

CHAPTER 3
RULES OF ORIGIN AND IMPLEMENTATION PROCEDURES

Section A: Rules of Origin

ARTICLE 3.1: DEFINITIONS

For the purposes of this Chapter:

- (a) **authorised body** means any Government authority or other entity authorised under the laws and regulations of a Party or recognised by a Party as competent to issue a Certificate of Origin;
- (b) **Certificate of Origin** means a form issued by an authorised body of the exporting Party, identifying the goods being consigned between the Parties and certifying that the goods to which the Certificate relates are originating in a Party in accordance with the provisions of this Chapter;
- (c) **CIF value** means the value of the good imported inclusive of the cost, insurance and freight up to the port or place of entry in the country of importation;
- (d) **Customs Valuation Agreement** means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* contained in Annex 1A to the WTO Agreement;
- (e) **Declaration of Origin** means a statement as to the origin of the goods made by the exporter or producer of those goods, identifying the goods being consigned between the Parties and declaring that the goods to which the Declaration relates are originating goods;
- (f) **FOB** means the value of the good free on board inclusive of the cost of transport, including the insurance, up to the port or site of final shipment for export;
- (g) **generally accepted accounting principles** means the recognised consensus or substantial authoritative support in the territory of 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;
- (h) **material** means any matter or substance used in the production of a good and physically incorporated into that good;

第三章 原产地规则及实施程序

A节：原产地规则

第3.1条：定义

本章所称：

- (a) 授权机构是指根据一方法律法规授权或被一方认定为有资格签发原产地证书的政府机构或其他实体；(b) 原产地证书是指出口方授权机构签发的表格，标明一方之间托运的货物，并证明与证书相关的货物根据本章规定在一方原产；(c) 到岸价是指进口货物价值，包括成本、保险费和运费，直至进口国港口或地点；(d) 海关估价协定是指《1994年关税及贸易总协定》第七条的执行协定，包含在《世界贸易组织协定》附件1A中；(e) 原产地声明是指出口商或生产商就货物原产地所作的声明，标明一方之间托运的货物，并声明与声明相关的货物是原产地货物；(f) FOB是指货物离岸价，包括运输成本，包括保险费，直至出口最终装运港口或地点；(g) 公认会计原则是指一方境内关于收入、费用、成本、资产和负债的记录、信息披露以及财务报表编制的公认共识或权威支持，这些标准可能包括广泛的一般应用指南以及详细的标准、实践和程序；
- (h) 材料 means 任何用于生产货物并物理地融入该货物的物质或物质；

- (i) **originating material** means a material that qualifies as originating in accordance with this Chapter;
- (j) **producer** means a person who engages in the production of a good; and
- (k) **production** means methods of obtaining goods, including growing, raising, mining, harvesting, fishing, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, processing or assembling a good.

ARTICLE 3.2: ORIGINATING GOODS

Unless otherwise indicated in this Chapter, a good shall be considered as originating in a Party when:

- (a) the good is wholly obtained or produced in the territory of a Party in accordance with Article 3.3;
- (b) the good is produced entirely in the territory of one or both Parties, exclusively from originating materials; or
- (c) the good is produced in the territory of one or both of the Parties, using non-originating materials, complies with the applicable product specific rule contained in Annex II (Product Specific Rules of Origin), and meets the other applicable provisions of this Chapter.

ARTICLE 3.3: WHOLLY OBTAINED GOODS

For the purposes of Article 3.2(a), the following goods shall be considered as wholly obtained or produced in the territory of a Party:

- (a) live animals born and raised in the territory of a Party;
- (b) goods obtained from live animals referred to in subparagraph (a) in the territory of a Party;
- (c) goods obtained directly from hunting, trapping, fishing, aquaculture, gathering, or capturing conducted in the territory of a Party;
- (d) plants and plant products¹ harvested, picked or gathered in the territory of a Party;

¹ The Parties understand that “plant” in subparagraph (d) refers to all plant life, including fungi and algae.

(i) 原产地材料 **means** 符合本章规定可认定为原产地的材料； (j) 生产商 **means** 从事货物生产的人员；以及 (k) 生产 **means** 获取货物的方法，包括种植、饲养、采矿、收获、捕捞、农业、捕捉、狩猎、捕获、收集、收集、繁殖、提取、制造、加工或组装货物。

第3.2条：原产地货物

除非本章另有说明，当货物符合以下条件时，应视为在一个方境内原产：

(a) 货物根据第3.3条在某一方的领土内完全获得或生产； (b) 货物完全在一个或两个方的领土内生产，且仅由原产地材料构成；或(c) 货物在一个或两个方的领土内生产，使用非原产材料，符合附件II（原产地特定规则）中包含的适用产品特定规则，并满足本章其他适用规定。

第3.3条：完全获得货物

根据第3.2(a)条的目的，下列货物应视为在某一方的领土内完全获得或生产：

(a) 在一方领土内出生和饲养的活动物； (b) 在一方领土内从上述 (a) 项所述活动物中获得的货物； (c) 直接在一方领土内进行的狩猎、捕捉、捕鱼、水产养殖、采集或捕获活动所获得的货物； (d) 在一方领土内收获、采摘或采集的植物和植物产品¹；

¹ 双方理解，子句（d）中的“plant”指的是所有植物生命，包括真菌和藻类。

- (e) mineral and other naturally occurring substances, not included in paragraphs (a) to (d) above, extracted or taken in the territory of a Party;
- (f) goods, other than fish, shellfish, plant and other marine life, extracted or taken from the waters, seabed or subsoil beneath the seabed outside the territory of that Party, provided that the Party has the right to exploit such waters, seabed or subsoil beneath the seabed in accordance with international law and the domestic law of the Party;
- (g) goods (fish, shellfish, plant and other marine life) taken from the high seas by a vessel registered with a Party and flying its flag;
- (h) goods obtained or produced from the goods referred to in subparagraph (g) on board factory ships registered with a Party and flying its flag;
- (i) waste and scrap derived from:
 - (i) production in the territory of a Party; or
 - (ii) used goods collected in the territory of a Party; provided that such goods are fit only for the recovery of raw materials; and
- (j) goods produced entirely in the territory of a Party exclusively from goods referred to in subparagraph (a) through (i).

