



**Directorate General of Customs and Excise  
Ministry of Finance of Indonesia**

# Point-Point Perubahan *Protocol to Amend the ACFTA*

03.07.2019



# Hal-hal yang berubah atau diatur baru di *Protocol to Amend ACFTA (2015)*

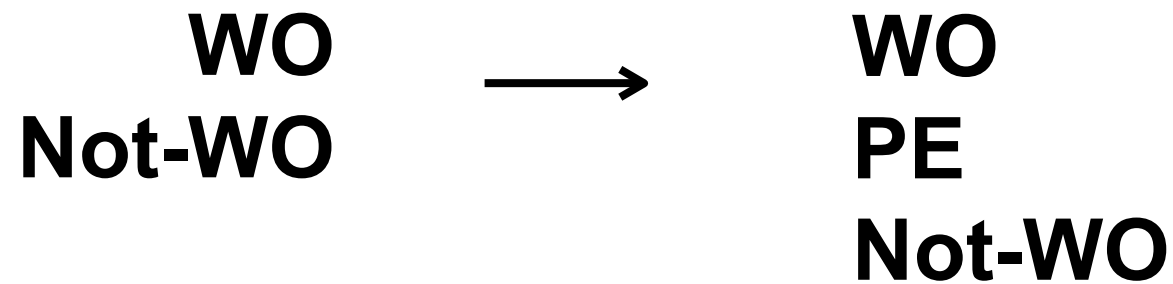
		Protocol to Amend ACFTA
1.	<b>Definisi</b>	<i>ROO Article 1</i>
2.	<b>Origin Criteria</b>	<i>ROO Article 2</i>
3.	<b>WO</b>	<i>ROO Article 3</i>
4.	<b>Not-WO</b>	<i>ROO Article 4</i>
5.	<b>Accumulation</b>	<i>ROO Article 6</i>
6.	<b>Direct Consignment</b>	<i>ROO Article 8</i>
7.	<b>De Minimis</b>	<i>ROO Article 9</i>
8.	<b>Treatment of Packing Materials, Packages and Containers</b>	<i>ROO Article 10</i>
9.	<b>Accessories, Spare Parts and Tools</b>	<i>ROO Article 11</i>
10.	<b>Identical and Interchangeable Materials</b>	<i>ROO Article 13</i>
11.	<b>Consultation, Review and Modification</b>	<i>ROO Article 15</i>

		Protocol to Amend ACFTA
12.	<b>Specimen Signatures and Seal</b>	<i>OCP Rule 3</i>
13.	<b>Manufacturer</b>	<i>OCP Rule 6</i>
14.	<b>Total items on COO</b>	<i>OCP Rule 7</i>
15.	<b>Form E (white paper)</b>	<i>OCP Rule 8 (a)</i>
16.	<b>Form E (continuing page/s)</b>	<i>OCP Rule 8 (b)</i>
17.	<b>Movement Certificate</b>	<i>OCP Rule 12</i>
18.	<b>Waiver of COO</b>	<i>OCP Rule 16</i>
19.	<b>Origin Verification</b>	<i>OCP Rule 18</i>
20.	<b>Third Party Invoicing</b>	<i>OCP Rule 23</i>
21.	<b>Form E</b>	
22.	<b>Overleaf Notes</b>	



# ORIGIN CRITERIA

ROO – Article 2



Protocol to Amend ACFTA

**WO**  
**Not-WO**



**WO**  
**PE**  
**Not-WO**



## Not Wholly Obtained Product

ROO – Article 4

Protocol to Amend ACFTA

**RVC 40%**



Kriteria CTH termasuk dalam PSR  
di Article 5

- **RVC 40%**
- **CTH (untuk chapter tertentu)**
- **PSR**



# PENGHITUNGAN RVC

ROO – Article

Protocol to Amend ACFTA

## Metode Build Up

$$\frac{\text{Value of Non-ACFTA materials} + \text{Value of materials of Undetermined origin}}{\text{FOB Price}} \times 100\% < 60\%$$



## Metode Build Down

$$\text{RVC} = \frac{\text{FOB-VNM}}{\text{FOB}} \times 100\%$$



## DE MINIMIS

ROO – Article 9

Protocol to Amend ACFTA

Tidak diatur



diatur,



# Treatment of Packing Materials, Packages and Containers

ROO – Article 10

Protocol to Amend ACFTA



Lebih detail mengatur terkait  
hubungannya dengan RVC dan CTC



## Accessories, Spare Parts and Tools

ROO – Article 11

Protocol to Amend ACFTA

*Accessories, Spare Parts and Tools* tidak dihitung dalam menentukan keasalan barang



### Mengatur lebih detail.

*Accessories, Spare Parts and Tools* dianggap bagian dari barang jika:

- Tidak dalam invoice yang terpisah
- Jumlah dan nilainya merupakan sesuatu yang umum untuk disajikan dengan barang

Jika barang menggunakan kriteria CTC, *Accessories, Spare Parts and Tools* tidak dihitung, jika RVC maka dihitung.





