

[No.175] Decree of the General Administration of Customs of the People's Republic of China No.175

The Measures of the General Administration of Customs of the People's Republic of China on the Administration of Origin of Goods Imported and Exported under the Free Trade Agreement Between the Government of the People's Republic of China and the Government of New Zealand, which were adopted at the executive meeting of the General Administration of Customs on September 27, 2008, are hereby promulgated, and shall come into force as of October 1, 2008.
Sheng Guangzu
Minister
General Administration of Customs
September 28, 2008

Measures of the General Administration of Customs of the People's Republic of China on the Administration of Origin of Goods Imported and Exported under the Free Trade Agreement Between the Government of the People's Republic of China and the Government of New Zealand

(Adopted at the Executive Meeting of the General Administration of Customs on September 27, 2008, promulgated by Decree No. 175 of the General Administration of Customs of the People's Republic of China on September 28, 2008, and effective as of October 1, 2008)

Article 1 These Measures are formulated in accordance with the Customs Law of the People's Republic of China (hereinafter referred to as the Customs Law), the Regulations of the People's Republic of China on Origin of Imported and Exported Goods and the Free Trade Agreement Between the Government of the People's Republic of China and the Government of New Zealand (hereinafter referred to as the FTA) for the purposes of correct determination of origin of goods imported and exported under the FTA and promotion of economic and trade relations between China and New Zealand.

Article 2 These Measures apply to the administration of origin of goods imported and exported between China and New Zealand under the FTA. However, goods imported in a bonded manner by way of processing trade and sold domestically shall be excluded.

Article 3 Under any of the circumstances, import goods consigned directly from New Zealand shall be deemed as originating in New Zealand, and the tariff rate agreed in the FTA, as specified under the Customs Tariff of Import and Export of the People's Republic of China (hereinafter referred to as the Customs Tariff), shall apply:

(a) wholly obtained or produced in New Zealand;
(b) produced entirely in New Zealand or in both China and New Zealand and exclusively from originating materials whose origin conforms to the provisions of these Measures; or
(c) not wholly obtained or produced in New Zealand, but conforming to a criterion of tariff classification change, a regional value content (RVC) requirement, a process requirement or other requirements specified in the Product Specific Rules of Origin (see Annex 1) of the FTA. Where there is any change to the Product Specific Rules of Origin of the FTA specified in Annex 1, the General Administration of Customs shall make an announcement on the change separately.

Article 4 The goods "wholly obtained or produced in New Zealand" as mentioned in item (a) of Article 3 of these Measures refer to:

(a) plant products harvested, picked or gathered in the territory of New Zealand;
(b) live animals born and raised in the territory of New Zealand;
(c) goods obtained from live animals raised in the territory of New Zealand;
(d) goods obtained from hunting, trapping, fishing, farming, gathering or capturing conducted in the territory of New Zealand;
(e) minerals and other naturally occurring substances, not included in items (a) to (d) above, extracted or taken from the soil, waters, seabed or subsoil beneath the seabed of New Zealand;

(f) goods extracted or taken by a person (natural or legal) of New Zealand, from the waters, seabed or subsoil beneath the seabed outside the territorial waters of New Zealand, provided that New Zealand has the right to exploit such waters, seabed or subsoil beneath the seabed under New Zealand's applicable domestic laws in accordance with relevant international agreements to which New Zealand is a party;

(g) goods (fish, shellfish, plant and other marine life) taken within the territorial waters or the Exclusive Economic Zone of New Zealand seaward of the territorial sea under New Zealand's applicable domestic laws in accordance with relevant international agreements to which New Zealand is a party, or taken from the high seas, by a vessel registered or recorded with New Zealand and flying or entitled to fly the flag of New Zealand;

(h) goods processed and/or made on board factory ships registered or recorded with New Zealand and flying or entitled to fly the flag of New Zealand, exclusively from goods referred to in item (g) above;

(i) scrap and waste derived from processing operations in the territory of New Zealand and fit only for the recovery of raw materials, or used goods collected in the territory of New Zealand and fit only for the recovery of raw materials; and

(j) goods obtained or produced in the territory of New Zealand solely from goods referred to in items (a) to (i) above.

Article 5 For goods produced in the territory of New Zealand using materials not originating in New Zealand, if the non-originating materials conform to the criterion of tariff classification change set out in the Product Specific Rules of Origin of the FTA that corresponds to the goods, the goods shall be regarded as originating in New Zealand.

Article 6 For goods produced in the territory of New Zealand using materials not originating in New Zealand, if the non-originating materials conform to the RVC requirement set out in the Product Specific Rules of Origin of the FTA that corresponds to the goods, the goods shall be regarded as originating in New Zealand.

