

ANNEX 8

OPERATIONAL CERTIFICATION PROCEDURE
FOR THE RULES OF ORIGIN UNDER CHAPTER 3

For the purposes of implementing the Rules of Origin set out in Chapter 3 of this Agreement, the following operational procedures on the issuance and verification of the Proof of Origin and other related administrative matters shall be observed.

Rule 1
Definitions

- (a) **ASW** means ASEAN Single Window as defined in Article 5(a) of the PLF;
- (b) **Back-to-back Proof of Origin** means a Proof of Origin issued by an intermediate exporting Member State based on one or more Proof(s) of Origin issued by the first exporting Member State;
- (c) **Certified Exporter (CE)** means an exporter duly authorised to make out an Origin Declaration on the origin of a good exported;
- (d) **Competent Authority** means the Government authority of the exporting Member State designated to authorise CEs;
- (e) **Electronic Certificate of Origin (e-Form D)** means a Certificate of Origin (Form D) that is structured in accordance with the ATIGA e-Form D Process Specification and Message Implementation Guideline, and is transmitted electronically between Member States via the ASW in accordance with the security provisions specified in Article 9 of the PLF;

附件8

第三章项下原产地规则的操作认证程序

为实施本协议第三章规定的原产地规则，应遵守以下关于原产地证明签发、核查及其他相关行政事项的操作程序。

规则1 定
义

- (a) 东盟单一窗口 指《法律框架议定书》第5条(a)款定义的东盟单一窗口；
- (b) 背对背原产地证明 指中间出口成员国基于首次出口成员国签发的一份或多份原产地证明所签发的原产地证明；
- (c) 认证出口商（CE） 指经正式授权可就出口货物原产地作出原产地声明的出口商；
- (d) 主管 机构 指出口成员国政府指定的授权认证出口商的政府机构；
- (e) 电子原产地证书（e-Form D） 指根据《ATIGA电子D表格处理规范及报文实施指南》构建，并依据《法律框架议定书》第9条规定的安全条款通过东盟单一窗口在成员国间电子传输的原产地证书（D表格）；

- (f) **Exporter** means a natural or juridical person located in the territory of a Member State where a good is exported from by such a person;
- (g) **Importer** means a natural or juridical person located in the territory of a Member State where a good is imported into by such a person;
- (h) **Issuing Authority** means the Government authority of the exporting Member State designated to issue a Certificate of Origin (Form D) and notified to all the other Member States in accordance with this Annex;
- (i) **NSW** means National Single Window as defined in Article 5(c) of the PLF;
- (j) **Origin Declaration** means a declaration on the origin of the goods exported made by a CE in accordance with Rule 12 B;
- (k) **PLF** means the Protocol on the Legal Framework to Implement the ASEAN Single Window signed on 4 September 2015 in Ha Noi, Viet Nam;
- (l) **Producer** means a natural or juridical person who carries out production, as set out in Article 25(j) of this Agreement, in the territory of a Member State; and
- (m) **Proof of Origin** means a document which certifies that the goods exported meets the rules of origin provisions set out in Chapter 3 of this Agreement.

Rule 1 A
Proof of Origin

Proof of Origin may be in the form of:

(f) 出口商 指位于货物出口成员国领土内从事货物出口的自然人或法人；(g) 进口商 指位于货物进口成员国领土内从事货物进口的自然人或法人；(h) 签发机构 指出口成员国政府指定的负责签发原产地证书（D表格）并依据本附件通知其他所有成员国的政府机构；(i) 国家单一窗口 指《法律框架议定书》第5条(c)款定义的国家单一窗口；(j) 原产地声明 指认证出口商根据第12条B款就出口货物原产地作出的声明；(k) 《法律框架议定书》指2015年9月4日在越南河内签署的《实施东盟单一窗口的法律框架议定书》；(l) 生产商 指在本协议第25条(j)款所述成员国领土内从事生产的自然人或法人；以及(m) 原产地证明 指证明出口货物符合本协议第三章所述原产地规则条款的文件。

第1条 原产地
证明

原产地证明可采用以下形式：

- (a) Certificate of Origin (Form D);
- (b) Electronic Certificate of Origin (e-Form D); or
- (c) Origin Declaration.

- (a) 原产地证书（D表格）；(b) 电子原产地证书（e-Form D）；或 (c) 原产地声明。

Rule 2
Specimen Signatures and Official Seals of the Issuing Authority and ASEAN-wide Self-Certification Database

规则2 签发机构的签名样本和官方印章及东盟范围内自我认证数据库

1. Each Member State shall provide a list of the names, addresses, specimen signatures, and specimen of official seals of its Issuing Authority, in hard copy and soft copy format, through the ASEAN Secretariat for dissemination to other Member States in soft copy format. Any change in the said list shall be promptly provided in the same manner.
2. The specimen signatures and official seals of the Issuing Authority, compiled by the ASEAN Secretariat, shall be updated annually. Any Certificate of Origin (Form D) issued by an official not included in the list referred to in paragraph 1 shall not be honoured by the receiving Member State.
3. Notwithstanding paragraphs 1 and 2, where a Member State only issues Electronic Certificates of Origin (e-Form D), that Member State need not provide a list of specimen signatures and specimen of official seals of its Issuing Authority.
4. Immediately after the grant of CE status, each Member State shall promptly include the following in the ASEAN-wide Self-Certification database:
 - (a) legal name and address of the company;
 - (b) CE authorisation Code;

1. 各成员国应通过东盟秘书处向其他成员国以电子副本形式提供其签发机构的名称、地址、签名样本及官方印章样本的清单，包括纸质副本和电子副本格式。上述清单的任何变更均应以相同方式及时提供。
2. 签发机构的签名样本和官方印章
由东盟秘书处汇编的签发机关名录应每年更新。接收成员国不得认可由未列入第1段所述名录的官员签发的任何原产地证书（D表格）。
3. 尽管有第1款和第2款规定，若某成员国仅签发电子原产地证书（电子D表格），则该成员国无需提供其签发机构的签名样本及官方印章样本清单。
4. 在授予CE认证状态后，各成员国应立即将以下信息纳入东盟范围内的自我认证数据库：
 - (a) 公司的法定名称及地址；
 - (b) CE授权代码；

- (c) issuance date and expiry date, if applicable, of CE authorisation;
- (d) list of products subject of the authorisation, including product description HS in six digit or AHTN Code(s)¹; and
- (e) list of authorised signatories and their respective specimen signatures, not exceeding ten (10)² persons per company³.

Any change in subparagraphs (a) to (e) above shall be promptly included in the same manner. Withdrawal or suspension of the authorisation shall also be included in the same manner.

- 5. The ASEAN Secretariat shall be the custodian of the ASEAN-wide Self-Certification database, which can be accessed online by Member States.
- 6. Any Origin Declaration made out by an exporter or signatory not included in the database or for a product not included in the database shall not be honoured by the receiving Member State.

Rule 3
Supporting Documents

¹ The necessity of retaining this requirement is subject to review after two (2) years from the date of implementation of the ASEAN-wide Self-Certification.
² The necessity of retaining this requirement will be reviewed after two (2) years from the date of implementation of the ASEAN-wide Self-Certification.
³ The necessity of retaining this requirement is subject to review after two (2) years from the date of implementation of the ASEAN-wide Self-Certification.

- (c) CE授权的签发日期和到期日期（如适用）；
- (d) 授权产品清单，包括
产品描述六位HS编码或AHTN编码¹；及
- (e) 授权签署人及其各自的
签名样本清单，每家公司³不超过十(10)²人。

上述(a)至(e)项的任何变更应及时以相同方式纳入。撤销或暂停 授权亦应以相同方式纳入。

- 5. 东盟秘书处应作为东盟范围内自我认证数据库的保管人，该数据库可由成员国在线访问。
- 6. 接收成员国不得认可由未纳入数据库的出口商或签署人开具的、或针对未纳入数据库产品的任何原产地声明。

规则3支持文件

¹ 保留此要求的必要性需在东盟范围内自我认证实施日期后两（2）年内进行审查 ² 保留此要求的必要性将在东盟范围内自我认证实施日期后两（2）年内进行审查。 ³ 保留此要求的必要性需在东盟范围内自我认证实施日期后两（2）年内进行审查。

1. For the purposes of determining originating status, the Issuing Authority or Competent Authority shall have the right to request for supporting documentary evidence or to carry out check(s) considered appropriate in accordance with the respective laws and regulations of a Member State.
2. Member States are encouraged to allow the submission of electronic supporting documents, if available, to carry out check(s) related to Proof of Origin, considered appropriate in accordance with the respective laws and regulations of a Member State.