# Neutral Elements

ROO – Article 12

Protocol to Amend ACFTA

*power and fuel, plant and equipment, or machines and tools used to obtain the goods, or the materials used in its manufacture which do not remain in the goods or form part of the goods,*



- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used for testing or inspecting the goods;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) tools, dies and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) any other goods that are not incorporated into the good but whose use in the production of the good



# Identical and Interchangeable Materials

ROO – Article 13

Protocol to Amend ACFTA

Tidak diatur



Metode penentuan keasalan barang:

- a. pemisahan fisik bahan baku; atau
- b. metode manajemen persediaan berdasarkan standar akuntansi yang berlaku di Negara Anggota tersebut.



## EXPORTER

OCP - Rule 6

### AGREEMENT

CO submitted by exporter or his authorised representative.



### PROTOCOL TO AMEND

a Chinese manufacturer can apply for CO in the case where manufacturer needs to authorise other agency to export on its behalf.



## MULTIPLE ITEMS

OCP - Rule 7

AGREEMENT

Per SKA maksimal **20 items** barang



PROTOCOL TO AMEND

Per SKA jumlah items barang **tidak dibatasi**



## CO FORM E

OCP - Rule 8a, 8b

### AGREEMENT

Mengatur detail warna masing-masing 3 lembar asli SKA (*triplicate*):

- *Original – Beige*
- *Duplicate- Light Green*
- *Triplicate- Light Green*

Tidak diatur



### PROTOCOL TO AMEND

SKA dicetak di kertas A4 berwarna **putih**

Mengakomodir ketentuan lembar lanjutan SKA dengan format sama seperti lembar awal SKA Form E.



LAMA

BARU

ORIGINAL

1. Products consigned from (Exporter's business name, address, country)		Reference No.  ASEAN-CHINA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)			
2. Products consigned to (Consignee's name, address, country)		FORM E 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  <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)			
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of products (including quantity where appropriate and HS number of the Importing Party)	8. Origin criteria (see Overleaf Notes)	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 products were produced in  (Country)  and that they comply with the origin requirements specified for these products in the Rules of Origin for the ACFTA for the products 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"/> Issued Retroactively <input type="checkbox"/> Exhibition <input type="checkbox"/> Movement Certificate <input type="checkbox"/> Third Party Invoicing					

CO FORM E



Original (Duplicate/Triplicate)

1. Products consigned from (Exporter's business name, address, country)		Reference No.  ASEAN-CHINA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)			
2. Products consigned to (Consignee's name, address, country)		FORM E 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  <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)			
5. Item Number	6. Marks and numbers on packages	7. Number and type of packages, description of products (including quantity where appropriate and HS number in six digit code)	8. Origin criteria (see Overleaf Notes)	9. Gross weight or net weight or other quantity, and value (FOB) only when RVC criterion is applied	10. Number, date of invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct, that all the products were produced in  (Country)  and that they comply with the origin requirements specified for these products in the Rules of Origin for the ACFTA for the products 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"/> Issued Retroactively <input type="checkbox"/> Exhibition <input type="checkbox"/> Movement Certificate <input type="checkbox"/> Third Party Invoicing					



## LAMA

## BARU

### OVERLEAF NOTES

- Parties 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 products sent to any Parties listed above:

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

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

- The products wholly obtained in the exporting Party as defined in Rule 3 of the Rules of Origin for the ACFTA;
- Subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 2 (b) of the Rules of Origin for the ACFTA, products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-ACFTA Parties 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 Party;
- Products which comply with origin requirements provided for in Rule 2 of the Rules of Origin for the ACFTA and which are used in a Party as inputs for a finished product eligible for preferential treatment in another Party/Parties shall be considered as a product originating in the Party 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
- Products which satisfy the Product Specific Rules provided for in Attachment B of the Rules of Origin for the ACFTA shall be considered as products to which sufficient transformation has been carried out in a Party.

