

Decisions of SC-AROO, ROOTF, CCCA, AFTA Council on Implementation Issues

No	Meeting	Issues/Options	Decision
1	28 th ROOTF, 20-22 Oct 2008, Vientiane, Lao PDR	Implementation of the revised CEPT ROO is in the transition period	Any minor discrepancies, such as non-conformance size of Form D and the size of ticks in box 13 should be acceptable
2	28 th ROOTF, 20-22 Oct 2008, Vientiane, Lao PDR	Reference number on the new form D	The reference number of the new Form D would be subject to their respective domestic regulations of the exporting countries
3	28 th ROOTF, 20-22 Oct 2008, Vientiane, Lao PDR	The size of ticks in box 13 of the new Form D	It could be done either by hand or type written
4	28 th ROOTF, 20-22 Oct 2008, Vientiane, Lao PDR	The issuance of certified true copy of lost or damaged COs	(i) The date of the issuance would be in line with the dates of the original CO and while the reference number would differ, the reference number of the original CO should be referred by stating "REPLACING CO Ref [original reference number]". (ii) In the case where no original reference number is made, the certified true copy shall be rejected.
5	28 th ROOTF, 20-22 Oct 2008, Vientiane, Lao PDR	Erroneous CO	(i) As an alternative to striking out the erroneous information and revise and initial the correction, the issuing authority could issue a new CO with new reference number. (ii) The erroneous COs could then be destroyed by the issuing authority as appropriately
6	28 th ROOTF, 20-22 Oct 2008, Vientiane, Lao PDR	CO containing multiple products requiring attachments of the list of products in an A4 paper	Each page of the attachment would have to be initialled by the authorised officer and duly stamped and the reference number of the CO be stated
7	28 th ROOTF, 20-22 Oct 2008, Vientiane, Lao PDR	High frequency of request by some Member States for verification of specimen signatures	(i) Member States were urged to ensure disseminations of any updates on specimen signature to all entry points as soon as possible. (ii) For efficiency, there would be a need to establish a website in which the specimen signatures could be uploaded and easily accessible by the authorised importing authorities. (iii) One possible option is to include specimen signatures in the trade repository currently deliberated by the CCCA
8	52 nd CCCA, 23-25 Oct 2008, Vientiane, Lao PDR	Minor discrepancies in Form Ds that have been rejected at some of the customs authorities of importing member states	Minor discrepancies as the size of ticks, uncertainty over signatures, and size of forms, should be resolved quickly and efficiently between focal points, and not through feedback by the companies (importers or exporters).

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9	52 nd CCCA, 23-25 Oct 2008, Vientiane, Lao PDR	The understanding of the Rule 21 (d) of the OCP, particularly on the types of other documents required for the purpose of the Article and the agency to issue such other additional documents	The intention of the Article is to provide flexibility for the traders to present suitable supporting documents issued by a competent party as long as the documents provide sufficient evidence to the receiving authorities that the shipment meet the requirements of the Article
10	30 th ROOTF, 28-30 Mar 2009, Manila, the Philippines	Implementation of Third Party Invoicing	A Third Party Invoice issued by an ASEAN Member State would be accepted
11	30 th ROOTF, 28-30 Mar 2009, Manila, the Philippines	Retroactive issuance of CO	(i) the rules that have been agreed by ASEAN, including the need to tick box 13 for retroactive issuance of CO, should be respected and adhered to by all parties. (ii) minor issues such as hand written ticks or crossed instead of ticked, should not be the reason for delays in granting the concession and request of verification.
12	30 th ROOTF, 28-30 Mar 2009, Manila, the Philippines	Replacement of old CO with a new CO	Attaching a note from the issuing authority to the new CO that certifies the new CO as replacement of certain CO (citing the reference number of the old CO), would be sufficient
13	30 th ROOTF, 28-30 Mar 2009, Manila, the Philippines	To confirm/verify specimen signature	Emails should be accepted to confirm/verify specimen signature in question
14	31 st ROOTF, Singapore, 4-6 July 2009	Third party invoice arrangement (reaffirmed by: 55 th CCCA, 9-11 July 2009, Singapore)	A third party invoice issued by an ASEAN Member State would be accepted. The principles of its implementation are: <ul style="list-style-type: none"> • Exporter should indicate on his/her intention to use third party invoice arrangement when applying for Form D to the issuing authority; • The third country invoice should be presented to the issuing authority, if any; • In the absence information on the invoice reference number and the FOB price of the third party, the invoice reference of the manufacturer's may be reflected in the relevant box of Form D; and • A component of "third party invoice" in Box 13 (of Form D) should then be ticked and used as an indication and justification to the receiving authority on any discrepancies found between information reflected in the Form D and the actual invoices attached to the said Form D.
15	31 st ROOTF, Singapore, 4-6 July 2009	Transparency on CO application procedures	Details on the implementation of the application procedure to be uploaded onto ASEC website for easy access by the public.

