SUBMISSION NO. 8 TT on 14 August 2012



AUSTRALIAN CHAMBER OF COMMERCE AND INDUSTRY

ACCI Submission to Joint Standing Committee on Treaties

> MAFTA Treaty Tabled 14 August 2012

September 2012

ABN 85 008 391 795

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1. EXECUTIVE SUMMARY

- ACCI welcomes the recently concluded Malaysia-Australia Free Trade Agreement (MAFTA), and supports the Agreement in general terms.
- ACCI highlights practice problems for Australian exporters relating to provisions requiring divergent export documentation under MAFTA, which is well intended but in practice is not business friendly as it duplicates origin systems already in force and therefore increases administrative burdens and costs for business, rather than supporting trade facilitation.
- ACCI highlights the use and history of Certificates of Origin as a customary document of international trade, which provides same-day independent verification of the origin of goods exported to foreign destinations. They continue to be required of Australian exporters by other Free Trade Agreements in force, such as the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) and by countries for which no trade agreements exist.
- ACCI highlights Malaysia's decision to require its exporters to use Certificates of Origin under the terms of MAFTA, consistent with international trade practice.
- Proposed Recommendations include:
 - Removing the requirement that Australian exporters arbitrarily construct and fulfil their own Declaration of Origin (instead of using the well-known prescribed Certificate of Origin) under MAFTA; and
 - reinstating a requirement for Australian exporters to use Certificates of Origin under MAFTA, reflecting obligations for Malaysia under the same Agreement, and reflecting international trade practice.
- The Proposed Recommendations recognise:
 - Certificates of Origin as the known instrument used by Australian exporters in all non-FTA trade, and by Australia's most comprehensive FTA, AANZFTA which remains in force and to which Malaysia is a party.
 - The administrative benefit of the centralised record of Certificates of Origin that is maintained by Government authorised agencies to ISO/IEC 17020 standards, as a means to provide proper advocacy when Australian exporter's claims are queried by foreign Customs.
 - That a unilateral self-regulatory approach to trade documentation at the Australian end, while superficially attractive, is inappropriate given the bilateral and multilateral nature of trade and commerce relations used by Australian exporters.
 - That Malaysian Customs does not use the same risk-based approach at the border that Australian Customs employs, instead using an administrative approach to all import documentation that leaves Australian exporters open to direct investigation by Malaysia, with provisions in MAFTA limiting Government support and advocacy.
 - The use of Declaration of Origin, which are non-standardised under MAFTA, are likely to be prepared in a myriad of ways by Australian exporters before being sent to Malaysian Customs, increasing the potential for rejection and decreasing efficiency in goods crossing the border.

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2. ABOUT ACCI

2.1 Who We Are

The Australian Chamber of Commerce and Industry (ACCI) speaks on behalf of Australian business at a national and international level.

Australia's largest and most representative business advocate, ACCI develops and advocates policies that are in the best interests of Australian business, economy and community.

We achieve this through the collaborative action of our national member network which comprises:

- All state and territory chambers of commerce
- 29 national industry associations
- Bilateral and multilateral business organisations

In this way, ACCI provides leadership for more than 350,000 businesses which:

- Operate in all industry sectors
- Includes small, medium and large businesses
- Are located throughout metropolitan and regional Australia

2.2 What We Do

ACCI takes a leading role in advocating the views of Australian business to public policy decision makers and influencers including:

- Australian Government Ministers & Shadow Ministers
- Federal Parliamentarians
- Policy Advisors
- Commonwealth Public Servants
- Regulatory Authorities
- Australian Government Agencies

Our objective is to ensure that the voice of Australian businesses is heard, whether they are one of the top 100 Australian companies or a small sole trader.

Our specific activities include:



- Representation and advocacy to Governments, parliaments, tribunals and policy makers both domestically and internationally;
- Business representation on a range of statutory and business boards and committees;
- Representing business in national forums including Fair Work Australia, Safe Work Australia and many other bodies associated with economics, taxation, sustainability, small business, superannuation, employment, education and training, migration, trade, workplace relations and occupational health and safety;
- Representing business in international and global forums including the International Labour Organisation, International Organisation of Employers, International Chamber of Commerce, Business and Industry Advisory Committee to the Organisation for Economic Co-operation and Development, Confederation of Asia-Pacific Chambers of Commerce and Industry and Confederation of Asia-Pacific Employers;
- Research and policy development on issues concerning Australian business;
- The publication of leading business surveys and other information products; and
- Providing forums for collective discussion amongst businesses on matters of law and policy.



