

## CHAPTER 3 RULES OF ORIGIN

### Article 3.1 Definitions

For the purposes of this Chapter:

- (a) **aquaculture** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;
- (b) **CIF value** means the value of the good imported and includes the cost of insurance and freight up to the port or place of entry in the country of importation. The valuation shall be calculated in accordance with the Customs Valuation Agreement;
- (c) **FOB value** means the value of the good free on board, independent of the means of transportation, at the port or site of final shipment abroad. The valuation shall be calculated in accordance with the Customs Valuation Agreement;
- (d) **fungible** means materials that are identical or interchangeable as a result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination;
- (e) **generally accepted accounting principles** means the recognised consensus or substantial authoritative support in the territory of a Party, with respect to: the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;
- (f) **indirect material** means a material used in the production, testing or inspection of a good but not physically incorporated into the good, or a material used in the maintenance of buildings or the operation of equipment associated with the production of a good including:
  - (i) fuel and energy;
  - (ii) tools, dies and moulds;
  - (iii) spare parts and materials used in the maintenance of equipment and buildings;

- (iv) lubricants, greases, compounding materials and other materials used in production;
  - (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
  - (vi) equipment, devices and supplies used for testing or inspecting the good;
  - (vii) catalysts and solvents; and
  - (viii) any other materials that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (g) **material** means any good used or consumed in the production of another good, and physically incorporated into that good;
  - (h) **originating material** means a material that qualifies as originating in accordance with the relevant provisions of this Chapter;
  - (i) **planted** means the planting, cultivating and harvesting of plantation crops and its related products; and
  - (j) **production** means methods of obtaining goods including growing, planting, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, aquaculture, trapping, hunting, manufacturing, producing, processing or assembling a good.

### **Article 3.2 Originating Goods**

For the purposes of this Agreement, a good shall be deemed to be an originating good of a Party if it:

- (a) is a wholly obtained or produced good of one or both of the Parties;
- (b) is produced entirely in the territory of one or both of the Parties exclusively from originating materials;
- (c) satisfies all applicable requirements of Annex 2 (Product Specific Rules Schedule), as a result of processes performed entirely in the territory of one or both of the Parties by one or more producers; or
- (d) otherwise qualifies as an originating good under this Chapter,

and meets all other applicable requirements of this Chapter.

### **Article 3.3**

#### **Wholly Obtained or Produced Goods**

For the purposes of Article 3.2 (Originating Goods), a good that is wholly obtained or produced in the territory of one or both of the Parties means:

- (a) mineral and other naturally occurring substances extracted or taken there;
- (b) plants formed or naturally grown or planted there, or products obtained from such plants;
- (c) live animals born and raised there;
- (d) goods obtained from live animals there;
- (e) goods obtained directly from hunting, trapping, fishing, gathering, capturing or aquaculture conducted there;
- (f) goods (fish, shellfish, plant and other marine life) taken from the high seas by a vessel registered to a Party and flying its flag;
- (g) goods obtained or produced on board factory ships registered to a Party and flying its flag from the goods referred to in subparagraph (f);
- (h) goods taken by a Party, or a person of a Party, from the seabed or beneath the seabed beyond the Exclusive Economic Zone and adjacent Continental Shelf of that Party and beyond areas over which non-Parties exercise jurisdiction, under exploitation rights granted in accordance with international law;
- (i) goods which are:
  - (i) waste and scrap derived from production and consumption there provided that such goods are fit only for the recovery of raw materials; or
  - (ii) used goods collected there provided that such goods are fit only for the recovery of raw materials; and
- (j) goods produced or obtained entirely there, exclusively from goods referred to in subparagraphs (a) to (i) or from their derivatives.

### **Article 3.4**

#### **Cumulation**

1. A good which is to be treated as originating pursuant to Article 3.2 (Originating Goods) and is used in the production of a good or goods in the territory of the other Party shall be considered to originate in the territory of that other Party.

2. Production that occurs in the territory of one or both of the Parties by one or more producers shall count as qualifying content in the origin determination of a good regardless of whether that production was sufficient to confer originating status on the material used in the production of that good.