The RVC referred to in paragraph 1 of this Article shall be calculated as follows:

$RVC = \frac{FOB - \text{Value of Non-originating Materials (VNM)}}{FOB} \times 100\%$

FOB

where:

VNM is the value in CIF terms of the materials not originating in New Zealand, including import cost, insurance and freight of delivery of the materials to the port or place of destination. For materials of undetermined origin, the earliest ascertained price paid or payable for the materials in the territory of New Zealand shall be calculated into the VNM. When the materials of undetermined origin are obtained by the producer of the goods within New Zealand, the VNM shall not include the freight, insurance, packing costs or any other costs incurred in transporting the materials from the supplier's warehouse to the producer's location.

The calculation of the FOB value and the VNM under this Article shall conform to the Customs Valuation Agreement.

Article 7 Where goods or materials originating in China are used in the production of and incorporated into a good produced in the territory of New Zealand, the goods or materials so incorporated shall be regarded to be originating in the territory of New Zealand.

Article 8 In the case of goods whose origin is subject to a criterion of tariff classification change set out in the Product Specific Rules of Origin of the FTA, if part of the non-originating materials of New Zealand used in the production of the goods does not meet the criterion of tariff classification change but the value of that part of the non-originating materials of New Zealand determined pursuant to Article 6 is no more than 10% of the FOB value of the goods, the goods shall nonetheless be regarded as originating in New Zealand.

Article 9 The following minimal operations or processes shall not affect the determination of origin of goods:

(a) operations to ensure the preservation of goods in good condition during transport or storage, such as drying, freezing, ventilation, chilling and like operations;

(b) simple operations consisting of sifting, sorting, grading, screening, classifying, washing, cutting, slitting, bending, coiling, or uncoiling;

(c) breaking-up and assembly of consignments;

(d) packing, unpacking or repacking operations;

(e) simple packaging operations, such as simple placing in bottles, cans, flasks, bags, cases, boxes, or fixing on cards or boards;

(f) affixing or printing marks, labels, logos or other like distinguishing signs on products or their packaging;

(g) mere dilution with water or another substance that does not materially alter the characteristics of the goods;

(h) husking, partial or total bleaching, polishing, and glazing of cereals other than rice; and
(i) operations to color sugar or form sugar lumps.

Article 10 Packing materials and containers used for protection of goods during transportation shall not affect the determination of origin of the goods.

In the case of goods whose origin is subject to a criterion of tariff classification change set out in the Product Specific Rules of Origin of the FTA, the origin of the packaging materials and containers in which the goods are packaged for retail sale shall not affect the determination of origin of the goods, provided that the packaging materials and containers are classified with the goods under the Customs Tariff.

In the case of goods whose origin is subject to an RVC requirement set out in the Product Specific Rules of Origin of the FTA, the value of the packaging materials and containers used for retail sale shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the RVC of the goods.

Article 11 In the case of goods whose origin is subject to a criterion of tariff classification change set out in the Product Specific Rules of Origin of the FTA, accessories, spare parts, tools, instructional and information materials presented with the goods upon importation or exportation shall not affect the determination of origin of the goods, provided that they are classified with the goods under the Customs Tariff and are not invoiced separately from the goods.

In the case of goods whose origin is subject to an RVC requirement set out in the Product Specific Rules of Origin of the FTA, the value of the accessories, spare parts, tools, instructional and information materials presented with the goods upon importation or exportation shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the RVC of the goods, provided that the quantities and values of the said accessories, spare parts, tools, instructional and information materials are customary for the goods.

Article 12 In determining whether a good is an originating good, the origin of the following materials or goods used in the production, testing or inspection of the good but not physically incorporated into the good shall not affect the determination of origin of the good:

- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used for testing or inspecting the good;
- (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 factory buildings; and
- (g) any other goods that are not physically incorporated into the good but whose use in the production of the good can be reasonably demonstrated to be a part of that production.

Article 13 In determining whether a good is an originating good, any goods or materials which are interchangeable for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination, shall be distinguished by:

- (a) physical separation of the goods; or
- (b) an inventory management method recognised in the generally accepted accounting principles of the exporting party.

Article 14 For the purposes of Article 3 of these Measures, "consigned directly" means import goods under the FTA are directly transported from New Zealand into the Customs territory of China, without passing through any other country or region (hereinafter referred to as "other countries or regions") besides China and New Zealand.

Originating goods of New Zealand that are transported into the Customs territory of China via other countries or regions, with or without trans-shipment or temporary storage, but conform to the following requirements all at the same time, shall be deemed as consigned directly from New Zealand to China:

- (a) the goods did not enter into trade or consumption in those countries or regions; and
- (b) the goods did not, when passing through those countries or regions, undergo any operation other than unloading, reloading or any operation required to keep them in good condition.

For the purposes of paragraph 2 of this Article, the stay of the goods in those countries or regions shall be no more than six (6) months upon entry.