Rule 4
Pre-exportation Examination

1. The producer and/or exporter, or its authorised representative, shall apply to the Issuing Authority or Competent Authority for the issuance of a Proof of Origin or as a CE, requesting pre-exportation examination of the origin of the good or CE status, in accordance with the Member State's laws and regulations. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in determining the origin of the said good to be exported thereafter. The pre-exportation examination may not apply to the good of which, by its nature, origin can be easily determined.
2. For locally-procured materials, self-declaration by the final manufacturer exporting under this Agreement shall be used as a basis in determining the originating status of the good.

Rule 5
Application for Certificate of Origin (Form D)

1. 为判定原产地资格之目的，签发机构或主管机构有权要求提供支持性书面证据，或根据成员国相关法律法规进行其认为适当的核查。

2. 鼓励成员国在可行的情况下允许提交电子支持文件，以便根据成员国各自的法律法规进行被认为适当的原产地证明相关检查。

规则4 出口前检验

1. 生产商和/或出口商或其授权代表应向签发机构或主管机构申请原产地证明或作为认证出口商，请求对货物的原产地或CE认证状态进行出口前检验，依据成员国的法律法规。检验结果应定期或在适当时进行审查，并作为此后确定所述出口货物原产地的支持证据。对于原产地易于确定的货物，可不适用出口前检验。

2. 对于本地采购材料，应根据本协议项下出口的最终制造商的自声明作为确定货物原产地资格的依据。

规则5 原产地证书（D表格）申请

1. At the time of carrying out the formalities for exporting the products under preferential treatment, the exporter or his authorised representative shall submit a written application for the Certificate of Origin (Form D) together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin (Form D).
2. A CE may, at his own discretion, apply for a Certificate of Origin (Form D) in place of making out an Origin Declaration.

Rule 6
Examination of Application for a Certificate of
Origin (Form D)

The Issuing Authority shall, to the best of its competence and ability, carry out proper examination, in accordance with the laws and regulations of the Member State, upon each application for a Certification of Origin (Form D) to ensure that:

- (a) the application and the Certificate of Origin (Form D) are duly completed and signed by the authorised signatory;
- (b) the origin of the product is in conformity with the provisions of Chapter 3 of this Agreement;
- (c) the other statements of the Certificate of Origin (Form D) correspond to supporting documentary evidence submitted;
- (d) description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified, conform to the products to be exported; and

1. 在办理享受优惠待遇的产品出口手续时，出口商或其授权代表应提交原产地证书（D表格）的书面申请，并提供适当的支持文件，证明待出口产品符合签发原产地证书（D表格）的条件。
2. 认证出口商可自行决定申请原产地证书（D表格）以替代出具原产地声明。

规则6 原产地证书（D表格）申请的审查

签发机构应尽其所能，根据成员国的法律法规对每份原产地证书（D表格）的申请进行适当审查，以确保：

- (a) 申请书及原产地证书（D表格）已妥善填写并由授权签署人签署；(b) 产品原产地符合本协议第三章的规定；(c) 原产地证书（D表格）的其他声明与提交的辅助文件证据相符；(d) 所载货物的描述、数量和重量、包装标记和数量、包装数量和种类均与待出口产品一致；且

- (e) multiple items declared on the same Certificate of Origin (Form D) shall be allowed provided that each item qualifies separately in its own right.

Rule 7
Certificate of Origin (Form D)

1. The Certificate of Origin (Form D) must be on ISO A4 size white paper in conformity with the specimen shown in Annex 7 of this Agreement. It shall be made in the English language.
2. The Certificate of Origin (Form D) shall comprise one (1) original and two (2) copies (duplicate and triplicate).
3. Each Certificate of Origin (Form D) shall bear a reference number separately given by each place or office of issuance.
4. Each Certificate of Origin (Form D) shall bear the authorised signature and official seal of the Issuing Authority. Such signature and seal may be applied manually or electronically⁴.
5. The original copy shall be forwarded by the exporter to the importer for submission to the customs authority or relevant Government authorities at the port or place of importation. The duplicate shall be retained by the Issuing Authority in the exporting Member State. The triplicate shall be retained by the exporter.

⁴ Signature and seal applied electronically does not mean digital signature. A Member State's acceptance of the signature and seal applied electronically is subject to its laws and regulations.

- (e) 同一份原产地证书（D表格）上申报的多个项目应被允许，前提是每个项目均单独符合资格。

规则7 原产地证书（D表格）

1. 原产地证书（D表格）必须采用ISO A4尺寸白纸，并与本协议附件7所示样本一致。证书应使用英文制作。
2. 原产地证书（D表格）应包含一份（1）正本和两份（2）副本（副本和第三副本）。
3. 每份原产地证书（D表格）应带有由各签发地点或办公室单独分配的参考编号。
4. 每份原产地证书（D表格）应带有签发机构的授权签名和官方印章。此类签名和印章可手动或电子方式⁴施加。
5. 正本应由出口商转交进口商，以便提交给进口口岸或地点的海关当局或相关政府机构。副本应由出口成员国的签发机构留存。第三副本应由出口商留存。

⁴ 电子签名与盖章不意味着数字签名。成员国对电子签名与盖章的接受需遵循其法律法规。

Rule 8
Declaration of Origin Criterion in the Certificate of Origin (Form D)

To implement the provisions of Article 26 of this Agreement, the Certificate of Origin (Form D) issued by the final exporting Member State shall indicate the relevant applicable origin criterion.

Rule 9
Treatment of Erroneous Declaration in the Certificate of Origin (Form D)

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin (Form D). Any alteration shall be made by:

- (a) striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign the Certificate of Origin (Form D) and certified by the Issuing Authority. Unused spaces shall be crossed out to prevent any subsequent addition; or
- (b) issuing a new Certificate of Origin (Form D) to replace the erroneous one.

Rule 10
Issuance of the Certificate of Origin (Form D)

1. Subject to the submission of all documentary requirements, the Certificate of Origin (Form D) shall be issued by the Issuing Authority of the exporting Member State prior to or at the time of shipment, whenever the good to be exported can be considered originating in that Member State within the meaning of Chapter 3 of this Agreement.

规则8 原产地证书（D表格）中的原产地标准声明

为实施本协议第26条的规定，由最终出口成员国签发的原产地证书（D表格）应注明适用的相关原产地标准。

规则9 原产地证书（D表格）中错误声明的处理

原产地证书（D表格）上不得有任何擦除或叠加内容。任何修改应通过以下方式进行：

- (a) 划除错误内容并添加必要内容。此类修改须经授权签署原产地证书（D表格）的官员批准，并由签发机构认证。空白处应划线以防止后续添加；或
- (b) 重新签发一份原产地证书（D表格）以替换错误证书。

规则10 原产地证书（D表格）的签发

1. 在提交所有文件要求的前提下，当待出口货物可依据本协议第三章之规定视为出口成员国原产时，原产地证书（D表格）应由出口成员国的签发机构在装运前或装运时签发。

2. Where a Certificate of Origin (Form D) has not been issued as provided for in paragraph 1 due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively after the declared shipment date but no longer than one (1) year from the date of shipment and shall be duly and prominently marked "Issued Retroactively".