ARTICLE 3.4: CHANGE IN TARIFF CLASSIFICATION

A change in tariff classification requirement under Annex II (Product Specific Rules of Origin) requires that the non-originating materials used in the production of the goods undergo a change of tariff classification as a result of that production in the territory of one or both Parties.

ARTICLE 3.5: REGIONAL VALUE CONTENT

1. Where the Regional Value Content (RVC) is referred to in Annex II (Product Specific Rules of Origin), the RVC shall be calculated as follows:

RVC = $\frac{V - VNM}{V} \times 100$

where:

“RVC” is the regional value content, expressed as a percentage;

(e) 不包括上述 (a) 至 (d) 段的矿物和其他自然物质，在一方领土内提取或获取的；(f) 除鱼类、贝类、植物和其他海洋生物以外的货物，从该方领土以外的水域、海底或海底以下地层提取或获取的，前提是该方根据国际法和该方的国内法有权开发这些水域、海底或海底以下地层；(g) 由在一方注册并悬挂其旗帜的船舶从公海捕获的货物（鱼类、贝类、植物和其他海洋生物）；(h) 在与一方注册并悬挂其旗帜的工厂船上获得的或生产的货物，这些货物是指上述 (g) 项所述的货物；(i) 产生于：(i) 一方领土内的生产；或 (ii) 在一方领土内收集的使用过的货物；前提是这些货物仅适用于原材料回收；以及 (j) 完全在一方领土内生产的货物，仅由上述 (a) 至 (i) 项所述的货物生产。

ARTICLE 3.4: 变更关税分类

根据附件II（原产地特定规则）中关于关税分类变更的要求，要求在缔约一方或双方领土上生产的货物所使用的非原产材料，因该生产而发生关税分类的变更。

ARTICLE 3.5: REGIONAL VALUE CONTENT

1. 当附件II（原产地特定规则）中提及区域价值含量（RVC）时，RVC应按如下方式计算：

RVC = $\frac{V - VNM}{V} \times 100$

其中：

“RVC” 是区域价值含量，以百分比表示；

“V” is the value of the good, as determined in accordance with the provisions of the Customs Valuation Agreement, adjusted on an FOB basis; and

“VNM” is the value of the non-originating materials, including materials of undetermined origin, as determined in accordance with paragraph 2.

2. The value of the non-originating materials shall be:
- (a) the CIF value of imported materials, determined in accordance with the Customs Valuation Agreement; or
 - (b) the value determined in accordance with the Customs Valuation Agreement when the non-originating materials are acquired within the territory of that Party, not including freight, insurance, packing costs and any other costs incurred in transporting, within the Party’s territory, the non-originating materials to the location of the producer.

3. For the purpose of calculating the regional value content of a good in accordance with paragraph 1, no account shall be taken of the non-originating materials used to produce originating materials that are subsequently used in the production of the good.

ARTICLE 3.6: CUMULATION

Originating material from the territory of a Party used in the production of a good in the territory of the other Party shall be considered to originate in the territory of the other Party.

ARTICLE 3.7: DE MINIMIS

1. A good that does not satisfy a change in tariff classification requirement in accordance with Annex II (Product Specific Rules of Origin) will nonetheless be an originating good if:
- (a) the value of all non-originating materials used in the production of the good that does not undergo the required change in tariff classification does not exceed 10 percent of the value of the good as determined in accordance with Article 3.5; and
 - (b) the good meets all other applicable provisions of this Chapter.
2. The value of such non-originating materials shall, however, be included in the value of non-originating materials for any applicable regional value content requirement for the good.

“V” 是货物价值，根据海关估价协定规定确定，并以 FOB 基础进行调整；和

“VNM” 是非原产材料的价值，包括根据第2段确定的来源不明的材料价值。

2. 非原产材料的价值应为：

(a) 根据海关估价协定确定的进口材料的CIF价值；或 (b) 当非原产材料在该方领土内获得时，根据海关估价协定确定的价值，不包括运费、保险费、包装费以及任何其他在将该非原产材料运至生产商所在地的过程中在该方领土内产生的费用。

3. 为了根据第1段计算货物的区域价值含量，不得考虑用于生产原产地材料，而这些原产地材料随后用于生产该货物所使用的非原产材料。

ARTICLE 3.6: CUMULATION

一方领土上的原产地材料用于另一方领土上生产的货物时，应视为起源于另一方的领土。

第3.7条：微不足道

1. 不满足附件II（原产地特定规则）规定的关税分类变更要求的货物，如果满足以下条件，仍应视为原产地货物：
- (a) 在生产不发生所需关税分类变更的货物过程中使用的所有非原产材料的价值不超过根据第3.5条确定的货物价值的10%；以及 (b) 该货物满足本章所有其他适用规定。

2. 然而，此类非原产材料的价值应当计入原产地货物适用的任何区域价值含量要求中的非原产材料价值内。

ARTICLE 3.8: ACCESSORIES, SPARE PARTS AND TOOLS

1. Accessories, spare parts or tools presented and classified with an originating good that form part of the standard accessories, spare parts, or tools for that good shall be treated as originating goods and shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification, provided that:

- (a) the accessories, spare parts, or tools are classified and invoiced with the goods and are included in the price of the goods;
- (b) the quantities and value of the accessories, spare parts, or tools are customary for the originating goods; and
- (c) if the good is subject to a regional value content requirement, the value of the accessories, spare parts, or tools 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.

2. Paragraph 1 does not apply where the accessories, spare parts or tools have been added solely for the purpose of artificially raising the regional value content of the goods.

ARTICLE 3.9: FUNGIBLE MATERIALS

1. The determination of whether fungible materials are originating materials shall be made either by physical separation of each of the materials or by the use of an inventory management method recognised in the generally accepted accounting principles of the exporting Party.

2. **Fungible materials** means materials which are interchangeable for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination.

ARTICLE 3.10: PACKING, PACKAGES AND CONTAINERS

1. Containers and packing materials used for the transport of a good shall not be taken into account in determining the origin of the good.

