

CONTOH KASUS

A. Apakah importasi barang dari Hongkong dapat memperoleh preferensi tarif ACFTA?

Hongkong merupakan *special administrative region* dari Republik Rakyat China (RRC), namun Hongkong menjalankan sistem ekonomi dan politik yang berbeda dari RRC. Hongkong secara individu menjadi anggota organisasi internasional yang terpisah dari RRC, diantaranya ADB, IMF, WCO, WTO dan APEC. Hongkong juga tidak terikat bersama RRC dalam perjanjian ACFTA, sehingga status Hongkong sama dengan negara non FTA lainnya.

Third Country Invoicing berlaku untuk AFTA, AKFTA dan IJ-EPA sedangkan untuk ACFTA sampai saat ini belum diberlakukan *Third Country Invoicing*.

PT. Klasbar membeli barang berupa Self Adhesive PVC Sheet dari **Bobo International Limited - Amerika Serikat** dengan total nilai US\$ 25,000.00, sesuai referensi Invoice Nomor BIL 23 yang berdasarkan Purchase Order Nomor 1234.

Berdasarkan Purchase Order (PO) dari PT. Klasbar, **Bobo International Limited** memesan Self Adhesive PVC Sheet tersebut ke **Biyen Enterprise Ltd** (beralamat di National Highway 200 Tanta Binhtan, HoChi Minh City, Vietnam) (Country of Origin) dengan **Order Confirmation (OC)** Nomor **1010**.

Berdasarkan OC tersebut, **Biyen Enterprise Ltd**, menerbitkan Sales Invoice Nomor PVN234 dengan nilai FOB US\$ 20,000.00 sebagaimana tercantum pada kolom 9 Form D.

Berdasarkan Packing List dan B/L, Self Adhesive PVC Sheet yang dibeli oleh **PT. Klasbar** dikirim dari Hochiminh City, Vietnam (*Port of Lading*) ke Tanjung Priok, Indonesia (*Place of Delivery*), bersama Form D yang diterbitkan oleh *issuing authority* dari Vietnam.

Nomor Invoice yang tercantum pada Form D kolom 10 adalah PVN234, sedangkan invoice yang dilampirkan pada saat pengajuan PIB adalah invoice dengan nomor BIL 23.

Analisa:

Importasi **PT. Klasbar** menggunakan skema yang dinamakan sebagai skema *Third Country/Party Invoicing* yang dimungkinkan untuk AFTA, AKFTA dan IJEPA, karena transaksi tersebut melibatkan pihak ketiga.

Impor barang yang menggunakan skema *Third Country Invoicing* tetap diberikan tarif preferensi sesuai masing-masing FTA, sepanjang dapat ditemukan bukti-bukti saling keterkaitan antara pihak-pihak yang terlibat dalam transaksi tersebut.

Original (Duplicate/Triplicate)

| | | | | | |
|--|--|--|--|---|---------------------------------|
| 1. Goods consigned from (Exporter's business name, address, country) Biyen Enterprise Ltd. National Highway 200 Tantau Bihntan HoChi Minh City - Vietnam | | Reference No. 0001/HMC/02/2010 | | | |
| 2. Goods consigned to (Consignee's name, address, country) PT. Klasbar Jl. Rawamangun 777 Jakarta Timur - Indonesia | | ASEAN COMMON EFFECTIVE PREFERENTIAL TARIFF / ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM D Issued in VIETNAM (Country) See Overleaf Notes | | | |
| 3. Means of transport and route (as far as known) Departure date 10 02 2010 Vessel's name/Aircraft etc. JAVA SEAHORSE V.10 Port of Discharge HoChi Minh City - Vietnam | | 4. For Official Use Preferential Treatment Given Under ASEAN Common Effective Preferential Tariff Scheme Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country | | | |
| 5. Item number | 6. Marks and numbers on packages | 7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country) | 8. Origin criterion (see Notes overleaf) | 9. Gross weight or other quantity and value (FOB) | 10. Number and date of invoices |
| 1. | KLASBAR INA-007 MADE IN VIETNAM | 1 x 20' CONTAINER 20 PALLETS 12.5 MT NET WEIGHT 13.5 GROSS WEIGHT SELF ADHESIVE PVC SHEET OC NO: 1010 THIRD COUNTRY INVOICING BY BOBO INTERNATIONAL LIMITED - USA HS NO: 3919.90.10 | RVC 88% | 13,500.00 KGS USD 20,000 | PVN234 10.02.2010 |
| 11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in VIETNAM (Country) and that they comply with the origin requirements specified for these goods in the ASEAN Common Effective Preferential Tariff Scheme for the goods exported to INDONESIA (Importing Country) HOCHI MINH CITY, FEBRUARY 14, 2010Place and date, signature of authorised signatory | | | 12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. HOCHI MINH CITY, FEBRUARY 14, 2010 Place and date, signature and stamp of certifying authority | | |
| 13 | | | | | |
| <input checked="" type="checkbox"/> Third-Country Invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Accumulation <input type="checkbox"/> De Minimis <input type="checkbox"/> Back-to-Back CO <input checked="" type="checkbox"/> Issued Retroactively <input type="checkbox"/> Partial Cumulation | | | | | |