### **Article 3.5** ***De Minimis***

1. A good that does not satisfy a change in tariff classification requirement pursuant to Annex 2 (Product Specific Rules Schedule) shall nonetheless be treated as an originating good if:

- (a) for a good, other than that provided for in Chapters 50 to 63 of the HS, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;
- (b) for a good provided for in Chapters 50 to 63 of the HS, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good, or the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;

and the good meets all other applicable criteria of this Chapter.

2. The value of such non-originating materials shall, however, be included in the value of non-originating materials for any applicable regional value content requirement for the good.

### **Article 3.6** **Accessories, Spare Parts, Tools and Instructional or other Information Materials**

1. For the purposes of determining the origin of a good, accessories, spare parts, tools and instructional or other information materials presented with the good shall be considered originating goods and shall be disregarded in determining whether all the non-originating materials used in the production of the originating good have undergone the applicable change in tariff classification or production process.

2. If the good is subject to a regional value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials presented with the good is to be taken into account as originating or non-originating, as the case may be, in calculating the regional value content of the good.

3. Paragraphs 1 and 2 shall only apply provided that:
  - (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the good; and
  - (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.
4. Where accessories, spare parts, tools and instructional or other information materials presented with the good are not customary for the good or are invoiced separately from the good, they shall be treated as separate goods for the purpose of origin determination.

### **Article 3.7 Fungible Materials**

1. The determination of whether fungible materials are originating goods shall be made either by physical segregation of each of the materials, or through the use of an inventory management method recognised in the generally accepted accounting principles of the Party in which the production is performed or otherwise accepted by that Party.
2. The inventory management method used under paragraph 1 for a particular fungible material shall continue to be used for that material throughout the fiscal year.

### **Article 3.8 Packaging Materials and Containers**

1. Packing materials and containers for transportation and shipment of a good shall not be taken into account for determining the origin of any good.
2. Packing materials and containers in which a good is packaged for retail sale, when classified together with that good shall not be taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification or production process requirements as set out in Annex 2 (Product Specific Rules Schedule).
3. If a good is subject to a regional value content requirement then the value of the packaging materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.
4. Where the packaging material and container is not customary for the good, its value shall not be included as originating in a regional value content calculation for the good.

### **Article 3.9 Indirect Material**

An indirect material shall be treated as an originating material without regard to where it is produced and its value shall be the cost registered in the accounting records of the producer of the good.

### **Article 3.10 Minimal Operations**

1. A good shall not be considered to be originating merely by reason of having undergone one or more of the following operations or processes:

- (a) operations to preserve goods in good condition for the purpose of transport or storage;
- (b) facilitating shipment or transportation;
- (c) disassembly;
- (d) affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (e) placing in bottles, cases, boxes and other simple packaging operations;
- (f) changes of packaging and breaking up and assembly of packages; or
- (g) mere reclassification of goods without any physical change.

2. Paragraph 1 shall prevail over the Product Specific Rules set out in Annex 2 (Product Specific Rules Schedule).

### **Article 3.11 Regional Value Content**

1. Where Annex 2 (Product Specific Rules Schedule) refers to a regional value content requirement, the regional value content of that good shall be calculated using one of the following methods:

#### Build-down Method/ Indirect Method

$$RVC = \frac{V - VNM}{V} \times 100$$

or

#### Build-up Method

$$RVC = \frac{VOM}{V} \times 100$$

where:

- (a) **RVC** is the regional value content, expressed as a percentage;
  - (b) **V** is the value of the good, as provided in paragraph 2;
  - (c) **VNM** is the value of non-originating material, as provided in paragraph 3, including materials of undetermined origin as provided in Article 3.12 (Calculation of the Value of a Good or Material); and
  - (d) **VOM** is the value of originating material that is acquired or self-produced, and used or consumed by the producer in the production of the good as provided in Article 3.12 (Calculation of the Value of a Good or Material).
2. The value of a good referred to in paragraph 1 shall be:
- (a) for goods to be exported, the FOB value of the good determined pursuant to the Customs Valuation Agreement; or
  - (b) for goods acquired within the territory of the Party, where the good is produced, the earliest ascertainable price paid or payable for the good, determined for domestic transactions pursuant to the Customs Valuation Agreement, *mutatis mutandis*.
3. The value of non-originating materials or materials of undetermined origin referred to in paragraph 1 shall be:
- (a) for imported materials, the CIF value of the material, determined pursuant to the Customs Valuation Agreement; or
  - (b) for materials acquired within the territory of the Party where the good is produced, the earliest ascertainable price paid or payable for the non-originating materials in the territory of that Party, determined for domestic transactions pursuant to the Customs Valuation Agreement, *mutatis mutandis*.