Article 15 In making import declaration for goods, the consignee of the import goods shall, in accordance with Customs declaration requirements, fill out the Import Declaration Form of the Customs of the People's Republic of China (hereinafter referred to as the Import Declaration Form), declare the applicability of the tariff rate agreed in the FTA, and submit the following documents:

- (a) a Certificate of Origin issued by an authorized body of New Zealand that is valid and original

(see Annex 2);

Where one of the circumstances specified in Article 17 of these Measures is applicable, the consignee of the import goods shall submit a Declaration of Origin (see Annex 3) to Customs instead.

Where the consignee or the agent thereof fails to submit the Certificate of Origin or Declaration of Origin for import goods claiming New Zealand origin at the time of importation, a supplementary declaration (see Annex 4) shall be made to Customs regarding whether the import goods qualify as originating in New Zealand.

(b) the original commercial invoice of the goods, the packing list and related transportation documents.

Where goods are transported via other countries or regions into the Customs territory of China, the consignee or the agent thereof shall submit the through bill of lading issued in the territory of New Zealand, the original commercial invoice of the goods and the proof documents issued by the Customs authorities of those countries or regions, or other related documents that can prove compliance with paragraphs 2 and 3 of Article 14 of these Measures.

If the consignee of the import goods fails to submit the original Certificate of Origin issued by an authorized body of New Zealand, Declaration of Origin or other documentary evidence of origin in making import declaration for the goods, and fails to make a supplementary declaration to Customs regarding whether the import goods qualify as originating in New Zealand, the tariff rate agreed in the FTA shall not be applied to the import goods declared thereby. Rather, Customs shall, as prescribed by law, assess and levy the import duties and taxes applying the MFN rate, the general tariff rate or other tariff rates applicable to the goods, as the case may be, or require payment of a deposit equivalent to the sum of duties and taxes payable.

Article 16 The consignee of the import goods or the agent thereof may, within one (1) year as of the date of payment of the duties and taxes or the deposit, apply to Customs for a refund of the duties and taxes paid or the deposit equivalent to the sum of duties and taxes, provided that the following requirements are met all at the same time:

(a) a supplementary declaration that the import goods presented qualify as originating in New Zealand and should therefore qualify for the tariff rate agreed in the FTA was provided to Customs at the time of importation; and

(b) a valid Certificate of Origin, Declaration of Origin or other documentary evidence of origin, as the case maybe, and other documents related to the importation of the goods as required by Customs, are provided to Customs.

Where the consignee of the import goods or the agent thereof fails to apply for refunding of the deposit within one (1) year as of the date of payment of the deposit, Customs shall promptly go through the procedures of transforming the deposit into import duties and taxes.

Within one (1) year as of the date of entry into force of these Measures, even if the consignee of the import goods or the agent thereof fails to make a supplementary declaration to Customs that the import goods presented qualify as originating in New Zealand at the time of importation, he/she/it may submit a valid Certificate of Origin, Declaration of Origin or other documentary evidence of origin, as the case maybe, and other documents related to the importation of goods as required by Customs, to apply to Customs for a refund of the duties and taxes paid or the deposit equivalent to the sum of duties and taxes.

Article 17 Under any of the following circumstances, the consignee of the import goods or the agent thereof may submit to Customs a Declaration of Origin:

(a) the aggregate Customs value of the goods does not exceed US\$1,000 upon verification by Customs in accordance with law; or

(b) Customs has, as prescribed by law, issued an administrative ruling on the origin of identical goods that deems the goods to qualify as originating in New Zealand, and the administrative ruling has not lost its validity or been repealed.

Article 18 In making export declaration for goods, the consignor of the export goods shall, in accordance with Customs declaration requirements, fill out the Export Declaration Form of the Customs of the People's Republic of China, and submit to Customs a Certificate of Origin in electronic form under the FTA, or, in the case of inability to submit the electronic copy, the consignor of the export goods shall submit to Customs a photocopy of the original Certificate of Origin.

Article 19 Under any of the following circumstances, the tariff rate agreed in the FTA shall not be applied to the import goods:

(a) the origin of the import goods is not in conformity with provisions of Articles 3 to 14 of these Measures;

(b) the Certificate of Origin or Declaration of Origin submitted by the consignee of the import goods or the agent thereof has not been duly completed, or the security features of the Certificate of Origin is not in conformity with those recorded with Customs;

- (c) the data provided under the Certificate of Origin does not correspond to those of the supporting documents submitted;
- (d) the description, quantity and weight of goods, packaging marks and numbers, number and kinds of packages, as specified in the Certificate of Origin, do not conform to the goods imported;
- (e) within six (6) months as of the date of request for origin verification, China Customs fails to receive information that conforms to items (a) and (b) of paragraph 1 of Article 26 that should be provided by the importer, manufacturer or producer, as appropriate, or the reply given by New Zealand Customs Service does not contain information sufficient to ascertain the authenticity of the Certificate of Origin or substantiate the true origin of the goods;
- (f) New Zealand fails to advise China Customs of the name of the relevant authorized body, the security features for relevant forms and documents used by that authorized body, or any change in the above information; or
- (g) the consignee of the import goods or the agent thereof is, in supplying documentary evidence of origin, suspected of circumventing the provisions of these Measures on the administration of Certificates of Origin.

