

ANNEX 3

PROCEDURES AND VERIFICATION

Article 1 Declaration of Origin

1. A claim that goods are eligible for preferential tariff treatment shall be supported by a declaration as to the origin of a good from the exporter or producer.
2. Notwithstanding paragraph 1, Malaysia may require its exporters to obtain a Certificate of Origin as specified in its domestic legislation and the Appendix on Certificate of Origin. Malaysia may elect to waive the Certificate of Origin requirement at any time.
3. The Declaration of Origin under paragraph 1 shall be made on the export invoice, which together constitute the Declaration of Origin, be completed in English, be clearly legible and not obscure other information. The declaration shall state:

For goods wholly obtained:

"I [state name and designation], being the [exporter/producer/exporter and producer] hereby declare that the stipulated goods on this invoice [item numbers...] originate in [Malaysia/New Zealand] and comply with Article 3.2(a) or (b) (Origin Criteria) of the Malaysia – New Zealand Free Trade Agreement."

For other originating goods:

"I [state name and designation], being the [exporter/producer/exporter and producer] hereby declare that the stipulated goods on this invoice [item numbers...] originate in [Malaysia/New Zealand] and comply with Article 3.2(c) and Annex 2 (Product Specific Rules) of the Malaysia – New Zealand Free Trade Agreement."

4. Slight discrepancies as between the wording and detail stated on the Declaration of Origin submitted to the Customs Administration of the importing Party in clearance of goods that have no material effect shall not, of themselves, cause any claim for preferential tariff treatment to be denied.
5. The Declaration of Origin under paragraph 1 may be made in respect of one or more goods.

6. The Declaration of Origin under paragraph 1 or Certificate of Origin under paragraph 2 shall remain valid for a period of one year from the date on which the respective documents were issued.

7. The Declaration of Origin under paragraph 1 shall include:

- (a) a full description of the goods including quantity and value of goods exported;
- (b) the six digit level according to the HS;
- (c) the producer's name(s) and address if known (if the producer is not the exporter);
- (d) the exporter's name(s) and address;
- (e) the importer's name(s) and address;
- (f) date of invoice; and
- (g) marks, number of packages and gross weight.

A pro-forma invoice shall not be used for the purposes of claiming tariff preference.

8. If the exporter is not the producer of the goods referred to on the Declaration of Origin under paragraph 1, that exporter may complete and sign the declaration on the basis of:

- (a) the exporter's knowledge of whether the good qualifies as an originating good; or
- (b) a producer's written declaration that the good qualifies as an originating good.

9. If the Declaration of Origin is more than one page, then subsequent pages shall be numbered in sequence. For example: a three page Declaration of Origin invoice shall be numbered as 1 of 3, 2 of 3 and 3 of 3.

10. The requirements outlined in paragraphs 3 to 9 may be revised or modified by mutual decision of the Parties and set out in an Implementing Arrangement to this Chapter.

11. In the absence of sufficient evidence to prove the status of the originating good as may be required under this Article, the Customs Administration of the importing Party may require payment of Most Favoured Nation ("MFN") duties

or the deposit of a security equivalent to the amount of duties that would be payable if preferential tariff treatment did not apply.

Article 2

Circumstances When Declaration Not Required

In accordance with its domestic laws and regulations, the importing Party shall not require a Declaration of Origin under Article 1(1) (Declaration of Origin) or Certificate of Origin under Article 1(2) (Declaration of Origin) for claiming preferential tariff treatment for:

- (a) commercial and non-commercial importations which do not exceed US\$ 600 FOB or the equivalent amount in the importing Party's currency, or such higher amount as that importing Party may establish; or
- (b) any good for which a Party has waived the requirement for a declaration or Certification of Origin.

Article 3

Verification of Origin

1. When there is a reasonable doubt as to the origin of a good the importing Party may, through its relevant Government authority, conduct a verification of eligibility for preferential tariff treatment by means of:

- (a) requests for information to the importer;
- (b) written, electronic or verbal questions and requests for information addressed to an exporter or producer in the territory of the exporting Party;
- (c) requests to the relevant Government authority of the exporting Party to verify the origin of the good;
- (d) if the request established in subparagraph (b) fails to determine the origin of good, requests through the relevant Government authority of the exporting Party to visit the premises of the exporter or producer of the goods; or
- (e) such other procedures as the Parties may agree.

2. Where a request is made by the importing Party to the exporting Party to verify the origin of the good:

- (a) such request shall only be made if the Customs value for duty is sufficiently material to warrant the request;
- (b) the request shall be accompanied by sufficient information to identify the good about which the request was made;
- (c) the requested Party shall, within 90 days of receiving the request, advise the importing Party as to:
 - (i) the origin of the good; or
 - (ii) the progress of the verification as to the origin of the good.

3. Prior to conducting a verification visit pursuant to paragraph 1(d), the importing Party shall:

- (a) deliver a written notification of its intention to conduct the visit to:
 - (i) the exporter or producer whose premises are to be visited;
 - (ii) the relevant Government authority of the exporting Party; and
- (b) obtain the written consent of the exporter or producer whose premises are to be visited.

Article 4

Treatment of Goods for which Preference is Claimed

1. The Customs Administration of the importing Party shall grant preferential treatment to goods of the other Party only in those instances that an importer:

- (a) provides to the Customs Administration, as appropriate, the declaration under Article 1(1) (Declaration of Origin), or Certificate of Origin under Article 1(2) (Declaration of Origin); and
- (b) if required, provides additional documentary or other evidence, as appropriate, to substantiate the claim for preferential tariff treatment in subparagraph (a).

