CHAPTER 3

RULES OF ORIGIN

Article 1
Definitions

For the purposes of this Chapter:

(a) **aquaculture** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

(b) **back-to-back Certificate of Origin** means a Certificate of Origin issued by an intermediate exporting Party's Issuing Authority/Body based on the Certificate of Origin issued by the first exporting Party;

(c) **CIF** means the value of the good imported and includes the cost of freight and insurance up to the port or place of entry into the country of importation. The valuation shall be made in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation;

(d) **FOB** means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment abroad. The valuation shall be made in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation;

(e) **generally accepted accounting principles** means the recognised consensus or substantial

第3章

原产地规则

第1条 定
义

本章规定如下：

(a) 水产养殖是指对水生生物的养殖，包括鱼类、软体动物、甲壳类动物、其他水生无脊椎动物和水生植物，从种苗（如卵、鱼苗、幼鱼和幼虫）开始，通过干预饲养或生长过程来提高产量，例如定期放养、投喂或防止捕食者；

(b) 背对背原产地证书是指由中间出口方的发证机构根据首次出口方签发的原产地证书而签发的原产地证书；

(c) CIF是指进口货物的价值，包括运至进口国进口口岸的运费和保险费。估价应按照1994年关贸总协定第七条和海关估价协定进行；

(d) FOB是指货物的离岸价，包括运至国外最终装运港或地点的运输成本。估价应按照1994年关贸总协定第七条和海关估价协定进行；

(e) 公认会计原则是指公认共识或重大

authoritative support in a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

(f) **good** means any merchandise, product, article or material;

(g) **identical and interchangeable materials** means materials that are fungible as a result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination;

(h) **indirect material** means a good used in the production, testing, or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

(i) fuel and energy;

(ii) tools, dies and moulds;

(iii) spare parts and materials used in the maintenance of equipment and buildings;

(iv) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;

在一方领土内的权威支持，涉及收入的记录、支出、成本、资产和负债；信息披露；以及财务报表的编制。这些标准可能包括具有普遍适用性的广泛指南以及详细的标准、实践和程序；

(f) 货物是指任何商品、产品、物品或材料；

(g) 相同且可互换的材料是指由于种类和商业质量相同、具有相同的技术和物理特性，并且在成品中一旦被纳入便无法通过任何标记或仅通过视觉检查来区分其原产地的材料；

(h) 间接材料是指用于货物的生产、测试或检验但未物理纳入货物的货物，或用于维护建筑物或与货物生产相关的设备运行的货物，包括：

(i) 燃料和能源； (ii) 工具、模具和模具； (iii) 备件和用于维护设备和建筑物的材料； (iv) 润滑剂、润滑脂、复合材料和其他用于生产或操作设备和建筑物的材料；

(v) gloves, glasses, footwear, clothing, safety equipment and supplies;

(vi) equipment, devices and supplies used for testing or inspecting goods;

(vii) catalysts and solvents; and

(viii) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

(i) **material** means any matter or substance used or consumed in the production of goods or physically incorporated into a good or subjected to a process in the production of another good;

(j) **non-originating good** or **non-originating material** means a good or material that does not qualify as originating under this Chapter;

(k) **originating material** means a material that qualifies as originating under this Chapter;

(l) **producer** means a person who grows, mines, raises, harvests, fishes, traps, hunts, farms, captures, gathers, collects, breeds, extracts, manufactures, processes or assembles a good;

(m) **production** means methods of obtaining goods including growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good;

(v) 手套、眼镜、鞋类、服装、安全设备和供应品；
(vi) 用于测试或检验货物的设备、装置和供应品；(
vii) 催化剂和溶剂；以及 (viii) 任何未纳入货物但其在货物生产中的使用可以合理地证明是生产一部分的货物；
(i) 材料是指任何用于 ...

用于生产货物，或物理地纳入货物，或用于生产另一货物的工艺；

(j) 非原产货物或非原产地材料是指不符合本章原产地资格的货物或材料； (k) 原产地材料是指符合本章原产地资格的材料； (l) 生产商是指种植、采矿、饲养、收获、捕鱼、设陷阱、狩猎、耕作、捕获、采集、繁殖、提取、制造、加工或组装货物的个人； (m) 生产是指获取货物的方法，包括种植、采矿、收获、耕作、饲养、繁殖、提取、采集、捕获、捕鱼、设陷阱、狩猎、制造、生产、加工或组装货物；

(n) **Product Specific Rules** are rules in Annex 2 (Product Specific Rules) that specify that the materials used to produce a good have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a regional value content criterion or a combination of any of these criteria; and

(o) **packing materials and containers for transportation** means goods used to protect a good during its transportation, different from those containers or materials used for its retail sale.

Article 2
Originating Goods

1. For the purposes of this Chapter, a good shall be treated as an originating good if it is either:

(a) wholly produced or obtained in a Party as provided in Article 3 (Goods Wholly Produced or Obtained);

(b) not wholly produced or obtained in a Party provided that the good has satisfied the requirements of Article 4 (Goods Not Wholly Produced or Obtained); or

(c) produced in a Party exclusively from originating materials from one or more of the Parties,

and meets all other applicable requirements of this Chapter.

2. A good which complies with the origin requirements of Paragraph 1 will retain its eligibility for preferential tariff treatment if exported to a Party and subsequently re-exported to another Party.

(n) 产品特定规则是指附件2（产品特定规则）中规定用于生产货物的材料已发生关税分类变更或特定的制造或加工操作，或满足区域价值含量标准或这些标准的任何组合；以及

(o) 包装材料和运输工具的容器，用于在运输过程中保护货物，不同于用于其零售销售的容器或材料。

第2条 原产地货物

1. 根据本章规定，如果货物符合以下任一条件，则应视为原产地货物：

(a) 完全生产或获得于一方，符合第3条（完全生产或获得的货物）的规定；(b) 未完全生产或获得于一方，但该货物已满足第4条（未完全生产或获得的货物）的要求；或 (c) 在一方仅使用来自一个或多个一方的原产地材料生产，

并且满足本章的所有其他适用要求。

2. 符合第1段原产地要求的货物，若出口至一方，随后再出口至另一方，将保留其享受优惠关税待遇的资格。

Article 3
Goods Wholly Produced or Obtained

For the purposes of Article 2.1(a) (Originating Goods), the following goods shall be considered as wholly produced or obtained:

(a) plants and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown, harvested, picked, or gathered in a Party[1];

(b) live animals born and raised in a Party;

(c) goods obtained from live animals in a Party;

(d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering, or capturing in a Party;

(e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed or beneath the seabed in a Party;

(f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with international law[2], by any vessel registered or recorded with a Party and entitled to fly the flag of that Party;

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[1] For the purposes of this Article, "in a Party" means the land, territorial sea, Exclusive Economic Zone, Continental Shelf over which a Party exercises sovereignty, sovereign rights or jurisdiction, as the case may be, in accordance with international law.

For the avoidance of doubt, nothing contained in the above definition shall be construed as conferring recognition or acceptance by one Party of the outstanding maritime and territorial claims made by any other Party, nor shall be taken as pre-judging the determination of such claims.

[2] "International law" refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*.

