



Understanding the Rules of Origin (ROO)

by:

Trade & Industry Cooperation Section
Ministry of International Trade & Industry

4th May 2016

Table of Contents

- **Malaysia's FTAs Involvement**
- **Benefits of FTA**
- **Why is Rules of Origin Important**
- **Harmonised System of Tariff Classification (HS)**
- **Origin Criteria**
- **Application Procedures**

Malaysia's FTA Involvement

STATUS	REGIONAL	BILATERAL
CONCLUDED	<ol style="list-style-type: none"> 1) ASEAN Free Trade Area (1992) 2) ASEAN-China (2004) 3) ASEAN-Rep. of Korea (2006) 4) ASEAN-Japan (2008) 5) ASEAN-India (2009) 6) ASEAN-Australia-New Zealand (2009) 	<ol style="list-style-type: none"> 1) Malaysia-Japan (2005) 2) Malaysia-Pakistan(2007) 3) Malaysia-New Zealand (2009) 4) Malaysia-Chile (2010) 5) Malaysia-India (2011) 6) Malaysia-Australia (2012) 7) Malaysia -Turkey (2014)
UNDER NEGOTIATION	<ol style="list-style-type: none"> 1) ASEAN-Japan (Investment and Services) 2) Trans-Pacific Partnership (TPP) Agreement 3) Regional Comprehensive Economic Partnership (RCEP) – ASEAN, China, Japan, Korea, India, Australia, New Zealand 4) ASEAN-Hong Kong (AHKFTA) 	<ol style="list-style-type: none"> 1) Malaysia-EU 2) Malaysia-EFTA

Benefits to Malaysian Industries

- ***Lower/removal of import duties – Preferential Market Access for Exports and Lower Prices for Imports***
- ***Wider choices of imported products at lower prices (consumer benefits)***
- ***Increase competitiveness***
- ***Larger Markets***
- ***Removal of Non-Tariff Measures (NTMs)***

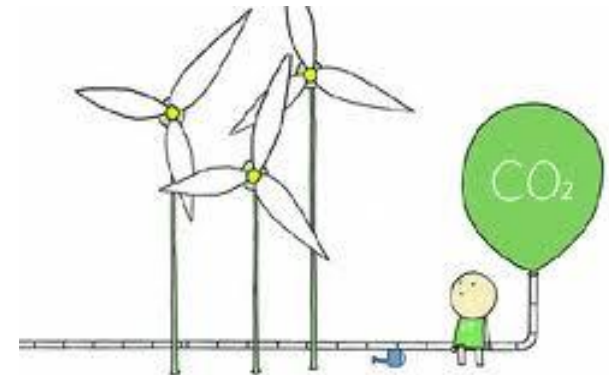


Why is ROO Important?

To determine the **country of origin** of a product for purpose of international trade.

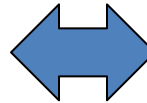
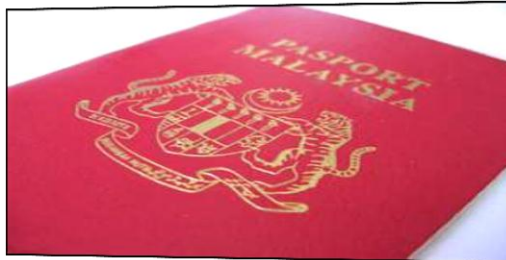
Requirement for **applying basic trade policy** measures such as *tariffs*, *quantitative restrictions*, *antidumping* and *countervailing duties* and *safeguard measures* and etc.

Ensure that **only FTA partners** will **benefit** from the tariff concessions or preferential treatment.



Vary from **different FTA agreements**.

Concept of Certificate of Origin (CO)



Human

ANNEX 7
Original (Duplicate/Triplicate)

1. Goods consigned from (Exporter's business name, address, country)		Reference No. ASEAN TRADE IN GOODS AGREEMENT/ ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM O Issued in: (Country) See Overleaf Notes					
2. Goods consigned to (Consignee's name, address, country)		4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under ASEAN Trade in Goods Agreement <input type="checkbox"/> Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme <input type="checkbox"/> Preferential Treatment Not Given (Please state reason(s)) Signature of Authorized Signatory of the Importing Country					
3. Means of transport and route (as far as known) Departure date Vessel's name/craft etc. Port of Discharge		5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods, including quantity, weight, approximate and HS number of the importing country	8. Origin criterion (see Overleaf notes)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoice
11. Declaration by the exporter: The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in: (Country) and that they comply with the origin requirements specified for these goods in the ASEAN Trade in Goods Agreement for the goods exported to: (Importing Country) Place and date, signature of authorized signatory		12. Certification: It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority					
13. Third Country Involving: - Accumulation - Back-to-Back CO - Partial Cumulation		- Ex-hibition - De Minimis - Issued Retroactively					

432



Product

Non-Preferential ROO

- WTO Agreement on ROO (Article 1 of the GATT 1994).
- Used for non-preferential commercial policy instruments / purposes i.e.: *application of MFN tariff; anti-dumping and countervailing duties; safeguard measures; origin marking and labeling, discriminatory QRs; Government procurement; trade statistics.*

Preferential ROO

- Determine whether a good qualifies for preferential treatment under a trading arrangement i.e. *Bilateral FTA, Regional FTAs*.
- Autonomous trade regime i.e., *GSP, GSTP*.
- Ensure benefits are limited to products originated from the contracting parties.

- A document to prove the origin status of a product; and
- Presented as an import document to the customs of importing country for a product to enjoy tariff concession.

- Produced specific ROO are aligned to the World Customs Organization Harmonized System (HS) Nomenclature Code.
- There are 98 chapters within the HS.
- The HS organises products according to the degree of production, and assigns them numbers known as tariff classifications.