In the event Customs establishes that the tariff rate agreed in the FTA is not applicable to the import goods, it shall provide in writing to the consignee of the import goods or the agent thereof, as the case may be, a Notice on Denial of Agreed Tariff Rate to Import Goods (see Annex 5).

Article 20 Where goods imported or exported under the FTA and their packages bear the marks of origin, the marks of origin shall be in conformity with the origin of the goods determined in accordance with these Measures.

Article 21 The Certificate of Origin submitted to Customs by the consignee of the import goods or the agent thereof, as the case may be, shall meet the following requirements all at the same time:

- (a) issued by an authorized body of New Zealand and marked "ORIGINAL" by a stamp;
- (b) in conformity with the format specified in Annex 2 of these Measures and completed in English;
- (c) containing security features including samples of stamps as advised to China Customs by New Zealand;
- (d) containing a unique certificate number;
- (e) the good or goods presented are the same batch of import good(s) and covered under a single Import Declaration Form; and
- (f) stating the basis on which the goods are deemed to qualify as originating.

Article 22 In the event of theft, loss or damage of a Certificate of Origin, the consignee of the import goods or the agent thereof may ask the exporter or manufacturer of the goods to make a written request to the original authorized body for issuing a certified copy within the duration of validity of the original Certificate of Origin, provided that the original copy previously issued has not been used. The certified copy shall bear the words "CERTIFIED TRUE COPY of the original Certificate of Origin number ___ dated ___". The original Certificate of Origin shall lose its validity upon presentation of the certified copy to Customs.

If the original Certificate of Origin previously issued has been used, the certified copy shall lose its validity.

Article 23 The Declaration of Origin submitted to Customs by the consignee of the import goods or the agent thereof, as the case may be, shall meet the following requirements all at the same time:

- (a) issued by the manufacturer, producer, supplier or exporter of the goods;
- (b) in conformity with the format specified in Annex 3 of these Measures and completed in English;
- (c) within its duration of validity; and
- (d) the good or goods presented are the same batch of import good(s) and covered under a single Import Declaration Form.

Article 24 A Certificate of Origin or Declaration of Origin shall remain valid for one (1) year from the date of issue.

Article 25 Neither erasures nor superimpositions shall be permitted on any Certificate of Origin, Declaration of Origin or any other documentary evidence of origin. Any amendment shall be made by striking out the erroneous information first and then making any addition which might be required. Such alterations shall be endorsed by the person who made them.

Any unused space of a Certificate of Origin, Declaration of Origin or any other documentary evidence of origin shall be crossed out to prevent any addition subsequent to certification.

Article 26 Where Customs has doubt about the authenticity of a Certificate of Origin under the FTA, about whether the relevant import goods qualify as originating in New Zealand, or about

whether the goods conform to other provisions of these Measures, it may verify by means of:

- (a) written requests for additional information from the consignee of the import goods or the agent thereof;
- (b) written requests for additional information from the exporter or producer in the territory of New Zealand;
- (c) requests that New Zealand Customs Service verify the origin of the goods; or
- (d) such other procedures as jointly decided with New Zealand Customs Service.

Article 27 The consignee or consignor of import or export goods may, in accordance with the Interim Measures of the General Administration of Customs of the People's Republic of China on the Administration of Administrative Rulings, file an application with Customs for an administrative ruling on origin of the goods imported or exported under the FTA.

The exporter in the territory of New Zealand of the goods imported under the FTA and any other subject that has a stake in the import goods also may, in accordance with the procedures prescribed in the Interim Measures of the General Administration of Customs of the People's Republic of China on the Administration of Administrative Rulings, file an application with Customs for an administrative ruling on origin of the goods imported or exported under the FTA. Other subjects that have a stake in the import goods shall, in applying to Customs for an administrative ruling on origin, provide documentary evidence sufficient to substantiate the existence of such a stake for Customs to verify.

The administrative ruling on origin of goods imported and exported under the FTA shall be issued within 90 days as of the date of acceptance of the application.

Article 28 Customs shall keep confidential, as prescribed by law, any commercial secret obtained under these Measures. Without the consent of the consignee or consignor of imported or exported goods, Customs shall not reveal the commercial secret or use the commercial secret for other purposes, unless otherwise provided for in laws, other administrative regulations and relevant judicial interpretations.