第3条 完全生产或获得的货物

根据第2.1(a)条（原产地货物），下列货物应被视为完全生产或获得：

(a) 植物 和 植物产品，包括 水果、花卉蔬菜、树木、海藻、真菌和活植物，在一方领土内种植、收获、采摘或采集的[1]；

(b) 活动物出生和饲养在一方领土内；

(c) 从一方领土内的活动物获得的货物； (d) 从一方领土内通过狩猎、捕捉、捕捞、耕作、水产养殖、采集或捕获获得的货物； (e) 从一方领土内的土壤、水域、海底或海底之下提取或取得的矿物和其他自然物质； (f) 任何在另一方注册或登记并有权悬挂该方旗帜的船舶，根据国际法[2]，从公海取得的远洋捕鱼货物和其他海洋产品；

根据本条目的规定，"在一方领土内"是指一方根据国际法行使主权、主权权利或管辖权的陆地、领海、专属经济区和大陆架。为明确起见，上述定义中任何内容均不得被解释为授予一方对另一方提出的未解决的海上和领土权益主张的承认或接受，也不应被视为预先判断此类主张的确定。

"国际法"是指诸如联合国海洋法公约等公认的国际法。

(g) goods produced on board any factory ship registered or recorded with a Party and entitled to fly the flag of that Party from the goods referred to in Subparagraph (f);

(h) goods taken by a Party, or a person of a Party, from the seabed or beneath the seabed beyond the Exclusive Economic Zone and adjacent Continental Shelf of that Party and beyond areas over which third parties exercise jurisdiction under exploitation rights granted in accordance with international law[3];

(i) goods which are:

(i) waste and scrap derived from production and consumption in a Party provided that such goods are fit only for the recovery of raw materials; or

(ii) used goods collected in a Party provided that such goods are fit only for the recovery of raw materials; and

(j) goods produced or obtained in a Party solely from products referred to in Subparagraphs (a) to (i) or from their derivatives.

Article 4
Goods Not Wholly Produced or Obtained

1. For the purposes of Article 2.1(b) (Originating Goods), except for those goods covered under Paragraph 2, a good shall be treated as an originating good if:

(a) the good has a regional value content of not less than 40 per cent of FOB calculated using the

[3] "International law" refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*.

(g) 在任何在另一方注册或登记并有权悬挂该方旗帜的工厂船甲板上生产的货物，这些货物是指第 (f) 段所述的货物；

(h) 一方或一方个人从该方的专属经济区和相邻的大陆架以外、海底之下或海底获取的货物，以及根据国际法授予第三方在特定区域行使开发权而行使管辖权的区域内的货物[3]；

(i) 货物，其：

(i) 生产消费的一方产生的废料和碎料，但此类货物仅适用于回收原材料；或

(ii) 在一方收集的旧货物，但此类货物仅适用于回收原材料；和

(j) 在一方完全从第(a)项至第(i)项所述产品或其衍生物中生产或获得的货物。

第4条 未完全生产或获得的商品

1. 对于第2.1(b)条（原产货物）的目的，除第2段所涵盖的货物外，如果一项货物应被视为原产货物，则：

(a) 该货物具有不低于离岸价40%的区域价值含量，该区域价值含量按照第5条（区域价值含量计算）所述的公式计算得出，并且最终的生产工艺是在一方领土内完成的；或

[3] "国际法"是指诸如联合国海洋法公约等公认的国际法。

formulae as described in Article 5 (Calculation of Regional Value Content), and the final process of production is performed within a Party; or

(b) 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.

2. In accordance with Paragraph 1, a good subject to Product Specific Rules shall be treated as an originating good if it meets those Product Specific Rules.

3. For a good not specified in Annex 2 (Product Specific Rules), a Party shall permit the producer or exporter of the good to decide whether to use Paragraph 1(a) or (b) when determining if the good is originating.

4. If a good is specified in Annex 2 (Product Specific Rules) and the relevant provisions of that Annex provide a choice of rule between a regional value content based rule of origin, a change in tariff classification based rule of origin, a specific process of production, or a combination of any of these, a Party shall permit the producer or exporter of the good to decide which rule to use in determining if the good is originating.

Article 5
Calculation of Regional Value Content

1. For the purposes of Article 4 (Goods Not Wholly Produced or Obtained), the formula for calculating the regional value content will be either:

根据第5条（区域价值含量计算）中所述的公式，并且最终生产过程是在一方境内进行的；或

(b) 所有用于生产货物的非原产地材料在某一方的HS编码四位级关税分类（即关税标题变更）中已经发生过变更。

2. 根据第1段，适用产品特定规则的货物，如果符合这些产品特定规则，应被视为原产货物。

3. 对于附件2（产品特定规则）中未规定的货物，一方应允许该货物的生产商或出口商在确定该货物是否为原产货物时，选择使用第1(a)款或(b)款。

4. 如果货物在附件2（产品特定规则）中规定，并且该附件的相关条款在原产地规则之间提供了选择，包括基于区域价值含量的原产地规则、基于关税分类变更的原产地规则、特定生产过程或这些中的任何组合，一方应允许该货物的生产商或出口商在确定该货物是否为原产货物时，选择使用哪条规则。

第5条 区域价值含量计算

1. 根据《第4条（未完全生产或获得的货物）》的目的，计算区域价值含量的公式将是：

(a) Direct Formula

$$\frac{\text{AANZFTA Material Cost} + \text{Labour Cost} + \text{Overhead Cost} + \text{Profit} + \text{Other Costs}}{\text{FOB}} \times 100\%$$

or

(b) Indirect/Build-Down Formula

$$\frac{\text{FOB} - \text{Value of Non-Originating Materials}}{\text{FOB}} \times 100\ \%$$

where:

(a) **AANZFTA Material Cost** is the value of originating materials, parts or produce that are acquired or self-produced by the producer in the production of the good;

(b) **Labour Cost** includes wages, remuneration and other employee benefits;

(c) **Overhead Cost** is the total overhead expense;

(d) **Other Costs** are the costs incurred in placing the good in the ship or other means of transport for export including, but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees and service charges;

(e) **FOB** is the free-on-board value of the goods as defined in Article 1 (Definitions); and

(a) 直接公式

$$\frac{\text{亚太贸易协定 材料 Cost} + \text{人工 成本} + \text{间接费用 Cost} + \text{利润} + \text{其他 成本}}{\text{FOB}} \times 100\%$$

or

(b) 间接构建公式

$$\frac{\text{FOB} - \text{非-原产地材料的值 原产地材料}}{\text{FOB}} \times 100\%$$

在哪里：

(a) AANZFTA 材料成本是指生产商在生产货物过程中获得或自产的、原产地材料的价值、零部件或产品；(b) 劳动力成本包括工资、报酬和其他员工福利；(c) 管理费用是总间接费用；(d) 其他成本是指将货物装上船或其他运输工具出口时产生的成本，包括但不限于国内运输成本、仓储、港口处理、佣金和服务费；(e) 离岸价是指根据《第1条（定义）》定义的货物离岸价；和

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(f) **Value of Non-Originating Materials** is the CIF value at the time of importation or the earliest ascertained price paid for all non-originating materials, parts or produce that are acquired by the producer in the production of the good. Non-originating materials include materials of undetermined origin but do not include a material that is self-produced.

2. The value of goods under this Chapter shall be determined in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation.

Article 6
Cumulative Rules of Origin

For the purposes of Article 2 (Originating Goods), a good which complies with the origin requirements provided therein and which is used in another Party as a material in the production of another good shall be considered to originate in the Party where working or processing of the finished good has taken place.