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16	32 nd ROOTF, Kuala Lumpur, 14-17 Nov 2009	CO Issued before the Exporting Date	COs issued before the date of shipment should be accepted subject to the completion of all necessary documents required
17	32 nd ROOTF, Kuala Lumpur, 14-17 Nov 2009	Verification of Specimen Signatures	Difficulties to verify the signatures that appear in the CO should not be the basis to reject a CO
18	32 nd ROOTF, Kuala Lumpur, 14-17 Nov 2009	Confidential of specimen signature and official seals	Specimen signature and official seals should be treated as confidential document and only be exchanged between the respective Government Authorities and shall not be disclosed to unauthorised person
19	32 nd ROOTF, Kuala Lumpur, 14-17 Nov 2009	Back-to-back CO issued Beyond the Validity Period of the Origin CO	Back-to-back CO Form D issued beyond the validity period of the Origin CO could not be accepted. Back-to-back CO would need to be issued by the intermediate exporting Member State and presented to the final importing Member State within the validity period of the original CO
20	33 rd ROOTF, 11-13 Jan 2010, Hoi An, Viet Nam	Direct/indirect consignment	Case: Goods produced in Malaysia, sent to Viet Nam using multimodal transportation, e.g. by train to Singapore and by vessel to Viet Nam. In this arrangement, Malaysia only issues the transportation document sending the goods to Singapore, and B/L would be issued by a Singaporean company to ship the goods to Viet Nam Solution: for this case, the B/L should be issued by the exporting country, describing all transportation modes required at the exportation
21	33 rd ROOTF, 11-13 Jan 2010, Hoi An, Viet Nam		Case: whether only one RVC criterion could be attributed for the origin status of several items declared in a single CO Form D. Resolution: Multiple items declared in one CO Form D shall qualify separately in its own right
22	33 rd ROOTF, 11-13 Jan 2010, Hoi An, Viet Nam	Issuance of a Form D for products classified under the same tariff classification subheading	Case: issuance of a Form D for several products in a commercial invoice. They are similar in nature, classified in the same tariff subheading and are only different in colours Resolution: The issuing authorities would issue one ATIGA Form D for these similar products. This ATIGA Form D specifies the same total quantity as indicated in the commercial invoice
23	33 rd ROOTF, 11-13 Jan 2010, Hoi An, Viet Nam	Mechanisms of provision of specimen signatures	Each focal point in each Member State must ensure that the specimen signatures received by and communicated from the ASEAN Secretariat would be communicated to the appropriate Customs authorities

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24	33 rd ROOTF, 11-13 Jan 2010, Hoi An, Viet Nam	Information on specimen signature	All Member States to update contacts of the focal points and information on specimen signature to facilitate the circulation of specimen signatures
25	2 nd SC-AROO, 1-2 Nov 2010, Surabaya, Indonesia		CEPT Form D will not be issued after 13 Nov 10
26	2 nd SC-AROO, 1-2 Nov 2010, Surabaya, Indonesia	Date of shipment if the B/L presented contains two (2) dates: (a) date of issuance; and (b) ship on board date	The ship on board date would be the date of shipment
27	2 nd SC-AROO, 1-2 Nov 2010, Surabaya, Indonesia	CO Form D has erroneous entries, such as the name of the bank in Box 2 instead of the name of the importer	CO Form Ds with incorrect entries mentioned above should be returned to the Issuing Authority of the exporting country for correction.
28	1 st SC-AROO, 4-5 Jul 2010, Chiang Mai, Thailand	The issuance of CO Form D at a time of exportation (or CO Form D issued before the Exporting Date).	SEOM 3/41 (19 – 20 July 2010, Brunei Darussalam): Reiterated the earlier endorsement of the understanding reached at the 32 nd ROOTF and 56 th CCCA that all COs issued before the date of shipment would be accepted, and that “at the time of exportation” would not be taken to mean that COs could only be issued on the date of shipment, and all COs issued before the date of shipment should be accepted.
29	1 st SC-AROO Meeting, 4-5 July 2010, Chiang Mai, Thailand	CO with B/L issued by 3rd Country	Case: Cambodia, Myanmar and Indonesia are on-going process, Philippine can't accept the B/Ls that are issued by a party in a third country Solution: to discuss this matter intersessionally
30	1 st SC-AROO Meeting, 4-5 July 2010, Chiang Mai, Thailand	Implementation of the CEPT OCP	Case: Vietnam the CO shall be issued at the time of exportation or soon thereafter and Malaysia clarified that this arrangement has been in practice since AFTA has been implemented Solution: COs issued before the date of shipment should be accepted subject to the completion of all necessary documents required