B. **Back-to-back Certificate of Origin.**

Dalam skema FTA skema AFTA, AKFTA dan IJ-EPA dimungkinkan untuk menggunakan **Back to back CoO**, sedangkan untuk ACFTA sampai saat ini belum diberlakukan. *Back to back CoO* dapat diterbitkan oleh negara kedua (*intermediate exporting party/member state*) berdasarkan CoO/SKA asli dan memperbolehkan eksportir untuk mengapalkan barangnya ke negara anggota FTA dengan tujuan untuk diekspor kembali ke negara anggota FTA yang lain, sepanjang terhadap barang tersebut belum dikeluarkan dari kawasan pabean / belum dilakukan *customs clearance* di negara kedua. Dalam hal terdapat keragu-raguan atas *Back to back CoO*, Bea Cukai di negara pengimpor dapat meminta *copy CoO* asli yang digunakan sebagai dasar penerbitan *Back to back CoO*

Contoh permasalahan Back to back CoO:

PT. X di Korea mengirimkan 1.500 botol orange juice ke Thailand dengan menggunakan skema AKFTA. 800 botol dijual lokal di Thailand sementara sisanya sebanyak 700 botol dire-ekspor ke Indonesia. *Back to back CoO* diterbitkan di Thailand untuk ekspor 700 botol orange juice untuk memastikan bahwa orange juice tersebut berhak mendapatkan preferensi tarif dalam skema AKFTA pada saat pemberitahuan pabean di kantor pabean pelabuhan pemasukan di Indonesia.

C. **Perbedaan Kode HS**

HS barang impor yang tercantum pada semua CoO (SKA) tidak mengikat dan hanya bersifat referensi saja. Penetapan HS tetap berada dibawah kewenangan DJBC. Adanya perbedaan HS pada CoO, PIB dan atau penetapan PFPD tidak serta merta membatalkan CoO tersebut sepanjang keabsahan dan hal-hal lainnya sesuai.

Misalnya:

PT. AXC mengimpor barang dari China yang diberitahukan sebagai Lembaran Plastik PVC berperekat dengan menggunakan Form E. HS Code yang tercantum pada PIB dan Form E adalah 3919.10.10.00, dengan Bea Masuk ACFTA 0%.

PFPD menetapkan HS barang yang diimpor 3919.90.10.00 dan mengenakan Bea Masuk umum (MFN) sebesar 15%.

Analisa

Atas Impor PT. AXC tersebut, **seharusnya** tetap diberikan tarif preferensi ACFTA sesuai PMK 235/PMK.011/2008 dengan mengacu pada HS penetapan PFPD, yaitu sebesar 5%.

D. **Presentation**

Syarat-syarat dan ketentuan untuk menggunakan tarif preferensi diatur dalam masing-masing PMK.