Article 7
Minimal Operations and Processes

Where a claim for origin is based solely on a regional value content, the operations or processes listed below, undertaken by themselves or in combination with each other, are considered to be minimal and shall not be taken into account in determining whether or not a good is originating:

(a) ensuring preservation of goods in good condition for the purposes of transport or storage;

(b) facilitating shipment or transportation;

(f) 非原产地材料价值是指在进口时按CIF价值计算，或为所有非原产地材料、部件或产品所支付的最早确定的价格，这些材料、部件或产品由生产商在生产成品时获得。非原产地材料包括来源不明的材料，但不包括自产材料。

2. 本章项下货物的价值应根据1994年关贸总协定第七条和海关估价协定确定。

第6条 累积原产地规则

根据第2条（原产货物）的规定，符合其中原产地要求的货物，如果作为生产另一货物的材料在另一方使用，则应视为原产于完成成品加工或制造的一方。

第七条 最小操作和程序

如果原产地声明仅基于区域价值含量，则以下列出的操作或程序，单独或相互组合进行，被视为最小操作，在确定货物是否为原产货物时不应予以考虑：

(a) 确保货物完好以供运输或储存之用； (b) 便利装运或运输；

(c) packaging[4] or presenting goods for transportation or sale;

(d) simple processes, consisting of sifting, classifying, washing, cutting, slitting, bending, coiling and uncoiling and other similar operations;

(e) affixing of marks, labels or other like distinguishing signs on products or their packaging; and

(f) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

Article 8
De Minimis

1. A good that does not satisfy a change in tariff classification requirement pursuant to Article 4 (Goods Not Wholly Produced or Obtained) will nonetheless be an originating good if:

(a) (i) for a good, other than that provided for in Chapters 50 to 63 of the HS Code, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;

(ii) for a good provided for in Chapters 50 to 63 of the HS Code, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good, or the

[4] This excludes encapsulation which is termed “packaging” by the electronics industry.

(c) 包装[4] 或为运输或销售而展示货物； (d) 简单工艺，包括筛分、分类、清洗、切割、切割、弯曲、卷绕和卷取以及其他类似操作； (e) 在产品或其包装上粘贴标记、标签或其他类似识别标志；以及 (f) 仅用水或其他不会实质性改变货物特性的物质进行稀释。

第8条 最
小值

1. 未完全生产或获得的商品若不满足第4条（未完全生产或获得的商品）规定的关税分类变更要求，若满足以下条件，仍将被视为原产货物：

(a) (i) 对于HS编码第50至63章以外的商品，用于该商品生产的非原产地材料中未发生所需关税分类变更的价值，不超过该商品离岸价的10%；(ii) 对于HS编码第50至63章规定的商品

关于HS编码，其生产中所使用的未发生关税分类变更的非原产地材料的重量不超过货物总重量的10%，或

[4] 这不包括电子行业将封装称为“包装”的情况。

value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good; and

(b) the good meets all other applicable criteria of this Chapter.

2. The value of such materials shall, however, be included in the value of non-originating materials for any applicable regional value content requirement.

Article 9
Accessories, Spare Parts and Tools

1. For the purposes of determining the origin of a good, accessories, spare parts, tools and instructional or other information materials presented with the good shall be considered part of that good and shall be disregarded in determining whether all the non-originating materials used in the production of the originating good have undergone the applicable change in tariff classification, provided that:

(a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the originating good; and

(b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.

2. Notwithstanding Paragraph 1, if the good is subject to a regional value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials presented with the good shall be taken into account as originating or non-originating materials, as

货物生产中所使用的未发生关税分类变更的非原产地材料的价值不超过货物离岸价的10%；和

(b) 该货物符合本章所有其他适用标准。

2. 然而，此类材料的价值应计入非原产地材料价值，以满足任何适用的区域价值含量要求。

第九条 附件、备件和工具

1. 为确定货物的原产地，
随货物提供的附件、备件、工具和说明或其他信息材料应被视为该货物的一部分，并在确定原产货物生产中所使用的所有非原产地材料是否已发生适用的关税分类变更时予以忽略，前提是：

(a) 随货物提供的附件、备件、工具和说明或其他信息材料未单独开票；以及 (b) 随货物提供的附件、备件、工具和说明或其他信息材料的数量和价值是该货物的习惯性数量和价值。

2. 不论第1段如何规定，如果货物须满足区域价值含量要求，则随货物一同呈现的附件、备件、工具和说明或其他信息材料的价值应作为原产地材料或非原产地材料予以考虑，具体取决于在计算货物的区域价值含量时的情况。

the case may be, in calculating the regional value content of the good.

3. Paragraphs 1 and 2 do not apply where accessories, spare parts, tools and instructional or other information materials presented with the good have been added solely for the purpose of artificially raising the regional value content of that good, provided it is proven subsequently by the importing Party that they are not sold therewith.

Article 10
Identical and Interchangeable Materials

The determination of whether identical and interchangeable materials are originating materials shall be made either by physical segregation of each of the materials or by the use of generally accepted accounting principles of stock control applicable, or inventory management practice, in the exporting Party.

Article 11
Treatment of Packing Materials and Containers

1. Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of any good.

2. Packing materials and containers in which a good is packaged for retail sale, when classified together with that good, shall not be taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification requirements for the good.

在计算货物的区域价值含量时。

3. 第1段和第2段不适用于附件、备件、工具和随货物一同呈现的说明或其他信息材料，这些材料仅出于人为提高该货物区域价值含量的目的而添加，但进口方随后需证明它们并非因此出售。

第10条 相同且可互换的材料

是否将相同且可互换的材料认定为原产地材料，应通过物理隔离每种材料或使用出口方适用的公认库存控制会计原则或库存管理实践来判定。

第11条 包装材料和容器的处理

1. 用于运输和装运货物的包装材料和容器不应在确定任何货物的原产地时予以考虑。

2. 用于零售销售的包装材料和容器，在与其所包装的货物一并分类时，不应计入确定该货物生产中所使用的所有非原产地材料是否已满足该货物适用的关税分类变更要求。

3. If a good is subject to a regional value content requirement, the value of the packing materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

Article 12
Indirect Materials

An indirect material shall be treated as an originating material without regard to where it is produced and its value shall be the cost registered in the accounting records of the producer of the good.

Article 13
Recording of Costs

For the purposes of this Chapter, all costs shall be recorded and maintained in accordance with the generally accepted accounting principles applicable in the Party in which the goods are produced.

Article 14
Direct Consignment

A good will retain its originating status as determined under Article 2 (Originating Goods) if the following conditions have been met:

(a) the good has been transported to the importing Party without passing through any non-Party; or

(b) the good has transited through a non-Party, provided that:

(i) the good has not undergone subsequent production or any other operation outside the territories of the Parties other than

3. 如果某货物适用区域价值含量要求，则用于零售销售该货物的包装材料和容器的价值，在计算该货物的区域价值含量时，应根据情况作为原产地材料或非原产地材料予以考虑。

第12条 间接材料

间接材料应视为原产地材料，无论其生产地点如何，其价值应为该货物生产商的会计记录中登记的成本。

第13条 成本记录

根据本章规定，所有成本均应根据货物生产方适用的公认会计原则进行记录和保存。

第14条 直接货物

如果满足以下条件，货物将保留根据第2条（原产货物）确定的原产地地位：

(a) 货物已运抵进口方，且未通过任何非缔约方；或 (
b) 货物已通过非缔约方转运，但前提是：(i) 货物未发生后续

生产或任何其他在各方领土之外进行的操作，除

unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to the importing Party;

(ii) the good has not entered the commerce of a non-Party; and

(iii) the transit entry is justified for geographical, economic or logistical reasons.

