



## CHAPTER 4

### RULES OF ORIGIN

#### Section A: Rules of Origin

##### Article 4.1: Definitions

For the purposes of this Chapter:

**CIF** 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;

**Competent Authority** means the Governmental authority that, according to the laws and regulations of each Party, is responsible for the issuing of a certificate of origin or for the designation of certification entities or bodies:

- (a) for Chile, the General Directorate of International Economic Affairs, Ministry of Foreign Affairs, or its successor; and
- (b) for Indonesia, the Ministry of Trade, or its successor,

**FOB** means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment abroad;

**fungible goods or materials** mean goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;

**good** means any material and product which can be wholly obtained or produced, or manufactured, even if they are intended for later use in another manufacturing operation;

**indirect materials** mean a good used in the production, testing or inspection of another good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used for testing or inspection of the goods;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) tools, dies and moulds;



- (e) spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) any other goods which 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;

**material** means a good that is used in the production of another good;

**packing materials and containers for shipment** mean goods used to protect a good during its transportation, other than containers and packaging materials used for retail sale;

**preferential treatment** means the rate of customs duties applicable to an originating good of the exporting Party in accordance with Article 3.4 (Reduction and/or Elimination of Customs Duties); and

**production** means methods of obtaining goods including, but not limited to growing, raising, mining, harvesting, fishing, farming, trapping, hunting, capturing, aquaculture, gathering, collecting, breeding, extracting, manufacturing, processing or assembling a good.

#### **Article 4.2: Origin Criteria**

Except as otherwise provided in this Chapter, a good shall qualify as an originating good of a Party if the good is:

- (a) wholly obtained or produced entirely in the territory of that Party as defined in Article 4.3;
- (b) produced entirely in the territory of that Party exclusively from originating materials; or
- (c) produced entirely in the territory of that Party using non-originating materials, provided that the good satisfies the product specific rules set out in Annex 4-A,

and meets the other applicable provisions of this Chapter.



### **Article 4.3: Wholly Obtained or Produced Goods**

The following goods shall be considered as wholly obtained or produced entirely in the territory of a Party:

- (a) plants, plant goods and vegetable goods harvested, picked or gathered in that Party;
- (b) live animals born and raised in that Party;
- (c) goods obtained from live animals referred to in subparagraph (b);
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing and farming conducted in that Party;
- (e) minerals and other naturally occurring substances, not included in subparagraphs (a) to (d), extracted or taken from the seabed of that Party;
- (f) goods taken from the waters, seabed or beneath the seabed outside the territorial waters of that Party, provided that such Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law;
- (g) goods of sea-fishing, such as fish, shellfish and other marine life or marine goods taken from the high seas by any vessel registered with that Party and entitled to fly the flag of that Party;
- (h) goods obtained, processed or produced on board a factory ship registered or recorded with that Party or entitled to fly the flag of that Party, exclusively from products referred to in subparagraph (g);
- (i) goods which are:
  - (i) waste and scrap derived from production and consumption in that Party provided that such goods can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for the recovery of raw materials; or
  - (ii) used goods collected in that Party provided that such goods can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for the recovery of raw materials;

and



- (j) goods obtained or produced in the territory of that Party solely from goods referred to in subparagraphs (a) to (i) or from their derivatives, at any stage of production.

**Article 4.4: Goods Not Wholly Obtained or Produced**

1. For the purposes of Article 4.2(c), the product specific rules set out in Annex 4-A requiring that the materials used undergo a change in tariff classification or a specific manufacturing or processing operation shall apply only to non-originating materials.
2. Where Annex 4-A provides a choice of rule between a qualifying value content, a change in tariff classification, a specific process of production, or a combination of any of these, a Party shall permit the producer or exporter of the good to decide which rule to use in determining if the good is an originating good.