Example

Chapter 62....Articles of apparel and clothing accessories,
not knitted

Heading 6209.....Babies' garments and clothing
accessories

Subheading 6209.10.....Of wool or fine
animal hair

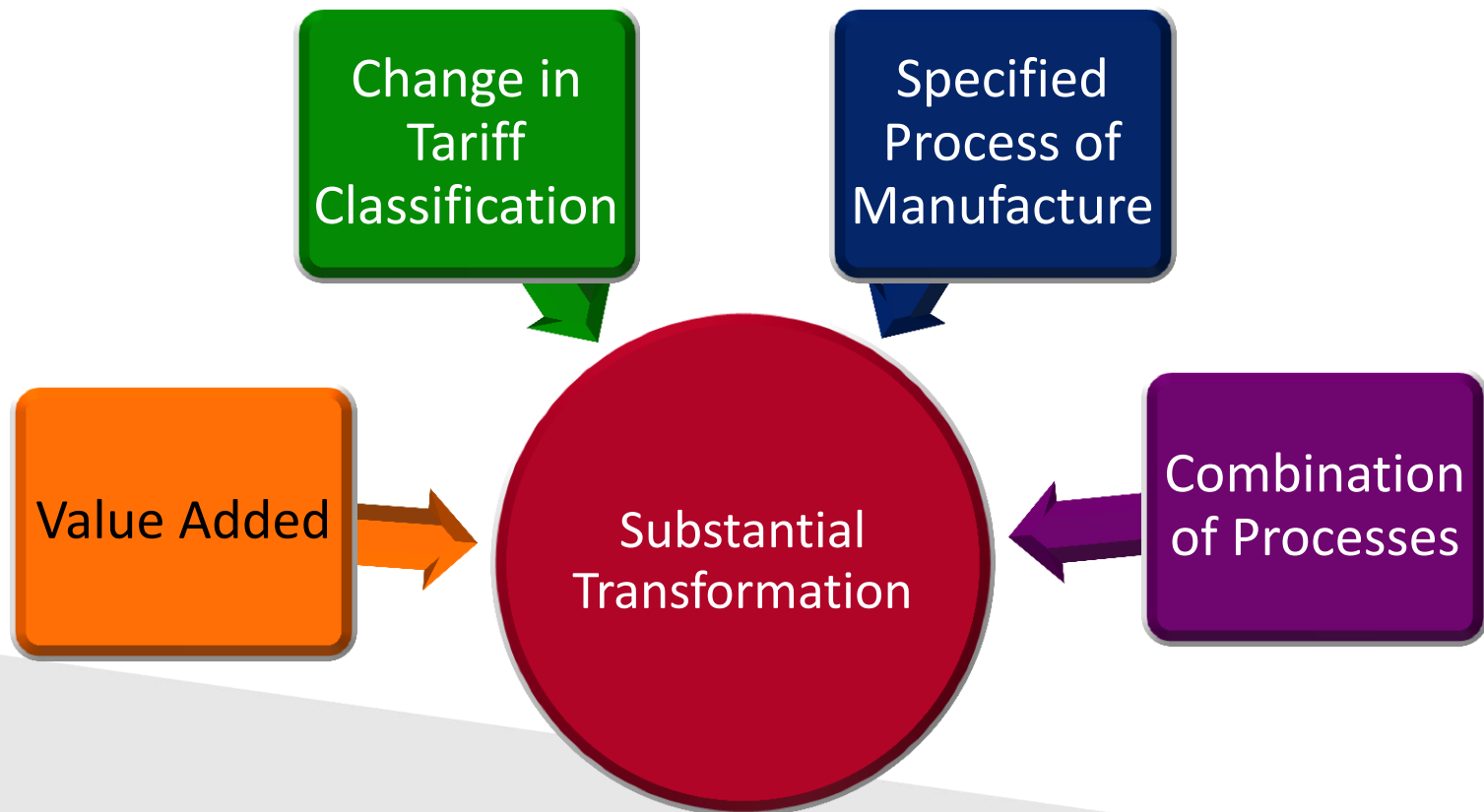
- **Originating Goods - *Goods that meet the conditions for preferential market access.***
- Wholly obtained or produced:
 - Where it only applies to the natural products i.e. agriculture products; live animals; mineral etc.
- Substantial Transformation (ST):
 - Value added (VA) method;
 - Change in tariff classification (CTC); and
 - Specified process of manufacture.

Wholly Obtained

- Originate entirely within the exporting country.
- Does not matter whether they are produced or not.
- Examples:
 - *live animals born and raised in that country;*
 - *Animals obtained by hunting, trapping, fishing, gathering or capturing in that country;*
 - *products obtained from live animals;*
 - *plants and plant products harvested, picked or gathered in that country;*
 - *products of sea-fishing and other products taken from the sea outside a country;*
 - *Products taken from the sea-bed or subsoil beneath the sea-bed outside a country;*
 - *Minerals and other naturally occurring substances;*
 - *Scrap and waste; and*
 - *Goods obtained or produced in that country solely from products referred to above.*

Substantial Transformation

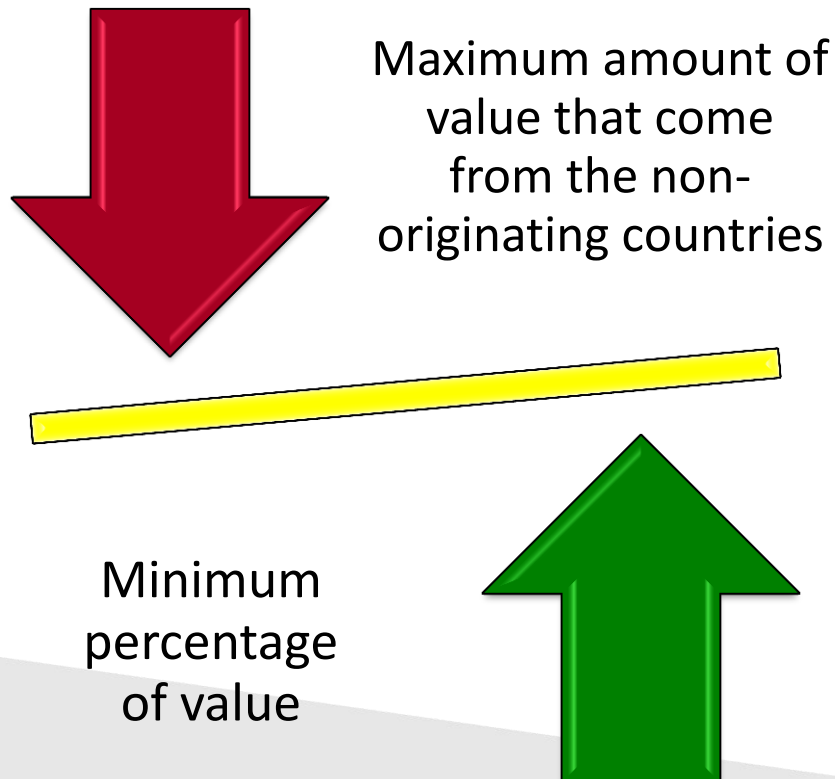
A product has undergone sufficient working or processing and has been transformed into a new and different article.