Article 15
Certificate of Origin

A claim that goods are eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by an Issuing Authority/Body notified to the other Parties as set out in this Chapter's Annex on Operational Certification Procedures.

Article 16
Denial of Preferential Tariff Treatment

The Customs Authority of the importing Party may deny a claim for preferential tariff treatment when:

(a) the good does not qualify as an originating good; or

(b) the importer, exporter or producer fails to comply with any of the relevant requirements of this Chapter.

Article 17
Review and Appeal

The importing Party shall grant the right of appeal in matters relating to the eligibility for preferential tariff treatment to producers, exporters or importers of goods traded or to be

卸货、重新装载、储存，或任何其他为保持其处于良好状态或将其运输至进口方所必需的操作；

(ii) 该货物未进入非缔约方的商业；并且

(iii) 过境申报具有地理、经济或物流方面的合理性。

第15条 原产地证书

声称货物有资格享受优惠关税待遇的，应得到由根据本章操作认证程序附件通知其他缔约方的发证机构签发的原产地证书的支持。

第16条 拒绝优惠关税待遇

进口方海关当局在以下情况下可以拒绝优惠关税待遇的声明：

(a) 该货物不符合原产货物标准；或 (b) 进口商、出口商或生产商未能遵守本章的任何相关要求。

第17条 复审和申诉

进口方应当根据其国内法律、法规和行政惯例，在涉及优惠关税待遇资格的事项中，授予商品交易的生产商、出口商或进口商申诉权。

traded between the Parties, in accordance with its domestic laws, regulations and administrative practices.

Article 18
Sub-Committee on Rules of Origin

1. For the purpose of the effective and uniform implementation of this Chapter, the Parties hereby establish a Sub-Committee on Rules of Origin (ROO Sub-Committee). The functions of the ROO Sub-Committee shall include:

(a) monitoring of the implementation and administration of this Chapter;

(b) discussion of any issue that may have arisen in the course of implementation, including any matters that may have been referred to the ROO Sub-Committee by the Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) or the FTA Joint Committee;

(c) discussion of any proposed modifications of the rules of origin under this Chapter; and

(d) consultation on issues relating to rules of origin and administrative co-operation.

2. The ROO Sub-Committee shall consist of representatives of the Parties. It shall meet from time to time as mutually determined by the Parties.

3. The ROO Sub-Committee shall commence a review of Article 6 (Cumulative Rules of Origin) no earlier than 12 months, and no later than 18 months following entry into force of this Agreement. This review will consider the extension of the application of cumulation to all value added to a good within AANZFTA. The ROO Sub-Committee shall submit to the Goods Committee established pursuant to

根据缔约方之间进行贸易的商品。

第18条 原产地规则分委员会

1. 为有效和统一实施本章，缔约方特设立原产地规则分委员会（ROO分委员会）。ROO分委员会的职能应包括：

(a) 监督本章的实施和管理；(b) 讨论在实施过程中可能出现的任何问题，包括根据第2章第11条（货物贸易委员会）或FTA联合委员会提交给ROO分委员会的任何事项；(c) 讨论本章原产地规则的任何拟议修改；以及(d) 就原产地规则和行政合作相关事宜进行磋商。

2. ROO分委员会由缔约方的代表组成。它应根据缔约方的共同决定适时开会。

3. 原产地规则分委员会应在本协定生效之日起12个月内，不迟于18个月，开始审查第6条（累积原产地规则）。此次审查将考虑将累积规则的应用扩展至AANZFTA项下所有增值货物。原产地规则分委员会应向根据本协定第2章（货物贸易）第11条（货物贸易委员会）设立的货物委员会提交最终报告，包括任何建议，且应在本协定生效之日起三年内提交。

Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) a final report, including any recommendations, within three years of entry into force of this Agreement.

4. The ROO Sub-Committee shall commence a review of the application of the chemical reaction rule and other chemical process rules to Chapters 28 to 40 of the HS Code and other Product Specific Rules identified by Parties, no earlier than 12 months and no later than 18 months, following entry into force of this Agreement. The ROO Sub-Committee shall submit to the Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) a final report, including any recommendations, within three years of entry into force of this Agreement.

Article 19
Consultations, Review and Modification

1. The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Agreement.

2. This Chapter may be reviewed and modified in accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions) as and when necessary, upon request of a Party, and subject to the agreement of the Parties, and may be open to such reviews and modifications as may be agreed upon by the FTA Joint Committee.

第11条（货物贸易委员会）的最终报告，包括任何建议，且应在本协定生效之日起三年内提交。

4. 原产地规则分委员会应在本协定生效之日起12个月至18个月内，开始审查化学反应规则和其他化学工艺规则在HS编码第28章至第40章以及其他由缔约方确定的产品特定规则中的应用。原产地规则分委员会应在本协定生效之日起三年内，向根据第2章（货物贸易）第11条（货物贸易委员会）设立的货物委员会提交最终报告，包括任何建议。

第19条磋商、审查和修改

1. 缔约方应定期磋商，以确保本章得到有效、一致和连贯的管理，以实现本协定的精神和目标。

2. 本章可根据第18章（最终条款）第6条（修正案）的规定，在必要时，应一方请求，经缔约方同意，进行审查和修改，并可根据FTA联合委员会同意的此类审查和修改进行开放。

ANNEX ON OPERATIONAL CERTIFICATION PROCEDURES

For the purpose of implementing Chapter 3 (Rules of Origin), the following operational procedures on the issuance and verification of Certificates of Origin and other related administrative matters shall be observed by each Party.

AUTHORITIES

Rule 1

The Certificate of Origin shall be issued by an Issuing Authority/Body of the exporting Party. Details of the Issuing Authorities/Bodies shall be notified by each Party, through the ASEAN Secretariat, prior to the entry into force of this Agreement. Any subsequent changes shall be promptly notified by each Party, through the ASEAN Secretariat.

Rule 2

1. The Issuing Authorities/Bodies shall provide the names, addresses, specimen signatures and specimens of the impressions of official seals of their respective Issuing Authorities/Bodies to the other Parties, through the ASEAN Secretariat. The Issuing Authorities/Bodies shall submit electronically to the ASEAN Secretariat the above information and specimens for dissemination to the other Parties. Any subsequent changes shall be promptly notified through the ASEAN Secretariat.

2. Any Certificate of Origin issued by a person not included in the list may not be honoured by the Customs Authority of the importing Party.