2. Where a good is subject to a change in tariff classification requirement in Annex II (Product Specific Rules of Origin), the origin of the packaging materials and containers in which the good is packaged for retail sale shall be disregarded in

ARTICLE 3.8: 配件、备件和工具

1. 与原产地货物一同呈交并分类的配件、备件或工具，如果属于该货物的标准配件、备件或工具的一部分，则应视为原产地货物，并在确定用于生产该货物的所有非原产材料是否经过适用的关税分类变更时予以忽略，前提是：

- (a) 配件、备件或工具与货物一并分类和开票，并包含在货物的价格中；(b) 配件、备件或工具的数量和价值是原产地货物的通常情况；以及(c) 如果货物受区域价值含量要求约束，配件、备件或工具的价值应作为原产地材料或非原产材料，视情况而定，在计算货物的区域价值含量时予以考虑。

2. 第1段不适用于配件、备件或工具仅出于人为提高货物区域价值含量的目的而添加的情况。

ARTICLE 3.9: 可替代材料

1. 确定可替代材料是否为原产地材料，应通过物理分离每种材料或使用出口方公认会计原则中认可的库存管理方法来进行。

2. 可替代材料是指为商业目的可相互交换的材料，其特性基本相同，且仅通过目视检查难以区分。

ARTICLE 3.10: PACKING, PACKAGES 和CONTAINERS

1. 用于运输货物的容器和包装材料不应在确定货物的原产地时予以考虑。

2. 当货物在附件II（原产地特定规则）中适用关税分类要求变更时，在零售销售中用于包装货物的包装材料和容器的原产地，在确定货物的原产地时应当不予考虑，前提是包装材料和容器与货物一同分类。

determining the origin of the good, provided that the packaging materials and containers are classified with the good.

3. Where a good is subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale shall be taken into account as originating materials or non-originating materials, as the case may be, when determining the origin of the good.

ARTICLE 3.11: NEUTRAL ELEMENTS

1. In determining whether a good is an originating good, any neutral elements as defined in paragraph 2 shall be treated as originating.

2. **Neutral element** means a good used in the production of another good but not physically incorporated into that other good, or a good used in the operation of equipment associated with the production of another good, including:

- (a) fuel and energy;
- (b) tools, dies, and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment, and supplies;
- (f) equipment, devices, and supplies used for testing or inspecting the goods;
- (g) catalysts and solvents; and
- (h) 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.

ARTICLE 3.12 : MINIMAL OPERATIONS OR PROCESSES

1. A good shall not be considered to be originating only by reason of having undergone one or more of the following operations or processes:

- (a) operations or processes to ensure preservation of goods in good condition for the purposes of transport or storage;

provided that the packaging materials and containers are classified with the good.

3. 当货物受到区域价值含量要求时，在确定货物原产地时，用于零售销售的包装材料和容器所具有的价值应被视为原产地材料或非原产地材料，视情况而定。

ARTICLE 3.11: 中性要素

1. 在确定货物是否为原产地货物时，第2段中定义的任何中性要素应被视为原产地要素。

2. 中性要素是指用于生产另一货物的货物，但未物理地融入该货物中，或用于与生产另一货物相关的设备操作的货物，包括：

- (a) 燃料和能源；(b) 工具、模具和模具；(c) 用于维护设备和建筑物的备件和材料；(d) 用于生产或用于操作设备和建筑物的润滑剂、油脂、复合材料和其他材料；(e) 手套、眼镜、鞋、服装、安全设备和供应品；(f) 用于测试或检查货物的设备、装置和供应品；(g) 催化剂和溶剂；以及(h) 任何未融入货物但其在货物生产中的使用可以合理地证明是该生产一部分的其他货物。

ARTICLE 3.12 : 最小操作或程序

1. 货物不应仅因其经受过以下一种或多种操作或工序而视为原产地货物：

- (a) 为确保货物在运输或储存过程中保持良好状态而进行的操作或流程；

- (b) packaging and repackaging;
 - (c) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
 - (d) placing in bottles, cans, flasks, bags, cases or boxes, fixing on cards or boards, and other simple packaging operations;
 - (e) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging; or
 - (f) disassembly of goods.
2. Paragraph 1 shall prevail over the product specific rules set out in Annex II (Product Specific Rules of Origin).

ARTICLE 3.13: DIRECT CONSIGNMENT

1. An originating good shall retain its originating status provided that the good is directly transported to the importing Party without passing through the territory of a non-party.
2. Notwithstanding paragraph 1, an originating good transported through one or more non-parties, with or without trans-shipment or temporary storage in such non-parties, shall retain its originating status, provided that:
- (a) the good remains under customs control in those non-parties;
 - (b) the good does not undergo any operation there other than unloading and reloading, repacking, re-labelling for the purpose of satisfying the requirements of the importing Party, temporary storage or any operation required to keep them in good condition; and
 - (c) in cases where the good is temporarily stored in the territory of a non-party, as provided in paragraph 2 of this Article, stay of the good in that non-party shall not exceed 12 months from the date of its entry.
3. Consignments of originating goods may be split up in non-parties for further transport, subject to the fulfilment of the conditions listed in paragraph 2.
4. The customs administration of the importing Party may require the importer to submit documentary evidence to confirm compliance with the conditions listed in paragraph 2.