3. ISSUES

a) Issue 1: Certificates of Origin function as a customary document of international trade, which provides Australian exporters and foreign Customs an independent verification of the origin of goods exported. Certificates of Origin are required of Australian exporters to countries with which there are no trade agreements; are required by international banking instruments such as Letters of Credit; and will continue to be required by other pre-existing Free Trade Agreements such as the successful ASEAN-Australia-New Zealand Free Trade Area (AANZFTA), of which Malaysia is a party and which will remain in force into the future alongside the Malaysia-Australia Free Trade Agreement (MAFTA).

Certificates of Origin remain an integral and recognisable part of modern trade around the world,¹ a fact that contradicts unfounded claims otherwise in the *Regulation Impact Statement* prepared for the MAFTA.² The fundamental purpose of a Certificate of Origin is for a credible third party to conduct independent verification of the credibility, authenticity and veracity of the representations made by an exporter on a Certificate (which is a format prescribed by international custom), and thereby provide a level of confidence for other parties to international trade, who all understand and know the prescribed format.³ ACCI and Australian Chambers undertake this important work.

Certificates of Origin lend support to business as they are prescribed documents that function across a range of different export instruments. ACCI highlights the use of Certificates of Origin in international banking instruments, particularly the Letter of Credit, which is issued by the bank of the buyer of the goods to the seller (exporter) of the goods. Letters of Credit require the exporter to present a Certificate of Origin as means to release payment to the exporter, and Australian exporters utilising a Letter of Credit who use MAFTA will still be required by the

¹ World Customs Organisation, World Trends in Preferential Origin Certification and Verification, June 2011 <<u>http://www.wcoomd.org/files/1.%20Public%20files/PDFandDocuments/Origine/pre</u> <u>f roo com study en.pdf</u>>.

² Terms of Reference Attachment 2: Regulation Impact Statement, para. 45.

³ Cf. evidence of codified practice: International Convention Relating to the Simplification of Customs Formalities, Geneva, 3 November 1923; International Convention on the simplification and harmonization of Customs procedures, Kyoto, 18 May 1973; Protocol of Amendment to the International Convention on the simplification and harmonization of Customs procedures (with appendices and annexes), Kyoto, 26 June 1999.



Letter of Credit to obtain a Certificate of Origin for the goods, even where they have prepared a Declaration of Origin. ACCI is concerned that as international banking practice and procedure is customary in nature, it will not able to be changed to suit the Australian Government's purposes in MAFTA, and unnecessary duplication in required documentation will result.

b) **Issue 2:** ACCI is concerned that Australia's departure from verified Certificates of Origin to unverified and decentralised Declaration of Origin under MAFTA does not co-opt existing business practice, and instead duplicates the number of documentary verifications required of Australian exporters. ACCI also notes that Malaysia has elected to retain the use of Certificates of Origin under the MAFTA for its companies exporting to Australia, in line with international trade practice, and that Australia should replicate this practice in MAFTA.

Despite the intention being otherwise, there is a major practice issue with the duplication of export documentation under MAFTA that presents a burden, not a simplification, for Australian exporters. Non-FTA destinations already require Certificates of Origin, and Australian exporters successfully use tens of thousands of these every year. Certificates of Origin are also required by many of Australia's in force free trade agreements, which will remain a requirement into the future.

One such agreement in force is AANZFTA, which is Australia's most comprehensive free trade agreement to date. **AANZFTA co-opted** international business practice already in place and used Certificates of Origin in the interests of increased trade facilitation. We are extremely concerned that MAFTA does not co-opt existing successful international business practice, and instead **MAFTA imposes a new practice where the old practice will still be required by other agreements and other components of the business transaction**. The result is that Australian businesses must obtain the usual Certificate of Origin to support Letters of Credit and in force agreements such as AANZFTA, but will also be required by MAFTA to additionally prepare a Declaration of Origin.

ACCI highlights the administrative 'noodle soup' effect that our thousands of exporting companies are concerned about: an increasing number of divergent requirements for export documentation, instead of the streamlining of exports through anticipated, understood and internationally accepted documentation for all trade agreements in force, including MAFTA.