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31	2 nd SC-AROO Meeting, 1-2 November 2010, Surabaya, Indonesia	CO with B/L issued by 3rd Country	<p>Case: Eight Member States accept the CO with B/L issued in a third country except Cambodia and the Philippines due to constraints of their national regulations</p> <p>Solution: Member States would not issue any CEPT Form D upon the completion of the transition period on November 13 2010 and to bring the matter to the attention of the CCA for consideration</p>
32	3 rd SC-AROO Meeting 10-11 January 2011, Jakarta, Indonesia	Form D of AICO	<p>Case: The Special WGIC meeting has not been able to finalize the Second Protocol to Amend the AICO and Protocols that would align AICO with the ATIGA due to unresolved policy issues which would be elevated to SEOM</p> <p>Indonesia is trying to solve to be consistent with Rule 19 of the OCP</p> <p>Solution: To conduct a verification visit should be notified in writing to: (a) the exporter/ producer whose premises are to be visited; (b) the issuing authority of the exporting Member State; (c) the customs authorities of the exporting Member State; and (d) the importer of the goods subject of the verification visit</p>
33	3 rd SC-AROO Meeting 10-11 January 2011, Jakarta, Indonesia	Implementation Issues from Viet Nam	<p>Vietnam is facing the implementation problems related to issued CO Form Ds, as follows:</p> <p>(i) date of shipment if the B/L presented contains two (2) dates: (a) date of issuance; and (b) ship on board date</p> <p>(ii) how to address the situation when the CO Form D has erroneous entries, such as the name of the bank in Box 2 instead of the name of the importer</p> <p>Solution: CO Form Ds with incorrect entries mentioned above should be returned to the Issuing Authority of the exporting country for correction</p>
34	4 th SC-AROO Meeting 7-8 April 2011, Ha Noi, Viet Nam	The level of the HS Code to be indicated in Box 7 of the CO Form D	<p>The customs official should refer to the first 6-digit level and it is agreed the tariff code correspond with the description of the products, the CO [by Thailand at 8-digit and Malaysia at 10-digits AHTN level] should be considered valid and accepted. To be flexible and leave it to the issuing authority of the exporting Member State to indicate an appropriate HS/AHTN Code in Box 7 as long this is at least 6-digits and it is seen as a minor discrepancy, which should not be used as a ground for rejecting a CO Form D.</p>

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35	5 th SC-AROO Meeting, 18-19 July 2011, Jakarta, Indonesia	Minor discrepancies in Form D	To minimize the rejection of CO Form Ds due to minor discrepancies, the Meeting agreed to compile actual cases of minor discrepancies and requested Member States to submit to the ASEAN Secretariat by the next SCAROO meeting.
36	5 th SC-AROO Meeting, 18-19 July 2011, Jakarta, Indonesia	Rejected CO Form D	to abide by Rule 13(2) the OCP which provides that in cases where the CO Form D is rejected, the CO Form D should be returned to the issuing authorities of the exporting Member State and indicate the grounds for the denial of preference
37	5 th SC-AROO Meeting, 18-19 July 2011, Jakarta, Indonesia	Customs Clearance	Except for Cambodia and Myanmar who informed that she does not have additional ATIGA-related customs procedures, the Meeting noted that no submission was made so far. The Meeting requested Member States to provide their national guidelines in implementing ATIGA-related customs of procedures not later than <u>1 August 2011.</u>
38	5 th SC-AROO Meeting, 18-19 July 2011, Jakarta, Indonesia	Third-Party B/L	<p>Malaysia informed that goods coming from Malaysia are transported by land to Singapore due to transport requirements. Then these goods were loaded to a ship in Singapore and Singapore transport company issues the B/L.</p> <p>Based on this scenario, the Meeting noted the clarification that the B/L issued by Singapore is not a third-party B/L but rather a normal B/L.</p>
39	6 th SC-AROO Meeting 12-13 December 2011, Manila, Philippines	Enhancement of Transparency	Matrix of Discussion made on ROO Implementation issues was uploaded and was publicly accessible on the ASEAN Secretariat website and it would be needed to update regularly when the new implementation issues were agreed by the SC-AROO
40	8 th SC-AROO Meeting 29-30 May 2012, Singapore	Third Country Invoicing Issue	<p>ASEAN Member States were agreeable on scenario one.</p> <p>The Meeting requested MLE to look into this issue on (i) whether scenario one and two are in line with ATIGA OCP Rule 23; and (ii) if scenario three is in line with ATIGA OCP Rule 11 and 23</p>
41	9 th SC-AROO Meeting 6-7 August 2012, Bangkok, Thailand	Minor discrepancies in CO Form D	The Meeting agreed to adopt 6 items of the matrix as minor discrepancies in the CO Form D and agreed to submit the adopted matrix for endorsement by the CCA.