Rule 11
Back-to-Back Proof of Origin

1. The Issuing Authority of the intermediate exporting Member State may issue a back-to-back Certificate of Origin (Form D) if an application is made by the exporter, provided that:
- (a) one or more valid original Proof(s) of Origin is presented. In the case where no original Proof(s) of Origin is presented, the certified true copy shall be presented;
 - (b) the back-to-back Certificate of Origin (Form D) issued should contain some of the same information as the original Proof(s) of Origin. In particular, every column in the back-to-back Certificate of Origin (Form D) should be completed. The FOB price of the intermediate exporting Member State in Box 9 should also be reflected in the back-to-back Certificate of Origin (Form D);
 - (c) the back-to-back Certificate of Origin (Form D) shall be issued by the intermediate exporting Member State and presented to the final importing Member State within the validity period of the original Proof of Origin;

2. 若因非故意的错误或遗漏或其他正当理由导致原产地证书（D表格）未按第1款规定签发，可在申报的装运日期后补发，但不得超过装运日期后一（1）年，并应清晰显著标注“补发”字样。

第11条 背对背原产地证明

1. 中间出口成员国的签发机构可根据出口商的申请签发背对背原产地证书（D表格），前提是：
- (a) 持有一份或多份有效的原产地证明原件提交。若未提交原产地证明原件，则应提交经认证的真实副本；(b) 签发的背对背原产地证书（D表格）应包含与原产地证明原件相同的部分信息。特别是，背对背原产地证书（D表格）中的每一栏均需填写完整。中间出口成员国在第9栏的离岸价格也应在背对背原产地证书（D表格）中体现；(c) 背对背原产地证书（D表格）应由中间出口成员国签发，并在原产地证明原件的有效期内提交至最终进口成员国；

- (d) for partial export shipments, the partial export value shall be shown instead of the full value of the original Proof of Origin;
- (e) for consolidated export shipments, notwithstanding subparagraph (c), the back-to-back Certificate of Origin (Form D) shall be issued by the intermediate exporting Member State and presented to the final importing Member State within the validity period of the earliest expiry date of the original Proofs of Origin;
- (f) the intermediate exporting Member State will ensure that the total quantity of goods re-exported under the partial or consolidated export shipments does not exceed the total quantity of goods of the original Proof(s) of Origin from the first exporting Member State when approving the back-to-back Certificate of Origin (Form D);
- (g) in the event that the information is not complete and/or circumvention is suspected, the final importing Member State(s) could request that the original Proof(s) of Origin be submitted to their respective customs authority;
- (h) verification procedures as set out in Rules 18 and 19 are also applied to a Member State issuing the back-to-back Certificate of Origin (Form D);
- (i) information on the back-to-back Certificate of Origin (Form D) includes the date of issuance and reference number of the original Proof(s) of Origin. Such information shall be indicated in Box 7 of the back-to-back Certificate of Origin (Form D).

(d) 对于部分出口货物，应显示部分出口价值而非原产地证明原件的全额价值；(e) 对于合并出口货物，尽管有第(c)项规定，背对背原产地证书（D表格）应由中间出口成员国签发，并在原产地证明原件的最早到期日有效期内提交至最终进口成员国；(f) 中间出口成员国在批准背对背原产地证书（D表格）时，将确保部分或合并出口货物下再出口的货物总量不超过首次出口成员国原产地证明原件的货物总量；(g) 若信息不完整和/或怀疑存在规避行为，最终进口成员国可要求提交原产地证明原件至其各自的海关当局；(h) 第18和19条规则规定的验证程序同样适用于签发背对背原产地证书（D表格）的成员国；(i) 背对背原产地证书（D表格）上的信息包括原产地证明原件的签发日期和参考编号。此类信息应在背对背原产地证书（D表格）的第7栏中注明。

2. A CE may make out a back-to-back Origin Declaration provided that:

- (a) the said CE has one or more valid original Proof(s) of Origin from the first exporting Member State. In the case where no original Proof(s) of Origin is available, the certified true copy shall be used;
- (b) the back-to-back Origin Declaration made out by a CE of the intermediate exporting Member State should contain some of the same information as the original Proof(s) of Origin. The FOB price of the intermediate exporting Member State should also be reflected in the back-to-back Origin Declaration;
- (c) the back-to-back Origin Declaration shall be made out by a CE of the intermediate exporting Member State and presented to the final importing Member State within the validity period of the original Proof of Origin;
- (d) for partial export shipments, the partial export value shall be shown instead of the full value of the original Proof of Origin;
- (e) for consolidated export shipments, notwithstanding subparagraph (c), the back-to-back Origin Declaration shall be made out by a CE of the intermediate exporting Member State and presented to the final importing Member State within the validity period of the earliest expiry date of the original Proofs of Origin;
- (f) the CE making out a back-to-back Origin Declaration will ensure that the total quantity of goods re-exported under the partial or consolidated export

2. 认证出口商可开具背对背原产地声明，前提是：

- (a) 所述认证出口商持有来自首次出口成员国的一份或多份有效的原产地证明原件。若无原产地证明原件可用，则应使用经认证的真实副本；(b) 由中间出口成员国认证出口商开具的背对背原产地声明应包含与原产地证明原件相同的部分信息。中间出口成员国的离岸价格也应在背对背原产地声明中体现；(c) 背对背原产地声明应由中间出口成员国的认证出口商开具，并在原产地证明原件的有效期内提交给最终进口成员国；(d) 对于部分出口货物，应显示部分出口价值而非原产地证明原件的全额价值；(e) 对于合并出口货物，尽管有第(c)项规定，背对背原产地声明仍应由中间出口成员国的认证出口商开具，并在原产地证明原件的最早到期日有效期内提交给最终进口成员国；(f) 开具背对背原产地声明的认证出口商将确保在部分或合并出口货物下再出口的货物总量不超过原产地证明原件的货物总量；

shipments does not exceed the total quantity of goods of the original Proof(s) of Origin;

- (g) verification procedures as set out in Rules 18 and 19 are also applied to a Member State issuing the back-to-back Origin Declaration;
- (h) information on the back-to-back Origin Declaration includes the date of issuance and reference number of the original Proof(s) of Origin;
- (i) the CE making out the back-to-back Origin Declaration should be a CE authorised to make out Origin Declarations for the same goods.

Rule 12
Loss of the Certificate of Origin (Form D)

In the event of theft, loss, or destruction of a Certificate of Origin (Form D), the exporter may apply in writing to the Issuing Authority for a certified true copy of the original and the triplicate to be made out on the basis of the export documents in their possession bearing the endorsement of the words “CERTIFIED TRUE COPY” in Box 12. This copy shall bear the date of issuance of the original Certificate of Origin (Form D). The certified true copy of a Certificate of Origin (Form D) shall be issued no longer than one (1) year from the date of issuance of the original Certificate of Origin (Form D).

Rule 12 A
Certified Exporter

1. The Competent Authority of the exporting Member State may authorise an exporter who makes shipments of products under the Agreement, hereinafter referred to as ‘Certified Exporter’, to make Origin Declarations with

货物总量不超过原产地证明原件的货物总量；

- (g) 第18和19条规则中规定的验证程序
同样适用于签发背对背原产地声明的成员国；
- (h) 背对背原产地声明的信息
包括原产地证明的签发日期和参考编号；
- (i) 出具背对背原产地的认证出口商
声明应由获授权为相同货物出具原产地声明的认证出口商（CE）作出。

第12条 原产地证书（D表格）的遗失

如原产地证书（D表格）发生盗窃、遗失或损毁，出口商可书面申请签发机构根据其持有的出口文件出具正本及第三副本的经认证的真实副本，并在第12栏注明“经认证的真实副本”字样。该副本应载明原原产地证书（D表格）的签发日期。原产地证书（D表格）的经认证的真实副本应自原证书签发之日起一年（1）内签发。

**第12条 认证出口
商**

1. 出口成员国的主管机构可授权根据《协议》运输产品的出口商（以下简称‘认证出口商’）就相关货物的原产地资格出具原产地声明

regard to the originating status of the goods concerned. An exporter seeking such authorisation must apply in writing or electronically and must offer to the satisfaction of the Competent Authority all guarantees necessary to verify the originating status of the goods for which an Origin Declaration was made out.