- The “General Rule” is either:
 - a regional value content (RVC) of 40%
- OR**
- a change in tariff classification (CTC i.e CC, CTH, CTSH) at HS “heading” level

Value Added Measure

Defines the degree of transformation required in terms of:



$$\frac{RVC}{QVC} = \frac{FOB - VNM}{FOB} \times 100\%$$

RVC = Regional Value Content
QVC = Qualifying Value Content
FOB = Free on board value
VNM = Value of non-originating materials

Change in Tariff Classification

❖ Change in Tariff Chapter (CC)

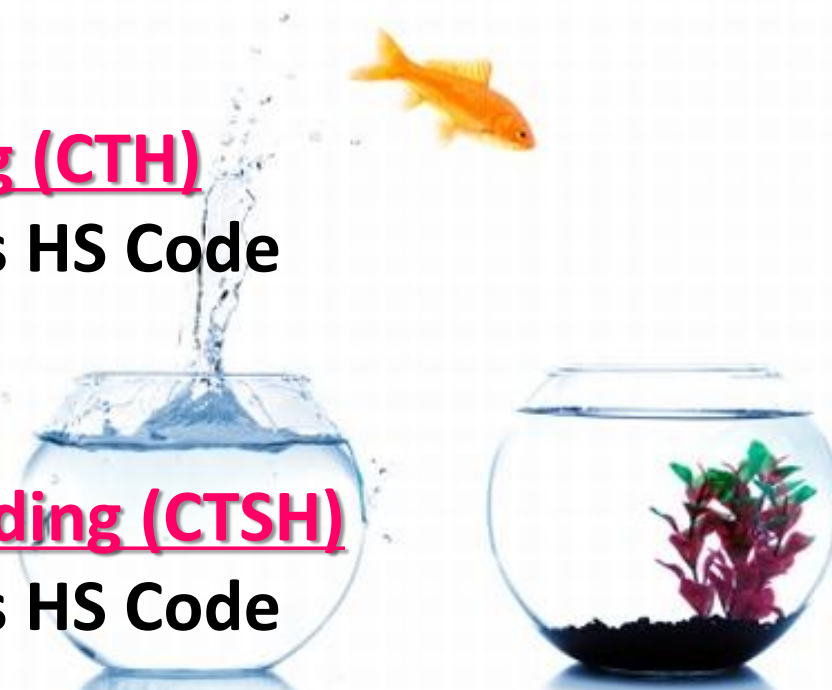
- Changes at first 2 digits HS Code
- Example: **xx**xx.xx.xxx

❖ Change in Tariff Heading (CTH)

- Changes at first 4 digits HS Code
- Example: **xxxx**.xx.xxxx

❖ Change in Tariff Subheading (CTSH)

- Changes at first 6 digits HS Code
- Example: **xxxx.xx**.xxxx



Change in Tariff Classification

Example:

Change in Tariff Classification at first four digit level (CTH - Change in Tariff Heading) for product classified under 3903.xx.xxx:



Change in Tariff Classification

Example of change at CC:



Palm Olein (raw material)
HS 3824.90.900



Palm Oil Products
HS1512.90.990

Example of change at CTSH:



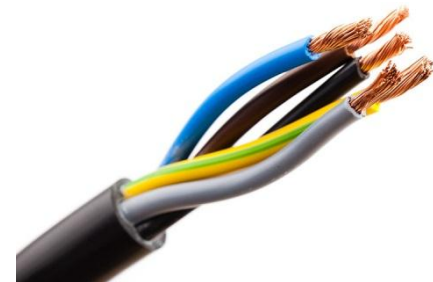
Brass wire (HS7408.10)



Plastic Gasket (HS8484.10)



Polypropylene (HS3903.30)



Wire (HS7408.21)

Product Specific Rules (PSRs)

- **Products listed in the PSR are required to comply with the rules set out in the schedule.**
- **PSR schedules for FTAs with dialogue partners can be downloaded from MITI's official portal at www.miti.gov.my.**

Product Specific Rules (PSRs)

- **PSR: Change in Tariff Subheading (CTSH)**



Imported Raw Material HS Code: 8543.70



Finished Product HS Code: 8543.30

Product Specific Rules (PSRs)

- PSR: For sub heading 1806.31 is “RVC (40) or CC”.



FOB Price : \$4.00

Value of Non-Originating Materials : \$0.80

$$\begin{aligned} \text{RVC/} \\ \text{QVC} &= \frac{\$4.00 - \$0.80}{\$4.00} \times 100\% \\ &= \mathbf{80\%} \end{aligned}$$



Product Specific Rules (PSRs)

- PSR: For sub heading 6307.90 is “RVC (40) or CTH”.

Imported Raw Material HS Code: 6307.10



Finished Product HS Code: 6307.90



OR

FOB Price : \$32.00

Value of Non-Originating Materials : \$27.40



$$\begin{aligned} \text{RVC/} \\ \text{QVC} &= \frac{\$32.00 - \$27.40}{\$32.00} \times 100\% \\ &= \mathbf{14.38\%} \end{aligned}$$



Instrument allowing producers to import materials from a specific country or regional group of countries without undermining the origin of the final product.

- Allow a certain percentage of non-originating materials to be used without affecting the origin of the final product.
- The tolerance rules does:
 - Affect the value added rules; and
 - Act to lower the limitation on the value of imported materials.