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42	9 th SC-AROO Meeting 6-7 August 2012, Bangkok, Thailand	Issuance of the CO Form D to replace the erroneous C/O after one year	<p>Viet Nam raised the issue that there is no specific time on the issuance of the CO Form D to replace the erroneous one. She sought clarification from ASEAN Member States whether they issue the CO Form D to replace the erroneous one or they accept the CO Form D issued to replace the erroneous one after a one-year period. She further clarified that the case is under the Post Clearance Audit (PCA) and sought ASEAN Member States' view whether they would accept such a CO Form D.</p> <p>Brunei Darussalam informed that she could accept such CO Form D. Cambodia, Lao PDR, Malaysia, Myanmar, and the Philippines informed that they would consult further on the issue domestically. Singapore agreed with Indonesia that this issue should be discussed on a case-by-case basis. Thailand informed that she could accept such CO Form D in case of PCA.</p>
43	9 th SC-AROO Meeting 6-7 August 2012, Bangkok, Thailand	Issuance of CO Form D prior to the time of exportation	All ASEAN Member States except the Philippines agreed in principle to the proposed idea. The Philippines would provide her position on the matter at the next meeting.
44	10 th SC-AROO Meeting 15-16 January 2013, Brunei Darussalam	Minor discrepancies in CO Form D	<p>The agreed 6 items in the matrix of minor discrepancies in CO Form D has been uploaded on the ASEAN Secretariat website and agreed to accept "No. 9: the slight differences in the description in the COO/self-certification and the supporting documents" as a minor discrepancy.</p> <p>The Meeting agreed to upload the revised 7 items of the minor discrepancies on the ASEAN Secretariat website and the other items that cannot be agree upon will be used as an internal reference of ASEAN minor discrepancies.</p>
45	10 th SC-AROO Meeting 15-16 January 2013, Brunei Darussalam	Electronically printed or affixed signatures	<p>The secured webpage to verify the ASEAN specimen signatures has been established at http://sharedoc.asean.org by the ASEAN Secretariat.</p> <p>the ASEAN Secretariat will provide the username and password for each ASEAN Member State.</p>
46	10 th SC-AROO Meeting 15-16 January 2013,	Third Country Invoicing Issue	ASEAN Member States agreed to scenario number two, where the number of parties involved in TCI can be more than three parties.

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	Brunei Darussalam		
47	10th SC-AROO Meeting 15-16 January 2013, Brunei Darussalam	The Submission through B/L issued in the Exporting Member States	The Meeting agreed that the through B/L issued in the exporting Member States would be binding in the situations where the goods have been transported through the territory one or more non-Member States as per Rule 21 of the ATIGA OCP.
48	10th SC-AROO Meeting 15-16 January 2013, Brunei Darussalam	Issuance of CO Form D to Replace the Erroneous One after One Year	Cambodia, Lao PDR, Myanmar, and the Philippines can accept the CO Form D issued after a period of one year to replace the erroneous under the Post Clearance Audit (PCA) case as raised by Viet Nam.
49	10th SC-AROO Meeting 15-16 January 2013, Brunei Darussalam	Issuance of CO at Time of Exportation	<p>The Meeting noted that the confirmation of the Philippines that she could accept the issuance of CO Form D prior to the date of shipment, subject to the completion of the supporting document as stated in the 32nd ROOTF report.</p> <p>Proposed to amend Rule 10 of the ATIGA OCP to cater for the implementation.</p>
50	10th SC-AROO Meeting 15-16 January 2013, Brunei Darussalam	Issuance of Back-to-back CO Form D	Under Rule 11 (c) of the ATIGA OCP, the back-to-back CO Form D can be issued for partial and full export shipments. However, in practice the goods applied for the back-to-back CO should be under the customs control.
51	10th SC-AROO Meeting 15-16 January 2013, Brunei Darussalam	FOB value in the case of WO, CTC and Process rule in the new CO Form D	Recalling the 26 th AFTA Council decision on the removal of the FOB value in the CO Form D when WO, CTC, Process rules is applied, Malaysia and Thailand sought clarification from the Meeting whether ASEAN Member States will accept the new CO Form D if the FOB value is still reflected in the new form CO Form D in the case of WO, CTC, and Process rule is applied. In this regards, all ASEAN Member States, pending confirmation from Indonesia agreed to accept such case.
52	11 th SCAROO Meeting, 2-3 May 2013, Bandar Seri Begawan, Brunei	Minor discrepancies in CO Form D	7 items of the minor discrepancies in CO Form D have been uploaded on the ASEAN Secretariat's website at http://www.asean.org/communities/asean-economiccommunity/category/other-documents-24