### **Article 3.12** **Calculation of the Value of a Good or Material**

1. For the purpose of this Article, the value of a material is:
- (a) for a material imported by the producer of the good, the value of the material;
  - (b) for a material acquired in the territory where the good is produced, the earliest ascertainable price paid or payable for the material; or

- (c) for a material that is self-produced, the sum of all expenses incurred in the production of the material, including general expenses, and an amount for profit equivalent to the profit added in the normal course of trade.

2. The value of materials may be adjusted as follows:

- (a) for originating materials, the following expenses may be added to the value of the material if not included under paragraph 1:
  - (i) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within or between the Parties' territories to the location of the producer;
  - (ii) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable; and
  - (iii) the costs of waste and spoilage, where it can be determined, incurred from the use of the material in the production of the good, less the value of renewable scrap or by-products; or
- (b) for non-originating materials, where included under paragraph 1, the following expenses may be deducted from the value of the material:
  - (i) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within or between the Parties' territories to the location of the producer;
  - (ii) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable;
  - (iii) the costs of waste and spoilage, where it can be determined, incurred from the use of the material in the production of the good, less the value of renewable scrap or by-products;
  - (iv) the cost of processing incurred in the territory of one or both of the Parties in the production of the non-originating material; and
  - (v) the cost of originating materials used in the production of the non-originating material in the territory of one or both of the Parties.



### **Article 3.13**

#### **Recording of Costs**

For the purposes of this Chapter, all costs shall be recorded and maintained in accordance with the generally accepted accounting principles applicable in the territory of the Party in which the good is produced.

### **Article 3.14**

#### **Consignment**

A good shall be treated as originating provided that the good undergoes no subsequent production or any other operation in non-Parties, other than unloading, reloading, storing, repacking, relabelling or any other operation necessary to preserve it in good condition or to transport the good to the territory of the importing Party.

### **Article 3.15**

#### **Declaration of Origin or Certificate of Origin**

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<sup>3</sup>.
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<sup>4</sup>. Malaysia may elect to waive the Certificate of Origin requirement and replace it with the Declaration of Origin requirement at any time.
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.
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.

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<sup>3</sup> For the purposes of Article 3.15, a Declaration of Origin may be completed by an authorised representative on behalf of the exporter or producer.

<sup>4</sup> For the purposes of Article 3.15, a Certificate of Origin may be obtained by an authorised representative on behalf of the exporter or producer.

### **Article 3.16**

#### **Issuing Authority**

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.
2. Any change in names, addresses, or official seals shall be promptly informed in the same manner.
3. Any Certificate of Origin issued by a person not included in the specimen signatures may not be honoured by the Customs Administration of Australia.

### **Article 3.17**

#### **Claim for Preferential Tariff Treatment**

1. Subject to Article 3.22 (Suspension or Denial of Preferential Tariff Treatment), the importing Party shall grant preferential tariff treatment to a good imported into its territory from the other Party, provided that:
  - (a) the good is an originating good;
  - (b) the consignment criteria outlined in Article 3.14 (Consignment) have been met; and
  - (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).
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.
3. The importing Party shall grant preferential tariff treatment to a good that has completed customs clearance after the date of entry into force of this Agreement and for which no preferential tariff treatment was earlier applied, if:
  - (a) the claim for preferential tariff treatment is made within one year from the date of payment of customs duties, or such longer period as specified in the laws, regulations and policies in the importing Party; and
  - (b) the good has met all the requirements of this Chapter necessary to be deemed as an originating good.
4. An originating good of a Party imported into the other Party after an exhibition in the other Party or a non-Party shall continue to qualify as an originating good.

5. Where the origin of the good is not in doubt, the discovery of minor transcription errors or discrepancies in documentation shall not *ipso facto* invalidate the Declaration of Origin or Certificate of Origin, if it does in fact correspond to the goods submitted.

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.

7. The importing Party shall require that an importer promptly makes a corrected import declaration and pays any owed duties when the importer has reason to believe that the good does not meet the origin requirements.

