

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, producer, or authorised representative.¹
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 or the letterhead of the exporter, producer, or authorised representative, 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/authorised representative] hereby declare that the stipulated goods on this invoice or letterhead [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/authorised representative] hereby declare that the stipulated goods on this invoice or letterhead [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. The Declaration of Origin must include the following information in the 'observations' field of the declaration (unless such information already appears on the invoice or letterhead in respect of the goods subject to the declaration):
 - (a) a full description of the good(s);
 - (b) six digit Harmonized System Code for the respective good(s);
 - (c) the name of the exporter, producer, or authorised representative;
 - (d) the importer's name(s) in respect of imported goods; and

¹ For the purpose of Annex 3, an "authorised representative" means an authorised representative of the exporter or producer (excluding paragraph 8, which means an authorised representative of the exporter only). An authorised representative may be in New Zealand, Malaysia or a non-Party. The term authorised representative shall not include a customs broker or freight forwarder or any other entities that carry out a similar function, including for the purposes of paragraph 8. Wherever Annex 3 refers to "exporter or producer", it should also cover "authorised representative."

(e) the rule of origin under which the declarant claims the good(s) qualifies.

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

5. 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. The Customs Administration of the importing Party will not reject a Declaration of Origin or Certificate of Origin solely on the grounds that the invoice is issued in a non-Party.

6. The Declaration of Origin under paragraph 1 may be made in respect of one or more goods.

7. 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.

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

(a) the exporter's or its authorised representative'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."