Article 29 Acts in violation of these Measures that constitute smuggling, violation of Customs control regulations or other breaches of the Customs Law shall be dealt with by Customs in accordance with the Customs Law and the Regulations of the People's Republic of China on Implementing Customs Administrative Penalty. Where such an act constitutes a crime, criminal liability shall be imposed accordingly.

Article 30 For the purposes of these Measures:

The term "materials" means any object, matter or substance used in the production or transformation of another good, including a part or ingredient;

The term "non-originating materials" means materials not originating in New Zealand that are used in the production of a good and materials of undetermined origin;

The term "production" means methods of obtaining goods, including growing, raising, mining, harvesting, fishing, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, processing or assembling a good;

The term "simple" generally describes operations or processes which need neither special skills nor special machines, apparatus or equipment specially produced or installed for carrying out the operations or processes.

The term "Customs Valuation Agreement" means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, which is part of the Marrakesh Agreement Establishing the World Trade Organization;

The term "generally accepted accounting principles" means the accounting standards with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information and the preparation of financial statements. Those standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

The term "other documentary evidence of origin" means any other documentary evidence sufficient to substantiate the origin of the goods.

Article 31 The right of interpretation of these Measures shall remain with the General Administration of Customs.

Article 32 These Measures shall come into force as of October 1, 2008.

Annex 1

Application for Temporary Importation/Exportation of Goods

Serial Number:

(1) Customs:

We are hoping to go through temporary importation/exportation procedures for (2). Therefore, we hereby apply to you for putting the above-mentioned goods under the procedure of temporary importation/exportation.

(3) (Seal)

Date: (dd-mm-yy)

Instructions:

- (1) Name of the Customs;
- (2) Description, specification, quantity, color and brand of the goods to be temporarily imported/exported;
- (3) Name of the applicant.

Annex 2

Decision on Approval of Application for Temporary Importation/Exportation of Goods Customs of the People's Republic of China

Serial Number:

(1):

Your *Application for Temporary Importation/Exportation of Goods (2)*, upon examination, has met the relevant requirements of the *Customs Law of the People's Republic of China* and the *Measures of the General Administration of Customs of the People's Republic of China on the Administration of Temporarily Imported and Exported Goods*, and is hereby approved.

(3) Customs (Seal)

Date: (dd-mm-yy)

Instructions:

- (1) Name of the entity to be informed;
- (2) Serial number of the applicant's *Application for Temporary Importation/Exportation of Goods*;
- (3) Name of the Customs.

Annex 3

Decision on Disapproval of Application for Temporary Importation/Exportation of Goods

Customs of the People's Republic of China

Serial Number:

(1):

Your *Application for Temporary Importation/Exportation of Goods (2)*, upon examination, does not meet the relevant requirements of the *Customs Law of the People's Republic of China* and the *Measures of the General Administration of Customs of the People's Republic of China on the Administration of Temporarily Imported and Exported Goods*, and is hereby rejected.

In the case of disagreement with the decision, you may, in accordance with Articles 9 and 12 of the *Administrative Review Law of the People's Republic of China* and Article 39 of the *Administrative Procedure Law of the People's Republic of China*, within 60 days as of the date of service of this decision, apply to the Customs at a higher level for administrative reconsideration. You may also, within 3 months as of the date of service of this decision, directly file a lawsuit with the intermediate people's court of the place of location of the competent Customs house.

(3) Customs (Seal)

Date: (dd-mm-yy)

Instructions:

- (1) Name of the entity to be informed;
- (2) Serial number of the applicant's *Application for Temporary Importation/Exportation of Goods*;
- (3) Name of the Customs.

Annex 4

Application for Extension of Time Limit for Goods Temporarily Imported/Exported

Serial Number:

(1) Customs:

Because (2), we hereby apply for the extension of the time limit for our temporarily imported/exported goods (3).

(4) (Seal)

Date: (dd-mm-yy)

Instructions:

- (1) Name of the Customs;
- (2) Reason(s) for the extension application;

- (3) Description, specification, quantity, color and brand of the temporarily imported/exported goods;
- (4) Name of the applicant.

Annex 5

Decision on Approval of Application for Extension of Time Limit for Goods Temporarily Imported/Exported Customs of the People's Republic of China

Serial Number:

(1) :

Your *Application for Extension of Time Limit for Goods Temporarily Imported/Exported* (2), upon examination, has met the relevant requirements of the *Customs Law of the People's Republic of China* and the *Measures of the General Administration of Customs of the People's Republic of China on the Administration of Temporarily Imported and Exported Goods*, and is hereby approved.

(3) Customs (Seal)

Date: (dd-mm-yy)

Instructions:

- (1) Name of the entity to be informed;
- (2) Serial number of the applicant's *Application for Extension of Time Limit for Goods Temporarily Imported/Exported*;
- (3) Name of the Customs.