The unnecessary increase in Australian export documentation required by MAFTA is no more apparent than in Malaysia's clear choice to coopt existing business practice and use Certificates of Origin for their



exporters under MAFTA. To that end, ACCI argues that if there is an Australian requirement for export documentation to prove origin under MAFTA, then it should be a standard used jointly. If the international standard of export documentation proving origin is the Certificate of Origin, which has not only been chosen by Malaysia for MAFTA, but is recognised by foreign Customs around the world,⁴ then it is in the interests of Australian exporters to retain in MAFTA the Certificate of Origin.

c) **Issue 3:** The terms of MAFTA require Australian exporters to arbitrarily construct their own Declaration of Origin document, which will be non-standardised and administratively intensive, and are likely to be produced in a myriad of ways by Australian exporters before being sent to Malaysian Customs for inspection, increasing the potential for rejection and decreasing efficiency in goods crossing the border.

Our interpretation of MAFTA is that Australian exporters using the Agreement are each required to construct a form using their letterhead or invoice, and place in that form the same information that would have gone into the Certificate of Origin.⁵ Unlike a Certificate of Origin, however, the Declaration of Origin is not prescribed, and is non-standardised. The Declaration of Origin under MAFTA will therefore likely result in a multitude of outputs prepared by Australian exporters, which risks greater potential for rejection.

ACCI disagrees strongly with the contention that removing uniformity from the origin export documentation is 'trade facilitating' or 'will reduce the administrative burden'.⁶ We also note the decentralisation of documentation removes support and advocacy for exporters, as mentioned below. ACCI argues in the strongest terms that predictability, uniformity and a narrowing range of impediments at the border crossing are desired by all Australian exporters.

ACCI observes that removing uniformity in origin documentation has resulted in complications for other free trade agreements, particularly in the Australia-United States Free Trade Agreement (AUSFTA), for which the singular Certificate of Origin document was removed leaving exporters to file Declarations. Australian Customs now concedes on its website: 'most of the documentation has contained

⁴ International Chamber of Commerce, International Certificate of Origin Guidelines (World Chambers Federation, 2007).

⁵ MAFTA Annex on Operational Certification Procedures, Rule 7; MAFTA Appendix on Data Requirements.

⁶ Terms of Reference Attachment 2: Regulation Impact Statement, para. 12.



insufficient information'.⁷ This complication has resulted in Australian Customs requesting US exporters to fill up to four documents to prove origin.

Unlike the proposed Declarations of Origin that under MAFTA require administratively intensive preparation by the exporter on an invoice or letterhead (as per MAFTA requirements), Certificates of Origin are uniform, which enables their use in electronic documentary verification. To this end, ACCI and its State chamber members not only provide same-day hard copy verification, but also offer a wide range of electronic processing systems. These allow Australian exporters to submit Certificates of Origin online, followed by same-day verification at State chambers, and instant electronic transfer to import destinations where the documents are easily recognised and understood. These electronic systems provide support to Australian exporters, and rely on Certificates of Origin being a standardised, prescribed document accepted around the world.

d) **Issue 4:** ACCI notes Malaysian Customs does not implement the same risk management approach to checking evidence of origin as that used by Australian Customs, and instead uses an administrative approach and will check every Declaration of Origin arriving at Malaysian Customs for error.

Australian Customs adopts a risk management approach to import documentation, but this system is not necessarily replicated in other countries. Given that the default position of all ASEAN free trade agreements is to require Certificate of Origin,⁸ and State practice in Malaysia and amongst ASEAN members has demonstrated an administrative approach to checking documentation at the border, ACCI is concerned that sending English-language, non-uniform, arbitrarily formatted, unsupported export documentation in the form of Declarations of Origin risks impeding, rather than improving, bordercrossing for Australian exporters.

⁷ Australian Customs and Border Protection Service, Sample Statements for US manufacturers/producers, <<u>http://www.customs.gov.au/site/page5498.asp</u>> accessed at 14 September 2012.

⁸ ASEAN Trade in Goods Agreement, Article 38 & Annex 7; AANZFTA, Chapter 3; ASEAN-China Free Trade Area: Second Protocol to Amend the Agreement on Trade in Goods of the Framework Agreement on Comprehensive Economic Co-Operation between the Association of Southeast Asian Nations and the People's Republic of China, Kuala Lumpur, 29 October 2010, Appendix 1 Attachment A; ASEAN-India Free Trade Area, Appendix D & Attachment to the OCP; ASEAN-Japan Free Trade Area, Annex 4 Operational Certification Procedures; ASEAN-Republic of Korea Free Trade Area, Annex 3 Rules of Origin.