2. Notwithstanding paragraph 1, the importing Party may suspend the application of preferential tariff treatment to goods that are the subject of origin verification action under Article 3 (Verification of Origin) for the duration of that action, or any part thereof.

3. The importing Party may deny preferential tariff treatment to an imported good or recover unpaid duties where:

- (a) the goods do not, or did not, meet the requirements of Chapter 3 (Rules of Origin);
- (b) the producer, exporter or importer of the goods fails to comply with any of the relevant requirements of Chapter 3 (Rules of Origin) for obtaining preferential tariff treatment; or
- (c) action taken under Article 3 (Verification of Origin) failed to verify the eligibility of the goods for preferential tariff treatment.

4. Each Party shall provide that, where a good would have qualified as an originating good when it was imported into the territory of that Party but was not accorded preferential tariff treatment, the importer may, in accordance with the domestic laws and regulations of the importing Party, apply for a refund of any Customs duties paid on presentation of the information required in Articles 1(3) and 1(7) (Declaration of Origin).

Article 5 Records

Both Parties shall require that exporters, producers, and importers in their respective territories maintain for a period of not less than six years after the date of exportation or importation, as the case may be, all records relating to that exportation or importation which are necessary to evidence that a good for which a claim for tariff preference was made qualified for preferential tariff treatment.

MNZFTA CERTIFICATE OF ORIGIN FORM

1. Goods Consigned from Malaysia (Exporter's name, address)	<p style="text-align: right;">Certificate No. Form MNZ</p> <p style="text-align: center;">MALAYSIA - NEW ZEALAND FREE TRADE AGREEMENT (MNZFTA)</p> <p style="text-align: center;">CERTIFICATE OF ORIGIN</p> <p style="text-align: center;">(FOR MALAYSIA ONLY)</p> <p style="text-align: center;">Issued in Malaysia</p> <p style="text-align: center;">See Overleaf Notes</p>				
2. Goods Consigned to New Zealand (Importer's/Consignee's name, address)					
3. Means of transport and route Shipment Date: Vessel's name/Aircraft etc. : Port of Discharge: (if known)					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable)	8. Origin Conferring Criterion (see Overleaf Notes)	9. Quantity (Gross weight or other measurement) and FOB value (see Overleaf Notes)	10. Number and date of invoices
11. Declaration by the Malaysian exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in Malaysia and that they comply with the rules of origin, as provided in Chapter 3 (Rules of Origin) of the Malaysia-New Zealand Free Trade Agreement for the goods exported to New Zealand. <p style="text-align: center;">..... Place and date, name, signature and company of authorised signatory</p>			12. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Malaysia-New Zealand Free Trade Agreement. <p style="text-align: center;">..... Place and date, signature and stamp of Authorised Issuing Authority/ Body</p>		

13. Issued retroactively

OVERLEAF NOTES

1. This Certificate of Origin is for Malaysian use only, in accordance with Article 2.2 of Annex 3 (Procedures and Verification) of the Malaysia New Zealand Free Trade Agreement (MNZFTA). New Zealand exporters shall use a Declaration of Origin in accordance with Article 2.1 of Annex 3 (Procedures and Verification) of the MNZFTA.
2. **CONDITIONS:** To be eligible for the preferential treatment under the MNZFTA, goods exported from Malaysia must:
 - a. Fall within a description of products eligible for concessions in New Zealand;
 - b. Comply with the rules of origin, including consignment conditions, as provided in Chapter 3 (Rules of Origin) of the MNZFTA
3. Details of the Malaysian exporter of the goods (including name, address) and the New Zealand consignee (name and address) must be provided in Box 1 and Box 2 respectively.
4. **ORIGIN CRITERIA:** For the goods that meet the origin criteria, the Malaysian exporter should 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 country named in Box 11 of this form:	Insert in Box 8
(a) Goods wholly produced or obtained satisfying Article 3.2(a) (Origin Criteria) of the MNZFTA	WO
(b) Goods produced entirely satisfying Article 3.2(b) (Origin Criteria) of the MNZFTA	PE
(c) Not wholly produced or obtained in a Party, provided that the goods satisfying Article 3.2(c) (Origin Criteria), i.e., if the good is specified in Annex 2 (Product Specific Rules), all the product specific requirements listed have been met.	
<ul style="list-style-type: none"> - Change in Tariff Classification - Qualifying Value Content - Specific Manufacturing or Processing Operation 	“CTC” “QVC” “SP”
(d) Should goods comply with Article 3.7 (<i>De Minimis</i>)	“DMI”
(e) Should goods comply with Article 3.5 (Cumulative Rule of Origin)	“ACU”

5. **DESCRIPTION OF GOODS:** The description of each good in Box 7 must include the Harmonized Commodity Description and Coding System (HS Code) subheading at the 6-digit level of the exported product, and if applicable, product name and brand name. This information should be sufficiently detailed to enable the products to be identified by the Customs officer examining them.
6. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT MUST QUALIFY IN ITS OWN RIGHT:** It is 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 exported.
7. **INVOICES:** Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into New Zealand.
8. **ISSUED RETROACTIVELY:** In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or soon thereafter due to inadvertent errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively within one year from the date of shipment, bearing the words “ISSUED RETROACTIVELY”.