附件：操作认证程序

为实施第3章（原产地规则），每一方应遵守以下关于原产地证书签发和验证的操作程序及其他相关行政事项的规定。

主管部门

规则 1

原产地证书应由出口方发证机构/机构签发。发证机构/机构的详细信息应由每一方通过东盟秘书处通知，在本协定生效之前。任何后续变更应由每一方通过东盟秘书处及时通知。

规则 2

1. 发证机构/机构应通过东盟秘书处向其他方提供其各自发证机构/机构的名称、地址、样本签名和官方印章的印模。发证机构/机构应将上述信息和印模电子提交给东盟秘书处，以便分发给其他方。任何后续变更应通过东盟秘书处及时通知。

2. 由名单外个人签发的任何原产地证书可能不会被进口方海关当局承认。

Rule 3

For the purpose of determining originating status, the Issuing Authorities/Bodies shall have the right to call for supporting documentary evidence and/or other relevant information to carry out any check considered appropriate in accordance with respective domestic laws, regulations and administrative practices.

APPLICATIONS

Rule 4

1. The manufacturer, producer, or exporter of the good or its authorised representative shall apply in writing or by electronic means to an Issuing Authority/Body, in accordance with the exporting Party's domestic laws, regulations and the Issuing Authority's/Body's procedures, requesting a pre-exportation examination of the origin of the good to be exported.

2. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in issuing a Certificate of Origin for the good to be exported thereafter.

3. Pre-exportation examination need not apply to a good for which, by its nature, origin can be easily determined.

Rule 5

The manufacturer, producer, or exporter of the good or its authorised representative shall apply for the Certificate of Origin by providing appropriate supporting documents and other relevant information, proving that the good to be exported qualifies as originating.

规则 3

为确定原产地地位，签发当局有权要求提供支持性文件证据和/或其他相关信息，以根据各自国内法律、法规和行政惯例进行任何认为适当的检查。

申请

规则 4

1. 货物的制造商、生产商或出口商及其授权代表应当根据出口方的国内法律、法规和发证机构/体的程序，以书面或电子方式向发证机构/体申请对拟出口货物的原产地进行出口前检验。

2. 检验结果，根据需要定期或适时进行审查，应作为支持证据，用于为拟出口货物签发原产地证书。

3. 对于其性质而言，原产地易于确定的货物，出口前检验不适用。

规则 5

货物或其制造商、生产商或出口商的授权代表应通过提供适当的支持性文件和其他相关信息来申请原产地证书，证明拟出口的货物符合原产地要求。

PRE-EXPORTATION EXAMINATION

Rule 6

The Issuing Authority/Body shall, to the best of its competence and ability, carry out proper examination, in accordance with the domestic laws and regulations of the exporting Party or the procedures of the Issuing Authority/Body, upon each application for the Certificate of Origin to ensure that:

(i) the application and the Certificate of Origin are duly completed and signed by the authorised signatory;

(ii) the good is an originating good in accordance with Article 2 (Originating Goods) of Chapter 3 (Rules of Origin);

(iii) other statements in the Certificate of Origin correspond to appropriate supporting documents and other relevant information; and

(iv) information to meet the minimum data requirements listed in this Annex's Appendix 1 (Minimum Data Requirements – Application for a Certificate of Origin) is provided for the goods being exported.

ISSUANCE OF CERTIFICATE OF ORIGIN

Rule 7

1. The format of the Certificate of Origin is to be determined by the Parties and it must contain the minimum data requirements listed in this Annex's Appendix 2 (Minimum Data Requirements – Certificate of Origin).

出口前检验

第6条

发证机构应根据其能力，依据出口方的国内法律法规或发证机构的程序，对每份原产地证书申请进行适当审查，以确保：

(i) 申请和原产地证书已由授权签字人适当完成和签署；(ii) 货物是根据第3章（原产地规则）第2条（原产货物）的原产货物；(iii) 原产地证书中的其他陈述与适当的支持性文件和其他相关信息一致；以及 (iv) 为出口的货物提供了本附件附录1（最低数据要求——申请原产地证书）中列出的满足最低数据要求的信息。

原产地证书签发

第7条

1. 原产地证书的格式由缔约方确定，并且必须包含本附件附录2（最低数据要求——原产地证书）中列出的最低数据要求。

2. The Certificate of Origin shall comprise one original and two copies.

3. The Certificate of Origin shall:

(i) be in hardcopy;

(ii) bear a unique reference number separately given by each place or office of issuance;

(iii) be in the English language; and

(iv) bear an authorised signature and official seal of the Issuing Authority/Body. The signature and official seal may be applied electronically.

4. The original Certificate of Origin shall be forwarded by the exporter to the importer for submission to the Customs Authority of the importing Party. Copies shall be retained by the Issuing Authority/Body and the exporter.

5. Multiple goods declared on the same Certificate of Origin shall be allowed, provided that each good is originating in its own right.

Rule 8

To implement Article 2 (Originating Goods) of Chapter 3 (Rules of Origin), the Certificate of Origin issued by the Issuing Authority/Body shall specify the relevant origin conferring criteria.

Rule 9

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous material and making any addition required. Such alterations shall be approved by a person authorised to sign the Certificate of Origin and certified by

2. 原产地证书应包含一份原件和两份副本。

3. 原产地证书应当：

(i) 为纸质副本； (ii) 载有由每个签发地或机构单独给出的唯一参考编号； (iii) 使用英语；以及 (iv) 载有发证机构/体的授权签名和官方印章。签名和官方印章可以电子化签发。

4. 原产地证书正本应当由出口商转发给进口商，以便其提交给进口方海关当局。副本应当由发证机构/体和出口商保留。

5. 同一原产地证书上申报的多种货物应当允许，前提是每种货物均独立原产。

Rule 8

为实施第3章（原产地规则）第2条（原产货物），由发证机构/体签发的原产地证书应当注明相关的原产地标准。

规则 9

原产地证书上不得有涂改或覆盖。任何更改应由有权签署原产地证书的人员划掉错误材料并作出必要补充，且须经发证机构批准并由其证明。

the appropriate Issuing Authority/Body. Unused spaces shall be crossed out to prevent any subsequent addition.

Rule 10

1. The Certificate of Origin shall be issued as near as possible to, but no later than three working days after, the date of exportation.

2. Where a Certificate of Origin has not been issued as provided for in Paragraph 1 due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively, but no longer than 12 months from the date of exportation, bearing the words **"ISSUED RETROACTIVELY"**.

3. An Issuing Authority/Body of an intermediate Party shall issue a back-to-back Certificate of Origin, if an application is made by the exporter while the good is passing through that intermediate Party, provided that:

(i) a valid original Certificate of Origin or its certified true copy is presented;

(ii) the period of validity of the back-to-back Certificate of Origin does not exceed the period of validity of the original Certificate of Origin;

(iii) the consignment which is to be re-exported using the back-to-back Certificate of Origin does not undergo any further processing in the intermediate Party, 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;

(iv) the back-to-back Certificate of Origin contains relevant information from the original Certificate

未用空白处应划掉以防止后续添加。

规则10

原产地证书应尽可能在出口日期后三个工作日内签发，但不得晚于出口日期。

2. 如果由于非故意错误或遗漏或其他有效原因，未按照第1段的规定签发原产地证书，则可以追溯签发原产地证书，但签发日期不得早于出口日期12个月，并注明"追溯签发"。

3. 如果出口商在货物通过该中间方时提出申请，则该中间方的发证机构应签发背对背原产地证书，前提是：

(i) 提交有效的原产地证书或其经认证的真实副本； (ii) 背对背原产地证书的有效期不超过原产地证书的有效期； (iii) 使用背对背原产地证书再出口的货物在中方不得进行任何进一步加工，除重新包装或卸货、重新装载、储存等物流活动，或任何其他为保持货物完好或将其运输至进口方所必需的操作； (iv) 背对背原产地证书包含根据本附件附录2（最低数据要求——原产地证书）中规定的最低数据要求从原产地证书中获取的相关信息。FOB价值应为从中方出口的货物的离岸价；和

of Origin in accordance with the minimum data requirements in this Annex's Appendix 2 (Minimum Data Requirements – Certificate of Origin). The FOB value shall be the FOB value of the goods exported from the intermediate Party; and

(v) the verification procedures in Rule 17 and Rule 18 shall also apply to the back-to-back Certificate of Origin.