e) **Issue 5:** Certificates of Origin for Australian exporters are same-day verified by authorised agents of Government to ISO/IEC 17020 standards, which creates an inexpensive centralised record of export documentation that is easily accessible by Government upon questioning of origin by foreign Customs, and further allows for proper support and advocacy of Australian exporters in the event of a dispute with foreign Customs as to origin of goods. Where an Australian exporter has incorrectly prepared the non-standardised and unverified Declaration of Origin under MAFTA, or where misunderstandings at Malaysian Customs occur, Australian exporters may be left open to direct investigation by Malaysia, with only limited assistance to be provided by the Department of Foreign Affairs and Trade under the present terms of MAFTA.9

The act of checking a Certificate of Origin presented by an exporter (whether preferential or non-preferential) occurs within a same-day time frame, a fact that contradicts unfounded claims in the *Regulation Impact Statement*.¹⁰ It must include a verification of the information on the Certificate, and a verification of the authenticity of the exporter's signature before stamping and signing, after which it is sent (usually electronically) by the exporter to the import destination to be declared with the goods. ACCI retains a record of the representations made by the Australian exporter, and is accredited in this respect to the ISO/IEC 17020 standard.¹¹

One of the benefits of independently verifying Certificates of Origin is that when the exporter's documents are questioned at foreign Customs, the independent Government authorised agency interacts with the Department of Foreign Affairs and Trade (DFAT) in order to produce the relevant records, and the exporter receives the appropriate advocacy should there be any misunderstanding about the representations made on the Certificate. Foreign Customs also receives the benefit of obtaining records that are frozen at point-intime-of-signing, and does not run the risk of having Certificates of Origin altered and presented as original records.

ACCI is concerned that Declarations of Origin under MAFTA are only retained by the exporter, and there is no independent third party keeping any copy or verifying what the exporter stated as the origin of

¹¹ Accreditation under Joint Accreditation System of Australia and New Zealand (JAS-ANZ), Scheme for the Recognition of Bodies to Issue Certificates of Origin for Free Trade Agreements http://www.jas-

⁹ MAFTA, Art. 3.20(2)(c), (2)(d) and (3).

¹⁰ Terms of Reference Attachment 2: Regulation Impact Statement, para. 117.

anz.com.au/index.php?option=com_content&task=view&id=127>.



the goods. ACCI is also concerned that when Malaysian Customs applies an administrative approach to checking all Declarations of Origin (which are non-standardised under MAFTA) without centralised record keeping, Australian exporters who have made errors on their Declaration of Origin may face the increased administrative burden of being directly investigated by Malaysia, with only limited DFAT assistance provided under MAFTA depending on administrative capacity.¹²

f) Principles arising from issues:

- Standardisation has been a hallmark feature of trade facilitation activity over centuries of trade.
- Trade facilitation is a fundamental principle of any Australian Free Trade Agreement, and unilateral divergence in export documentation in Australia's future Agreements such as MAFTA is not trade facilitating.
- Implementing export documentation in the form of Declarations of Origin under MAFTA is a duplication of international trade documentation conventions already in force, and their use will increase the likelihood of greater cost, confusion, and liability for Australian exporters.
- If the Declaration of Origin remains the requirement for Australian Exporters, then despite best intentions MAFTA will not be as 'business friendly'¹³ as is intended due to a potential increase in the risk, complexity and cost of doing trade with Malaysia. Business may therefore avoid using MAFTA, rendering the conclusion of the Agreement pointless for trade in goods.
- Australia should revert to using Certificates of Origin in MAFTA, consistent with the existing successful AANZFTA agreement, and in line with international trade practice.
- A schedule of amendments (A, B & C) to Australian components of MAFTA (articles and annexes), will reinstate Certificates of Origin as the standard of verification for Australian exporters.

¹² MAFTA Art 3.20(2)(c), (2)(d) and (3).

¹³ Terms of Reference Attachment 3: Malaysia-Australia Free Trade Agreement Outcomes at a Glance, 22 May 2012, pg. 2.



4. PROPOSED RECOMMENDATIONS

That the Joint Standing Committee on Treaties:

- a) **AGREES**, in principle, to the proposed recommendation that trade facilitation is a fundamental principle of any Australian Free Trade Agreement, and unilateral divergence in export documentation in Australia's future Agreements such as MAFTA is not trade facilitating.
- b) **AGREES**, in principle, to the proposed recommendation that standardisation has been a hallmark feature of trade facilitation activity over centuries of trade.
- c) AGREES, in principle, to the proposed recommendation that implementing export documentation in the form of Declarations of Origin under MAFTA is a duplication of international trade documentation conventions already in force, and that their use will increase the likelihood of greater cost, confusion, and liability for Australian exporters.
- d) **AGREES**, in principle, to the proposed recommendation that Australia should revert to using Certificates of Origin in MAFTA, consistent with Malaysia's choice to use Certificates of Origin in the same Agreement, their successful use in the existing AANZFTA agreement, and in line with international trade practice.
- e) AGREES to <u>all</u> amendments contained in the following schedule (A, B &
 C) of Australian components of MAFTA (articles and annexes), reinstating Certificates of Origin as the standard of verification of origin for Australian exporters.