Misalnya:

PT. HFZ melakukan importasi barang dari Korea berupa stepper motor DC dengan pemberitahuan HS Code 8501.10.11.00 Bea Masuk AKFTA 0%. Berdasarkan penelitian PFPD, dalam PIB yang diajukan telah dicantumkan Kode Fasilitas AKFTA dan Nomor Referensi Form AK, namun PT. HFZ hanya melampirkan copy Form AK yang dikirimkan via facsimile langsung dari Korea. PFPD menerbitkan SPPB atas PIB tersebut karena menurut PT. HFZ barang tersebut sangat diperlukan sebagai salah satu komponen dalam rangka proses produksi mesin PT. HFZ.

Analisa:

Berdasarkan Peraturan Menteri Keuangan Nomor 236/PMK.011/2008 tentang Penetapan Tarif Bea Masuk Dalam Rangka ASEAN-Korea Free Trade Area (AK-FTA), dinyatakan ketentuan untuk mendapatkan tarif preferensi AKFTA sebagaimana dinyatakan dalam Pasal 2 sebagai berikut :

- a. hanya berlaku terhadap impor barang yang dilengkapi dengan Surat Keterangan Asal (*Form AK*) yang telah ditandatangani pejabat berwenang;
- b. dalam hal tarif bea masuk dalam rangka ASEAN-Korea *Free Trade Area* (AK-FTA) lebih besar atau sama dengan tarif bea masuk yang berlaku umum, Surat Keterangan Asal (*Form AK*) sebagaimana dimaksud pada huruf a tidak diperlukan;
- c. importer wajib mencantumkan kode fasilitas Preferensi Tarif dan nomor referensi Surat Keterangan Asal (*Form AK*) pada PIB; dan
- d. Surat Keterangan Asal (*Form AK*) lembar asli wajib disampaikan oleh importir kepada Kepala Kantor Pabean pelabuhan pemasukan, pada saat pengajuan PIB.

Untuk impor barang yang menggunakan skema AKFTA, diatur dalam PMK 236/PMK.011/2008, yang syaratnya diatur dalam Pasal 2.

Meskipun pada PIB yang diajukan PT. HFZ telah dicantumkan Kode Fasilitas AKFTA dan Nomor Referensi Form AK, namun PT. HFZ hanya melampirkan copy Form AK dan tidak melampirkan Form AK Lembar asli, sehingga atas importasi tersebut seharusnya dikenakan tarif bea masuk umum atau MFN untuk pos tarif 8501.10.11.00 yaitu sebesar 5%.

Original (Duplicate/Triplicate)

| | | | | | |
|--|----------------------------------|---|--|---|---------------------------------|
| 1. Goods consigned from (Exporter's business name, address, country) | | Reference No. ASEAN COMMON EFFECTIVE PREFERENTIAL TARIFF / ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) | | | |
| 2. Goods consigned to (Consignee's name, address, country) | | FORM D Issued in _____ (Country) See Overleaf Notes | | | |
| 3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge | | 4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under ASEAN Common Effective Preferential Tariff Scheme <input type="checkbox"/> Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country | | | |
| 5. Item number | 6. Marks and numbers on packages | 7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country) | 8. Origin criterion (see Notes overleaf) | 9. Gross weight or other quantity and value (FOB) | 10. Number and date of invoices |
| | | | | | |
| 11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ASEAN Common Effective Preferential Tariff Scheme for the goods exported to (Importing Country) Place and date, signature of authorised signatory | | | 12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority | | |
| 13 <input type="checkbox"/> Third-Country Invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Accumulation <input type="checkbox"/> De Minimis <input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Issued Retroactively <input type="checkbox"/> Partial Cumulation | | | | | |

OVERLEAF NOTES

1. Member States which accept this form for the purpose of preferential treatment under the ASEAN Common Effective Preferential Tariff (CEPT) Scheme or the ASEAN Industrial Cooperation (AICO) Scheme:

| | | |
|-------------------|-----------|-----------|
| BRUNEI DARUSSALAM | CAMBODIA | INDONESIA |
| LAOS | MALAYSIA | MYANMAR |
| PHILIPPINES | SINGAPORE | THAILAND |
| VIETNAM | | |