(b) 包装和重新包装；(c) 筛分、筛选、分类、分级、匹配（包括成套物品的组装）；(d) 装入瓶中、罐中、酒瓶中、袋中、箱中或盒中，固定在卡片或板上，以及其他简单包装操作；(e) 在产品或其包装上粘贴或印刷标记、标签、标志和其他类似的区分标志；或 (f) 货物拆卸。

2. 第1段应优先于附件II（原产地特定规则）中规定的产品特定原产地规则。

ARTICLE 3.13: DIRECT CONSIGNMENT

1. 原产地货物应保持其原产地状态，前提是该货物直接运至进口方，且未经过非方领土。
2. 尽管有第1段规定，原产地货物通过一个或多个非方运输，无论是否在该非方进行转运或临时存储，只要满足以下条件，应保持其原产地状态，即：
- (a) 该货物仍处于这些非方的海关监管之下；(b) 该货物除卸货、装货、重新包装、为满足进口方要求而重新贴标签、临时存储或任何为保持货物良好状态所需的操作外，未在这些非方进行任何其他操作；以及 (c) 在原产地货物根据本条第2款规定在非方领土临时存储的情况下，该货物在该非方的停留时间不得超过其入境之日起12个月。
3. 原产地货物的发运可以拆分在非缔约方进行进一步运输，前提是必须满足第2段中列出的条件。
4. 进口方的海关当局可能要求进口商提交文件证据以确认符合第2段中列出的条件。

Section B: Implementation Procedures

ARTICLE 3.14: CERTIFICATE OF ORIGIN

1. For the purposes of obtaining preferential tariff treatment in the other Party, a Certificate of Origin shall be issued by an authorised body of the exporting Party.
2. Each Party shall inform the customs administration of the other Party of the names and addresses of the authorised bodies issuing the Certificates of Origin and shall provide specimen impressions of official seals used by such authorised bodies. Any change in names, addresses or official seals shall be promptly notified to the customs administration of the other Party.
3. A Certificate of Origin shall be issued before or at the time of exportation when the goods have been determined to be originating in the exporting Party in accordance with the provisions of this Chapter. The exporter or producer shall submit an application for the Certificate of Origin together with appropriate supporting documents proving that the goods qualify as originating.
4. The Certificate of Origin, based on the template in Annex 3-A, shall be completed in the English language and shall be duly signed and stamped. A Certificate of Origin shall be applicable to one or more goods under one consignment unless the Parties otherwise agree and shall remain valid for 12 months from the date of issue.
5. Notwithstanding paragraph 3, in exceptional cases where a Certificate of Origin has not been issued before or at the time of exportation due to *force majeure*, or involuntary errors, omissions or other valid reasons, a Certificate of Origin may be issued within 12 months from the date of shipment, bearing the remark “ISSUED RETROSPECTIVELY”, and remain valid for 12 months from the date of shipment.
6. In cases of theft, loss or accidental destruction of a Certificate of Origin, the exporter or producer may, within the term of validity of the original Certificate of Origin, make a written request to the authorised body that issued the original certificate for a certified copy, provided that the original Certificate of Origin had not been used. The certified copy shall bear the words “CERTIFIED TRUE COPY of the original Certificate of Origin number ____ dated ____”. The certified copy shall have the same term of validity as the original Certificate of Origin.

ARTICLE 3.15: DECLARATION OF ORIGIN

1. A Declaration of Origin shall be accepted in place of a Certificate of Origin for any consignment of goods covered by an advance ruling issued by the importing Party in accordance with Article 4.9 (Advance Rulings) of Chapter 4 (Customs Procedures

B部分：实施程序

第3.14条：原产地证书

1. 为了在其他方获得优惠关税待遇，出口方的授权机构应签发原产地证书。
2. 每一方应当将另一方签发原产地证书的授权机构的名称和地址通知海关当局，并提供此类授权机构使用的官方印章的样本。名称、地址或官方印章的任何变更应当及时通知另一方的海关当局。
3. 当货物根据本章规定被确定为本国原产时，原产地证书应当在出口前或出口时签发。出口商或生产商应当提交原产地证书申请，并附上适当的支持文件，证明货物符合原产资格。
4. 基于附件3-A模板的原产地证书应当用英语填写，并应当正式签署和盖章。除非双方另有约定，原产地证书适用于一票中的一件或多件货物，并自签发之日起有效期为12个月。
5. 不论第3段的规定如何，在因不可抗力、非故意错误、遗漏或其他有效理由导致原产地证书在出口前或出口时未能签发的情况下，可在装运日期起12个月内签发原产地证书，并注明“追溯签发”，该证书自装运日期起有效期为12个月。
6. 如原产地证书发生盗窃、损失或意外毁坏，出口商或生产商可在原产地证书有效期内，向签发原产地证书的授权机构提交书面请求，申请证明副本，前提是原产地证书未被使用。证明副本应注明“原产地证书编号__日期__的真实证明副本”。证明副本的有效期应与原产地证书相同。

ARTICLE 3.15: DECLARATION OF ORIGIN

1. 原产地声明可代替原产地证书，用于任何由进口方根据第4章第4.9条（预先裁决）签发的预先裁决所涵盖的货物发运，只要该裁决认定该货物符合原产地资格，且裁决所依据的事实和情况保持不变且裁决仍然有效。

and Trade Facilitation) that deems the good to qualify as originating, so long as the facts and circumstances on which the ruling was based remain unchanged and the ruling remains valid.

2. A Declaration of Origin shall be completed in the English language and duly signed by the exporter or producer in a format based on the template in Annex 3-B. The Declaration shall cover the goods presented under a single import customs declaration and shall remain valid for 12 months from the date of issue.

ARTICLE 3.16: CLAIMS FOR PREFERENTIAL TARIFF TREATMENT

1. Except as otherwise provided in Article 3.22, each Party shall grant preferential tariff treatment to a good that qualifies as an originating good of the exporting Party provided that the importer:

- (a) makes a claim for preferential tariff treatment, either by written or electronic means before or at the time of importation, or otherwise in accordance with the importing Party's laws and regulations, on the grounds that the good qualifies as an originating good;
- (b) possesses a valid Certificate or Declaration of Origin for the imported good;
- (c) submits, if required by the importing customs administration, the original or copy of the Certificate or Declaration of Origin and such other documentation relating to the importation of the good; and
- (d) submits, if required by the importing customs administration, evidence to prove that the consignment criteria specified in Article 3.13 have been met.

2. Where a Certificate or Declaration of Origin is not provided at the time of importation of a good, the importing customs administration may impose the non-preferential import customs duty or payment of a deposit equivalent to the non-preferential duty on that good. In such a case the importer may apply for a refund of any excess import customs duty or deposit paid within one year from the date of importation, or any longer period if provided for by the importing Party in its laws and regulations, provided that the requirements in paragraph 1 are fulfilled.