A. <u>Amendments to MAFTA Articles (does not affect Malaysian</u> <u>obligations):</u>

Article	Current wording	Proposed Amended wording
3.15	[Title] Declaration of Origin or Certificate of Origin	Certificate of Origin
3.15 (1)	A claim that a good should be treated as originating and accepted as eligible for a preferential tariff shall be supported by a Declaration of Origin completed by the exporter or producer as outlined in the Annex on Operational Certification Procedures.	[Delete whole section 1, move all sections of Article 3.15 upwards one numeral value]
3.15 (2)	Notwithstanding paragraph 1, Malaysia shall require its exporters or producers to obtain a Certificate of Origin as outlined in the Annex on Operational Certification Procedures. Malaysia may elect to waive the Certificate of Origin requirement and replace it with the Declaration of Origin requirement at any time.	Malaysia and Australia shall require its exporters or producers to obtain a Certificate of Origin as outlined in the Annex on Operational Certification Procedures.
3.15 (3)	A Declaration of Origin or Certificate of Origin shall remain valid for one year after the date on which the Declaration of Origin was signed or the Certificate of Origin was issued.	A Certificate of Origin shall remain valid for one year after the date on which the Certificate of Origin was issued.
3.15 (4)	For any originating good that has completed customs clearance of a Party on or after the date of entry into force of this Agreement, each Party shall accept a Declaration of Origin or a Certificate of Origin that has been completed and signed prior to that date.	For any originating good that has completed customs clearance of a Party on or after the date of entry into force of this Agreement, each Party shall accept a Certificate of Origin that has been completed and issued prior to that date.



Article	Current wording	Proposed Amended wording
3.16 (1)	The Certificate of Origin shall be issued by an Issuing Authority of Malaysia. Malaysia shall inform Australia of the names and addresses of the Issuing Authority and shall provide specimen signatures and specimens of the impression of official seals of the Issuing Authority electronically to Australia.	The Certificate of Origin shall be issued by an Issuing Authority of Malaysia, and an Issuing Authority of Australia. The Issuing Authorities/Bodies shall provide the names, addresses, specimen signatures and specimens of the impressions of official seals of their respective Issuing Authorities/Bodies electronically to the other Party.
3.16 (2)	Any Certificate of Origin issued by a person not included in the specimen signatures may not be honoured by the Customs Administration of Australia.	Any Certificate of Origin issued by a person not included in the list may not be honoured by the Customs Authority of the importing Party.
3.17 (1)(c)	the importer claiming preferential tariff treatment has met the Declaration of Origin or Certificate of Origin requirements specified in Article 3.15 (Declaration of Origin or Certificate of Origin).	the importer claiming preferential tariff treatment has met the Certificate of Origin requirements specified in Article 3.15 (Certificate of Origin).
3.17 (2)	Notwithstanding paragraph 1, the importing Party may elect to waive the requirement for a Declaration of Origin or Certificate of Origin or any of the requirements in Rule 7 of the Annex on Operational Certification Procedures.	Notwithstanding paragraph 1, the importing Party may elect to waive the requirement for a Certificate of Origin or any of the requirements in Rule 7 of the Annex on Operational Certification Procedures.
3.17 (5)	Where the origin of the good is not in doubt, the discovery of minor transcription errors or discrepancies in documentation shall not <i>ipso</i> <i>facto</i> invalidate the	Where the origin of the good is not in doubt, the discovery of minor transcription errors or discrepancies in documentation shall not <i>ipso</i> <i>facto</i> invalidate the