2. The Competent Authority may grant the status of CE subject to any conditions which they consider appropriate, including in any case the following:

- (a) the exporter is duly registered in accordance with the laws and regulations of the exporting Member State;
- (b) the exporter must undertake to ensure that the authorised signatories responsible for making out the Origin Declarations, in the undertaking, know and understand the Rules of Origin as laid down in the Agreement;
- (c) the exporter should have a satisfactory level of experience in export in accordance with the laws and regulations of the exporting Member State;
- (d) the exporter has no record of any Rules of Origin fraud, in accordance with the laws and regulations of the exporting Member State;
- (e) the exporter must have a good compliance measured by risk management of the Competent Authority of the exporting Member State;
- (f) the exporter, in the case of a trader, must have a “manufacturer’s declaration” indicating the origin of the product to be subject to self-certification and readiness of the manufacturer to cooperate in

寻求此类授权的出口商须以书面或电子形式提出申请，并向主管机构提供充分保证，以核实所出具原产地声明的货物具备原产地资格。

2. 主管机构可授予认证出口商地位，但须遵守其认为适当的任何条件，包括在任何情况下均应满足以下条件：

- (a) 出口商已根据出口成员国的法律法规正式注册；(b) 出口商必须承诺确保负责出具原产地声明的授权签署人在承诺中了解并理解协议规定的原产地规则；(c) 出口商应根据出口成员国的法律法规具备令人满意的出口经验水平；(d) 出口商根据出口成员国的法律法规无任何原产地规则欺诈记录；(e) 出口商必须通过出口成员国主管机构的风险管理衡量具备良好的合规性；(f) 若出口商为贸易商，则必须持有“制造商声明”以标明拟进行自我认证产品的原产地，且制造商愿意配合

retroactive check and verification visit should the need arise; and

- (g) the exporter must have a sound bookkeeping and record keeping system, in accordance with the laws and regulations of the exporting Member State.

3. An authorisation shall be given in writing. The Competent Authority shall grant the CE an authorisation code which must be included in the Origin Declaration. Member States shall promptly include the information on the authorisation granted in the ASEAN-wide Self-Certification database, in conformity with Rule 2(4).

4. A CE shall have the following obligations:

- (a) grant the Competent Authority access to records and premises for the purpose of monitoring the use of authorisation and of the verification of the correctness of declarations made out. The records and accounts must allow for the identification and verification of the originating status of goods for which an Origin Declaration was made out, during at least three (3) years from the date of making out the declaration in accordance with the laws and regulations of the exporting Member State;
- (b) make out Origin Declarations only for goods for which the CE has been authorised to make out an Origin Declaration and for which the CE has all appropriate documents proving the originating status of the goods concerned at the time of making out the declaration;
- (c) continue to comply with the conditions set out in paragraph 2 of this Rule;

可能需要的追溯检查及核查访问；且

- (g) 出口商必须根据出口成员国的法律法规，具备完善的簿记和记录保存系统。

3. 授权应以书面形式作出。主管机构应向认证出口商授予一个授权代码，该代码必须包含在原产地声明中。成员国应根据规则2(4)，及时将授权信息录入东盟范围内自我认证数据库。

4. 认证出口商须履行以下义务：

- (a) 为便于监控授权使用情况及核查所出具声明的正确性，向主管机构开放记录和场所的访问权限。相关记录和账目必须能够识别并核查已出具原产地声明货物的原产地资格，且至少保存三年（3年），自根据出口成员国法律法规出具声明之日起计算；

- (b) 仅对认证出口商被授权出具原产地声明的货物，且认证出口商在出具声明时已掌握证明相关货物原产地资格的所有适当文件的情况下，方可出具原产地声明；

- (c) 继续遵守本规则第2段规定的条件；

- (d) cooperate in retroactive checks and verification visits;
- (e) accept full responsibility for all Origin Declarations made, including any misuse; and
- (f) promptly inform the Competent Authority of any changes related to the information submitted under Rule 2(4) of this Annex.

Rule 12 B
Origin Declaration

1. The Origin Declaration shall contain the data requirements listed in Attachment 1 of this Annex.

Attachment 1
List of Data Requirements

1. CE Details	The CE Authorisation Code.
2. Description of the Goods	(i) Name of the Product; (ii) HS in six digit or AHTN Code; (iii) Origin conferring criterion; (iv) Country of Origin; (v) FOB price when the regional value content origin criterion is used; (vi) Quantity of goods; (vii) Trademark, if applicable; and (viii) For the case of back-to-back Origin Declaration, the original Proof(s) of Origin reference number, date of issuance, Country of Origin of the first exporting Member State, and, if applicable, CE Authorisation Code of the first exporting Member State.

- (d) 配合追溯检查和核查访问; (e) 对所有出具的原产地声明 (包括任何滥用行为) 承担全部责任; 以及(f) 及时将与本附件规则2(4)项下提交信息相关的任何变更通知主管机构。

第12条B款 原产地
声明

1. 原产地声明应包含本附件1中列出的数据要求。

附件1 数据要求清单

1. CE详情	CE授权代码。
2. 描述 货物	(i) 产品名称; (ii) 六位HS编码或AHTN编码; (iii) 原产地授予标准; (iv) 原产国; (v) 区域价值计算时的离岸价格 采用内容原产地标准; (vi) 货物数量; (vii) 商标 (如适用) ; 及 (viii) 对于背对背 原产地声明的情况, 正本 原产地证明的参考 编号、签发日期、原产国 首次出口成员国的 以及 (如适用) 首次出口成员国的 CE授权代码。

3. Certification by an authorised signatory ¹	(i) Certification by an authorised signatory of the CE that the goods specified in the Origin Declaration meet all the relevant requirements of Chapter 3 of this Agreement based on the evidence provided. (ii) Authorised signature over printed/stamped name of the signatory.
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¹The necessity of retaining this requirement is subject to review after 2 years from the date of implementation of the ASEAN-wide Self-Certification Scheme.

2. Origin Declarations should be made out on the commercial invoice. However, if the Origin Declaration cannot be made out on the commercial invoice at the time of exportation, it may be made out on any of the following commercial documents: billing statement, delivery order, or packing list, and will be accepted at the time of importation if submitted together with the commercial invoice.
3. The document containing the Origin Declaration should describe the goods in sufficient details to enable them to be identified for origin determination purposes.
4. The Origin Declaration shall bear the name and manually executed signature of the authorised signatories.
5. The date of the document containing the Origin Declaration shall be considered as the issuance date of the Origin Declaration.
6. The reference number of the document containing the Origin Declaration shall be considered as the reference number of the Origin Declaration.

3. 认证由授权签署人 ¹	(i) 认证由授权认证出口商签署人证明货物在原产地声明中指定满足所有相关要求本协议第三章基于所提供的证据。 (ii) 授权签名覆盖印刷/盖章名称的签署人。
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¹保留此项要求的必要性将在东盟全面自我认证计划实施日期起2年后进行审查。

2. 原产地声明应在商业发票上出具。
然而，若原产地声明无法在出口时于商业发票上出具，则可在以下任一商业单据上出具：账单、提货单或装箱单，并在进口时与商业发票一并提交的情况下予以接受。
3. 包含原产地声明的文件应当对货物进行充分详细的描述，以便能够为原产地确定目的对其进行识别。4. 原产地声明应当载有授权签署人的姓名和手写签名。5. 包含原产地声明的文件的日期应视为原产地声明的签发日期。6. 包含原产地声明的文件的参考编号应视为原产地声明的参考编号。

7. If in case the space provided for in the Origin Declaration is not sufficient to list out all the products, additional page/s containing information as set out in Attachment 1 could be attached.

Rule 12 C Monitoring and verification

The Competent Authority shall monitor the proper use of the authorisation, including verification of the correctness of Origin Declarations made out. Decisions on the frequency and depth of such actions should be risk-based. Furthermore, the Competent Authority will act on retrospective verification requests by the customs authority of the importing Member State, in conformity with Rule 18.

Rule 12 D Withdrawal of the Authorisation

The Competent Authority may withdraw the authorisation at any time. It shall do so where the CE no longer offers the guarantees referred to in Rule 12 A(1), no longer fulfils the conditions referred to in Rule 12 A(2) or otherwise abuses the authorisation. A withdrawal shall be immediately included in the ASEAN-wide Self-Certification database by the Member State, in conformity with Rule 2.