ARTICLE 3.17: MINOR ERRORS OR DISCREPANCIES

Where the origin of an imported good is not in doubt, minor transcription errors in a Certificate of Origin or discrepancies in documentation, or the absence of overleaf instructions in a Certificate of Origin, will not of themselves render the Certificate of

和贸易便利化) 认为该货物符合原产地资格, 只要裁决所依据的事实和情况保持不变且裁决仍然有效。

2. 原产地声明应以英语完成, 并由出口商或生产商按照附件3-B中的模板正式签署。声明应涵盖在一份进口海关申报中提交的货物, 并自签发之日起有效期为12个月。

第3.16条: 优惠关税待遇申领

1. 除第3.22条另有规定外, 每一方应当对符合出口方原产地货物标准的货物授予优惠关税待遇, 前提是进口商:

- (a) 以书面或电子方式在进口前或进口时申领优惠关税待遇, 或根据进口方的法律法规以其他方式, 理由是货物符合原产地货物标准; (b) 拥有进口货物的有效原产地证书或原产地声明; (c) 如进口海关当局要求, 提交原产地证书或原产地声明的原件或复印件以及与货物进口相关的其他文件; 以及(d) 如进口海关当局要求, 提交证明第3.13条中规定的发运标准得到满足的证据。

2. 当货物进口时未提供原产地证书或原产地声明, 进口海关当局可对该货物征收非优惠进口关税或支付相当于非优惠关税的押金。在这种情况下, 进口商可自进口之日起一年内申请退还已支付的任何超额进口关税或押金, 或根据进口方法律法规规定的更长期间, 前提是第1段的要求得到满足。

ARTICLE 3.17: MINOR ERRORS OR DISCREPANCIES

如果进口货物的原产地没有疑问, 原产地证书中的轻微转录错误或文件中的差异, 或原产地证书中缺少背面说明, 本身不会使证书

Origin invalid if it does in fact correspond to the good. However, this does not prevent the customs administration of the importing Party from initiating a verification process in accordance with Article 3.21.

ARTICLE 3.18: WAIVER OF CERTIFICATE OF ORIGIN OR DECLARATION OF ORIGIN

1. For the purpose of granting preferential tariff treatment under this Chapter, a Party shall waive the requirements for the presentation of a Certificate of Origin or Declaration of Origin and grant preferential tariff treatment to:

- (a) any consignment of originating goods of a customs value not exceeding 1,000 Australian dollars for Australia or 6,000 RMB for China, or such higher amount as each Party may establish; or
- (b) other originating goods as provided under its laws and regulations.

2. Waivers provided for in paragraph 1 shall not be applicable when it is established by the customs administration of the importing Party that the importation forms part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin or Declaration of Origin.

ARTICLE 3.19: AMENDMENTS TO CERTIFICATES OR DECLARATIONS OF ORIGIN

1. Neither erasures nor superimpositions shall be permitted on any Certificate or Declaration of Origin. Any amendment to a Certificate of Origin or Declaration of Origin shall be made by striking out the erroneous information and making any addition which might be required. Any such alterations shall be endorsed by the person who made them and, for a Certificate of Origin, certified by the authorised body which issued the Certificate of Origin.

2. Any empty space on a Certificate of Origin or Declaration of Origin shall be crossed out or otherwise marked to prevent subsequent additions.

ARTICLE 3.20: RETENTION OF ORIGIN DOCUMENTS

1. Each Party shall require its producers, exporters, and importers to retain the Certificate of Origin, Declaration of Origin and any other documentary evidence sufficient to substantiate the origin of the goods as defined in this Chapter for 3 years or such longer period in accordance with that Party's laws and regulations.

原产地无效，如果它实际上确实与货物相符。但是，这并不妨碍进口方海关当局根据第3.21条启动验证程序。

ARTICLE 3.18: 豁免原产地证书或原产地声明

1. 为本章规定的优惠关税待遇之目的，一方应豁免原产地证书或原产地声明的提交要求，并给予优惠关税待遇给：

- (a) 任何海关估价不超过1,000澳大利亚元（针对澳大利亚）或6,000人民币（针对中国）的原产地货物发运，或每一方可能设立的更高金额；或 (b) 根据其法律法规提供的其他原产地货物。

2. 第1段规定的豁免在进口方海关当局认定进口构成一系列可能合理地被视为为避免提交原产地证书或原产地声明而进行的进口时，不适用。

ARTICLE 3.19: 原产地证书或原产地声明的修改

1. 任何原产地证书或原产地声明均不得有涂改或覆盖。对原产地证书或原产地声明的任何修改，应通过划掉错误信息并作出可能需要的任何补充来进行。此类任何更改应由作出更改的人签字，并且对于原产地证书，应由签发该原产地证书的授权机构认证。

2. 原产地证书或原产地声明上的任何空白处应划掉或以其他方式标记，以防止后续添加。

ARTICLE 3.20: RETENTION OF ORIGIN DOCUMENTS

1. 每一方应根据其法律法规，要求其生产商、出口商和进口商保留本章节定义的货物原产地所需的原产地证书、原产地声明及任何其他文件证据，并保存3年或更长时间。

2. Each Party shall ensure that its authorised bodies retain copies of Certificates of Origin and any other documentary evidence sufficient to substantiate the origin of the goods

ARTICLE 3.21: VERIFICATION OF ORIGIN

1. For the purposes of determining whether goods imported into the territory of a Party from the territory of the other Party qualify as originating goods, the importing customs administration may conduct a verification process in sequence by means of:

- (a) requesting the assistance of the customs administration of the exporting Party;
- (b) written requests for information from the exporter or producer in the territory of the exporting Party;
- (c) written requests to the authorised body of the exporting Party that issued the Certificate of Origin to verify the validity of the Certificate; or
- (d) such other procedures as the customs administrations of the Parties may jointly decide.

2. A verification action under paragraph 1 shall only be initiated when there are reasonable grounds to doubt the accuracy or authenticity of a Certificate of Origin or Declaration of Origin, the origin status of the goods concerned or the fulfilment of any other requirements under this Chapter.