**Article 4.5: Qualifying Value Content**

For the purposes of Article 4.2(c), the qualifying value content of a good shall be calculated as follows:

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

where:

- QVC** - is the qualifying value of a good content expressed as a percentage;
- FOB** - is the Free On Board value of the final good; and
- VNM** - is the CIF value of the non-originating materials at the time of importation or the earliest ascertained price paid or payable in the Party where the production takes place for all non-originating materials, parts or produce that are acquired by the producer in the production of the good. When the producer of a good acquires non-originating materials within that Party the value of such materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.



#### **Article 4.6: Indirect Materials**

Any indirect material used in the production of a good shall be treated as originating material, irrespective of whether such indirect material originates from a non-Party.

#### **Article 4.7: Minimal Operations and Processes that Do Not Confer Origin**

The following minimal operations or processes, undertaken exclusively by itself or in combination, do not confer origin:

- (a) operations to ensure the preservation of products in good condition during transport and storage such as drying, freezing, ventilation, chilling and like operations;
- (b) sifting, classifying, washing, cutting, slitting, bending, coiling or uncoiling, sharpening, simple grinding, slicing;
- (c) cleaning, including removal of oxide, oil, paint or other coverings;
- (d) painting and polishing operations;
- (e) testing or calibration;
- (f) placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (g) simple mixing<sup>3</sup> of goods, whether or not of different kinds;
- (h) simple assembly<sup>4</sup> of parts of products to constitute a complete good or disassembly of products into parts;
- (i) changes of packing, unpacking or repacking operations, and breaking up and assembly of consignments;
- (j) affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;

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<sup>3</sup> “Simple mixing” generally describes an activity which does not need special skills, machine, apparatus or equipment especially produce or install for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

<sup>4</sup> “Simple assembly” generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity.



- (k) husking, partial or total bleaching, polishing and glazing of cereals and rice; and
- (l) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

#### **Article 4.8: Accumulation**

1. An originating good of a Party which is used in the processing or production in the territory of the other Party as material for finished goods shall be deemed as a material originating in the territory of the latter Party where the working or processing of the finished goods has taken place.

2. The Parties shall endeavour to establish provisions regarding accumulation with non-Parties and its implementation under the Sub-Committee of Rules of Origin, as set out in Article 4.15.

#### **Article 4.9: *De Minimis***

A good that does not undergo a change in tariff classification requirement as set out in Annex 4-A shall be considered as originating if:

- (a) for a good, other than that provided for in Chapters 50 to 63 of the HS Code, 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 Code, 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,

and the good meets all other applicable criteria set forth in this Chapter for qualifying as an originating good.

#### **Article 4.10: Fungible Goods and Materials**

1. The determination of whether fungible goods or 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 method of inventory management chosen by the exporter must be maintained for at least one year.

**Article 4.11: Accessories, Spare Parts, Tools and Instructional or Information Materials**

1. Accessories, spare parts, tools, instructional or other information materials delivered with a good that form part of the good's standard accessories, spare parts, or tools, shall be regarded as a part of the good, and shall be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification provided that:

- (a) the accessories, spare parts, tools, instructional or other information materials are classified with and not invoiced separately from the good; and
- (b) the quantities and value of the accessories, spare parts, tools, instructional or other information materials are customary for the good.

2. Notwithstanding paragraph 1, if the goods are subject to qualifying value content requirement, the value of the accessories, spare parts, or tools shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the goods.

**Article 4.12: Treatment of Packages, Packing Materials and Containers**

1. If a good is subject to the qualifying value content requirement, the value of the packages and packing materials for retail sale, shall be taken into account in determining the origin of such good as originating or non-originating, as the case may be, provided that the packages and packing materials are considered to be forming a whole with the good.

2. If a good is subject to the change in tariff classification criterion, packages and packing materials for retail sale classified together with the packaged good, shall not be taken into account in determining the origin of such good.

3. Packing materials and containers used exclusively for the transportation of a good shall not be taken into account in determining the origin of such good.