Rule 13 Presentation of the Proof of Origin

1. For the purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority or relevant Government authorities of the importing Member State at the time of import:

7. 如果原产地声明中提供的空间不足以列出所有产品，则可以附加包含附件1中规定信息的附加页。

规则12 C 监控和核查

主管机构应监控授权的正确使用，包括核查所出具原产地声明的准确性。此类行动的频率和深度决策应基于风险。此外，主管机构将根据进口成员国海关当局的追溯核查请求采取行动，并符合第18条规则。

规则12 D 授权的撤销

主管机构可随时撤销授权。当认证出口商不再满足规则12 A(1)所述的保证、不再符合规则12 A(2)所述的条件或以其他方式滥用授权时，主管机构应撤销授权。成员国应根据规则2立即将撤销信息录入东盟范围内自我认证数据库。

规则13 原产地证明的提交

1. 为申请优惠关税待遇，进口商应在进口时向进口成员国的海关当局或相关政府机构提交：

- (a) a Certificate of Origin (Form D) including supporting documents; or
 - (b) an Origin Declaration made out by a CE including supporting documents.
2. In cases when a Certificate of Origin (Form D) is rejected by the customs authority or relevant Government authorities of the importing Member State, the subject Certificate of Origin (Form D) shall be marked accordingly in Box 4 and the original Certificate of Origin (Form D) shall be returned to the Issuing Authority within a reasonable period not exceeding sixty (60) days. The Issuing Authority shall be duly notified of the grounds for the denial of tariff preference.
3. In cases when an Origin Declaration is rejected by the customs authority of the importing Member State, the subject Origin Declaration shall be returned to the Competent Authority within a reasonable period not exceeding sixty (60) days. The Competent Authority shall be duly notified of the grounds for the denial of tariff preference.
4. In the case where the Proof of Origin is not accepted, as stated in the preceding paragraphs 2 and 3 of this Rule, the importing Member State should accept and consider the clarifications made by the Issuing Authority or Competent Authority and assess again whether or not the Proof of Origin can be accepted for the granting of the preferential treatment. The clarifications should be detailed and exhaustive in addressing the grounds of denial of preference raised by the importing Member State.

Rule 14
Validity Period of the Proof of Origin

(a) 原产地证书（D表格）及支持文件；或（b）由认证出口商出具的原产地声明及支持文件。

2. 当原产地证书（D表格）被进口成员国的海关当局或相关政府机构拒绝时，该原产地证书（D表格）应在第4栏作相应标记，且正本原产地证书（D表格）应在不超过六十（60）天的合理期限内退回签发机构。签发机构应被正式告知关税优惠拒绝的理由。
3. 当原产地声明被进口成员国的海关当局拒绝时，该原产地声明应在不超过六十（60）天的合理期限内退回主管机构。主管机构应被正式告知关税优惠拒绝的理由。
4. 如本规则第2段和第3段所述，在原产地证明未被接受的情况下，进口成员国应接受并考虑签发机构或主管机构作出的澄清，并重新评估该原产地证明是否可被接受以授予优惠待遇。澄清内容应详尽无遗地解决进口成员国提出的拒绝给予优惠的理由。

第14条 原产地证明的有效期

The following time limit for the presentation of the Proof of Origin shall be observed:

- (a) the Proof of Origin shall be valid for a period of twelve (12) months for origin certification purposes, from the date of issuance or, in the case of the Origin Declaration, making out, and must be submitted to the customs authority of the importing Member State within that period.
- (b) where the Proof of Origin is submitted to the customs authority of the importing Member State after the expiration of the time limit for its submission, such Proof of Origin is still to be accepted when failure to observe the time limit results from *force majeure* or other valid causes beyond the control of the exporter; and
- (c) in other cases of belated presentation, the customs authority in the importing Member State may accept such Proof of Origin provided that the goods have been imported before the expiration of the time limit.

Rule 15
Waiver of Proof of Origin

In the case of consignments of goods originating in the exporting Member State and not exceeding US\$ 200.00 FOB, the production of a Proof of Origin shall be waived and the use of simplified declaration by the exporter that the goods in question have originated in the exporting Member State will be accepted. Goods sent through the post not exceeding US\$ 200.00 FOB shall also be similarly treated.

Rule 16
Treatment of Minor Discrepancies

应遵守以下提交原产地证明的时限规定：

- (a) 原产地证明的有效期为十二（12）个月，自签发日期起算（对于原产地声明则为开具日期），且必须在该期限内提交至进口成员国的海关当局。
- (b) 若原产地证明在提交时限届满后才提交至进口成员国海关当局，当逾期提交是由于出口商无法控制的不可抗力或其他正当理由所致时，该原产地证明仍应被接受；且
- (c) 在其他延迟提交的情况下，进口成员国海关当局可接受该原产地证明，前提是货物已在时限届满前完成进口。

规则15：原产地证明的豁免

对于原产于出口成员国且离岸价不超过200美元的货物托运，可免除提交原产地证明的要求，并接受出口商使用简化声明，声明相关货物原产于出口成员国。通过邮寄方式发送且离岸价不超过200美元的货物也应同样处理。

规则16：轻微差异的处理

1. Where the ASEAN origin of the goods is not in doubt, the discovery of minor discrepancies, such as typographical errors, between the statements made in the Proof of Origin and those made in the documents submitted to the customs authority of the importing Member State for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* invalidate the document if it is duly established that the document does in fact correspond to the goods submitted.
2. In cases where the exporting Member State and importing Member State have different tariff classifications for a good subject to preferential tariffs, the goods shall be released at the MFN rates or at the higher preferential rate, subject to the compliance of the applicable ROO, and no penalty or other charges shall be imposed in accordance with relevant laws and regulations of the importing Member State. Once the classification differences have been resolved, the correct rate shall be applied and any overpaid duty shall be refunded if applicable, in accordance with relevant laws and regulations of the importing Member State, as soon as the issues have been resolved.
3. For multiple items declared under the same Proof of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential treatment and customs clearance of the remaining items listed in the Proof of Origin. Rule 18(c) may be applied to the problematic items.

Rule 17
Record Keeping Requirement

1. For the purposes of the verification process pursuant to Rules 18 and 19, the producer and/or exporter applying for the issuance of a Certificate of Origin (Form D) and the CE

1. 当货物的东盟原产地无疑问时，若原产地证明中的陈述与为办理货物进口手续而提交给进口成员国海关当局的文件存在微小差异（如印刷错误），只要能够证实该文件确实与所提交货物相符，则此类差异本身不应导致文件无效。
2. 当出口成员国与进口成员国对适用优惠关税的货物存在不同关税分类时，该货物应按最惠国税率或较高优惠税率放行，前提是符合适用的原产地规则，且进口成员国不得依据相关法律法规处以罚款或其他费用。一旦分类差异得到解决，应根据进口成员国相关法律法规尽快适用正确税率，并退还多缴税款（如适用）。
3. 对于同一原产地证明下申报的多项货物，其中一项货物出现问题不应影响或延迟其余货物享受优惠待遇及通关。可对问题货物适用规则18(c)。

规则17 记录保存要求

1. 为进行第18和19条规则规定的核查过程，申请签发原产地证书（D表格）的生产商和/或出口商以及认证出口商

making out an Origin Declaration shall, subject to the laws and regulations of the exporting Member State, keep its supporting records in relation to the Proof of Origin for not less than three (3) years from the date of issuance of the Proof of Origin.

- 2. The application for Certificates of Origin (Form D) and all documents related to such application shall be retained by the Issuing Authority for not less than three (3) years from the date of issuance of the Certificate of Origin (Form D).
- 3. The application as a CE and all documents related to such application shall be retained by the Competent Authority for not less than three (3) years from the date of expiry or revocation of the authorisation.
- 4. Information relating to the validity of the Certificate of Origin (Form D) and to the correctness of an Origin Declaration shall be furnished upon request of the importing Member State by an official authorised to sign the Certificate of Origin (Form D) and certified by the appropriate Government authorities or the Competent Authority of the exporting Member State, respectively.
- 5. Any information communicated between the Member States concerned shall be treated as confidential and shall be used for the validation of Proof of Origin purposes only.