3. In taking verification action pursuant to paragraph 1(a), the customs administration of the importing Party shall:

- (a) specify the reasons for the verification action and provide any relevant documents and information obtained to the customs administration of the exporting Party;
- (b) limit such requests using a risk management approach; and
- (c) endeavour to complete any verification action within six months of the commencement of such action and promptly provide written advice of its decision to all relevant parties.

4. In taking verification action pursuant to paragraph 1(a), the customs administration of the exporting Party shall:

- (a) subject to paragraph 4(b), respond promptly to the request and reply not later than three months after its receipt; and

2. 每一方应确保其授权机构保留原产地证书副本及任何其他足以证明货物原产地的文件证据。

第3.21条：原产地验证

1. 为确定从一方领土进口至另一方领土的货物是否属于原产地货物，进口海关当局可依次通过以下方式开展验证程序：

- (a) 请求出口方海关当局提供援助；(b) 向出口方领土内的出口商或生产商发出书面信息请求；(c) 向签发原产地证书的出口方授权机构发出书面请求以验证证书的有效性；或(d) 由各方海关当局共同决定的其他程序。

2. 根据第1段的规定进行的验证行动，仅在存在合理理由怀疑原产地证书或原产地声明、相关货物的原产地地位或本章规定的任何其他要求是否得到满足时方可发起。

3. 根据第1(a)段的规定采取验证行动时，进口方海关当局应：

- (a) 说明验证行动的原因，并将获得的任何相关文件和信息提供给出口方的海关当局；(b) 采用风险管理方法限制此类请求；以及(c) 努力在验证行动开始后的六个月内完成任何验证行动，并及时向所有相关方提供其决定的书面建议。

4. 在根据第1(a)采取验证行动时，出口方的海关当局应：

- (a) 遵守第4(b)段的规定，及时回应请求，并在收到请求后三个月内回复；以及

- (b) endeavour to provide assistance to the extent permitted by its laws, regulations and policies, but may nevertheless deny or limit assistance on the basis of resource availability.

5. If all verification actions under paragraph 1 have been exhausted and have failed to resolve the concern of the customs administration of the importing Party, a verification visit may be conducted of the premises of the exporter or producer with the prior consent and assistance of the customs administration of the exporting Party, according to procedures jointly decided by the customs administrations of the Parties.

6. This Article shall not affect the rights of customs administrations of the Parties to undertake verification or compliance activities within their territories in accordance with their laws and regulations.

ARTICLE 3.22: DENIAL OF PREFERENTIAL TARIFF TREATMENT

1. A Party may deny preferential tariff treatment to a good where:

- (a) the importer fails to make a claim for preferential tariff treatment before or at the time of importation in accordance with the importing Party's laws and regulations;
- (b) the name of the relevant authorised body or the specimen impressions of official seals used by such authorised body, or advice of any change in the above information, have not been provided to the customs administration of the importing Party;
- (c) action taken under Article 3.21 failed to verify the eligibility of the good for preferential tariff treatment, including where:
 - (i) the customs administration of the exporting Party is unable for any reason to respond to the request to the satisfaction of the customs administration of the importing Party; or
 - (ii) the exporter or producer, as appropriate, fails to provide information which the importing Party has requested within three months of the date of request.
- (d) notwithstanding Article 3.18.1, an importation forms part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purposes of circumventing the requirements of this Chapter; or

- (b) 尽力在法律、法规和政策允许的范围内提供援助，但可根据资源可用性拒绝或限制援助。

5. 如果第1段项下的所有核查措施均已用尽且未能解决进口方海关当局的关切，则经出口方海关当局事先同意和援助，可以对出口商或生产商的场所进行核查访问，具体程序由双方海关当局共同决定。

6. 本条不影响双方海关当局根据其法律法规在其领土内进行核查或合规活动的权利。

第3章 原产地规则及实施程序第3.22条：拒绝给予优惠关税待遇

1. 一方可以对货物拒绝给予优惠关税待遇，其中：

- (a) 进口商未根据进口方的法律法规，在进口前或进口时申领优惠关税待遇；
- (b) 相关授权机构的名称或该机构使用的官方印章的样本，或上述信息的任何变更通知，未提供给进口方的海关当局；
- (c) 根据3.21条采取的行动未能核实货物享受优惠关税待遇的资格，包括：
 - (i) 出口方的海关当局因任何原因无法令进口方的海关当局满意地回复请求；或
 - (ii) 出口商或生产商（适当时），未在请求之日起三个月内提供进口方要求的信息。
- (d) 尽管有3.18.1条，但一项进口属于可能被合理视为为规避本章要求而进行或安排的一系列进口的一部分；或

- (e) the good does not or did not comply with the other requirements of this Chapter, including where:
 - (i) the Certificate or Declaration of Origin has not been duly completed and signed;
 - (ii) the good does not qualify as an originating good; or
 - (iii) the data provided under the Certificate or Declaration of Origin does not correspond to those of the supporting documents submitted.

2. In the event that preferential tariff treatment is denied, the customs administration of the importing Party shall provide to the exporter, importer or producer, as the case may be, the reasons for that decision in writing.

ARTICLE 3.23: GOODS TRANSPORTED EN ROUTE AFTER EXPORTATION

1. The customs administration of the importing Party shall grant preferential treatment for an originating good of the exporting Party which is in the process of being transported from the exporting Party to the importing Party on the date of entry into force of this Agreement.
2. The importer shall make a claim for preferential tariff treatment under paragraph 1 within six months from the date of entry into force of this Agreement and comply with the requirements of Article 3.16.

ARTICLE 3.24: REVIEW

The Parties shall commence a joint review of origin documentary requirements within 3 years following entry into force of this Agreement. The review will consider the development of an electronic origin data exchange system to ensure the effective and efficient implementation of this Chapter, as well as the introduction of additional trade facilitative measures including broadening the use of Declarations of Origin.