Annex 6

Decision on Disapproval of Application for Extension of Time Limit for Goods Temporarily Imported/Exported Customs of the People's Republic of China

Serial Number:

(1) :

Your *Application for Extension of Time Limit for Goods Temporarily Imported/Exported* (2), upon examination, does not meet the requirements of the *Customs Law of the People's Republic of China* and the *Measures of the General Administration of Customs of the People's Republic of China on the Administration of Temporarily Imported and Exported Goods*, and is hereby rejected.

In the case of disagreement with the decision, you may, in accordance with Articles 9 and 12 of the *Administrative Review Law of the People's Republic of China* and Article 39 of the *Administrative Procedure Law of the People's Republic of China*, within 60 days as of the date of service of this decision, apply to the Customs at a higher level for administrative reconsideration. You may also, within 3 months as of the date of service of this decision, directly file a lawsuit with the intermediate people's court of the place of location of the competent Customs house.

(3) Customs (Seal)

Date: (dd-mm-yy)

Instructions:

- (1) Name of the entity to be informed;
- (2) Serial number of the applicant's *Application for Extension of Time Limit for Goods Temporarily Imported/Exported*;
- (3) Name of the Customs.

Annex 7

Notice of Claim for ATA Carnets

() Claim Notice No. ()

China Chamber of International Commerce:

This is to inform you that the goods under the ATA carnet (No.) issued by (name of country:) had been temporarily admitted into the Customs territory of our country from _____ Customs on the date of ____ (dd-mm-yy). According to the requirement of the Customs at the place of entry, those goods shall be re-exported before the date of ____ (dd-mm-yy). However, in violation of relevant international treaties and the requirements of China Customs, the goods (No.) under the ATA carnet have failed to be re-exported on time and have not gone through any Customs clearance procedures as yet. Hence, a claim is hereby lodged for the ATA carnet.

You are required to, within 9 months upon receipt of this notice, submit to the ATA Write-off Center of the Customs of the People's Republic of China the evidence proving that the goods

under the ATA carnet have been re-exported or the ATA carnet has been lawfully canceled by China Customs. Otherwise, you shall be liable for payment for the claim.

ATA Write-off Center

Customs of the People's Republic of China

Date: (dd-mm-yy)

Enclosures:

1. Import Voucher of the ATA Carnet under Claim
2. General Checklist of the Goods under the ATA Carnet under Claim

Annex 8

Notice of Write-off of ATA Carnets

() Write-off Notice No. ()

China Chamber of International Commerce:

For the ATA carnet (No. _) for which a claim has been lodged in () Claim Notice No. (), as you have submitted the proof, which conforms to the relevant international conventions and the law of our country, proving that the ATA carnet has been lawfully canceled, the ATA carnet has been written off accordingly. Since the goods under the ATA carnet have not gone through Customs declaration formalities for re-exportation, the ATA carnet holder shall pay Customs an adjustment fee of RMB350 Yuan. You are required to pay our Center that amount within 14 working days as of the date of receipt of this notice.

ATA Write-off Center

Customs of the People's Republic of China

Date: (dd-mm-yy)

Annex 9

Payment Notice for ATA Carnets

() Payment Notice No. ()

China Chamber of International Commerce:

For the ATA carnet (No. _) for which a claim has been lodged in () Claim Notice No. (), as you have failed to, within the prescribed time limit of 9 months, submit to the ATA Write-off Center of the Customs of the People's Republic of China the evidence proving that the goods under the ATA carnet have been re-exported or the ATA carnet has been lawfully canceled by China Customs, you are required to pay for the above-mentioned claim.

The list of the estimated duties, taxes and fines payable for the ATA carnet is as follows:

(1) Aggregate Value of the Goods Violating Relevant Provisions: _____

(2) Exchange Rate: _____

(3) The Customs Value: ¥ _____

(4) Import Duty Rate: _____

(5) Consumption Tax Rate: _____

(6) Value-added Tax Rate: _____

(7) The Formula for Computing the Duties and Taxes Payable:

Import Duties and Taxes = Import Duties + Value-added Tax + Consumption Tax = [(Import Duty Rate + Consumption Tax Rate + Value-added Tax Rate + Import Duty Rate * Value-added Tax Rate) / (1 - Consumption Tax Rate)] * The Customs Value

(8) Aggregate Amount of Import Duties and Taxes: _____

(9) Fine: _____

Total: (in capitalized letters) _____ (¥ _____)

ATA Write-off Center

Customs of the People's Republic of China

Date: (dd-mm-yy)

Certificate of Origin

ORIGINAL

1. Exporter's name, address, country:	Certificate No. : CERTIFICATE OF ORIGIN Form for the Free Trade Agreement between the Government of the People's Republic of China and the Government of New Zealand Issued in _____ (see Instruction overleaf)
2. Producer's name and address, if known:	
3. Consignee's name, address, country:	