### **Article 3.18**

#### **Exceptions from Declaration of Origin or Certificate of Origin**

A Declaration of Origin or Certificate of Origin shall not be required where the total customs value of the originating goods does not exceed 200 United States dollars FOB or the equivalent amount in that Party's currency, or such higher amount as the Party may establish, provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of this Chapter.

### **Article 3.19**

#### **Records**

1. Each Party shall require that:

- (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
- (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 the good, or a copy thereof.

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.

3. The records to be maintained pursuant to this Article shall include electronic records.

### **Article 3.20**

#### **Origin Verification**

1. The importing Party may verify the eligibility of a good for preferential tariff treatment in accordance with its laws, regulations and policies.
2. Verification of eligibility for preferential tariff treatment may include either Party taking the following courses of action:
  - (a) instituting measures to establish the validity of the Declaration of Origin or Certificate of Origin;
  - (b) issuing written requests for information, to the relevant importers of a good for which preferential tariff treatment was claimed in the territory of the importing Party;
  - (c) requesting the importer to arrange for the supply of records relating to the production, manufacture or export of the good for which preferential tariff treatment was claimed in the territory of the importing Party;
  - (d) requests to the relevant administration of the exporting Party to obtain the information requested in subparagraph (c); or
  - (e) visiting the factory or premises of the producer, importer, exporter or any other party in the territory of a Party associated with the production, import or export of the good for which preferential tariff treatment was claimed in the territory of the importing Party, or of the materials used or consumed in the production of that good.
3. All requests to the relevant administration of the exporting Party in relation to subparagraph (2)(d) to obtain the information will be subject to the resources constraints of the relevant administration in the exporting Party.
4. The importing Party shall not visit the factory or premises of any party listed in subparagraph (2)(e) within the territory of the exporting Party without the prior consent of that Party.
5. To the extent allowed by its laws, regulations and policies, the exporting Party shall fully cooperate in any action to verify eligibility and shall require that producers and exporters cooperate in any action to verify eligibility.
6. Action to verify eligibility for preferential tariff treatment shall be completed and a decision shall be made within 130 days of the commencement of such action. A decision as to whether goods are eligible for preferential tariff treatment must be provided to all relevant parties within 20 days of the decision being made.

### **Article 3.21 Confidentiality**

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.

### **Article 3.22 Suspension or Denial of Preferential Tariff Treatment**

1. Notwithstanding paragraph 1 of Article 3.17 (Claim for Preferential Tariff Treatment), the importing Party may suspend the application of preferential tariff treatment to a good that is the subject of an origin verification action under Article 3.20 (Origin Verification) for the duration of that action, or any part thereof. The importing Party shall permit the release of the good, subject to lodgement of a security equivalent to the amount of the MFN duty payable or payment of the MFN duty on that good, provided that the good is not subject to import prohibition or restriction and there is no suspicion of fraud.

2. The importing Party may deny a claim for preferential tariff treatment or recover unpaid duties where:

- (a) the good does not meet the requirements of this Chapter;
- (b) the producer, exporter or importer of the good fails to comply with any of the relevant requirements for obtaining preferential tariff treatment; or
- (c) action taken under Article 3.20 (Origin Verification) failed to verify the eligibility of the good for preferential tariff treatment.

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.

### **Article 3.23 Appeal**

The importing Party shall grant the right of appeal in matters relating to eligibility for preferential tariff treatment to producers, exporters or importers of a good traded or to be traded between the Parties, in accordance with its laws and regulations.

### **Article 3.24 HS Amendments**

1. For the purposes of this Chapter, including Annex 2 (Product Specific Rules Schedule), the references to tariff classification are to the HS applied in a Party at the time preference is claimed.

2. The Parties, through the FTA Joint Commission or a relevant subsidiary body, shall endorse and promptly publish a technical revision to Annex 2 (Product Specific

Rules Schedule) to reflect each periodic amendment to the HS. The Parties shall determine the date on which such a revision will come into effect.

3. Paragraph 2 is without prejudice to the rights of the Parties to amend the Agreement in accordance with Article 21.6 (Amendments) of Chapter 21 (Final Provisions).

### **Article 3.25**

#### **Consultation and Review**

1. The Parties shall consult regularly to ensure that the Rules in this Chapter are administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Chapter.

2. The Government authorities of the Parties shall consult with each other on any issues that arise concerning origin determination, classification of products or other matters related to this Chapter with a view to resolving such issues and, where relevant, inform the importer of the outcome.