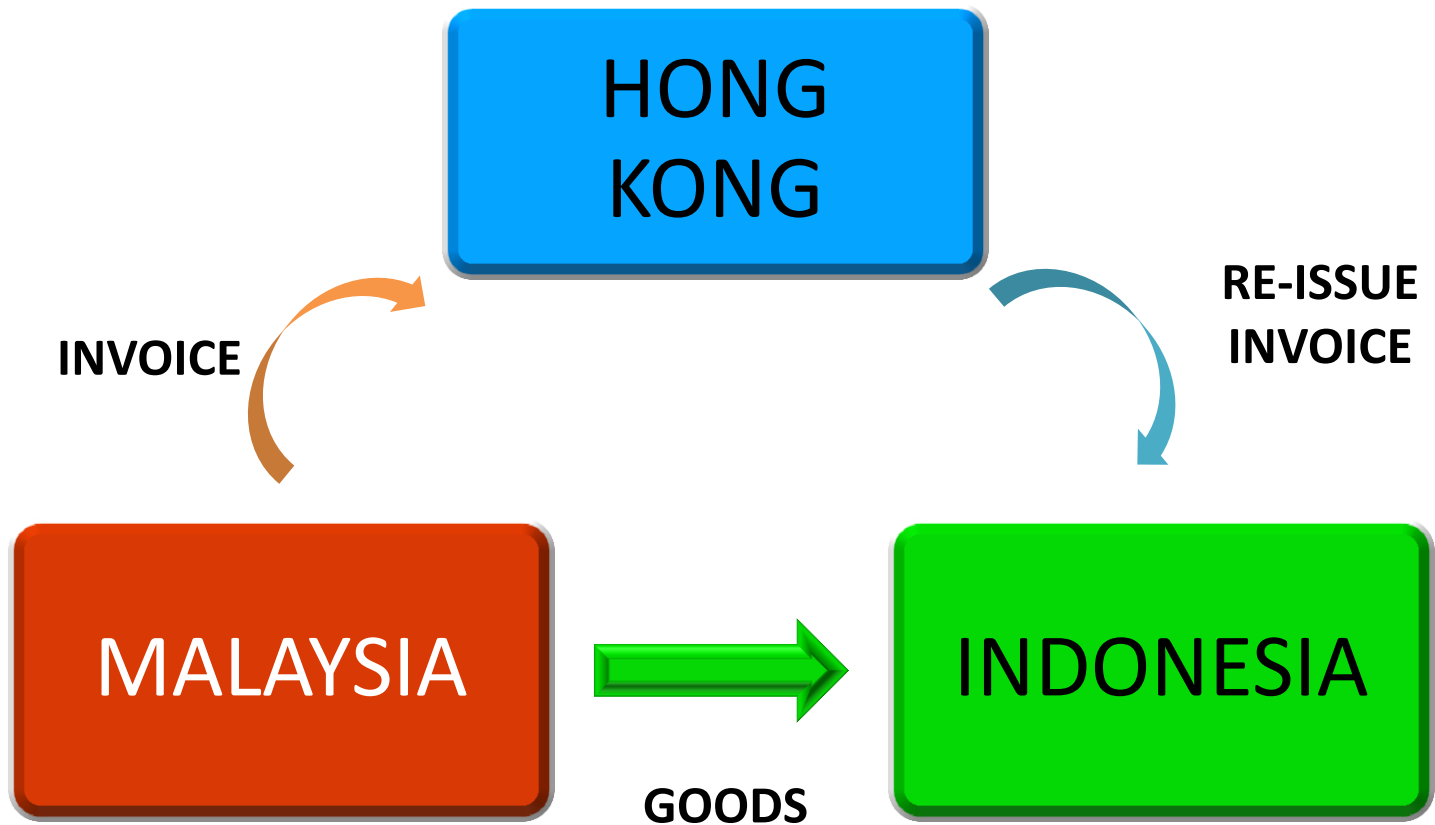
General Rules for Regional FTAs

ASEAN REGIONAL FTAs	Wholly Obtained (WO/ X) / Produced entirely (PE)	Regional Value Content (RVC) 40% / Qualifying Value Content (QVC) 40%	CTC	Back- to - back	Third Party Invoicing
CEPT/ ATIGA	√	√	√	√	√
ACFTA	√	√	-	√	√
AKFTA	√	√	√	√	√
AJCEP	√	√	√	√	√
AANZFTA	√	√	√	√	√
AIFTA	√	√ 35% +CTSH	-	√	√

General Rules for Bilateral FTAs

MALAYSIA's BILATERAL FTAs	Wholly Obtained (WO / X)	Single Country Content / Qualifying Value Content (QVC) 40%	CTC	Back- to - back	Third Party Invoicing
MPCEPA	√	√	√	-	-
MJEPA	√	√	√	-	√
MNZFTA	√	√	-	-	√
MICECA	√	√ 35% +CTSH	-	-	√
MCFTA	√	√	√	-	√
MAFTA	√	√	√	-	√