Rule 18
Retroactive Check

The importing Member State may request the Issuing Authority or Competent Authority of the exporting Member State to conduct a retroactive check at random and/or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the goods in

开具原产地声明 应根据出口成员国的法律法规，自原产地证明签发之日起保存相关支持记录不少于三（3）年。

- 2. 原产地证书（D表格）的申请及与此类申请相关的所有文件应由签发机构自原产地证书（D表格）签发之日起保存不少于三（3）年。
- 3. 认证出口商的申请及与此类申请相关的所有文件应由主管机构自授权到期或撤销之日起保存不少于三（3）年。
- 4. 应进口成员国的要求，由有权签署原产地证书（D表格）的官员提供关于原产地证书（D表格）有效性及原产地声明正确性的信息，并分别由出口成员国相应的政府主管部门或主管机构认证。
- 5. 相关成员国之间交流的任何信息应视为机密，并仅用于验证原产地证明的目的。

第18条规则 追溯
检查

进口成员国可要求出口成员国的签发机构或主管机构随机进行追溯检查，和/或当其合理怀疑文件的真实性或货物真实原产地信息的准确性时

question or of certain parts thereof. Upon such request, the Issuing Authority or Competent Authority of the exporting Member State shall conduct a retroactive check on a producer/exporter's cost statement based on the current cost and prices, within a six (6) month timeframe, specified at the date of exportation subject to the following conditions:

- (a) the request for retroactive check shall be accompanied with the Proof of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Proof of Origin may be inaccurate, unless the retroactive check is requested on a random basis;
- (b) the Issuing Authority or Competent Authority receiving a request for retroactive check shall respond to the request promptly and reply within ninety (90) days after the receipt of the request;
- (c) the customs authority of the importing Member State may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud; and
- (d) the Issuing Authority or Competent Authority shall promptly transmit the results of the verification process to the importing Member State which shall then determine whether or not the subject good is originating. The entire process of retroactive check including the process of notifying the Issuing Authority or Competent Authority of the exporting Member State the result of determination whether or not the good is originating shall be completed within one hundred and eighty (180) days. While awaiting

对问题或其某些部分提出质疑。在此类请求下，出口成员国的签发机构或主管机构应在六（6）个月的时间范围内，根据出口时的现行成本和价格，对生产商/出口商的成本报表进行追溯检查，并遵守以下条件：

- (a) 追溯检查请求应附相关原产地证明，并须说明理由及任何表明所述原产地证明所载信息可能不准确的补充资料，除非该追溯检查是基于随机抽样要求；
- (b) 收到追溯检查请求的签发机构或主管机构应及时响应请求，并在收到请求后九十（90）天内予以答复；
- (c) 进口成员国海关当局可在等待核查结果期间暂停优惠待遇条款。但若无进口禁止或限制规定且无欺诈嫌疑，海关可酌情采取必要行政措施后将货物放行给进口商；
- (d) 签发机构或主管机构应及时将核查过程的结果传送给进口成员国，由进口成员国确定相关货物是否原产。包括将货物是否原产的判定结果通知出口成员国签发机构或主管机构在内的整个追溯检查过程，应在一百八十（180）天内完成。在等待

the results of the retroactive check, subparagraph (c) shall be applied.

Rule 19
Verification Visit

1. If the importing Member State is not satisfied with the outcome of the retroactive check, it may, under exceptional cases, request for verification visits to the exporting Member State.
2. Prior to the conduct of a verification visit, an importing Member State, shall deliver a written notification of its intention to conduct the verification visit to:
 - (a) the exporter/producer whose premises are to be visited;
 - (b) the Issuing Authority or Competent Authority of the Member State in whose territory the verification visit is to occur;
 - (c) the customs authority or relevant Government authorities of the Member State in whose territory the verification visit is to occur; and
 - (d) the importer of the goods subject of the verification visit;
3. The written notification mentioned in paragraph 2 shall be as comprehensive as possible including, among others:
 - (a) the name of the customs authority or relevant Government authorities issuing the notification;

追溯检查结果期间，应适用第(c)项。

第19条核查访问

1. 若进口成员国对追溯检查结果不满意，可在特殊情况下请求对出口成员国进行核查访问。
2. 在进行核查访问前，进口成员国应向以下对象送达拟进行核查访问的书面通知：
 - (a) 其场所将被核查的出口商/生产商访问；
 - (b) 核查访问所在成员国的签发机构或主管机构；
 - (c) 核查访问所在成员国的海关当局或相关政府机构；以及
 - (d) 核查访问所涉货物的进口商；
3. 第2段所述的书面通知应尽可能全面，包括但不限于：
 - (a) 发出通知的海关当局或相关政府机构的名称；

- (b) the name of the exporter/producer whose premises are to be visited;
 - (c) the proposed date for the verification visit;
 - (d) the coverage of the proposed verification visit, including reference to the goods subject of the verification; and
 - (e) the names and designation of the officials performing the verification visit.
4. The importing Member State shall obtain a written consent of the exporter/producer whose premises are to be visited as mentioned in paragraph 2 prior to the proposed verification visit.
 5. When a written consent from the exporter/producer is not obtained within thirty (30) days upon receipt of the notification pursuant to paragraph 2, the notifying Member State, may deny preferential treatment to the goods that would have been subject of the verification visit.
 6. The Issuing Authority or Competent Authority receiving the notification may postpone the proposed verification visit and notify the importing Member State of such intention. Notwithstanding any postponement, any verification visit shall be carried out within sixty (60) days from the date of such receipt, or for a longer period as the concerned Member States may agree.
 7. The Member State conducting the verification visit shall provide the exporter/producer whose goods are the subject of the verification and the relevant Issuing Authority or Competent Authority with a written determination of

(b) 待核查访问场所所属的出口商/生产商名称; (c) 拟进行核查访问的日期; (d) 拟核查访问的范围, 包括提及待核查的货物; 以及(e) 执行核查访问的官员姓名与职务。

4. 进口成员国应取得书面同意
即第2段所述拟接受核查访问的出口商/生产商对其场所的书面同意。
5. 若出口商/生产商的书面同意未能在
依据第2段规定收到通知后三十 (30) 日内取得, 通知方成员国可拒绝给予本应接受核查访问的货物优惠待遇。
6. 接收通知的签发机构或主管机构
通知可推迟拟议的核查访问, 并将此意向告知进口成员国。无论是否推迟, 任何核查访问均应在收到通知之日起六十 (60) 天内完成, 或经相关成员国协商同意延长该期限。
7. 进行核查访问的成员国应
向作为核查对象的货物所属出口商/生产商及相关签发机构或主管机构提供一份书面决定,

whether or not the subject goods qualify as originating goods.

- 8. Any suspended preferential treatment shall be reinstated upon the written determination referred to in paragraph 7 that the goods qualify as originating goods.
- 9. The exporter/producer will be allowed thirty (30) days, from receipt of the written determination, to provide in writing comments or additional information regarding the eligibility of the goods. If the goods are still found to be non-originating, the final written determination will be communicated to the Issuing Authority or Competent Authority within thirty (30) days from receipt of the comments or additional information from the exporter/producer.
- 10. The verification visit process, including the actual visit and determination of whether the subject goods are originating or not, shall be carried out and its results communicated to the Issuing Authority or Competent Authority within a maximum of one hundred and eighty (180) days. While awaiting the results of the verification visit, Rule 18(c) on the suspension of preferential treatment shall be applied.

Rule 20
Confidentiality

Member States shall maintain, in accordance with their laws and regulations, the confidentiality of classified business information collected in the process of verification pursuant to Rules 18 and 19 and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information. The classified business information may only be disclosed to those authorities responsible for the administration and enforcement of origin determination.

说明相关货物是否符合原产货物资格。

- 8. 根据第7段所述书面决定确认货物符合原产货物资格后，应恢复任何被暂停的优惠待遇。
- 9. 出口商/生产商将在收到书面决定后三十（30）天内，以书面形式就货物的资格提供意见或补充信息。若货物仍被判定为非原产，最终书面决定将在收到出口商/生产商意见或补充信息后三十（30）天内通报签发机构或主管机构。
- 10. 核查访问流程（包括实际访问及判定相关货物是否原产）应在最多一百八十（180）天内完成，并将结果通报签发机构或主管机构。在等待核查访问结果期间，应适用关于暂停优惠待遇的规则18(c)。

规则20 机密

成员国应根据其法律法规，对依据第18和19条规则在核查过程中收集的机密商业信息予以保密，并保护该信息不被披露，以免损害信息提供者的竞争地位。机密商业信息仅可向负责原产地确定管理和执行的政府主管部门披露。

Rule 21
Documentation for Implementing Article 32(2)(b)
(Direct Consignment)

For the purposes of implementing Article 32(2)(b) of this Agreement, where transportation is effected through the territory of one or more non-Member State, the following shall be produced to the Government authorities of the importing Member State:

- (a) a Through Bill of Lading issued in the exporting Member State;
- (b) a Certificate of Origin (Form D) issued by the relevant Government authorities of the exporting Member State or an Origin Declaration made out by a CE established in the exporting Member State;
- (c) a copy of the original commercial invoice in respect of the goods, where applicable; and
- (d) supporting documents in evidence that the requirements of Article 32(2)(b) paragraphs (i), (ii) and (iii) of this Agreement are being complied with.