Rule 11

In the event of theft, loss or destruction of a Certificate of Origin, the manufacturer, producer, exporter or its authorised representative may apply to the Issuing Authority/Body for a certified true copy of the original Certificate of Origin. The copy shall be made on the basis of the export documents in their possession and bear the words **"CERTIFIED TRUE COPY"**. This copy shall bear the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued no longer than 12 months from the date of issuance of the original Certificate of Origin.

PRESENTATION

Rule 12

1. For the purpose of claiming preferential tariff treatment, the importer shall submit to the Customs Authority at the time of import declaration the Certificate of Origin and other documents as required, in accordance with the procedures of the Customs Authority or domestic laws and regulations of the importing Party.

2. Notwithstanding Paragraph 1, a Party may elect not to require the submission of the Certificate of Origin.

根据本附件附录2（最低数据要求——原产地证书）中的最低数据要求开具原产地证书。离岸价应为中间方出口的货物离岸价；和

(v) 规则17和规则18中的验证程序也适用于背对背原产地证书。

规则11

在原产地证书被盗、丢失或损毁的情况下，制造商、生产商、出口商或其授权代表可向发证机构申请原产地证书的真实副本。该副本应基于其持有的出口单据制作，并注明“经认证的真实副本”字样。该副本应注明原产地证书的签发日期。原产地证书的真实副本应在原产地证书签发之日起12个月内签发。

提交

规则12

1. 为申请优惠关税待遇，进口商应根据海关当局或进口方的国内法律法规的程序，在进口申报时向海关当局提交原产地证书和其他所需文件。

2. 不论第1段如何规定，一方可以选择不要求提交原产地证书。

Rule 13

The following time limits for the presentation of the Certificate of Origin shall be observed:

(i) the Certificate of Origin shall be valid for a period of 12 months from the date of issue and must be submitted to the Customs Authority of the importing Party within that period;

(ii) where the Certificate of Origin is submitted to the Customs Authority of the importing Party after the expiration of the time limit for its submission, such Certificate of Origin shall still be accepted, subject to the importing Party's domestic laws, regulations or administrative practices, when failure to observe the time limit results from *force majeure* or other valid causes beyond the control of the importer and/or exporter; and

(iii) the Customs Authority of the importing Party may accept such Certificate of Origin, provided that the goods have been imported before the expiration of the time limit of that Certificate of Origin.

Rule 14

The Certificate of Origin shall not be required for:

(i) goods originating in the exporting Party and not exceeding US$200.00 FOB value or such higher amount specified in the importing Party's domestic laws, regulations or administrative practices; or

(ii) goods sent through the post not exceeding US$200.00 FOB value or such higher amount

规则14

原产地证书的提交时间限制如下:

(i) 原产地证书自签发之日起有效期为12个月，并须在该期限内提交给进口方海关当局；(ii) 如原产地证书在提交期限届满后提交给进口方海关当局，该原产地证书在符合进口方国内法律、法规或行政惯例的前提下仍将被接受，前提是未能遵守提交期限是由于不可抗力或其他进口商和/或出口商无法控制的合法原因造成的；以及(iii) 进口方海关当局可接受该原产地证书，前提是该原产地证书的货物在原产地证书的提交期限届满前已进口。

规则14

原产地证书不适用于:

(i) 出口方原产的货物且不超过200.00美元离岸价或进口方法定代表人、法规或行政惯例中规定的更高金额；或(ii) 通过邮政方式发送的货物且不超过200.00美元离岸价或该更高金额

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 the Certificate of Origin.

Rule 15

1. Where the origin of the good is not in doubt, the discovery of minor transcription errors or discrepancies in documentation shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the goods submitted.

2. For multiple goods declared under the same Certificate of Origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining goods listed in the Certificate of Origin.

Rule 16

1. Each Party shall require that the Issuing Authority/Body, manufacturer, producer, exporter, importer, and their authorised representatives maintain for a period of not less than three years after the date of exportation or importation, as the case may be, all records relating to that exportation or importation which are necessary to demonstrate that the good for which a claim for preferential tariff treatment was made qualifies for preferential tariff treatment. Such records may be in electronic form.

2. Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Party by an official authorised to sign the Certificate of Origin and certified by the appropriate Issuing Authority/Body.

进口方法定代表人、法规或行政惯例中规定的，

如果进口不构成一个或多个可以被合理地认为是为了避免提交原产地证书而进行或安排的进口的一部分。

规则15

1. 如果货物的原产地没有疑问，如果在文件中发现轻微的转录错误或差异，只要它确实与提交的货物相对应，原产地证书就不会因此无效。

2. 对于在同一个原产地证书下申报的多种货物，列出的其中一种货物遇到的问题不会影响或延迟原产地证书中列出的其余货物的优惠关税待遇和海关清关。

规则16

1. 每一方都应要求发证机构、制造商、生产商、出口商、进口商及其授权代表在出口或进口之日起不少于三年期间，保存所有与该出口或进口相关的记录，这些记录对于证明所提出的优惠关税待遇要求的货物有资格享受优惠关税待遇是必要的。这些记录可以是电子形式的。

2. 与原产地证书有效性相关的信息应由有权签署原产地证书的官方人员根据进口方的请求提供，并由相应的发证机构/机构证明。

3. Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only.[1]

ORIGIN VERIFICATION

Rule 17

1. The Customs Authority of the importing Party may verify the eligibility of a good for preferential tariff treatment in accordance with its domestic laws, regulations or administrative practices.

2. If the Customs Authority of the importing Party has reasonable doubts as to the authenticity or accuracy of the information included in the Certificate of Origin or other documentary evidence, it may:

   (i) institute retroactive checking measures to establish the validity of the Certificate of Origin or other documentary evidence of origin;

   (ii) request information from the relevant importer of a good for which preferential tariff treatment was claimed; and

   (iii) issue written requests to the Issuing Authority/Body of the exporting Party for information from the exporter or producer.

3. A request for information in accordance with Paragraph 2(iii) shall not preclude the use of the verification visit provided for in Rule 18.

4. The recipient of a request for information under Paragraph 2 shall provide the information requested within a period of 90 days from the date the written request is made.

[1] This Paragraph shall be read with reference to the confidentiality provisions of Article 5 (Confidentiality) of Chapter 18 (Final Provisions).