(e) 货物不符合本章的其他要求，包括：

- (i) 原产地证书或原产地声明未按规定完成和签署； (ii) 货物不符合原产地货物的资格；或 (iii) 原产地证书或原产地声明中提供的数据与提交的支持文件不一致。

2. 如被拒绝给予优惠关税待遇，进口方海关当局应书面通知出口商、进口商或生产商（视情况而定）该决定的理由。

第三章：出口后运输途中的货物

1. 进口方海关当局应在本协定生效之日起，对正在从出口方运输至进口方的出口方原产地货物给予优惠待遇。
2. 进口商应在本协定生效之日起六个月内根据第1段提出优惠关税待遇的申领，并遵守第3.16条的要求。

ARTICLE 3.24: REVIEW

各方应在本协定生效之日起3年内开始对原产地文件要求进行联合审查。审查将考虑开发电子原产地数据交换系统，以确保本章的有效和高效实施，以及引入其他贸易便利化措施，包括扩大原产地声明（Declaration of Origin）的使用。

ANNEX 3-A
CERTIFICATE OF ORIGIN

(SAMPLE ONLY- ORIGINALS TO BE SUPPLIED BY AUTHORISED BODIES)

1. Exporter’s name, address and country:			Certificate No.: CERTIFICATE OF ORIGIN Form for China-Australia Free Trade Agreement Issued in: _____			
2. Producer’s name and address (if known):						
3. Importer’s name, address and country (if known):			For official use only:			
4. Means of transport and route (if known) Departure date: Vessel/Flight/Train/Vehicle No.: Port of loading: Port of discharge:			5. Remarks:			
6. Item number (max. 20)	7. Marks and numbers on packages (optional)	8. Number and kind of packages; description of goods	9. HS code (6-digit code)	10. Origin criterion	11.Gross or net weight or other quantity (e.g. Quantity Unit, litres, m³.)	12. Invoice number and date
13. Declaration by the exporter or producer The undersigned hereby declares that the above-stated information is correct and that the goods exported to _____ (Importing Party) comply with the origin requirements specified in the China-Australia Free Trade Agreement.			14. Certification On the basis of the control carried out, it is hereby certified that the information herein is correct and that the described goods comply with the origin requirements of the China-Australia Free Trade Agreement.			
			Place, date, and signature and stamp of the Authorised Body Tel: _____ Fax: _____ Address: _____			
Place, date and signature of authorised person						

附件3-A 原产地证书

(仅作样本- 原件由授权机构提供)

1. 出口商名称、地址和国家：			证书编号： 原产地证书 中国-澳大利亚自由贸易协定用表格			
2. 生产商名称和地址（如知晓）：			签发于： _____			
3. 进口商名称、地址和国家（如知晓）：			仅供官方使用：			
4. 运输方式和路线（如知晓） 出发日期： 船舶/航班/火车/车辆编号： 装货港： 卸货港：			5. 备注：			
6. 项目 号码 (最多 20)	7. 包装上的标志和编号 包装 (可选)	8. 数量和种类 包装; 货物描述 货物	9. HS编码 (6位编码)	10. 原产地 标准	11.毛重或净重 重量或其他 数量（例如， 数量单位，升， m³。）	12. 发票 号码和 date
13. 出口商或生产者声明 签署人特此声明，上述 信息是准确的，并且出口至 _____ (进口方) 的货物符合中国-澳大利亚自由贸易协定中规定的 原产地要求。			14. 认证 根据所进行的控制，兹证明 本文件中的信息是正确的，并且所描述的 货物符合中国—澳大利亚自由贸易协定 的原产地要求。			
			地点、日期和授权人的签名和印章 Body Tel: _____ Fax: _____ 地址：_____			
地点、授权人的日期和签名						

- Overleaf Instruction

Box 1:

State the full legal name and address of the exporter in Australia or China.

Box 2:

State the full legal name and address (including country) of the producer, if known. If more than one producer’s good is included in the certificate, list the additional producers, including names and addresses (including country). If the exporter or the producer wish the information to be confidential, it is acceptable to state “Available to the competent authority or authorised body upon request”. If the producer and the exporter are the same, please complete the box with “SAME”. If the producer is unknown, it is acceptable to state "UNKNOWN".

Box 3:

State the full legal name and address of the importer in Australia or China, if known.

Box 4:

Complete the means of transport and route and specify the departure date, transport vehicle number, and port of loading and discharge, if known.

Box 5:

The Customer’s Order Number, Letter of Credit Number, among others, may be included. If the invoice is issued by a non-Party operator, information such as the name, address and country of the operator issuing the invoice shall be indicated herein.

Box 6:

State the item number; item number shall not exceed 20.

Box 7:

State the shipping marks and numbers on packages, when such marks and numbers exist.

Box 8:

The number and kind of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. If the goods are not packed, state “in bulk”. When the description of the goods is finished, add “***” (three stars) or “\ ” (finishing slash).

Box 9:

For each good described in Box 8, identify the HS tariff classification (a six-digit code).

Box 10:

For each good described in Box 8, state which criterion is applicable, according to the following instructions. The rules of origin are contained in Chapter 3 (Rules of Origin and Implementation Procedures) and Annex II (Product Specific Rules of Origin) of the China-Australia Free Trade Agreement.

Origin Criterion	Insert in Box 10
The good is “wholly obtained” in the territory of a Party in accordance with Article 3.3 (Wholly Obtained Goods).	WO
The good is produced entirely in the territory of one or both Parties, exclusively from materials whose origin conforms to the provisions of Chapter 3 (Rules of Origin and Implementation Procedures).	WP
The good is produced in the territory of one or both Parties, using non-originating materials that comply with the applicable product specific rule; and meets the other applicable provisions of Chapter 3 (Rules of Origin and Implementation Procedures).	PSR

- Box 11:

State gross or net weight in kilograms or other units of measurement for each good described in Box 8. Other units of measurement (e.g. volume or number of items) which would indicate exact quantities may be used where customary.
- Box 12:

The invoice number and date should be shown here.
- Box 13:

The box must be completed by the exporter or producer. Insert the place, date and the signature of a person authorised by the exporter or producer.
- Box 14:

The box must be completed, signed, dated and stamped by the authorised person of the authorised body. The telephone number, fax and address of the authorised body should be given.