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	Darussalam		
53	11 th SCAROO Meeting, 2-3 May 2013, Bandar Seri Begawan, Brunei Darussalam	Electronically printed or affixed signatures	<p>the secured webpage to verify the ASEAN specimen signatures has been established at http://specimensignature.asean.org by the ASEAN Secretariat.</p> <p>The password will be renewed annually and will be given to ASEAN Member State by January of each year.</p> <p>The Meeting noted the presentation by the ASEAN Secretariat on the background issues of the electronically printed or affixed signatures and agreed to re-examine the issue in the future when any ASEAN Member State has an initiative to implement such mechanism.</p>
54	11 th SCAROO Meeting, 2-3 May 2013, Bandar Seri Begawan, Brunei Darussalam	Issuance of CO Form D to Replace the Erroneous One after One Year	The Meeting noted that all Member States can accept the issuance of CO Form D under the Post Clearance Audit (PCA) to replace the erroneous one after a one-year period on a case-by-case basis.
55	11 th SCAROO Meeting, 2-3 May 2013, Bandar Seri Begawan, Brunei Darussalam	Issuance of CO at Time of Exportation	Noting that ASEAN Member States have different practices on the number and type of day to issue the CO Form D, ASEAN Member States, except for Indonesia and the Philippines, agreed not to specify the number and type of day to revise the OCP to cater for the issuance of CO Form D prior to the time of shipment.
57	11 th SCAROO Meeting, 2-3 May 2013, Bandar Seri Begawan, Brunei Darussalam	FOB value in the case of WO, CTC and Process rule in the new CO Form D	Upon a confirmation by Indonesia, all ASEAN Member States can accept the new CO Form D if the FOB value is still reflected in the new CO Form D in the case of WO, CTC, and Process rule is applied.
58	12 th SCAROO, 1-2 July 2013, Jerudong, Brunei Darussalam	Issuance of CO at Time of Exportation	The Philippines proposed to insert additional clauses “ <i>Subject to the submission of all documentary requirements</i> ” and “ <i>but should not be more than three (3) days from the declared shipment date</i> ” to amend paragraph 1 of the Rule 10 of the ATIGA OCP.

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			All ASEAN Member States agreed to the proposed amendment by the Philippines
59	12 th SCAROO, 1-2 July 2013, Jerudong, Brunei Darussalam	Issues related to the reference number of Form D	<p>Thailand informed the Meeting that she encountered cases where she received different CO Form Ds with different invoices but having the same reference number.</p> <p>The Meeting agreed to adhere to the ATIGA OCP and agreed that different CO Form Ds with different invoices should have different reference number.</p>
60	13 th SCAROO Meeting, 11-12 November 2013, Yangon, Myanmar	Third Country Invoicing (TCI)	Thailand was agreeable to scenario number three but she needed a legal basis for her to implement scenario number three.
61	13 th SCAROO Meeting, 11-12 November 2013, Yangon, Myanmar	FOB value removal in the CO Form D for combination criteria (RVC + CTC)	<p>Malaysia sought clarification from Meeting that whether there is a need for the FOB value in the CO Form D in the case where the origin is a combination criterion, i.e. RVC+ CTC.</p> <p>Meeting agreed that for the combination criteria, the FOB value for the box 9 of the Form D is still needed.</p>
62	13 th SCAROO Meeting, 11-12 November 2013, Yangon, Myanmar	Rejection of CO Form D	<p>The Meeting agreed with Thailand that the accumulation box (box 13) should be marked for goods with RVC 100% if imported good was involved in the accumulation. But, if no imported good was involved, it is not necessary to tick the accumulation box.</p> <p>In the case of unavailability of the list of the specimen signatures at the port, the Customs officers should refer to each National Focal Points for update.</p> <p>The Meeting also agreed that no outright rejection of CO Form D shall be allowed without prior notification to the issuing authority and provision of the opportunity for the issuing authority to make clarifications, as applicable.</p> <p>According to Rule 13 (1) of the ATIGA OCP, in order for the importer to enjoy the tariff preference, the CO Form D and other supporting documents should be submitted to the receiving authority at the time of importation.</p>