3. 有关方之间沟通的任何信息应被视为机密，并仅用于原产地证书验证目的。[1]

原产地核查

规则17

1. 进口方海关当局可根据其国内法律、法规或行政惯例，核查货物享受优惠关税待遇的资格。

2. 若进口方海关当局对原产地证书或其他文件证据中包含的信息的真实性或准确性存有合理怀疑，其可：

   (i) 采取追溯性核查措施，以确定原产地证书或其他原产地文件证据的有效性；(ii) 向已声称享受优惠关税待遇货物的相关进口商请求信息；以及 (iii) 向出口方发证机构/机构向出口商或生产商发出书面信息请求。

3. 根据第2(iii)款提出的信息请求，不得排除使用规则18规定的核查访问。

4. 接收信息请求的方应根据第2段的规定，在书面请求发出之日起90天内提供所请求的信息。

[1] 本段落应参照第18章（最终条款）第5条（保密性）的保密条款进行阅读。

5. The Customs Authority of the importing Party shall provide written advice as to whether the goods are eligible for preferential tariff treatment to all the relevant parties within 60 days from receipt of information necessary to make a decision.

VERIFICATION VISIT

Rule 18

1. If the Customs Authority of the importing Party wishes to undertake a verification visit, it shall issue a written request to the Issuing Authority/Body of the exporting Party at least 30 days in advance of the proposed verification visit.

2. If the Issuing Authority/Body of the exporting Party is not a government agency, the Customs Authority of the importing Party shall notify the Customs Authority of the exporting Party of the written request to undertake the verification visit.

3. The written request referred to in Paragraphs 1 and 2 shall at a minimum include:

(i) the identity of the Customs Authority issuing the request;

(ii) the name of the exporter or the producer of the exporting Party whose good is subject to the verification visit;

(iii) the date the written request is made;

(iv) the proposed date and place of the visit;

(v) the objective and scope of the proposed visit, including specific reference to the good subject to the verification; and

5. 进口方海关当局应在收到作出决定所需的必要信息之日起60天内，向所有相关方提供书面建议，说明货物是否符合优惠关税待遇的条件。

核查访问

规则18

1. 如果进口方海关当局希望进行核查访问，它应当至少在拟议的核查访问前30天向出口方发证机构/机构发出书面请求。

2. 如果出口方发证机构/机构不是政府机构，进口方海关当局应当将进行核查访问的书面请求通知出口方海关当局。

3. 第1段和第2段所述的书面请求至少应包括：

(i) 发出请求的海关当局的身份；(ii) 出口方或其货物的生产商的名称；(iii) 提出书面请求的日期；(iv) 访问的拟议日期和地点；(v) 拟议访问的目标和范围，包括对受核查货物具体参考；以及

(vi) the names and titles of the officials of the Customs Authority or other relevant authorities of the importing Party who will participate in the visit.

4. The Issuing Authority/Body of the exporting Party shall notify the exporter or producer of the intended verification visit by the Customs Authority or other relevant authorities of the importing Party and request the exporter or producer to:

(i) permit the Customs Authority or other relevant authorities of the importing Party to visit their premises or factory; and

(ii) provide information relating to the origin of the good.

5. The Issuing Authority/Body shall advise the exporter or producer that, should they fail to respond by a specified date, preferential tariff treatment may be denied.

6. The Issuing Authority/Body of the exporting Party shall advise the Customs Authority of the importing Party within 30 days of the date of the written request from the Customs Authority of the importing Party whether the exporter or producer has agreed to the request for a verification visit.

7. The Customs Authority of the importing Party shall not visit the premises or factory of any exporter or producer in the territory of the exporting Party without written prior consent from the exporter or producer.

8. The Customs Authority of the importing Party shall complete any action to verify eligibility for preferential tariff treatment and make a decision within 150 days of the date of the request to the Issuing Authority/Body under Paragraph 1. The Customs Authority of the importing Party shall provide written advice as to whether goods are eligible for

(vi) 将参加访问的海关当局或进口方其他相关当局官员的姓名和职务。

4. 出口方发证机构/机构应当通知出口商或生产商，进口方海关当局或其他相关当局计划进行核查访问，并要求出口商或生产商：

(i) 允许进口方海关当局或其他相关当局访问其场所或工厂；以及 (ii) 提供与货物原产地相关的信息。

5. 发证机构应当告知出口商或生产商，如果他们在指定日期前未作出回应，优惠关税待遇可能会被拒绝。

6. 出口方发证机构应当在进口方海关当局发出书面请求之日起30天内，告知进口方海关当局出口商或生产商是否同意核查访问的请求。

7. 进口方海关当局未经出口商或生产商书面事先同意，不得访问出口方领土内任何出口商或生产商的场所或工厂。

8. 进口方海关当局应当在第1段所述向发证机构提出的申请之日起150天内完成任何为验证优惠关税待遇资格而采取的行动，并作出决定。进口方海关当局应当在作出决定后十天内，以书面形式就货物是否具有优惠关税待遇资格向相关方提供意见。

preferential tariff treatment to the relevant parties within ten days of the decision being made.

9. Parties shall maintain the confidentiality of information classified as confidential collected in the process of verification and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information. The information classified as confidential may only be disclosed to those authorities responsible for the administration and enforcement of origin determination.[2]

SUSPENSION OF PREFERENTIAL TARIFF TREATMENT

Rule 19

1. The Customs Authority of the importing Party may suspend preferential tariff treatment to a good that is the subject of an origin verification action under this Annex for the duration of that action or any part thereof.

2. The importing Party 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.

3. In the event that a determination is made by the Customs Authority of the importing Party that the good qualifies as an originating good of the exporting Party, any suspended preferential tariff treatment shall be reinstated.

Rule 20

When the destination of any goods exported to a specified Party is changed after their export from the exporting Party, but before clearance by the importing Party, the exporter,

[2] This Paragraph shall be read with reference to the confidentiality provisions of Article 5 (Confidentiality) of Chapter 18 (Final Provisions).

优惠关税待遇向相关方提供意见。

9. 缔约方应当对原产地验证过程中收集的被视为机密的信息保持机密性，并保护该信息不被披露，以免损害提供该信息的个人的竞争地位。被视为机密的信息只能披露给负责原产地认定管理和执行的主管部门.[2]

优惠关税待遇的暂停

规则19

1. 进口方海关当局可以暂停本附件规定的原产地验证行动中涉及的货物的优惠关税待遇，该行动的整个期间或其中任何部分。

2. 如果货物未被认定为禁止或限制进口，且无欺诈嫌疑，进口方可以实施任何认为必要的行政管理措施，向进口商放行货物。

3. 如果进口方海关当局认定该货物属于出口方的原产货物，则任何暂停的优惠关税待遇应当恢复。

规则20

当出口方出口至指定方的任何货物在出口后、进口方清关前变更目的地时，出口商、制造商、生产商或其授权代表应向发证机构以书面形式申请变更目的地的货物的新原产地证书。申请应包括与货物相关的原产地证书原件。

[2] 本段应参照第18章（最终条款）第5条（保密性）中的保密条款进行阅读。

manufacturer, producer or its authorised representative shall apply in writing to the Issuing Authority/Body for a new Certificate of Origin for the goods changing destination. The application shall include the original Certificate of Origin relating to the goods.

Rule 21

For the purpose of implementing Article 14 (Direct Consignment) of Chapter 3 (Rules of Origin) where transportation is effected through the territory of any non-Party, the following shall be provided to the Customs Authority of the importing Party:

(i) a through Bill of Lading issued in the exporting Party;

(ii) a Certificate of Origin issued by the relevant Issuing Authority/Body of the exporting Party, unless not required pursuant to Rule 12.2 or Rule 14;

(iii) a copy of the original commercial invoice in respect of the good; and

(iv) supporting documents in evidence that the requirements of Article 14 (Direct Consignment) of Chapter 3 (Rules of Origin) have been complied with.