4. Means of transport and route (as far as known) Departure date Vessel /Flight/Train/Vehicle No. Port of loading Port of discharge			5. For official use only Preferential Tariff Treatment Given Under _____ Preferential Treatment Not Given (Please state reasons) Signature of Authorized Signatory of the Importing Country			
6. Remarks						
7. Item number (Max 20)	8. Marks and numbers on packages	9. Number and kind of packages; description of goods	10. HS code (Six digit code)	11. Origin criterion	12. Gross weight, quantity (quantity unit) or other measures (litres, m ³ , etc)	13. Number, date of invoice and invoiced value
14. 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 in the FTA for the goods exported to (Importing country) Place and date, signature of authorized signatory			15. Certification <i>On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Free Trade Agreement between the Government of the People's Republic of China and the Government of New Zealand.</i> Place and date, signature and stamp of authorized body			

Overleaf Instruction

Box 1: State the full legal name, address (including country) of the exporter.

Box 2: State the full legal name, address (including country) of the producer. If more than one producer's good is included in the certificate, list the additional producers, including name, address (including country). If the exporter or the producer wishes the information to be confidential, it is acceptable to state "Available to the authorized body upon request". If the producer and the exporter are the same, please complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".

Box 3: State the full legal name, address (including country) of the consignee.

Box 4: Complete the means of transport and route and specify the departure date, transport vehicle No., port of loading and discharge.

Box 5: The customs administration of the importing country must indicate (√) in the relevant boxes whether or not preferential tariff treatment is accorded.

Box 6: Any additional information such as Customer's Order Number, Letter of Credit Number, etc. may be included.

Box 7: State the item number, and item number should not exceed 20.

Box 8: State the shipping marks and numbers on the packages.

Box 9: Number and kind of package shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. If goods are not packed, state "in bulk". When the description of the goods is finished, add "***" (three stars) or "\ " (finishing slash).

Box 10: For each good described in Box 9, identify the HS tariff classification to six digits.

Box 11: If the goods qualify under the Rules of Origin, the exporter must indicate in Box 11 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential tariff treatment, in the manner shown in the following table:

The origin criteria on the basis of which the exporter claims that his goods qualify for preferential tariff treatment	Insert in Box 11
The good is wholly obtained or produced in the territory of a Party as set out and defined in Article 20, including where required to be so under Annex 5	WO
The good is produced entirely in the territory of one or both Parties, exclusively from materials whose origin conforms to the provisions of Section 1 of Chapter 4.	WP

The good is produced in the territory of one or both Parties, using non-originating materials that conform to a change in tariff classification, a regional value content, a process requirement or other requirements specified in Annex 5, and the good meets the other applicable provisions of Section 1 of Chapter 4.	PSR[1]
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Box 12: Gross weight in kilograms should be shown here. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary.
 Box 13: Invoice number, date of invoices and invoiced value should be shown here.
 Box 14: The field must be completed, signed and dated by the exporter for exports from China. It is not required for New Zealand exports to China. Insert the place, date of signature.
 Box 15: The field must be completed, signed, dated and stamped by the authorized person of the authorized body.

中文样本仅供参考

原产地证书
正本

1. 出口商的名称、地址、国家：		证书号：				
2. 生产商名称、地址、在已知情况下：		中华人民共和国政府和新西兰政府自由贸易协定 原产地证书 签发国 _____ (填制方法详见证书背页说明)				
3. 收货人名称、地址、国家：						
4. 运输方式及路线 (就所知而言) 离港日期 船只/飞机/火车/货车编号 装货口岸 到货口岸		5. 供官方使用 可以享受---_-----_自由贸易协定优惠待遇 不能享受_____自由贸易协定优惠待遇 理由： 进口国官方机构的授权人签字				
6. 备注：						
7. 项目号 (最多20项)	8. 唛头及包装号	9. 包装数量及种类；商品名称	10. HS 编码(以六位数编码为准)	11. 原产地标准	12. 毛重、数量 (数量单位) 或其它计量单位(升、立方米等)	13. 发票号、发票日期及发票价格
14. 出口商申明 下列签字人证明上述资料及申明正确无误，所有货物产自 (国家) 且符合自由贸易协定原产地规则的相关规定。该货物出口至 (进口国) 申报地点、日期及授权签字人的签字		15. 证明 根据所实施的监管，兹证明上述信息正确无误，且所述货物符合《中华人民共和国政府和新西兰政府自由贸易协定》原产地要求。 地点、日期、签字及授权机构印章				