Article	Current wording	Proposed Amended wording
	Declaration of Origin or Certificate of Origin, if it does in fact correspond to the goods submitted.	Certificate of Origin, if it does in fact correspond to the goods submitted.
3.17 (6)	For multiple goods declared under the same Declaration of Origin or Certificate of Origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining goods listed in the Declaration of Origin or Certificate of Origin.	For multiple goods declared under the same Certificate of Origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining goods listed in the Certificate of Origin.
3.18	[Title] Exceptions from Declaration of Origin or Certificate of Origin	Exceptions from Certificate of Origin
3.19 (1) (a)	an exporter shall maintain for five years from the date of the Declaration of Origin or Certificate of Origin, all records relating to the origin of a good for which preferential tariff treatment is claimed in the importing Party, including the Declaration of Origin or Certificate of Origin relevant to the good, or a copy thereof; and	an exporter shall maintain for five years from the date of the Certificate of Origin, all records relating to the origin of a good for which preferential tariff treatment is claimed in the importing Party, including the Certificate of Origin relevant to the good, or a copy thereof; and
3.19 (1) (b)	an importer claiming preferential tariff treatment shall maintain, for five years after the date of importation of a good, all records relating to the importation of the good, including the Declaration of Origin or Certificate of Origin relevant to	an importer claiming preferential tariff treatment shall maintain, for five years after the date of importation of a good, all records relating to the importation of the good, including the Certificate of Origin relevant to the good, or a copy



Article	Current wording	Proposed Amended wording
	the good, or a copy thereof.	thereof.
3.19 (2)	The application for Certificates of Origin and all documents related to such application shall be retained by the Issuing Authority for five years from the date of issuance.	[No change]
3.20 (2)(a)	instituting measures to establish the validity of the Declaration of Origin or Certificate of Origin;	instituting measures to establish the validity of the Certificate of Origin;
3.21	Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the verification of Declarations of Origin or Certificates of Origin purposes only.	Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the verification of Certificates of Origin purposes only.
3.22 (3)	The Customs Administration of the importing Party shall not reject a Declaration of Origin or Certificate of Origin only for the reason that the invoice is issued in a non-Party or by a third-party.	The Customs Administration of the importing Party shall not reject a Certificate of Origin only for the reason that the invoice is issued in a non-Party or by a third-party.
3.26	When it is suspected that fraudulent acts in connection with the Declaration of Origin or Certificate of Origin have been committed, the Government authorities concerned shall cooperate in the exchange of information in accordance with the Parties' respective laws and regulations.	When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Government authorities concerned shall cooperate in the exchange of information in accordance with the Parties' respective laws and regulations.



B. <u>Amendments to Annex on Operational Certification Procedures (does</u> <u>not affect Malaysian obligations):</u>

Section	Current wording	Amended wording
Section A (incl. Rule 1)	The Declaration of Origin may take the form of a declaration on the invoice or company letterhead. At any time, the Parties may mutually decide to adopt any other format.	[Delete whole Section A, move all sections of Annex on Operational Certification Procedures upwards one alphabetical value]
Section C	[Title] Declarations of Origin and Certificates of Origin	Certificates of Origin
Section C Rule 7 (1)	The Declaration of Origin or Certificate of Origin must contain the data requirements listed in the Appendix or in a List of Data Requirements adopted by the Parties in accordance with paragraph 3 of Article 3.25 (Consultation and Review) of Chapter 3 (Rules of Origin) and:	The Certificate of Origin must contain the data requirements listed in the Appendix or in a List of Data Requirements adopted by the Parties in accordance with paragraph 3 of Article 3.25 (Consultation and Review) of Chapter 3 (Rules of Origin) and:
Section C Rule 7 (2)	The Declaration of Origin or Certificate of Origin shall comprise one original.	The Certificate of Origin shall comprise one original.
Section C Rule 8	Neither erasures nor superimposition shall be allowed on the Declaration of Origin or Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. In the case of a Declaration of Origin, the alteration shall be approved by the person making the declaration. For a Certificate of Origin, the alteration shall be certified by the Issuing Authority. Unused spaces shall	Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. For a Certificate of Origin, the alteration shall be certified by the Issuing Authority. Unused spaces shall be crossed out to prevent any subsequent addition.



Section	Current wording	Amended wording
	be crossed out to prevent any subsequent addition.	
Section C Rule 9	The original Declaration of Origin or Certificate of Origin shall be submitted to the Customs Administration of the importing Party when requested by that Administration.	The original Certificate of Origin shall be submitted to the Customs Administration of the importing Party when requested by that Administration.



C. <u>Amendments to Appendix on Data Requirements (does not affect</u> <u>Malaysian obligations):</u>

Section	Current wording	Amended wording
Appdx on Data	The data to be included in the Declaration of Origin or Certificate of Origin are:	The data to be included in the Certificate of Origin are:
Req.		



5. ACCI MEMBERS

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