Rule 22

1. 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).

制造商、生产商或其授权代表应向发证机构以书面形式申请变更目的地的货物的新原产地证书。申请应包括与货物相关的原产地证书原件。

规则21

为实施第3章（原产地规则）第14条（直接运输），在运输通过任何非方领土时，应向进口方海关当局提供以下文件：

(i) 由出口方签发的全程提单；(ii) 由出口方相关发证机构签发的原产地证书，除非根据规则12.2或规则14不要求提供；(iii) 与货物相关的原商业发票副本；以及 (iv) 证明已遵守第3章（原产地规则）第14条（直接运输）要求的支持性文件。

规则22

1. 进口方海关当局在销售发票由位于第三国公司或由该公司出口商为该公司的账户签发的情况下，可以接受原产地证书，前提是货物符合第3章（原产地规则）的要求。

2. The words "**SUBJECT OF THIRD-PARTY INVOICE** (*name of company using the invoice*)" shall appear on the Certificate of Origin.

ACTION AGAINST FRAUDULENT ACTS

Rule 23

When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the government authorities concerned shall co-operate in the action to be taken in the respective Party against the persons involved, in accordance with the Party's respective laws and regulations.

GOODS IN TRANSPORT OR STORAGE

Rule 24

Originating goods which are in the process of being transported from the exporting Party to the importing Party, or which are in temporary storage in a bonded area in the importing Party, should be accorded preferential tariff treatment if they are imported into the importing Party on or after the date of entry into force of this Agreement, subject to the submission of a Certificate of Origin issued retroactively to the Customs Authority of the importing Party and subject to domestic laws, regulations or administrative practices of the importing Party.

SETTLEMENT OF DISPUTES

Rule 25[3]

1. In the case of a dispute concerning origin determination, classification of goods or other matters, the

[3] This Rule is without prejudice to a Party's rights under Chapter 17 (Consultations and Dispute Settlement).

2. "第三方发票主题（使用发票的公司名称）"字样应出现在原产地证书上。

对欺诈行为的行动

规则23

当怀疑与原产地证书有关的欺诈行为时，有关政府当局应根据各方的法律、法规或行政惯例，合作采取在各方对涉案人员采取的行动。

运输或储存中的货物

规则24

从出口方运往进口方的原产货物，或暂时存放在进口方保税区的原产货物，如果它们在协定生效之日起或之后进口到进口方，应给予优惠关税待遇，前提是提交一份向进口方海关当局追溯性签发的原产地证书，并遵守进口方的国内法律、法规或行政惯例。

争议解决

规则 **25**[3]

1. 在关于原产地确定的争议、货物分类或其他事项的情况下，进出口方的有关政府当局应相互协商以解决争端，并将结果报告给其他缔约方以供信息参考。

3 本规则不影响一方在第17章（磋商和争议解决）下的权利。

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government authorities concerned in the importing and exporting Parties shall consult each other with a view to resolving the dispute, and the result shall be reported to the other Parties for information.

2. If no settlement can be reached bilaterally, the dispute may be referred to the ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin).

政府当局应相互协商以解决争端，并将结果报告给其他缔约方以供信息参考。

2. 如果无法通过双边协商达成解决，争端可提交至根据第3章第18条（原产地规则分委员会）设立的ROO分委员会（原产地规则分委员会）。

Appendix 1

Minimum Data Requirements – Application for a Certificate of Origin

The minimum data to be included in an application for a Certificate of Origin are:

1. Exporter details	The name, address and contact details of the exporter
2. Shipment details (a separate application must be made for each shipment)	(i) Consignee name and address (ii) Sufficient details to identify the consignment, such as importer's purchase order number, invoice number and date and Air Way Bill or Sea Way Bill or Bill of Lading (iii) Port of Discharge, if known
3. Full description of goods	(i) Detailed description of the goods, including HS Code (6-digit level), and if applicable, product number and brand name (ii) The relevant origin conferring criteria
4. Exporter's declaration	Declaration completed by the exporter or its authorised representative, signed and dated, and annotated with the signatory's name and designation. The declaration shall include a statement that the details provided in the application are true and correct

附录 1

最低数据要求 – 申请原产地证书

申请原产地证书所需的最少数据包括:

1. 出口商详细信息	出口商的名称、地址和联系方式 出口商
2. 装运详细信息 (一个单独的 申请必须 为 每批装运	(i) 收货人名称和地址 (ii) 足够的细节以识别货物, 例如进口商采购订单号, 发票号和日期以及空运提单或 海运提单或提单 (iii) 卸货港，如果知道
3. 货物完整描述 货物	(i)货物的详细描述，包括 HS编码（6位级别），以及如适用, 产品编号和品牌名称 (ii)相关的原产地标准
4.出口商的 声明	声明由出口商或其 授权代表，签署并注明日期，和 附有签署人姓名和 职务。声明应包括 声明所提供的详细信息 申请真实准确

Appendix 2

Minimum Data Requirements – Certificate of Origin

The minimum data to be included in the Certificate of Origin are:

1. Exporter details	The name and address and contact details of the exporter
2. Shipment details (a Certificate of Origin can only apply to a single shipment of goods)	(i) Consignee name and address (ii) Sufficient details to identify the consignment, such as importer's purchase order number, invoice number and date and Air Way Bill or Sea Way Bill or Bill of Lading (iii) Port of Discharge, if known
3. Full description of goods	(i) Detailed description of the goods, including HS Code (6-digit level), and if applicable, product number and brand name (ii) The relevant origin conferring criteria (iii) FOB Value[1]
4. Certification by Issuing Authority/Body	Certification by the Issuing Authority/Body that, based on the evidence provided, the goods specified in the Certificate of Origin meet all the relevant requirements of Chapter 3 (Rules of Origin)
5. Certificate of Origin number	A unique number assigned to the Certificate of Origin by the Issuing Authority/Body

[1] In the case of Australia and New Zealand, a Certificate of Origin or back-to-back Certificate of Origin which does not state the FOB value shall be accompanied by a declaration made by the exporter stating the FOB value of each good described in the Certificate of Origin.

附录 2

最低数据要求 – 原产地证书

原产地证书中应包含的最低数据是：

1. 出口商详细信息	出口商的名称和地址和联系方式 出口商
2. 装运详细信息 (a 原产地证书 只能 适用于一票 货物装运 的货物)	(i) 收货人名称和地址 (ii) 足够的详细信息以识别货物， 例如进口商采购订单号， 发票号和日期以及空运提单或 海运提单或提单 (iii) 卸货港，如果知道
3. 货物完整描述 货物	(i) 货物详细描述，包括 HS编码（6位级别），以及如适用， 产品编号和品牌名称 (ii) 相关原产地标准 (iii) 离岸价[1]
4. 发证机构认证 发证机构 发证机构	发证机构认证， 根据所提供的证据，货物 原产地证书中规定的需满足 第3章（原产地规则）的相关要求 ）
5. 原产地证书 原产地编号	为原产地证书分配的唯一编号 由发证机构声明原产地

[1] 在澳大利亚和新西兰的情况下，如果原产地证书或背对背原产地证书未注明离岸价，则应附带出口商作出的声明，声明原产地证书中所述每项货物的离岸价。