2. **CONDITIONS:** The main conditions for admission to the preferential treatment under the CEPT Scheme or the AICO Scheme are that goods sent to any Member States listed above must:
- (i) fall within a description of products eligible for concessions in the country of destination;
 - (ii) comply with the consignment conditions in accordance with Article 7 of Rules of Origin for the Agreement on the Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area (CEPT-AFTA ROO); and
 - (iii) comply with the origin criteria set out in CEPT-AFTA ROO.
3. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter and/or producer must indicate in Box 8 of this Form, the origin criteria met, in the manner shown in the following table:

| Circumstances of production or manufacture in the first country named in Box 11 of this form | Insert in Box 8 |
|--|--|
| (a) Goods wholly produced in the country of exportation (see paragraph 3 (i) above) | "WO" |
| (b) Goods satisfying Article 4(1)(a), 4(1)(b) or 5(1) of CEPT-AFTA ROO <ul style="list-style-type: none"> • Regional Value Content • Change in Tariff Classification • Specific Processes | Percentage of ASEAN value content, example "40%" The actual CTC rule, example "CC" or "CTH" or "CTSH" "SP" |
| (c) Goods satisfying Article 5(2) of CEPT-AFTA ROO | "PC x%", where x would be the percentage of ASEAN value content of less than 40%, example "PC 25%" |

4. **EACH ARTICLE MUST QUALIFY:** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. **DESCRIPTION OF PRODUCTS:** The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
6. **HARMONISED SYSTEM NUMBER:** The Harmonised System number shall be that of in ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Member State.
7. **EXPORTER:** The term "Exporter" in Box 11 may include the manufacturer or the producer.
8. **FOR OFFICIAL USE:** The Customs Authority of the importing Member State must indicate (√) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
9. **MULTIPLE ITEMS:** For multiple items declared in the same Form D, if preferential treatment is not granted to any of the items, this is also to be indicated accordingly in box 4 and the item number circled or marked appropriately in box 5.
10. **THIRD COUNTRY INVOICING:** In cases where invoices are issued by a third country, "the Third Country Invoicing" box should be ticked (√) and such information as name and country of the company issuing the invoice shall be indicated in box 7.
11. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In cases of Back-to-Back CO, in accordance with Article 10(2) of the Operational Certification Procedures, the "Back-to-Back CO" box should be ticked (V).
12. **EXHIBITIONS:** In cases where goods are sent from the territory of the exporting Member State for exhibition in another country and sold during or after the exhibition for importation into the territory of a Member State, in accordance with Article 19 of the Operational Certification Procedures, the "Exhibitions" box should be ticked (√) and the name and address of the exhibition indicated in box 2.
13. **ISSUED RETROACTIVELY:** In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively, in accordance with Article 10(3) of the Operational Certification Procedures, the "Issued Retroactively" box should be ticked (√).
14. **ACCUMULATION:** In cases where originating in a Member State is used in another Member State as materials for a finished good, in accordance with Article 5(1) of the CEPT-AFTA ROO, the "Accumulation" box should be ticked (√).

15. PARTIAL CUMULATION (PC): If the Regional Value Content of material is less than 40%, the Certificate of Origin (Form D) may be issued for cumulation purposes, in accordance with Article 5(2) of the CEPT-AFTA ROO, the "Partial Cumulation" box should be ticked (✓).
16. DE MINIMIS: If a good that does not undergo the required change in tariff classification does not exceed 10% of the FOB value, in accordance with Article 8 of the CEPT-AFTA ROO, the "De Minimis" box should be ticked (✓).

Original (Duplicate/Triplicate/Quadruplicate)

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|--|----------------------------------|--|--|---|---------------------------------|
| 1. Goods consigned from (Exporter's business name, address, country) | | Reference No. ASEAN-CHINA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM E Issued in _____ (Country) See Overleaf Notes | | | |
| 2. Goods consigned to (Consignee's name, address, country) | | | | | |
| 3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge | | 4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under ASEAN-CHINA Free Trade Area Preferential Tariff <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country | | | |
| 5. Item number | 6. Marks and numbers on packages | 7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country) | 8. Origin criterion (see Notes overleaf) | 9. Gross weight or other quantity and value (FOB) | 10. Number and date of invoices |
| | | | | | |
| 11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ASEAN-CHINA Free Trade Area Preferential Tariff for the goods exported to (Importing Country) Place and date, signature of authorised signatory | | 12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority | | | |

OVERLEAF NOTES

1. Member States which accept this form for the purpose of preferential treatment under the ASEAN-CHINA Free Trade Area Preferential Tariff:

| | | |
|-------------------|-------------|-----------|
| BRUNEI DARUSSALAM | CAMBODIA | CHINA |
| INDONESIA | LAOS | MALAYSIA |
| MYANMAR | PHILIPPINES | SINGAPORE |
| THAILAND | VIETNAM | |

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ACFTA Preferential Tariff are that goods sent to any Member States listed above:

- (i) must fall within a description of products eligible for concessions in the country of destination;
- (ii) must comply with the consignment conditions that the goods must be consigned directly from any ACFTA Member State to the importing Member State but transport that involves passing through one or more intermediate non-ACFTA Member States, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements; and
- (iii) must comply with the origin criteria given in the next paragraph.

3. ORIGIN CRITERIA: For exports to the above mentioned countries to be eligible for preferential treatment, the requirement is that either:

- (i) The products wholly obtained in the exporting Member State as defined in Rule 3 of the ASEAN-China Rules of Origin;
- (ii) Subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 2 (b) of the ASEAN- China Rules of Origin, products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-ACFTA Member States or of undetermined origin used does not exceed 60% of the FOB value of the product produced or obtained and the final process of the manufacture is performed within territory of the exporting Member State;
- (iii) Products which comply with origin requirements provided for in Rule 2 of the ASEAN-China Rules of Origin and which are used in a Member State as inputs for a finished product eligible for preferential treatment in another Member State/States shall be considered as a product originating in the Member State where working or processing of the finished product has taken place provided that the aggregate ACFTA content of the final product is not less than 40%; or
- (iv) Products which satisfy the Product Specific Rules provided for in Attachment B of the ASEAN-China Rules of Origin shall be considered as goods to which sufficient transformation has been carried out in a Party.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

| Circumstances of production or manufacture in the first country named in Box 11 of this form | Insert in Box 8 |
|---|---|
| (a) Products wholly produced in the country of exportation (see paragraph 3 (i) above) | "X" |
| (b) Products worked upon but not wholly produced in the exporting Member State which were produced in conformity with the provisions of paragraph 3 (ii) above | Percentage of single country content, example 40% |
| (c) Products worked upon but not wholly produced in the exporting Member State which were produced in conformity with the provisions of paragraph 3 (iii) above | Percentage of ACFTA cumulative content, example 40% |
| (d) Products satisfied the Products Specific Rules | "Products Specific Rules" |

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF PRODUCTS: The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.

6. The Harmonised System number shall be that of the importing Member State.

7. The term "Exporter" in Box 11 may include the manufacturer or the producer.

8. FOR OFFICIAL USE: The Customs Authority of the importing Member State must indicate (√) in the relevant boxes in column 4 whether or not preferential treatment is accorded.

Original (Duplicate/Triplicate/Quadruplicate)

| | | | | | |
|--|----------------------------------|--|--|---|---------------------------------|
| 1. Goods consigned from (Exporter's business name, address, country) | | Reference No. ASEAN-KOREA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM AK Issued in _____ (Country) See Overleaf Notes | | | |
| 2. Goods consigned to (Consignee's name, address, country) | | 4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under ASEAN-Korea Free Trade Area Preferential Tariff <hr/> <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) <hr/> Signature of Authorised Signatory of the Importing Country | | | |
| 3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge | | | | | |
| 5. Item number | 6. Marks and numbers on packages | 7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country) | 8. Origin criterion (see Notes overleaf) | 9. Gross weight or other quantity and value (FOB) | 10. Number and date of invoices |
| | | | | | |
| 11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ASEAN-KOREA Free Trade Area Preferential Tariff for the goods exported to (Importing Country) Place and date, signature of authorised signatory | | | 12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority | | |
| 13 <input type="checkbox"/> Third-Country Invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Back-to-Back CO | | | | | |