If the products 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 products 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)	"WO"
(b) Products worked upon but not wholly produced in the exporting Party 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 Party which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of ACFTA cumulative content, example 40%
(d) Products satisfied the Product Specific Rules (PSR)	"PSR"

- 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.
- 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.
- The Harmonised System number shall be that of the importing Party.
- The term "Exporter" in Box 11 may include the manufacturer or the producer. In the case of MC the term "Exporter" also includes the exporter in the intermediate Party.
- FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
- Movement Certificate: In cases of Movement Certificate, in accordance with Rule 12 of the Operational Certification Procedures, "Movement Certificate" in Box 13 should be ticked (✓). The name of original Issuing Authorities of the Party, date of the issuance and the reference number of the original Certificate of Origin (Form E) to be indicated in Box 13.
- THIRD PARTY INVOICING: In cases where invoices are issued by a third country, "Third Party Invoicing" in Box 13 shall be ticked (✓). The invoice number shall be indicated in Box 10. Information such as name and country of the company issuing the invoice shall be indicated in Box 7.
- EXHIBITIONS: In cases where products are sent from the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party in accordance with Rule 22 of Attachment A of the Rules of Origin for the ACFTA, the "Exhibitions" in Box 13 should be ticked (✓) and the name and address of the exhibition indicated in Box 2.
- ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form E) may be issued retroactively in accordance with Rule 11 of Attachment A of the Rules of Origin for the ACFTA. The "Issued Retroactively" in Box 13 shall be ticked (✓).

# OVERLEAF NOTES



### OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential treatment under the ASEAN-CHINA Free Trade Area (ACFTA):

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 are that products sent to any Parties listed above:

- must fall within a description of products eligible for concessions in the country of destination;
- must comply with all relevant provisions of Annex 1 (Rules of Origin) of the Protocol to Amend the Framework Agreement on Comprehensive Economic Co-operation and Certain Agreements thereunder between the Association of Southeast Asian Nations (ASEAN) and the People's Republic of China (ACFTA Upgrading Protocol).

3. ORIGIN CRITERIA: For each good described in Box 7 of this form, the origin criteria met should be indicated in Box 8, 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 or obtained satisfying subparagraph (a) of Article 2 of Annex 1 of the ACFTA Upgrading Protocol	WO
(b) Goods produced in a Party exclusively from originating materials from one or more of the Parties satisfying subparagraph (b) of Article 2 of Annex 1 of the ACFTA Upgrading Protocol	PE
(c) Goods produced from non-originating materials in a Party, satisfying paragraph 1 of Article 4 of Annex 1 of the ACFTA Upgrading Protocol	
- Regional Value Content	Actual percentage of ACFTA value content, example "40%"
- Change in Tariff Classification at the four-digit level	OTH
(d) Goods satisfying the Product Specific Rules (PSR) in Attachment B of Annex 1 of the ACFTA Upgrading Protocol	PSR

- 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.
- DESCRIPTION OF PRODUCTS: The description of products in Box 7 must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them.
- The Harmonised System number of the importing party in Box 7 (six digit code) shall be determined according to the International Convention on the Harmonized Commodity Description and Coding System and subsequent amendments thereto.
- The term "Exporter" in Box 1 and 11 may include the manufacturer or the producer. In the case of Movement Certificate (MC), the term "Exporter" also includes the exporter in the intermediate Party. For China, a Chinese manufacturer can apply for a Certificate of Origin (Form E) in the case where the manufacturer needs to authorise other agencies to export on its behalf. In this case, the manufacturer can make the declaration indicated in Box 11 and shall state the name and address of the exporter in Box 7.
- FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
- MOVEMENT CERTIFICATE: In cases of Movement Certificate, in accordance with Rule 12 of Attachment A of the Rules of Origin of the ACFTA Upgrading Protocol (Operational Certification Procedures): (i) "Movement Certificate" in Box 13 should be ticked (✓); (ii) the indicated value in Box 9 shall be the invoice value of the products exported from the intermediate Party. The indicated value in Box 9 is only required when the RVC criterion is applied; (iii) The name of the original Issuing Authorities of the Party, date of the issuance and the reference number of the original Certificate of Origin (Form E) to be indicated in Box 7.
- THIRD PARTY INVOICING: In cases where invoices are issued by a third country, "Third Party Invoicing" in Box 13 shall be ticked (✓). The invoice number shall be indicated in Box 10. Information such as name and country of the company issuing the invoice shall be indicated in Box 7.
- EXHIBITIONS: In cases where products are sent from the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party, in accordance with Rule 22 of Attachment A of the Rules of Origin for the ACFTA, the "Exhibitions" in Box 13 should be ticked (✓) and the name and address of the exhibition indicated in Box 2.
- ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form E) may be issued retroactively in accordance with Rule 11 of Attachment A of the Rules of Origin for the ACFTA. The "Issued Retroactively" in Box 13 shall be ticked (✓) electronically or typewritten together with other information in the Certificate of Origin (Form E). In cases where the "Issued Retroactively" in Box 13 cannot be ticked electronically or typewritten, the Certificate of Origin (Form E) shall be stamped with the words: "ISSUED RETROACTIVELY".

Terima kasih