Rule 22
Exhibition Goods

1. Goods sent from an exporting Member State for exhibition in another Member State and sold during or after the exhibition for importation into a Member State shall be granted preferential treatment accorded under this Agreement on the condition that the goods meet the requirements as set out in Chapter 3 of this Agreement, provided that it is shown to the satisfaction of the relevant

规则21 实施第32条第2款b项（直接运输）的文
件要求

为实施本协议第32条第2款b项之目的，若运输经由一个或多个非成员国领土进行，则需向进口成员国政府主管部门提交以下材料：

- (a) 出口成员国签发的联运提单；(b) 出口成员国相关政府机构签发的原产地证书（D表格）或由出口成员国设立的认证出口商出具的原产地声明；(c) 货物原始商业发票的副本（如适用）；以及(d) 证明符合本协议第32条第2款b项第(i)、(ii)和(iii)段要求的支持文件。

规则22 展览货物

1. 从出口成员国发往另一成员国展览会并在展览会期间或之后售出以供进口至成员国的货物，应获得本协议规定的优惠待遇，条件是货物需满足本协议第三章所列要求，且需向进口成员国的

Government authorities of the importing Member State that:

- (a) an exporter has dispatched those goods from the territory of the exporting Member State to the Member State where the exhibition is held and has exhibited them there;
- (b) the exporter has sold the goods or transferred them to a consignee in the importing Member State; and
- (c) the goods have been consigned during the exhibition or immediately thereafter to the importing Member State in the state in which they were sent for the exhibition.

- 2. For the purposes of implementing paragraph 1, the Certificate of Origin (Form D) or, in the case of a CE, the Origin Declaration, shall be provided to the relevant Government authorities of the importing Member State. The name and address of the exhibition must be indicated. The relevant Government authorities of the Member State where the exhibition took place may provide evidence together with supporting documents prescribed in Rule 21(d) for the identification of the products and the conditions under which they were exhibited.
- 3. Paragraph 1 shall apply to any trade, agricultural, or crafts exhibition, fair or similar show, or display in shops or business premises with the view to the sale of foreign goods and where the goods remain under customs control during the exhibition.

Rule 23
Third Country Invoicing

相关政府机构证明:

- (a) 出口商已将货物从出口成员国领土运至举办展览会的成员国并在该处展出; (b) 出口商已将货物售予或转让给进口成员国的收货人; 且(c) 货物已在展览会期间或结束后立即以参展时的状态发运至进口成员国。

- 2. 为实施第1段之目的, 应向进口成员国相关政府机构提交原产地证书 (D表格) 或 (如为认证出口商) 原产地声明, 。必须注明展览会的名称和地址。展览会举办地成员国的相关政府机构可依据规则21(d)规定的支持文件提供产品识别及其参展条件的证明。

- 3. 第1款应适用于任何贸易、农业或手工艺品展览会、交易会或类似展示活动, 或在商店或商业场所为销售外国货物而进行的陈列, 且货物在展览会期间仍处于海关监管之下。

规则23 第三国发票

1. Relevant Government authorities in the importing Member State shall accept Proof of Origin in cases where the sales invoice is issued either by a company located in a third country or by an ASEAN exporter for the account of the said company, provided that the goods meet the requirements of Chapter 3 of this Agreement.
2. The exporter shall indicate “third country invoicing” and such information as name and country of the company issuing the invoice in the Certificate of Origin (Form D).
3. In cases where the sales invoice is issued either by a company located in a third country or by an ASEAN exporter for the account of the said company, the CE may make out the Origin Declaration on the billing statement, delivery order, or packing list.

Rule 24
Action against Fraudulent Acts

1. When it is suspected that fraudulent acts in connection with the Proof of Origin have been committed, the Government authorities concerned shall cooperate in the action to be taken in the respective Member State against the persons involved.
2. Each Member State shall provide legal sanctions for fraudulent acts related to the Proof of Origin.

Rule 25
FOB Price

For the purposes of this Agreement, notwithstanding Rule 11(1)(b), Rule 11(2)(b) and Rule 12 B(1), the Proof of Origin and back-to-back Proof of Origin shall only reflect the FOB price, as required by the Member States listed in the paragraph relating to

1. 进口成员的相关政府机构
当销售发票由位于第三国的公司或东盟出口商代表该公司开具时，若货物符合本协议第三章的要求，成员国应接受原产地证明。
2. 出口商应在原产地证书（D表格）中注明“第三国发票”及开具发票的公司名称及国家等信息。
3. 当销售发票由
位于第三国的公司或东盟出口商代表该公司开具时，认证出口商可在账单、提货单或装箱单上出具原产地声明。

第24条 针对欺诈行为的行动

1. 当怀疑与原产地证明有关的欺诈行为已经发生时，相关政府主管部门应在各自成员国对涉事人员采取的行动中进行合作。
2. 各成员国应对与原产地证明有关的欺诈行为规定法律制裁。

第25条
离岸价格

就本协议而言，尽管有第11条第1款b项、第11条第2款b项和第12条B款第1项的规定，原产地证明和背对背原产地证明应仅反映离岸价格，如相关段落所列成员国所要求的那样，

the FOB price in the Overleaf Notes of the Certificate of Origin (Form D), in cases where the regional value content calculated using the formula set out in Article 29 of this Agreement is applied in determining the origin.

Rule 26
Equivalence of Paper and Electronic Certificate of Origin (e-Form D)

1. A Certificate of Origin (Form D) in electronic format may be applied for, issued, and accepted in lieu of one in paper format, with equivalent legal effect.
2. Rules 27 to 31 shall apply to Electronic Certificates of Origin (e-Form D). Unless otherwise specified in Rules 27 to 31, Rules 1 to 6, 8, 10, 11, 14 to 16, and 18 to 25 shall also apply to the processing of Electronic Certificates of Origin (e-Form D).

Rule 27
Electronic Certificate of Origin (e-Form D)

1. In order to ensure interoperability, Member States shall exchange Electronic Certificates of Origin (e-Form D) in accordance with the ATIGA e-Form D Process Specification and Message Implementation Guideline, as may be updated from time to time.
2. In the event a Member State does not wish to implement all the electronic processes and related information elements specified in the ATIGA e-Form D Process Specification and Message Implementation Guideline, that Member State shall inform the other Member States, through the ASEAN Secretariat, which processes and related information elements it wishes to implement.

即在采用本协议第29条规定的公式计算区域价值成分以确定原产地的情况下，原产地证书（D表格）的Overleaf注释中所述的离岸价格。

第26条规则 纸质与电子原产地证书的等效性（电子D表格）

1. 电子格式的原产地证书（D表格）可替代纸质格式申请、签发和接受，并具有同等法律效力。
2. 第27至31条规则适用于电子原产地证书（电子D表格）。除非第27至31条规则另有规定，第1至6、8、10、11、14至16及18至25条规则亦适用于电子原产地证书（电子D表格）的处理。

第27条规则 电子原产地证书（电子D表格）

1. 为确保互操作性，成员国应根据《ATIGA电子D表格处理规范及报文实施指南》（可能不时更新）交换电子原产地证书（电子D表格）。
2. 若某成员国不希望实施《ATIGA电子D表格处理规范及报文实施指南》中规定的全部电子流程及相关信息要素，则该成员国应通过东盟秘书处告知其他成员国其希望实施的流程及相关信息要素。

Rule 28
Examination of Application for an Electronic Certificate of Origin (e-Form D)

In place of Rule 6(a), an application for an Electronic Certificate of Origin (e-Form D) shall electronically be accepted, verified to be duly completed, and authenticated.