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63	14 th SCAROO Meeting, 3-4 March 2014, Lombok, Indonesia	Rejection of CO Form D	<p>Duty refund: The Meeting agreed that in case there is doubt on the authenticity and validity of the CO Form D, no outright rejection of CO Form D shall be allowed without prior notification to the issuing authority and provision of the opportunity for the issuing authority to make clarifications, as applicable.</p> <p>Possession of specimen signatures by the importers (Case no. 5): Viet Nam informed the Meeting that she has issued the letters to inform all local Customs officers not to disclose information of specimen signatures to the importers.</p>
64	15 th SCAROO Meeting, 9-10 June 2014, Chiang Mai, Thailand		<p>Retroactive check without the original CO Form D The Meeting noted that all Member States could accept a copy of CO Form D for verification process in case of a loss of original CO Form D as raised by Thailand.</p>
65	16 th SCAROO Meeting, 20-21 October 2014, Vientiane, Lao PDR	Correction of CO issued by the Issuing Authority by private sector	The Meeting agreed that the private sector cannot correct/amend/revise the CO Form D which was issued by the Issuing Authority.
66	17 th SCAROO Meeting, 17-18 January 2015, Kuala Lumpur, Malaysia	Rejection of CO Form D	The Meeting requested ASEAN Member States to adhere strictly to Rule 13 of the ATIGA OCP. The Meeting agreed that no outright rejection of CO Form D shall be allowed without prior notification to the Issuing authority and provision of the opportunity for the Issuing authority to make clarifications, as applicable.
67	18 th SCAROO Meeting, 18-19 May 2015, Siem Reap, Cambodia	Enhancement of Transparency Customs clearance	<p>The Meeting recalled that other Member States, except Cambodia and Myanmar who informed at the 5th SC-AROO Meeting in July 2011 that they did not have additional ATIGA-related customs procedures, have uploaded their ATIGA-related customs procedures on the websites as follows:</p> <p>Brunei Darussalam at http://www.mof.gov.bn, Indonesia at http://eservice.insw.go.id, Lao PDR at www.laotradeportal.gov.la, Philippines at www.customs.gov.ph, Singapore at her customs websites, and Viet Nam at www.customs.gov.vn.</p>
68	20 th SCAROO Meeting, 26-27 October 2015, Ha Noi, Viet Nam	Invoice number indicated in Box 10 of CO Form D in the case of Third Country Invoicing (TCI)	Upon confirmation by Indonesia, the Meeting noted that all ASEAN Member States agreed that for the case of TCI as raised by Viet Nam, information to be indicated in Box 10 of CO Form D should be from the final sales invoice issued by the last country.

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			However, the Meeting recalled the decision of the 31st ROO TF which reads “In the absence information on the invoice reference number and the FOB price of the third party, the invoice reference of the manufacturer’s may be reflected in the relevant box of Form D”. Some ASEAN Member States indicated that in the case of the latter, verification may be undertaken to confirm CO Form D.
69	20 th SCAROO Meeting, 26-27 October 2015, Ha Noi, Viet Nam	Determination of Origin Criteria	The Meeting noted Malaysia’s question whether to use the exporting or importing party HS Codes to determine the origin criteria of products. The Meeting agreed that the HS number of the importing country should be used to determine the origin criteria, according to Box 7 of the CO Form D.
70	22 nd SCAROO Meeting, 22-23 October 2016, Jakarta, Indonesia	Parties involved in Third Country Invoicing (TCI)	The Meeting agreed in the case where a producer and trader who issue the invoice are located in the same country, Box 13 of Form D should not be ticked and in addition, the invoice number and date of the traders’ invoice and name of the company who issues the invoice should be stated in Box 7 of Form D.
71	26 th SCAROO Meeting, 20 – 22 February 2018, Phnom Penh, Cambodia	Interpretation of the details in the Box 9 of CO Form D such as quantity	The Meeting agreed to accept net weight to be indicated in box 9 of the Form D as one of the types of “other quantity”.
72	27 th SCAROO Meeting, 28 – 30 May 2018, Vientiane, Lao PDR	Review of the ATIGA OCP to Amend the Relevant Rules Rule 18 (Retroactive check)	The Meeting noted that all Member States agreed on the 3-year period for retroactive check and the retroactive check beyond 3 years may be done on a case-by-case basis and Member States have no obligation to accommodate such request as it will only be on a best endeavour basis.
73	28 th SCAROO Meeting, 3-4 December 2018, Bandar Seri Begawan, Brunei Darussalam	Indication of “net weight” in the e-Form D	The Meeting noted that since the 26 th SC-AROO Meeting agreed to accept “net weight” to be indicated in box 9 of the hardcopy Form D as one of the types of “other quantity”, the practice for the e-Form D should be consistent in keeping box 9 as an open field for exporters to choose to indicate either gross weight, net weight or any other types of quantity.

