country (whether that country is an AANZFTA party or is a non-party) or by an exporter for the account of that company. The COO Overleaf Notes do not provide instructions on the appropriate location for third-party invoice information. As such, Rule 22 has not been applied to date to COO issued by Australia's Issuing Authorities/Bodies, i.e. the Australian Chamber of Commerce and Industry (ACCI) and the Australian Industry Group (Ai Group).

Following concerns raised at the 1st Meeting of the AANZFTA Sub-Committee on Rules of Origin which was held on 24-25 May 2010 in Manila, the Philippines, AANZFTA Parties have agreed to implement the following arrangements:

- (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;
- (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 must contain the name of the company issuing the third party invoice in Box 7 of the COO form or if there is insufficient space, on a continuation sheet.

To ensure that AANZFTA tariff preferences can be claimed, exporters should check that third-party invoice information is provided to the Issuing Authority/Body and contained on the COO in cases where third-party invoicing applies to a particular



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transaction. ACCI and Ai Group have been advised of this changed requirement and can assist exporters in ensuring COOs are correctly completed. Enquiries can also be directed to DFAT at: asean.fta@dfat.gov.au.

The above requirements apply from 1 September 2010.