Third Party Invoicing

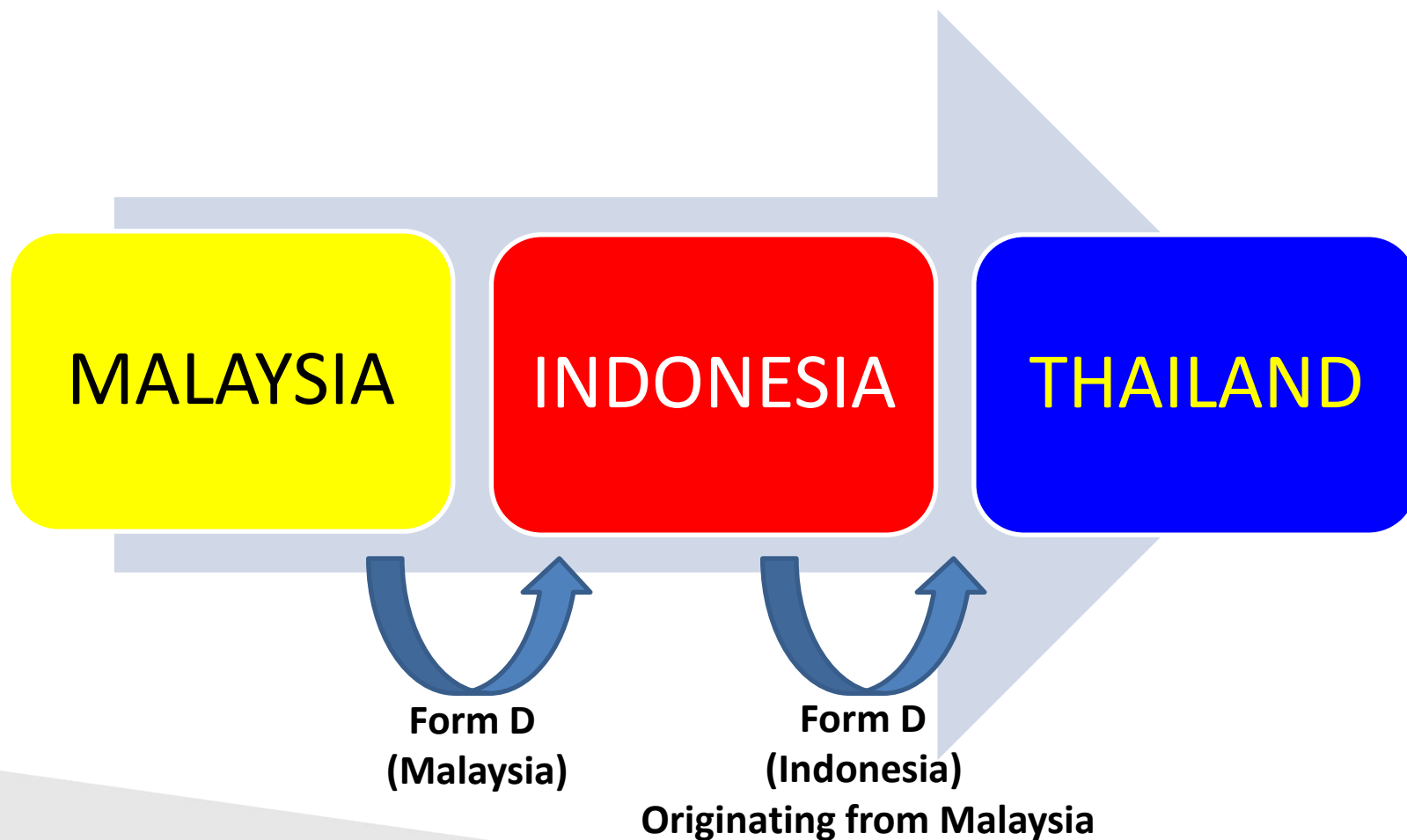


Documents:

Invoices, Bill of Lading and COO

Third Party Invoicing

- Refer to cases where the sales invoice is issued either by a company located in a third country, whether or not the country is a respective FTA Party.
- The third party invoice number and date should be indicated in the CO.
- The exporter and consignee must be located in the Parties.
- The third party invoice shall be attached to the CO Form when presenting to the Customs Authority of the importing Party.



- Refer to a CO Form issued by an intermediate exporting Party's Issuing Authority/ Body based on the CO Form issued by the first exporting Party.
- An Issuing Authority/Body of an intermediate Party shall issue a back-to-back Certificate of Origin, provided that:
 - i. the goods from the first exporting Party are stored at any customs-bounded warehouses of the intermediate Party;
 - ii. a valid original Certificate of Origin or its certified true copy is presented;

- iii. the period of validity of the back-to-back Certificate of Origin does not exceed the period of validity of the original Certificate of Origin; and
- iv. the consignment which is to be re-exported using the back-to-back Certificate of Origin does not undergo any further processing in the intermediate Party, except for
 - repacking or logistics activities such as unloading, reloading, storing;
 - any other operations necessary to preserve them in good condition; or
 - to transport them to the importing Party.

Non-Qualifying Operations

- Operations to ensure the preservation of products in good condition during transport and storage and other similar operations;
- Changes of packaging and breaking up and assembly of packages;
- Disassembly;
- Placing in bottles, cases, boxes and other simple packaging operations;
- Mere making-up of sets of articles.

MINIMUM YEARS REQUIREMENT FOR RECORD KEEPING/VERIFICATION CoO

SCHEMES		YEARS
AIFTA		2
ATIGA/ACFTA/AKFTA/AJCEP/ AANZFTA/MCFTA/MPCEPA		3
GSP		4
MICECA/MJEPA/MAFTA/		5
MNZFTA		6

Issued Retroactively / Retrospectively

After Shipment Date	After (3) three days from the date of shipment
ISSUED RETROACTIVELY	
Form AK (stamped) Form AJ Form MPCEPA (stamped) Form MJEPA (stamped) Form MNZ Form MCFTA Form MAFTA	Form D Form E Form AI (stamped) Form AANZ Form MICECA
ISSUED RETROSPECTIVELY	
Form A(stamped)	

	Scheme	Origin Criteria	
1.	ATIGA	<ul style="list-style-type: none"> • WO • RVC • CC/CTH/CTSH 	<ul style="list-style-type: none"> • SP – <i>specific process</i> • CTSH + RVC 35%
2.	ACFTA	<ul style="list-style-type: none"> • WO • Single Country Content xx% • ACFTA Cumulative Content xx% • PSR 	
3.	AKFTA	<ul style="list-style-type: none"> • WO • Rule 4.1 - CTH or RVC xx% • CTC • WO-AK 	<ul style="list-style-type: none"> • RVC xx% • CTH + RVC xx% • Specific Processes • Rule 6 – <i>treatment for certain goods processed outside Countries Parties with special agreement.</i>
4.	AJCEP	<ul style="list-style-type: none"> • PE – <i>produced entirely</i> • WO • CTH or RVC xx% • CTC 	<ul style="list-style-type: none"> • RVC • SP • DMI – <i>De Minimis – Non- ori Mat.</i> <10% • ACU - Accumulation
5.	AANZFTA	<ul style="list-style-type: none"> • WO • PE • RVC • CTH 	<ul style="list-style-type: none"> • PSR(CTC) • PSR(RVC) • PSR(Other)
6.	AIFTA	<ul style="list-style-type: none"> • WO • RVC xx% + CTSH 	