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74	29 th SCAROO Meeting, 11 – 13 March 2019, Ha Noi, Viet Nam	Issuance of the ATIGA Form D and ATIGA e-Form D	The Meeting recalled its decision at the 26th SC-AROO Meeting (February 2018) that the issuing authorities may issue both manual Form D and e-Form D; however, only one (1) type of Proof of Origin should be used to claim the preferential treatment under ATIGA. In the event of technical issues and/or system failure, the Meeting agreed to allow submission of hardcopy Form D in accordance with Rule 7 of the ATIGA OCP in lieu of e-Form D. The Meeting also agreed that if there is discrepancy between the manual Form D and e-Form D, ASEAN Member States should seek further clarification.
75	ISSL SCAROO Meeting, 26 August 2019, Jakarta, Indonesia	Rejection of ATIGA Form D because the customs authority did not receive the updated specimen signatures	The Meeting noted the concern raised by Lao PDR on the rejection of ATIGA Form D because the customs authority of the receiving countries did not receive the updated specimen signatures. In this regard, the Meeting agreed that as matter of principle, any new updates should be transmitted to all relevant receiving authorities and any queries on the signatures and seals of the issuing authority <u>should not be a cause for immediate rejection.</u>
76	30 th SCAROO Meeting, 15 – 17 June 2019, Ha Noi, Viet Nam	Electronically applied specimen signature and seals	With reference to the agreed footnote on the OCP which reads <i>“Signature and seal applied electronically does not mean digital signature. A Member State’s acceptance of the signature and seal applied electronically is subject to its laws and regulations”</i> , the Meeting agreed that as long as the exporting Member State is able to provide an online platform to verify the authenticity of the electronically applied signature and seal, it should not be a basis of rejection.
77	31 st SCAROO Meeting, 25 – 26 November 2019, Singapore	The issuance of Form D prior to the shipment date and Form D issued retroactively according to Rule 10	Case: Thailand explained that they have experienced rejections of Form D that was issued four days before the shipment of the goods on the basis that it does not comply with Rule 10 of the OCP. Solution: The Meeting agreed that the CO Form D can be issued before the time of shipment without time limitation, during and after the time of shipment. On the time limitation to submit CO Form D issued retroactively, the Meeting viewed that each Member States has own domestic laws and regulations to receive such CO Form D.
78	31 st SCAROO Meeting, 25 – 26 November 2019, Singapore	The acceptance of the copy CO Form D for the Retroactive Check	The Meeting agreed that they can accept the copy of the original CO Form D for the verification process.

No	Meeting	Issues/Options	Decision
79	31 st SCAROO Meeting, 25 – 26 November 2019, Singapore	Parallel issuance of the ATIGA Form D and ATIGA e-Form D	<p>Case: Brunei Darussalam has been receiving the manual and e-Form D for the same shipment from some Member States.</p> <p>Solution: The Member States clarified that currently they provide options to their respective companies either to apply for an e-Form D or a manual Form D. The Meeting then agreed that under ASW Live Operation, in the event that a company applies for an e-Form D, manual Form D will only be issued if there is a technical issue/failure with the e-Form D.</p>
80	32 nd SCAROO Meeting, 24 – 25 February 2020, Bandung, Indonesia	ASEAN Industrial Cooperation (AICO) specified in Box 4 of Form D and paragraphs 1 and 2 of the Overleaf Notes	<p>Case: Malaysia sought clarification from the Meeting whether the ASEAN Industrial Cooperation (AICO) scheme is still being utilised and she proposed to remove the AICO Scheme specified in Box 4 of Form D and paragraphs 1 and 2 of the Overleaf Notes.</p> <p>Solution: The ASEAN Secretariat briefed the Meeting that AICO Scheme has been formally terminated by the inclusion of the Basic Agreement on AICO Scheme to the “List of Superseded Agreements” under Article 91(2) of the ATIGA, as endorsed by the 25th AFTA Council Meeting in August 2011.</p>
81	33rd SCAROO Meeting, 22-23 June 2020, Video Conference	The requirement from certain AMS for the issuance of paper-based Form D when e-Form D has already been acknowledged by the importing country’s NSW.	<p>Case: Malaysia sought clarification from the Meeting for the requirement from certain AMS for the issuance of paper-based Form D when e-Form D has already been acknowledged by the importing country’s NSW.</p> <p>Solution: The Meeting noted the decision from the 24th ASWSC for AMS to move towards accepting the ATIGA e-Form D at all ports and points of entry, and that the hardcopy of ATIGA Form D would only be used during system downtime or when there are technical issues which could not be resolved promptly. The ASWSC also highlighted that the ATIGA e-Form D would help businesses especially during the current Covid-19 situation as traders would not need to visit the Certificate Issuing Agency (CIA) in person to apply for the Form D.</p>
82	33rd SCAROO Meeting, 22-23 June 2020, Video Conference	Malaysia’s Form D Security Enhancement	<p>Case: Malaysia briefed the Meeting on her domestic initiative to enhance security features in ATIGA Form D by affixing QR code features on the form.</p> <p>Solution: Noting AMS’ concern whether this QR code would replace the signatures and seals, Malaysia informed the Meeting that this proposal is an additional feature that will not replace the signatures and seals, as well as other elements in the Form D, and it was proposed to enhance the verification process of the ATIGA Form-D. The QR code would be appeared in the original and carbon</p>