- Overleaf Instruction

Box 1:

填写出口商在澳大利亚或中国的全称和地址。

Box 2:

如知悉，填写生产商的全称和地址（包括国家）。如果证书中包含多个生产商的货物，请列出其他生产商，包括名称和地址（包括国家）。如果出口商或生产商希望信息保密，可以填写“经主管部门或授权机构请求后提供”。如果生产商和出口商是同一人，请填写“SAME”。如果生产商未知，可以填写“UNKNOWN”。

- Box 3:

如知悉，填写进口商在澳大利亚或中国的全称和地址。
- Box 4:

填写运输方式和路线，并注明出发日期、运输车辆编号以及装货港和卸货港，如知悉。

箱5：客户订单号、信用证号等可以包含在内。如果发票由非当事人经营者签发，则应在此处注明发票签发经营者的姓名、地址和国家。

箱6：说明项目编号；项目编号不得超过20个。

箱7：当存在运输标志和编号时，应说明包装上的标志和编号。

箱8：应说明包装数量和种类。提供每批货物的完整描述。描述应足够详细，以便海关官员能够通过检查的产品来识别产品，并将其与发票描述和货物的HS描述相关联。如果货物未包装，请说明“散装”。当货物描述完成后，添加“***”（三个星号）或“\ ”（结束斜杠）。

箱9：对于箱8中描述的每批货物，确定HS关税分类（六位代码）。

箱子10：对于在箱子8中描述的每一项货物，根据以下说明说明适用哪个标准。原产地规则包含在中国-澳大利亚自由贸易协定的第3章（原产地规则和实施程序）和附件II（原产地特定规则）中。

原产地标准	插入箱子10
货物在某一方的领土内“完全获得”，根据第3.3条（完全获得货物）。	WO
货物完全在一个或两个领土内生产，当事人，仅限于原产地符合第3章（原产地规则和实施程序）的规定）。	WP
货物在一方或双方领土内生产，使用非原产地材料，遵守with the 适用特定产品规则；并且符合其他适用第三章（原产地规则及实施程序）的规定。	PSR

箱11：请声明每项在箱8中描述的货物的毛重或净重，以千克或其他计量单位表示。在习惯用法的情况下，可以使用其他计量单位（例如体积或项目数量），这些单位可以表明确切的数量。

箱12：应在此处显示发票号码和日期。

箱13：该箱必须由出口商或生产商填写。插入地点、日期和由出口商或生产商授权的人的签名。

第14箱：该箱必须由授权机构的授权人员填写、签字、注明日期并盖印。授权机构的电话号码、传真和地址应予提供。

Continuation Sheet

Certificate of Origin – Form for China-Australia Free Trade Agreement

Certificate No.:

6. Item number (max. 20)	7. Marks and numbers on packages (Optional)	8. Number and kind of packages; description of goods	9. HS code (6-digit code)	10. Origin criterion	11. Gross or net weight or other quantity (e.g. Quantity Unit, litres, m³.)	12. Invoice number and date
13. Declaration by the exporter or producer The undersigned hereby declares that the above-stated information is correct and that the goods exported to _____ (Importing Party) comply with the origin requirements specified in the China-Australia Free Trade Agreement. _____ Place, date and signature of authorised person			14. Certification On the basis of the control carried out, it is hereby certified that the information herein is correct and that the described goods comply with the origin requirements of the China-Australia Free Trade Agreement. _____ Place, date, and signature and stamp of the Authorised Body Tel: _____ Fax: _____ Address: _____			

原产地证书<样式 id='1'>-</样式>中国-澳大利亚自由贸易协定表

格

证书编号:

6. 项目 编号 (最大。 20)	7. 包装上的标志和 编号 包装 (可选)	8. 包装数量和种类 ； 描述 货物的	9. HS编码 (6位编码)	10. 原产地 标准	11. 总值或 净重或 其他数量 (例如 Quantity Unit, 升 , m³.)	12. 发票 号码和 date
13. 出口商或生产者声明 签署人特此声明, 上述 信息是正确的, 并且出口的货物 出口至 _____ (进口方) 遵守指定的原产地要求 中国-澳大利亚自由贸易协定。 _____ 地点、日期和授权人的签名			14. 认证 根据所进行的控制, 兹证明 本文件中的信息是正确的, 并且所描述的货物 符合中国-澳大利亚自由贸易 贸易协定。 _____ 地点、日期和授权机构的签名和印章 Tel: _____ Fax: _____ 地址:			

ANNEX 3-B
DECLARATION OF ORIGIN
China-Australia Free Trade Agreement

On behalf of

_____, being the

(print exporter's or producer's name and address)

EXPORTER / PRODUCER / EXPORTER AND PRODUCER,

(strike out those which do not apply)

I hereby declare that the goods described below are originating goods from

AUSTRALIA / CHINA

(strike out that which does not apply)

in accordance with the rules of origin requirements of the China-Australia Free Trade Agreement.

I am legally responsible for the truthfulness and authenticity of what is declared in this document.

Item No.	Description of goods	Harmonised system code six (6) digits	Number and date of invoice	Reference number of advance ruling	Origin-conferring criteria

Signature: _____

Name: _____

Position: _____

Date: _____

Note: This declaration must be printed and presented as a separate document accompanying the commercial invoice. The maximum number of items covered by this declaration should not exceed 20.

A附件 3-B 原产地声明 中国-澳大利亚自由贸易协定

代表

_____, 作为

(打印出口商或生产商的名称和地址)

出口商 / 生产商 / 出口商和生产商,

(划掉不适用项)

我兹声明, 下述货物为

AUSTRALIA / CHINA

(划掉不适用项)

根据中国-澳大利亚自由贸易协定原产地规则要求。

我对此文件中声明的真实性负责。

Item No.	货物描述	协调制度编码六位数字	号码和日期的发票	参考号码 推进参考号	原产地-conferring 标准

签名: _____

姓名: _____

职位: _____

日期: _____
注意: 本声明必须打印并作为单独文件随商业发票一同提交。本声明涵盖的项目数量不得超过20项。