	Scheme	Origin Criteria	
7.	MPCEPA	<ul style="list-style-type: none"> • X – <i>wholly obtained</i> • Single Country Content xx% • MPCEPA Cumulative Content xx% 	<ul style="list-style-type: none"> • CTH • PSR
8.	MJEPA	<ul style="list-style-type: none"> • A – <i>100% Malaysia</i> • B – <i>100% Malaysia with Proc. In M'sia</i> • B(ACU) – <i>100% Malaysia with Mat. Mix Malaysia-Japan</i> • C – <i>QVC/CTC/Material – M'sia or Japan and with Non Origin Material from Other Countries</i> 	<ul style="list-style-type: none"> • C(ACU) • DMI • FGM – <i>commingled goods & material under the basis of Inventory Management Method</i>
9.	MNZFTA	<ul style="list-style-type: none"> • WO • PE • PSR(CTC) • PSR(QVC) 	<ul style="list-style-type: none"> • PSR(Other) • DMI • ACU
10.	MICECA	<ul style="list-style-type: none"> • WO 	<ul style="list-style-type: none"> • RVCxx% + CTSH
11.	MCFTA	<ul style="list-style-type: none"> • A - WO • B – QVC 40% or CTH • C – PSR 	<ul style="list-style-type: none"> • DMI • ACU
12.	MAFTA	<ul style="list-style-type: none"> • WO • POM – <i>produced entirely from Originating Material Only</i> 	<ul style="list-style-type: none"> • PS – <i>product specific Rules</i>

Verifying and Processing of ACFTA CA

Candy 170490xxx

Parts / Materials Used	HS Code	Country of Origin / Name of supplier	Value (RM)	%
Material 1	2918xxxx	Malaysia/ Supplier 1	1.00	20.40
Material 2	1702xxxx	Malaysia/ Supplier 2	0.91	18.57
Material 3	3302xxxx	Malaysia/ Supplier 3	0.20	4.08
Material 4	29184xxx	Malaysia/ Supplier 4	0.06	1.22
Material 5	29189xxx	Malaysia/ Supplier 5	0.03	0.61
Total			2.20	44.89
Labour cost			0.30	6.12
Overhead cost			0.90	18.36
Other cost (if any)			1.20	24.48
Profit			0.30	6.12
FOB			4.90	100

Step 1 - Check whether the good is wholly produced or obtained or is produced exclusively from originating materials and Exclusion List.

Yes, the candy is wholly produced or obtained or produced exclusively or is produced exclusively from originating materials.

Approve with Origin Criteria **“WO”**

Verifying and Processing of ACFTA CA

Latex Examination Glove: 401519xxx



Parts / Materials Used	HS Code	Country of Origin / Name of supplier	Value (RM)	%
Material 1	4001xxxx	Thailand/ Supplier 1	35.70	51.07
Material 2	2836xxxx	Malaysia/ Supplier 2	6.00	8.57
Material 3	2808xxxx	Korea/ Supplier 3	2.25	3.21
Material 4	2834xxxx	Japan/ Supplier 4	3.50	5.00
Material 5	2836xxxx	Indonesia/Supplier 5	1.50	2.14
Total			48.95	70.00
Labour cost			8.00	11.42
Overhead cost			8.00	11.42
Other cost (if any)			0.00	0
Profit			5.00	7.16
FOB			70.00	100

Step 1 - Check whether the good is wholly produced or obtained or is produced exclusively from originating materials and check in Exclusion List. If the good does not meet these requirement, proceed to Step 2.

Step 2: Check whether the good is covered by the Product Specific Rules(PSR).If the good is not covered by PSR, proceed to Step 3.

Step 3: For goods not covered by Step 1 or Step 2, then the General Rule applies. **ACFTA general rule is RVC 40%**

Yes, the latex glove meet the general rule of **RVC 91.79%**.

Approve with Origin Criteria **"Single Country Content 91.79%"**

Verifying and Processing of ACFTA CA

Latex Examination Glove: 401519xxx

Parts / Materials Used	HS Code	Country of Origin / Name of supplier	Value (RM)	%
Material 1	4001xxxx	Malaysia/ Supplier 1	35.70	51.07
Material 2	2836xxxx	Malaysia/ Supplier 2	6.00	8.57
Material 3	2808xxxx	Korea/ Supplier 3	2.25	3.21
Material 4	2834xxxx	China/ Supplier 4	3.50	5.00
Material 5	2836xxxx	Malaysia/Supplier 5	1.50	2.14
Total			48.95	70.00
Labour cost			8.00	11.42
Overhead cost			8.00	11.42
Other cost (if any)			0.00	0
Profit			5.00	7.16
FOB			70.00	100

Step 1 - Check whether the good is wholly produced or obtained or is produced exclusively from originating materials and check Exclusion List. If the good does not meet these requirement, proceed to Step 2.

Step 2: Check whether the good is covered by the Product Specific Rules(PSR).If the good is not covered by PSR, proceed to Step 3.

Step 3: For goods not covered by Step 1 or Step 2, then the General Rule applies. **ACFTA general rule is RVC 40%**
Yes, the latex glove meet the general rule of RVC 96.79%.

Approve with Origin Criteria **"ACFTA Cumulative Content 96.79%"**



GENERALISED SYSTEM OF PREFERENCES (GSP)

What is Generalised System of Preferences (GSP)



Developed countries **grant preferential treatment** to eligible products imported from developing countries.

Preferential treatment

- in the form of **reduced import duty, granted without reciprocal obligation.** (Malaysia **enjoyed the GSP since 1971**)

COUNTRIES

EFTA - (Norway, Switzerland & Liechtenstein)

Japan (76 imported HS Code only)

Socialist – (Russia, Belarus & Khazakhstan)

Product Coverage for GSP

- **Processed and Semi-processed Industrial Products** - HS Chapter 25-97
- **Agriculture Product** - HS Chapter 1-25
- **Graduated:** Chapter 15
- **Excluded:** Chapter 93

To enable exports
of developing
countries to be
competitive
in the developed
countries'
markets



The **lower**
duty or duty
free entry make it
attractive for
importers in the
GSP donor
countries to import
from exporters in
the beneficiary
countries

Rules of Origin for GSP

	Identifying the Origin Criterion (Box 8 in Form A) for finished product		
Type of Origin Criterion	'P'	'W (first four digits finished product HS Code)'	'Y (% total imported raw materials used)
Rules of Origin (ROO)	100% raw materials used from Malaysia (Wholly Obtained) or/and from ASEAN Cumulation	Based on the product's ROO (GSP Handbook)	Ranging from 0 – 50% of raw imported used
Importing Countries	Norway, Switzerland, Russia, Belarus & Japan	Norway, Switzerland & Liechtenstein	Russian Federation, Kazakhstan and Belarus