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential tariff under the ASEAN-KOREA Free Trade Agreement (AKFTA):

| | | |
|-------------------|-------------|-----------|
| BRUNEI DARUSSALAM | CAMBODIA | INDONESIA |
| REPUBLIC OF KOREA | LAOS | MALAYSIA |
| MYANMAR | PHILIPPINES | SINGAPORE |
| THAILAND | VIETNAM | |

2. CONDITIONS: To enjoy preferential tariff under the AKFTA, goods sent to any Parties listed above:
 (i) must fall within a description of goods eligible for concessions in the country of destination;
 (ii) must comply with the consignment conditions in accordance with Rule 9 of Annex 3 (Rules of Origin) of the AKFTA; and
 (iii) must comply with the origin criteria in Annex 3 (Rules of Origin) of the AKFTA.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

| Circumstances of production or manufacture in the first country named in box 11 of this form | Insert in Box 8 |
|--|---|
| (a) Goods wholly obtained or produced in the territory of the exporting Party | "WO" |
| (b) Goods satisfying Rule 4.1 of Annex 3 (Rules of Origin) of the AKFTA | "CTH" or "RVC 40%" |
| (c) Goods satisfying the Product Specific Rules <ul style="list-style-type: none"> - Change in Tariff Classification - Wholly Obtained or Produced in the territory of any Party - Regional Value Content - Regional Value Content + Change in Tariff Classification - Specific Processes | "CTC" "WO-AK" "RVC" that needs to be met for the good to qualify as originating; e.g. "RVC 45%" The combination rule that needs to be met for good to qualify as originating; e.g. "CTH + RVC 40%" "Specific Processes" |
| (d) Goods satisfying Rule 6 | "Rule 6" |

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.

6. HARMONIZED SYSTEM NUMBER: The Harmonized System number shall be that of the importing Party.

7. EXPORTER: The term "Exporter" in box 11 may include the manufacturer or the producer.

8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential tariff is accorded.

9. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, "the Third Country Invoicing" box should be ticked (√) and such informations as name and country of the company issuing the invoice shall be indicated in box 7.

10. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Rule 20 of the Operational Certification Procedures, the "Exhibitions" box should be ticked (√) and the name and address of the exhibition indicated in box 2.

11. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 7 (2) of the Operational Certification Procedures, the "Back-to-Back CO" box should be ticked (√).

| | | | | |
|---|---|-----------------------|----------------------------------|--|
| 1. Exporter's name, address and country: | Certification no. | Number of page / | | |
| 2. Importer's name, address and country: | <u>AGREEMENT BETWEEN JAPAN AND THE REPUBLIC OF INDONESIA FOR AN ECONOMIC PARTNERSHIP</u> CERTIFICATE OF ORIGIN FORM JIEPA <u>Issued in Japan</u> | | | |
| 3. Means of transport and route (as far as known) | | | | |
| 4. Item number (as necessary); marks and numbers of packages; number and kind of packages; description of good(s); HS tariff classification number | 5. Preference criterion | 6. Quantity or weight | 7. Invoice number(s) and date(s) | |
| 8. Remarks: | | | | |
| 9. Declaration by the exporter: I, the undersigned, declare that: - the above details and statement are true and accurate. - the good(s) described above meet the condition(s) required for the issuance of this certificate; - the country of origin of the good(s) described above is _____ Place and date: _____ Signature: _____ Name (printed): _____ Company: _____ | 10. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Competent governmental authority or designee office: _____ Stamp Place and date: _____ Signature: _____ | | | |

[]

Parties which accept this form for the purpose of preferential treatment under the Agreement between the Republic of Indonesia and Japan for an Economic Partnership (hereinafter referred to as "the Agreement") are Indonesia and Japan.

General conditions:

The conditions for the preferential tariff treatment under the Agreement are that the goods exported to Indonesia or Japan should:

- Preference criteria shall apply with one of the requirements set out in Preference criteria ; and
- A The goods within the consignment produced entirely in the Party, as defined in paragraph 2 of Article 29.
 - B The good is produced entirely in the Party exclusively from originating materials of the Party.
 - C The good satisfies the product specific rules set out in Annex 2, as well as all other applicable requirements of Chapter 3, when the good is produced entirely in the Party using non-originating materials.