#### **Article 4.13: Direct Consignment**

1. A good shall be deemed as directly consigned from the exporting Party to the importing Party if:

- (a) the good is transported without passing through the territory of any non-Party; or
- (b) the good is transported for the purpose of transit through a non-Party with or without transshipment or temporary storage in such non-Party, provided that the good has not undergone any operation in the territory of the non-Party other than unloading, reloading and splitting-up/bulk breaking or any operation required to keep it in good conditions.

2. In the case where an originating good of the exporting Party is imported through one or more non-Parties, the Customs Authority of the importing Party may require importers, who claim the preferential tariff treatment for the good, to submit supporting documentation, such as:

- (a) copy of through bill of lading issued in the exporting Party, transport documents, warehouse documents or other appropriate commercial document; or
- (b) if any, a certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, which evidence that the good has not undergone operations other than unloading, reloading and any other operation to preserve it in good conditions in those non-Parties.

#### **Article 4.14: Certificate of Origin**

A claim that a good is eligible for preferential treatment under this Agreement shall be supported by a Certificate of Origin in the form as prescribed in Annex 4-B, issued by the Competent Authority of the exporting Party in accordance with the Operational Certification Procedures as set out in Section B of this Chapter.

#### **Article 4.15: Sub-Committee on Rules of Origin**

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Rules of Origin, comprising of representatives of each Party.

2. The functions of the Sub-Committee on Rules of Origin shall be to:





- (a) review the implementation and operation of this Chapter;
- (b) report its findings to the Committee on Trade in Goods;
- (c) identify areas, relating to this Chapter, to be improved for facilitating trade in goods between the Parties;
- (d) carry out other functions as may be delegated by the Committee on Trade in Goods in accordance with Article 3.12.3(g); and
- (e) keep Annex 4-A updated on the basis of transposition of the Harmonized System.

3. The Sub-Committee on Rules of Origin shall meet at such venues and times as may be agreed by the Parties.



## **Section B: Operational Certification Procedure**

For the purposes of implementing the Rules of Origin applicable for this Agreement, the following operational procedures on the issuance and verification of the Certificate of Origin and other related administrative matters shall apply:

### **Rule 1: Certification of Origin**

- (i) The Certificate of Origin shall be issued by the Competent Authority of the exporting Party.
- (ii) Each Party shall inform to the other Party of the names and addresses of its respective Competent Authority and shall provide the official seals used by such authority. Any change in names, addresses or official seals shall be promptly informed in the same manner.
- (iii) The Certificate of Origin shall be valid for a period of one year from the date of its issuance.
- (iv) The Certificate of Origin shall be submitted to the Customs Authority of the importing Party at the time the import declaration of the good is made within its validity period.
- (v) The Certificate of Origin shall be issued on International Organization for Standardization (ISO) A4 size in the case of Indonesia or (ISO) letter size paper in the case of Chile. The Certificate of Origin shall be issued in conformity to the form as shown in Annex 4-B.
- (vi) The Certificate of Origin shall be completed in the English language.
- (vii) Each Certificate of Origin shall bear a unique serial reference number separately given by each place or office of issuance.
- (viii) Each Certificate of Origin shall bear an authorised signature and official seal of the Competent Authority. The signature and official seal may be applied digitally.
- (ix) For the purpose of checking the Certificate of Origin, the Parties shall provide websites or other appropriate system as the Parties may agree, containing some key information of the Certificate of Origin issued by exporting Party such as reference number, HS Code, description of goods, quantity, FOB value, date of issuance and name of the exporter.



- (x) The Parties, to the extent possible, should implement an electronic system of certification of origin. The Parties also recognise the validity of the digital signature.

### **Rule 2: Treatment of Erroneous Declaration in the Certificate of Origin**

When a Certificate of Origin has errors and before that the Certificate of Origin has been submitted to the Customs Authority of the importing Party, a new Certificate of Origin shall be issued to replace the erroneous one. The new Certificate of Origin shall bear the reference number and the date of issuance of the original Certificate of Origin. The words “replaced C/O No... issued date...” shall be endorsed. The new Certificate of Origin shall take effect from the date of issuance of the original Certificate of Origin.