Calculation of Ex-Work (Import)

$$\text{Ex-work Import} = \frac{\text{VNM}}{\text{Ex-work Price}} \times 100\%$$

- ☐ Ex-work Price = Free on board value – Other Cost
- ☐ VNM = Value of Non - originating materials (Import)
- ☐ Total Production Cost (TPC) = Raw material cost (local + ASEAN + Import) + Overhead Cost + Labor Cost.
- ☐ Ex-Work Price = TPC + Profit
- ☐ FOB = Ex-Work price + Transportation



More stringent ROO favours intermediate goods originating in the region to inputs from outside the FTA - *More trade diversion, less trade creation*



Less stringent ROO - Less industry protection, more access to cheaper inputs

- Little effect on trade in agricultural produce or products with MFN tariff is zero or close to zero.
- Encourage domestically-focused investments or operations.

- Can induce changes in the location of production between FTA members.
- Impact of ROO depends on:
 - margin between preferential tariff rates and MFN applied rates. The higher the MOP, the more important determination of origin and utilisation of the ROO;
 - the stringency of the origin criteria; and
 - the complexity of the operational procedures (prescriptive rules).

- ✓ The importing country may conduct a verification through its customs authority, by means of:
 - i. request information from the Issuing Authority of the exporting member state;
 - ii. request information from the exporter or producer.

Issuing Authorities of PCO

Country	Issuing Authority	Receiving Authority	Manual/ On-line	Client Charter
Japan	Japan Chamber of Commerce and Industry (JCCI)	Customs	On-line (JCCI website)	5 working days Basic fee: Yen2,000 Each product:Yen500
Laos	Ministry of Industry and Commerce (MOIC) <ul style="list-style-type: none"> • Dept of Industry and Commerce in Provinces • Lao National Chamber of Commerce and Industry • Lao National Committee for Economic Zone 	Customs	Manual	3-7 days -
Malaysia	Ministry of International Trade & Industry	Customs	On-line (ePCO)	1-5 working days RM5-RM8 per approved application

Issuing Authorities of PCO

Country	Issuing Authority	Receiving Authority	Manual/ On-line	Client Charter
Myanmar	<ul style="list-style-type: none"> Directorate of Trade Department of Commerce and Consumer Affairs 	Customs	Manual	-
Thailand	Ministry of Commerce Department of Foreign Trade (DFT)	Customs	Manual & On-line (DFT website)	<p>1) EDI (Electronic Data Interchange): 30 mins</p> <p>2) eCO: Digital Signature: 15 mins</p> <p>3) eCO: Electronic Signature and Seal: 10 mins</p> <p>These are processing time after all the required documents have been submitted.</p> <p>As for Fee, there is no fee.</p>
Vietnam	Ministry of Industry & Trade	Customs	On-line (eCOsys)	<p>1.5 working days</p> <p>VND2mill per eCOsys card (valid 2 yrs)</p>

Online Application

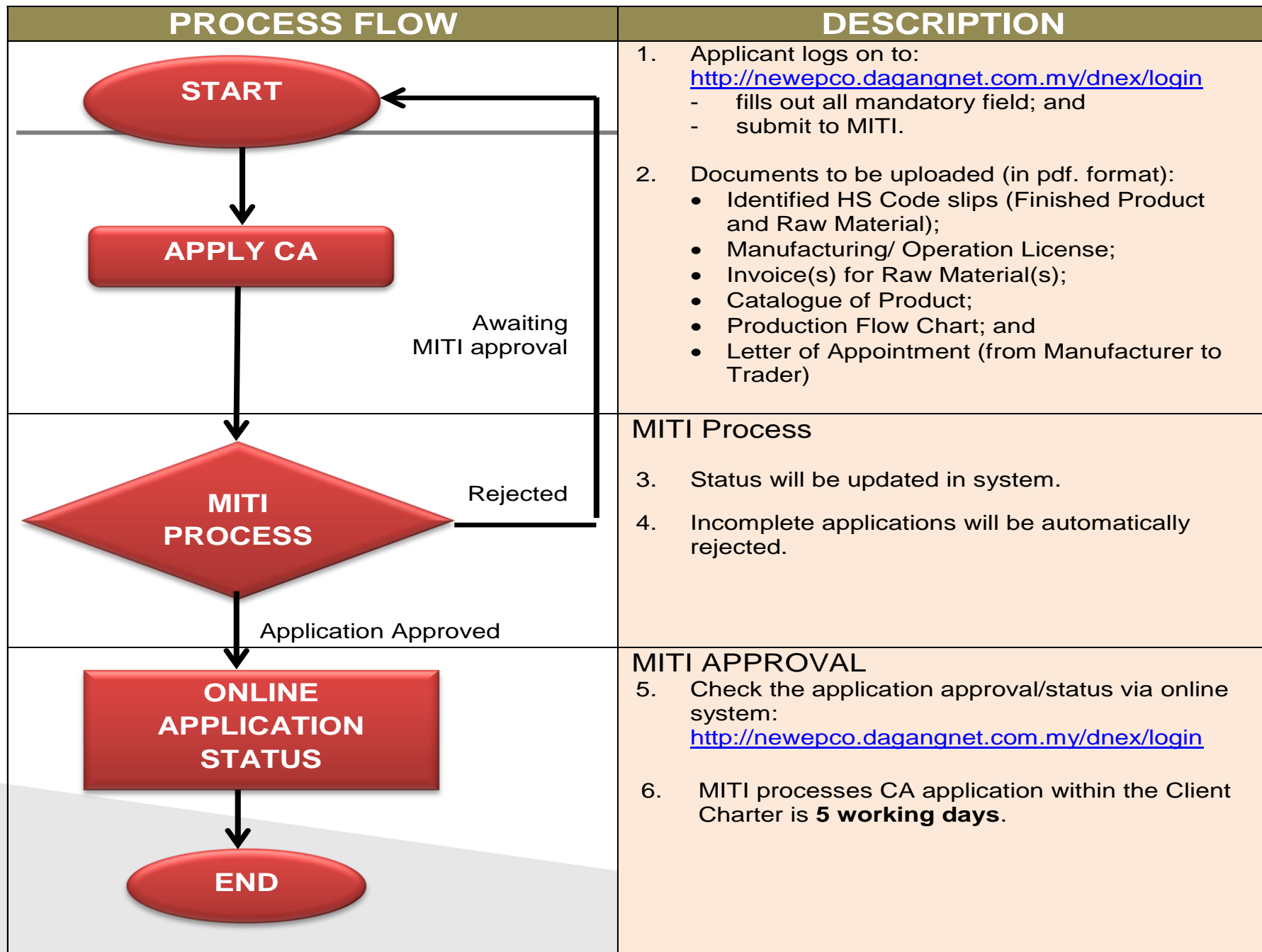
No hardcopy for cost analysis application;
Only CoO Form to be endorsed by MITI;
Operated by **DagangNet Technologies S/B**