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			copies of the ATIGA Form D. Noting the facilitative features of this feature, all AMS exercised their flexibility in accepting it.
83	35 th SCAROO Meeting, 16-18 March 2021, Video Conference	The effective date of the information in the AWSC CE Database	<p>Case: Malaysia sought clarification from the Meeting on the effective date of the information in the AWSC CE Database.</p> <p>Solution: The Meeting agreed that the effective date of the information required under Rule 2(4) of the ATIGA OCP, e.g. the list of products subjects of authorisation, the specimen signature of authorised signatories in the AWSC CE Database would be the modification date of such information in the AWSC CE Database.</p>
84	35 th SCAROO Meeting, 16-18 March 2021, Video Conference	Deletion of the word “carbon” in Rule 7(2) of the ATIGA OCP	<p>Case: At the 34th SC-AROO Meeting, Thailand sought the Meeting’s view on the requirement of two (2) carbon copies of CO Form D by Rule 7(2) of the OCP which leaves no flexibility or choice for printing the CO Form D since laser printers could not print through the original copy to the carbon copies. In this regard, Thailand proposed to delete the word “carbon” in Rule 7(2) of the OCP.</p> <p>Solution: The Meeting agreed with Thailand’s proposal to delete the word “carbon” in Rule 7(2) of the OCP. The <i>de facto</i> removal of the word “carbon” would be reflected in the Matrix of Implementation and implemented immediately after the Meeting.</p>
85	35 th SCAROO Meeting, 16-18 March 2021, Video Conference	Back-to-Back Proof of Origin issued based on multiple Proofs of Origin	<p>Case: At the 34th SC-AROO Meeting, Thailand explained her view on the Back-to-Back CO issued based on multiple original COs. Thailand explained that in her view Rule 1 and Rule 11 of the ATIGA OCP provide that the Back-to-Back CO shall be issued from a single original CO. Moreover, there is no specific provision in the OCP on consolidated shipment, unlike partial shipment. Furthermore, she explained that the back-to-back CO issued beyond the validity period of the Original CO shall not be accepted based on the decision in the 32nd ROO-TF meeting in Kuala Lumpur, Nov 2009. Consequently, the Back-to-Back CO shall be presented to the final importing Member State within the validity period of the original CO. Thailand shared that the validity of a Back-to-Back CO issued from multiple original COs Form D cannot be clearly identified and thus hinders trade facilitation.</p> <p>Solution: As an interim solution, the Meeting agreed to accept Back-to-Back Proof of Origin issued based on multiple original Proof of Origin, provided that the Back-to-Back Proof of Origin must be issued and presented to the final importing AMS within the validity of the earliest expiry date of the original Proof of Origin. The Meeting noted that Lao PDR would be able to implement this measure from 1 April 2021, Thailand within May 2021, and Viet Nam from 19 April 2021.</p>

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86	35 th SCAROO Meeting, 16-18 March 2021, Video Conference	The definition of “three (3) days” from the declared shipment date to mark “Issued Retroactively” in the CO Form D as in Rule 10 (Issuance of the Certificate of Origin) of the ATIGA OCP.	<p>Case: At the 34th SC-AROO Meeting, Brunei Darussalam sought clarification from the Meeting on the understanding of how to count 3 days from the declared shipment date as provided in Paragraph 2 of Rule 10. She recalled the decision from the 31st SC-AROO Meeting on the issuance of Form D prior to the shipment date and Form D issued retroactively according to Rule 10 of the ATIGA OCP. The Meeting noted the different practices of AMS on this issue whereas one practice is to count the shipment date as the first day and another is to count the next day after the shipment date as the first day.</p> <p>Solution: The Meeting has agreed that until a common understanding is reached, the one-day difference resulting from different practices in counting the first day would not be the ground for an outright rejection of the CO.</p>
87	35 th SCAROO Meeting, 16-18 March 2021, Video Conference	Replacement CO for the Erroneous One	<p>Case: At the 34th SC-AROO Meeting, Viet Nam requested AMS to share the practice in dealing with the new CO replacing the erroneous one (including manual Form D and e-Form D) without reflecting the number and date of the original COs and indicating that the new CO “replaces CO No.... Date of Issue....” to have the consensus on implementation.</p> <p>Solution: While noting different practices, the Meeting agreed that whether having a note indicating the replacement and the reference number of the replaced CO attached to the replacement CO, it would not be the ground for an outright rejection of the CO.</p>