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous information and making any required addition. Such alteration shall be approved by a person authorised to sign the Certificate of Origin and certified by the appropriate Competent Authority. Unused spaces shall be crossed out to prevent any subsequent addition.

### **Rule 3: Obligations of the Competent Authority**

The Competent Authority shall carry out proper examination in accordance with the laws and regulations of the exporting Party upon each application for the Certificate of Origin to ensure that:

- (i) the Certificate of Origin is duly completed and signed by the authorised signatory;
- (ii) the origin of the good is in conformity with the provisions of this Agreement;
- (iii) other statements on the Certificate of Origin correspond to the appropriate-supporting documentary evidence submitted; and
- (iv) multiple items declared on the same Certificate of Origin, shall be allowed, provided that each item must qualify separately in its own right.

### **Rule 4: Issuance of Certificate of Origin**

- (i) The Certificate of Origin shall be issued by the Competent Authority of the exporting Party at the time of exportation or within three days from the date of shipment.



- (ii) If a Certificate of Origin has not been issued at the time of exportation or within three days from the date of shipment, 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 and shall be duly and prominently marked “Issued Retroactively”.

#### **Rule 5: Certified Copy**

- (i) In the event of theft, loss or destruction of the Certificate of Origin, the exporter, by stating the reasons for the request, may apply to the Competent Authority which issued the Certificate of Origin for a certified copy of the original Certificate of Origin to be made out on the basis of the export documents in possession of the Competent Authority.
- (ii) The certified copy of the original Certificate of Origin shall be endorsed with an official signature and seal and bear the words “CERTIFIED COPY” and the date of issuance of the original Certificate of Origin and shall take effect from the date of issuance of the original Certificate of Origin.

#### **Rule 6: Exceptions**

- (i) In the case of consignments of goods originating in the exporting Party and not exceeding USD 200 FOB, the requirement of a Certificate of Origin shall be waived, 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 certification requirements of this Chapter.
- (ii) An importation of originating goods of the exporting Party, for which the Customs Authority of the importing Party has waived the requirement for a Certificate of Origin.

#### **Rule 7: Claim for Preferential Tariff Treatment**

For the purposes of claiming preferential tariff treatment, the importer shall submit to the Customs Authority of the importing Party at the time of import, a customs declaration, a Certificate of Origin including supporting documentation and other documents as required in accordance with the laws and regulations of the importing Party.



### **Rule 8: Minor Discrepancies**

- (i) Minor discrepancies<sup>5</sup> in the Certificate of Origin may not, *ipso facto*, invalidate the Certificate of Origin, if it does, in fact, correspond to the goods submitted.
- (ii) For multiple goods declared under the same Certificate of Origin, minor discrepancies 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 Certificate of Origin.

### **Rule 9: Verification of Origin**

- (i) For the purposes of determining whether a good imported from the exporting Party under preferential tariff treatment qualifies as an originating good of the exporting Party, the Customs Authority of the importing Party may request information relating to the origin of the good from the Competent Authority of the exporting Party on the basis of a Certificate of Origin, if it has reasonable doubt as to the authenticity of the Certificate of Origin or the accuracy of the information included in the Certificate of Origin.
- (ii) For the purposes of paragraph (i), the Competent Authority of the exporting Party shall provide the information requested within a period of three months from the date of receipt of the request. If the Customs Authority of the importing Party considers necessary, it may require additional information relating to the origin of the good. If additional information is requested by the Customs Authority of the importing Party, the Competent Authority of the exporting Party shall, in accordance with the laws and regulations of the exporting Party, provide the information requested within a period of two months from the date of receipt of the request.
- (iii) For the purposes of paragraph (ii), the Competent Authority of the exporting Party may request the exporter to whom the Certificate of Origin has been issued, to provide the requested information.
- (iv) The request of information in accordance with paragraph (i) shall not preclude the use of the verification method provided for in Rule 10.