Rule 29
Issuance of an Electronic Certificate of Origin (e-Form D)

1. In exceptional cases, an exporter may apply to the Issuing Authority, in accordance with the Issuing Authority's procedures, to re-issue an Electronic Certificate of Origin (e-Form D), within one (1) year from the date of issuance of the original Electronic Certificate of Origin (e-Form D).
2. In addition to the electronic process specified in the ATIGA e-Form D Process Specification and Message Implementation Guideline, an Electronic Certificate of Origin (e-Form D) may be forwarded directly to the exporter by the NSW of the issuing Member State and the Electronic Certificate of Origin (e-Form D) may be forwarded directly to the importer by the exporter or by the NSW of the importing Member State.
3. In exceptional cases, such as, but not limited to, technical failures that trigger a loss of data, the receiving Member State may request a re-transmission of an Electronic Certificate of Origin (e-Form D) from the sending Member State.
4. An alteration to an Electronic Certificate of Origin (e-Form D) shall be made by issuing a new Electronic Certificate of Origin (e-Form D), and the previous Electronic Certificate of Origin (e-Form D) shall be cancelled, in accordance with

第28条 电子原产地证书 (e-Form D) 申请的审查

替代第6(a)条规定，电子原产地证书 (e-Form D) 的申请应以电子方式受理，核实其填写完整并予以认证。

第29条 电子原产地证书 (e-Form D) 的签发

1. 在特殊情况下，出口商可根据签发机构的程序，向签发机构申请重新签发电子原产地证书 (e-Form D)，期限为自原电子原产地证书 (e-Form D) 签发日期起一年内。
2. 除《ATIGA电子D表格处理规范及报文实施指南》中规定的电子流程外，电子原产地证书 (e-Form D) 可由签发成员国的国家单一窗口直接转发给出口商，且该证书亦可由出口商或进口成员国的国家单一窗口直接转发给进口商。
3. 在特殊情况下，例如但不限于引发数据丢失的技术故障，接收成员国可请求发送成员国重新传输电子原产地证书 (e-Form D)。
4. 电子原产地证书 (e-Form D) 的修改应通过签发新的电子原产地证书 (e-Form D) 进行，且原电子原产地证书 (e-Form D) 应根据

the process specified in the ATIGA e-Form D Process Specification and Message Implementation Guideline.

Rule 30
Presentation of the Electronic Certificate of Origin (e-Form D)

1. For the purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority of the importing Member State at the time of import, an import declaration containing information on the Electronic Certificate of Origin (e-Form D) reference number, supporting documents (i.e. invoices and, when required, the Through Bill of Lading issued in the territory of the exporting Member State) and other documents as required in accordance with the laws and regulations of the importing Member State.
2. The customs authority in the importing Member State may generate an electronic Customs Response indicating the utilisation status of the Electronic Certificate of Origin (e-Form D) in accordance with the message implementation guideline for Customs Response specified in the ATIGA e-Form D Process Specification and Message Implementation Guideline. The utilisation status, if generated, shall be transmitted electronically via the ASW to Issuing Authority either soon after the import or as and when it has been generated, within the validity period of the Electronic Certificate of Origin (e-Form D).
3. In cases when an Electronic Certificate of Origin (e-Form D) is rejected by the customs authority of the importing Member State, the customs authority of the importing Member State shall:

ATIGA电子D表格处理规范及报文实施指南中规定的流程予以撤销。

规则30 电子原产地证书 (e-Form D) 的
提交

1. 为申请优惠关税待遇，进口商应在进口时向进口成员国海关当局提交包含电子原产地证书 (e-Form D) 参考编号信息的进口申报，支持文件（即发票以及在需要时由出口成员国领土内签发的联运提单）以及进口成员国法律法规要求的其他文件。
2. 进口成员国海关当局可根据《ATIGA电子D表格处理规范及消息实施指南》中规定的海关回复消息实施指南，生成表明电子原产地证书 (e-Form D) 使用状态的电子海关回复。若生成使用状态，应在电子原产地证书 (e-Form D) 有效期内，通过东盟单一窗口 (ASW) 尽快或在生成后即时向签发机构电子传输。
3. 当电子原产地证书 (e-Form D) 被进口成员国海关当局拒绝时，进口成员国海关当局应：

- (a) generate an electronic Customs Response indicating the rejection status with reasons for the rejection, including, as appropriate, the reason for denial of tariff preference, in accordance with the ATIGA e-Form D Process Specification and Message Implementation Guideline. The electronic Customs Response, if generated, shall be transmitted electronically via the ASW to the Issuing Authority in the exporting Member State within a reasonable period not exceeding sixty (60) days from the date of receipt of the Electronic Certificate of Origin (e-Form D); or
 - (b) in cases where the procedure in subparagraph (a) is not available, the customs authority of the importing Member State may notify the Issuing Authority of the exporting Member State in writing of the grounds for the denial of tariff preference together with the reference number of the Electronic Certificate of Origin (e-Form D), within a reasonable period not exceeding sixty (60) days.
4. In the case where an Electronic Certificate of Origin (e-Form D) is not accepted, as stated in the preceding paragraph, the importing Member State should accept and consider the clarifications made by the Issuing Authority and assess again whether or not the e-Form D application can be accepted for the granting of the preferential treatment. The clarifications should be detailed and exhaustive in addressing the grounds of denial of preference raised by the importing Member State.

Rule 31
Electronic Archiving and Data Retention

(a) 根据ATIGA电子D表格处理规范及报文实施指南，生成一份标明拒绝状态及拒绝原因的电子海关回复，适当时包括关税优惠拒绝的原因。若生成电子海关回复，应通过东盟单一窗口在收到电子原产地证书（e-Form D）之日起不超过六十（60）天的合理期限内，以电子方式传送至出口成员国的签发机构；或

(b) 在(a)项程序不可用的情况下，进口成员国海关当局可在不超过六十(60)天的合理期限内，以书面形式通知出口成员国签发机构关税优惠拒绝的理由，并附上电子原产地证书（e-Form D）的参考编号。

4. 如前一节所述，在电子原产地证书（电子D表格）不被接受的情况下，进口成员国应接受并考虑签发机构作出的澄清，并重新评估电子D表格申请是否可被接受以授予优惠待遇。澄清内容应详尽无遗地解决进口成员国提出的拒绝给予优惠的理由。

第31条电子存档和数据保留

1. For the purposes of the verification process pursuant to Rules 18 and 19, the producer and/or exporter applying for the issuance of an Electronic Certificate of Origin (e-Form D) shall, subject to the laws and regulations of the exporting Member State, provide for the storage of supporting records for application for an Electronic Certificate of Origin (e-Form D) for not less than three (3) years from the date of issuance of the Electronic Certificate of Origin (e-Form D).
2. The application for an Electronic Certificate of Origin (e-Form D) and all documents related to such application shall be retained by the Issuing Authority for not less than three (3) years from the date of issuance of the Electronic Certificate of Origin (e-Form D).
3. Information relating to the validity of the Electronic Certificate of Origin (e-Form D) shall be furnished upon request of the importing Member State, by an authorised official of the Issuing Authority.
4. Any information communicated between the Member States concerned shall be treated as confidential and shall be used for the purpose of Electronic Certificate of Origin (e-Form D) validation only.

1. 为进行依据以下条款的核查过程
根据第18和19条规则，申请签发电子原产地证书（e-Form D）的生产商和/或出口商应依据出口成员国的法律法规，为电子原产地证书（e-Form D）的申请提供支持记录的存储，存储时间自电子原产地证书（e-Form D）签发之日起不少于三（3）年。
2. 电子原产地证书（e-Form D）的申请及与此申请相关的所有文件应由签发机构自电子原产地证书（e-Form D）签发之日起保留不少于三（3）年。
3. 关于电子
原产地证书（e-Form D）有效性的信息，应由签发机构的授权官员应进口成员国的要求提供。
4. 相关成员国之间交流的任何信息
均应视为机密，且仅用于电子原产地证书（e-Form D）验证之目的。