Instructions for certificate of origin:

For the purposes of claiming preferential tariff treatment, the document should be completed legibly and in full by the exporter or its authorized agent and certified by the competent governmental authority or its designee. Any item of the form should be completed in the English language. The document should be no longer valid, if it is completed in any languages other than English or modified after the issuance.

If the space of this document is insufficient to specify the necessary particulars for identifying the goods and other related information, the exporter or its authorized agent may provide the information using additional Appendix 1-A. In that case, every additional Appendix 1-A should be completed legibly and in full by the exporter or its authorized agent and certificated by the competent governmental authority or its designee.

- Field 1: State the full name, address and country of the exporter.
- Field 2: State the full name, address and country of the importer. As defined in subparagraph (f) of Article 28, "importer" means a person who imports a good into the importing Party (e.g. the consignee who declares the importation).
- Field 3: Provide the name of loading port, transit port and discharging port and, the name of vessel / flight number, as far as known.
- Field 4: Provide item number (as necessary), marks and numbers of packages, number and kind of packages, HS tariff classification number as amended on January 1, 2002 and description of each good consigned.

For each good, the HS tariff classification number should be indicated at the six-digit level.

The description of the good on the certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.

With respect to subheading 2103.90, 2208.90, 4601.20 and 4601.91, in an exceptional case where the good is a specific product requiring a special description (e.g. instant curry and Igusa goods), such description of specific products should be indicated.

With respect to each good of Chapter 50 through 63 of the HS, the materials of the other Party or non-Parties which are member countries of the ASEAN, the processes or operations conducted in such Party or non-Parties, and the names of such Party or non-Parties should be indicated (if such materials were used in the production of the good).

- Field 5: For each good, state which preference criterion (A through C under Preference Criteria above) is applicable. The rules of origin are contained in Chapter 3 and Annex 2.

Note: In order to be entitled to preferential tariff treatment, each good of a Party should meet at least one of the criteria given.

Indicate "ACU" for accumulation, "DMI" for de minimis and "FGM" for fungible goods or materials, if applicable.

- Field 6: For each good, indicate the quantity or weight.
- Field 7: Indicate the invoice number and date for each good. The invoice should be the one issued for the importation of the good into the importing Party.

If the invoice is issued by a person different from the exporter to whom the certificate of origin is issued and the person who issues the invoice is located in a non-Party, it should be indicated in field 8 that the goods will be invoiced in a non-Party, identifying the full legal name and address of the person that issues the invoice.

In an exceptional case where the number of the invoice issued in a non-Party is not known at the time of issuance of the certificate of origin, the invoice number and the date of invoice issued by the exporter to whom the certificate of origin is issued should be indicated in field 7, and it should be indicated in field 8 that the goods will be subject to another invoice to be issued in a non-Party for

the importation into the importing Party, identifying the full legal name and address of the person that will issue such other invoice. In such case, the relevant authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction, from the exporting Party to the importing Party, with regard to the goods declared for import.

Field 8: If the certificate of origin is issued retroactively in accordance with Rule 3(b), the competent governmental authority or its designee should indicate "ISSUED RETROACTIVELY." If the certificate of origin is newly issued in accordance with Rule 3(e), the competent governmental authority or its designee should indicate the date of issuance and the certification number of the original certificate of origin. Other remarks as necessary.

Field 9: This field should be completed, signed and dated by the exporter or its authorized agent. The "date" should be the date when the certificate of origin is applied for.

Note: The exporter's or its authorized agent's signature may be autographed or printed.

Field 10: This field should be completed, dated, signed and stamped by the competent governmental authority of the exporting Party or its designee.

Note: The competent governmental authority's or its designee's signature may be autographed or printed.

Notice 1. Any items entered in this form should be true and correct. False declaration or documents relating to the certificate of origin should be subject to penalty in accordance with the laws and regulations of the exporting Party.

Notice 2. The certificate of origin should be a basis of determination of origin at the customs authority of the importing Party.