epco.dagangnet.com.my
CARELINE at 1 300 133 133



Ministry of International Trade and Industry (MITI) is the sole Issuing Authority for preferential Certificate of Origin (CoO).

APPLICATION FOR CA



Application of PCO

PROCESS FLOW	DESCRIPTION
<pre> graph TD START([START]) --> APPLY[APPLY CO] APPLY --> MITI{MITI PROCESS} MITI -- "Awaiting MITI approval" --> APPLY MITI --> PRINT[PRINT & MITI SIGNATURE] PRINT --> END([END]) </pre>	<p>Application of Preferential Certificate of Origin (PCO)</p> <ol style="list-style-type: none"> 1. Upon Cost Analysis (CA) approval, applicant log on to: http://newepco.dagangnet.com.my/dnex/login <ul style="list-style-type: none"> - Key in mandatory fields required; and - Submit to MITI for approval. 2. Documents to be uploaded (in pdf. format): <ul style="list-style-type: none"> • <u>Application of PCO before export:</u> <ul style="list-style-type: none"> - Invoice; and - Packing List. • <u>Application of PCO After Export:</u> <ul style="list-style-type: none"> - Invoices; - Packing List; - Bill of Lading; and - Customs Form K2.
<p>MITI PROCESS</p>	<p>MITI Process</p> <ol style="list-style-type: none"> 3. MITI will process the PCO and the Client Charter is 24 hours (within working days only) 4. Status will be updated in system: http://newepco.dagangnet.com.my/dnex/login
<p>PRINT & MITI SIGNATURE</p>	<p>Printing and Endorsement of PCO</p> <ol style="list-style-type: none"> 5. The approved PCO need to be printed on PCO Form (Form AJ, D, AANZ, AK, E, AI, MNZ, MPCEPA, MAFTA, MCFTA, MJEPA and MICECA) by applicant and submitted to MITI for endorsement with specimen signature.

Back-to-Back Arrangement: Documentation Requirement

- **Documents from the First Exporting Party:**
 - Copy of PCO;
 - Invoice;
 - Bill of Lading; and
 - Packing List.
- **Documents from the Second Exporting Party (Malaysian Exporter):**
 - Invoice;
 - Bill of Lading;
 - Packing List; and
 - Customs/ Port Authority Declaration Form.

All applications for Back-to-Back must be done online in the ePCO System.

Applicants are required to fill in the monitoring form for MITI to monitor the latest qualified of products.

Third Party Arrangement: Documentation Requirement

- **Documents from Consignor (Malaysian Exporter):**
 - Invoice;
 - Packing List;
 - Bill of Lading (for after shipment); and
 - Customs/ Port Authority Declaration Form.

- **Documents from the Third Party:**
 - ***Invoice**

(*)

 - Value on invoice is not mandatory to be shown.
 - If invoice from the Third Party is not available, applicant (consignor) must insert the Third Party's invoice number and date , and use consignor's FOB value during the application.

Special Announcement

- Implementation of ASEAN Harmonized Tariff Nomenclature (AHTN) under ASEAN – Korea FTA effective from 1st January 2016.

Contact Details

SCHEMES	OFFICERS-IN-CHARGE
GSP MAFTA MJEPA MCFTA	Ms. Masita Mat Isa Direct Line : 03 – 62084717 Email : masita.isa@miti.gov.my
	Mr. Ariffatri Mohammad Direct Line : 03 – 62084723 Email : ariffatri@miti.gov.my
	Ms. Shazila Sharudin Direct Line : 03 – 62084727 Email : shazila@miti.gov.my

Contact Details

SCHEMES	OFFICERS-IN-CHARGE
ATIGA	<p>Ms. Zarina Ali @ Hassan Direct Line : 03 – 62084716 Email : zarinaali@miti.gov.my</p>
	<p>Ms. Sharifah Ainidotulmusmina Wan Mustapa Direct Line : 03 – 62084752 Email : sharifah.aini@miti.gov.my</p>
	<p>Ms. Wan Nur Addleen Wan Aminudin Direct Line : 03 – 62084724 Email : nuraddleen@miti.gov.my</p>

Contact Details

SCHEMES	OFFICERS-IN-CHARGE
ACFTA AIFTA AKFTA MICECA	<p>Datin Mega Marissa Abdul Malek Direct Line : 03 – 62084722 Email : marissa.malek@miti.gov.my</p> <p>Mr. Mohd Nazri Abd Ghani Direct Line : 03 – 62084721 Email : nazri.ghani@miti.gov.my</p> <p>Mr. Muhammad Faris Sameon Direct Line : 03 – 62084750 Email : faris@miti.gov.my</p>

Contact Details

SCHEMES	OFFICERS-IN-CHARGE
AANZFTA AJCEP MPCEPA MNZFTA	<p>Ms. Sazatul Faeza Alias Direct Line : 03 – 62084751 Email : sazatulfaeza@miti.gov.my</p> <p>Mr. Aizul Kamil Ibrahim Direct Line : 03 – 62084718 Email : aizul@miti.gov.my</p>



Thank you



Menara MITI

No. 7, Jalan Sultan Haji Ahmad Shah, 50480 Kuala Lumpur, Malaysia

Tel: 603-8000 8000 | Fax: 603-6201 2337 | Email: webmiti@miti.gov.my | Website: www.miti.gov.my