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<sup>5</sup> For greater certainty, minor discrepancies refer to any discordance between the Certificate of Origin and the commercial documents related to the importation of the goods and which do not affect the origin of the goods themselves.



## **Rule 10: Verification Visit**

- (i) The Customs Authority of the importing Party may:
  - (a) conduct a visit, in case of which it shall deliver a written communication with such request to the Competent Authority of the exporting Party at least 40 days in advance of the proposed date of the visit, the receipt of which is to be confirmed by the Competent Authority of the exporting Party. The Competent Authority of the exporting Party shall request the written consent of the exporter or the producer of the good in the exporting Party whose premises are to be visited; and
  - (b) request to the Competent Authority of the exporting Party to provide information relating to the origin of the good in its possession during the visit pursuant to subparagraph (a).
- (ii) The communication referred to in paragraph (i) shall include:
  - (a) the identity of the Customs Authority issuing the communication;
  - (b) the name of the exporter whose premises are requested to be visited;
  - (c) the proposed date and place of the visit;
  - (d) the objective and scope of the proposed visit, including specific reference to the good subject to verification, referred to in the Certificate of Origin; and
  - (e) the names and titles of the officials of the Customs Authority of the importing Party to be present during the visit.
- (iii) The Competent Authority of the exporting Party shall respond in writing to the Customs Authority of the importing Party, within 30 days from the receipt of the communication referred to in paragraph (ii), if the exporter or producer accepts or refuses the visit requested pursuant to paragraph (i).
- (iv) For the compliance of subparagraph (i)(a), the Competent Authority of the exporting Party shall collect and provide information relating to the origin of a good, and check, for that purpose, the facilities used in the production of the good, through a visit with the Customs Authority of the importing Party to the premises of the exporter to whom the Certificate of Origin has been issued.



- (v) The Competent Authority of the exporting Party shall, in accordance with the laws and regulations of the exporting Party, provide information within 45 days or any other mutually agreed period from the last day of the visit, to the Customs Authority of the importing Party pursuant to paragraph (i).

#### **Rule 11: Determination of Origin and Preferential Tariff Treatment**

- (i) The Customs Authority of the importing Party may deny preferential tariff treatment to a good for which an importer claims preferential tariff treatment if the good does not qualify as an originating good of the exporting Party or if the importer fails to comply with any of the relevant requirements of this Chapter.
- (ii) The Customs Authority of the importing Party may determine that a good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment in the following cases:
  - (a) if the Competent Authority of the exporting Party fails to respond to the request within the period referred to in paragraph (ii) of Rule 9 or paragraph (iii) of Rule 10;
  - (b) if the Competent Authority of the exporting Party refuses to conduct a visit, or fails to respond to the communication referred to in paragraph (i) of Rule 9 within the period referred to in paragraph (iii) of Rule 10; or
  - (c) if the information provided to the Customs Authority of the importing Party pursuant to Rule 9 or 10, is not sufficient to prove that the good qualifies as an originating good of the exporting Party.

In such cases, a written determination thereof shall be sent to the Competent Authority of the exporting Party.

- (iii) The Customs Authority of the importing Party shall make a written determination of whether or not the good qualifies as an originating good of the exporting Party including findings of fact and the legal basis for the determination as expeditiously as possible and no later than 45 days after it receives the information necessary to make the determination.
- (iv) Notwithstanding paragraph (iii), the Customs Authority of the importing Party shall provide that the verification process, including a written determination, shall be concluded no later than 365 days after the first request for information.



- (v) The Competent Authority of the exporting Party shall, when it cancels the decision to issue the Certificate of Origin, promptly notify the cancellation to the exporter to whom the Certificate of Origin has been issued, and to the Customs Authority of the importing Party except where the Certificate of Origin has been returned to the Competent Authority of the exporting Party. The Customs Authority of the importing Party may deny preferential tariff treatment when it receives the notification.