3. The Parties, through the FTA Joint Commission or a relevant subsidiary body, may adopt:

- (a) a List of Data Requirements that shall be applied in lieu of the listed data requirements in the Appendix to the Annex on Operational Certification Procedures; or
- (b) other administrative practices consistent with this Agreement to ensure that the rules of origin are administered in an effective and trade facilitating manner.

Any such List of Data Requirements or administrative practices shall be promptly published and come into effect on the date determined by the Parties through the FTA Joint Commission or a relevant subsidiary body.

4. The Parties shall commence a review of this Chapter within three years and submit a final report to the FTA Joint Commission, including any recommendations, within four years of entry into force of this Agreement.

### **Article 3.26**

#### **Action against Fraudulent Acts**

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.

**Article 3.27**  
**Goods in Transport or Storage**

1. In accordance with Article 3.17 (Claim for Preferential Tariff Treatment), the Customs Administration of the importing Party shall grant preferential tariff treatment for an originating good of the exporting Party which, on the date of entry into force of this Agreement:

- (a) is in the process of being transported from the exporting Party to the importing Party; or
- (b) has not been released from Customs control, including an originating good stored in a warehouse regulated by the Customs Administration of the importing Party.

2. In order to make a claim for preferential tariff treatment under paragraph 1, the importer shall comply with the requirements of Article 3.17 (Claim for Preferential Tariff Treatment).

## **ANNEX ON OPERATIONAL CERTIFICATION PROCEDURES**

For the purpose of implementing the Rules of Origin for the Malaysia-Australia Free Trade Agreement, the following operational procedures on the issuance of documentation that goods are originating goods in accordance with the Malaysia-Australia Free Trade Agreement Rules of Origin shall be followed:

### **SECTION A Applicable to Declarations of Origin**

#### **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.

### **SECTION B Applicable to Certificates of Origin**

#### **Rule 2**

For the purpose of determining originating status, the Issuing Authority shall have the right to call for supporting documentary evidence and/or other relevant information to carry out any check considered appropriate.

#### **Rule 3**

1. The exporter or producer of the good shall apply in writing or by electronic means to the Issuing Authority requesting a pre-exportation examination of the origin of the good to be exported.
2. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in issuing a Certificate of Origin for the good to be exported thereafter.
3. Pre-exportation examination need not apply to a good for which, by its nature, origin can be easily determined.
4. The exporter or producer of the good shall apply for the Certificate of Origin by providing appropriate supporting documents and other relevant information, proving that the good to be exported qualifies as originating.

#### **Rule 4**

The Issuing Authority shall, to the best of its competence and ability, carry out proper examination upon each application for the Certificate of Origin to ensure that:

- (a) the application and the Certificate of Origin are duly completed and signed by the authorised signatory;



- (b) the good is an originating good in accordance with this Chapter;
- (c) the other statements in the Certificate of Origin correspond to supporting documentary evidence submitted; and
- (d) information to meet the data requirements listed in the Appendix on Data Requirements is provided for the goods being exported.

#### **Rule 5**

1. The Certificate of Origin shall be issued by the relevant Issuing Authorities of the exporting Party prior to or at the time of exportation or soon thereafter whenever the products to be exported can be considered originating in that Party within the meaning of the Malaysia-Australia Free Trade Agreement Rules of Origin.

2. Where a Certificate of Origin has not been issued at the time of exportation or soon thereafter due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively but no longer than one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

#### **Rule 6**

In the event of theft, loss or destruction of a Certificate of Origin, the exporter or producer may apply in writing to the Issuing Authority for a certified true copy of the original to be made on the basis of the export documents in their possession bearing the endorsement of the words "CERTIFIED TRUE COPY". This copy shall bear the date of the original Certificate of Origin.

### **SECTION C**

#### **Declarations of Origin and Certificates of Origin**

#### **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:

- (a) specify that the goods described therein are originating goods of the exporting Party and meet the requirements of this Chapter;
- (b) be made in respect of one or more goods and may include a variety of goods;
- (c) be completed in English; and
- (d) be in a printed format or such other medium including electronic format.

2. The Declaration of Origin or Certificate of Origin shall comprise one original.

### **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 be crossed out to prevent any subsequent addition.

### **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.