### **Rule 12: Records and Confidentiality**

For the purposes of the verification of origin procedure:

- (i) The Certificate of Origin and all supporting documents shall be kept by the Competent Authority and the exporter for three years from the date of issuance;
- (ii) An importer claiming preferential tariff treatment for goods imported into the territory of a Party shall maintain, for three years after the date of importation of the goods, a Certificate of Origin and all other documents that the Party may require relating to the importation of the goods, in accordance to the laws and regulations of each Party;
- (iii) All records identified in paragraphs (i) and (ii) may be maintained in paper or digital form, in accordance to the laws and regulations of each Party;
- (iv) Information relating to the validity of the Certificate of Origin shall be furnished upon request.
- (v) Any confidential information shall be treated as such in accordance with the laws and regulations of each Party and shall only be used for the purposes of the validation of the Certificate of Origin.

### **Rule 13: Sanctions against False Declaration**

- (i) Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate penalties or other sanctions against its exporters to whom a Certificate of Origin has been issued, for providing false declaration or documents to the Competent Authority of the exporting Party.
- (ii) Each Party shall, in accordance with its laws and regulations, take measures which it considers appropriate against its exporters to whom a Certificate of Origin has been issued if they fail to notify in writing to the





Competent Authority of the exporting Party without delay, after having known that such good does not qualify as an originating good of the exporting Party.

- (iii) When the exporter repeatedly provided false information or documents, the Competent Authority may temporarily suspend the issuance of a new Certificate of Origin.

#### **Rule 14: Obligations of the Exporter**

The exporter to whom a Certificate of Origin has been issued in the exporting Party referred to in Rule 1, shall notify in writing to the Competent Authority of the exporting Party without delay, when such exporter knows that such good does not qualify as an originating good of the exporting Party.

#### **Rule 15: Obligations of the Importer**

Except as otherwise provided for in this Chapter, the Customs Authority of the importing Party shall require an importer who claims preferential tariff treatment for goods imported from the other Party to:

- (i) make a customs declaration, based on a valid Certificate of Origin, that the goods qualify as an originating good of the exporting Party;
- (ii) have the Certificate of Origin in its possession at the time the declaration is made;
- (iii) provide the Certificate of Origin on request of the Customs Authority of the importing Party; and
- (iv) promptly notify the Customs Authority and pay any duties owing if the importer has a reason to believe that the Certificate of Origin on which a declaration was based contains information that is not correct.

#### **Rule 16: Customs Duty Refund**

- (i) for Chile, if an originating good was imported into the territory of that Party but no claim for preferential tariff treatment was made at the time of importation, the importer of the good may, no later than one year after the date on which the good was imported, apply for a refund of any excess duties paid to the Customs Authority of the importing Party as the result of the good not having been accorded preferential tariff treatment, on presentation of:



- (a) a written declaration that the good qualified as originating at the time of importation;
  - (b) a Certificate of Origin; and
  - (c) such other documents relating to the importation of the good as the importing Party may require.
- (ii) for Indonesia, the importer may apply for refund of any excess duty paid through a review and appeal mechanism relating to a customs decision on preferential tariff treatment in accordance with its laws and regulations.

#### **Rule 17: Third Country Invoicing**

- (i) The Customs Authority of the importing Party shall accept a Certificate of Origin in cases where the invoice is issued by a company located in a third country provided that the goods meet the requirements of this Chapter.
- (ii) The exporter shall indicate “THIRD COUNTRY INVOICING” in the Certificate of Origin.

#### **Rule 18: Acceptance of Copies**

Each Party shall, where appropriate, endeavour to accept paper or electronic copies of the Certificate of Origin and the supporting documentation required for imported goods.

#### **Rule 19: Goods in Transit or Storage**

Preferential tariff treatment shall be accorded for the originating goods, which are in transit from the exporting Party to the importing Party or in temporary storage in bonded areas in the importing Party on the date of entry into force of this Agreement, subject to the submission of a Certificate of Origin issued retroactively to the Customs Authority of the importing Party in accordance with its laws and regulations.