背页说明

第1栏：填写出口商详细的依法登记的名称、地址（包括国家）。

第2栏：填写生产商详细的依法登记的名称、地址（包括国家）。如果证书包含一家以上生产商的商品，应列出其他生产商的详细名称、地址（包括国家）。如果出口商或生产商希望对信息予以保密，可以填写“应要求提供给授权机构”。如果生产商和出口商相同，应填写“同上”。如果不知道生产商，可填写“不知道”。

第3栏：填写收货人详细的依法登记的名称、地址（包括国家）。

第4栏：填写运输方式及路线，详细说明离港日期、运输工具的编号、装货口岸和卸货口岸。

第5栏：不论是否给予优惠待遇，进口国海关当局必须在相应栏目标注(√)。

第6栏：可以填写顾客订货号、信用证号等其他信息。

第7栏：填写项目号，但不得超过20项。

第8栏：填写唛头及包装号。

第9栏：详细列明包装数量及种类。详列每种货物的货品名称，以便于海关关员查验时加以识别。货品名称应与发票上的描述及货物的协调制度编码相符。如果是散装货，应注明“散装”。当商品描述结束时，加上“***”（三颗星）或“\”（结束斜线符号）。

第10栏：对应第9栏中的每种货物填写协调制度税则归类编码，以六位数编码为准。

第11栏：若货物符合原产地规则，出口商必须按照下表所示方式，在本证书第11栏中标明其货物申明享受优惠待遇所依据的原产地标准：

出口商申明其货物享受优惠待遇所依据的原产地标准	填入第11栏
该货物符合第二十条规定（包括附件五所列规定），在一方境内完全获得或生产；	WO
该货物是在一方或双方境内，完全由其原产地符合第四章第一节规定的材料生产	WP
该货物是在一方或双方境内生产，所使用的非原产材料满足附件五所规定的税则归类改变、区域价值成分、工序要求或其他要求，且该货物符合其所适用的第四章第一节的其他规定。	PSR ^[2]

第12栏：毛重应填写“千克”。可依照惯例，采用其他计量单位（例如体积、件数等）来精确地反映数量。

第13栏：应填写发票号、发票日期及发票价格。

第14栏：填写签字的地点及日期。对于中国出口的货物，本栏必须由货物出口商填写、签字并填写日期，对于新西兰出口至中国的货物，不必填写此栏。

第15栏：本栏必须由授权机构的授权人员填写、签字、填写签证日期并盖章。

[1] When the good is subject to a regional value content (RVC) requirement stipulated in Annex 5, indicate the percentage

[2] 如果货物适用附件1所规定的区域价值成分（RVC）要求，应注明百分比。

Declaration of Origin Free Trade Agreement between the Government of the People's Republic of China and the Government of New Zealand

I _____ being the
(print name and position)

exporter / producer / exporter and producer
(strike out that which does not apply)

hereby declare that the goods enumerated on this invoice _____ (insert invoice
number) are originating from

CHINA / NEW ZEALAND

(strike out that which does not apply)

in that they comply with the rules of origin requirements of The Free Trade Agreement between
the Government of the People's Republic of China and the Government of
New Zealand.

If applicable:

These goods are covered by advance ruling _____ (insert reference number)
that deems the goods to qualify as originating in accordance with the rules of origin under Free
Trade Agreement between the Government of the People's Republic of China and the
Government of New Zealand.

Signed: _____

Date: _____

Note: This declaration must be printed and presented as a separate document accompanying the commercial invoice. The maximum number of items covered by this declaration should not exceed 20.

中文样本仅供参考

原产地声明

中华人民共和国政府和新西兰政府自由贸易协定

原产地声明

本人 _____ 为

(打印姓名及职务)

出口商/生产商/出口商及生产商

(不适用的部分请划去)

兹声明发票 _____ (填写发票号) 所列货物原产自

中国/新西兰

(不适用的部分请划去)

且货物符合《中华人民共和国政府和新西兰政府自由贸易协定》原产地规则的要求。

如适用:

根据《中华人民共和国政府和新西兰政府自由贸易协定》原产地规则·上述货物经行政裁定

_____ (填写裁定编号) 视为具备原产资格。

签名: _____

日期: _____

注: 该声明必须打印, 并以商业发票随附的单独文件提交。本声明所涉货物最多不得超过二十项。

Annex 4

STATEMENT ON GOODS IMPORTED UNDER THE FREE TRADE AGREEMENT BETWEEN THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA AND THE GOVERNMENT OF NEW ZEALAND
I, _____ (NAME AND TITLE), the import consignee / the agent of the import consignee (DELETE THE PART INAPPLICABLE), hereby state that the goods listed in Item No. _____ of the Customs Declaration Form No. _____ have originated in New Zealand and correspond with the requirements as specified in the rules of origin under the *Free Trade Agreement Between the Government of the People's Republic of China and the Government of New Zealand*.

I hereby apply for the application of the agreed rate under the *Free Trade Agreement Between the Government of the People's Republic of China and the Government of New Zealand* to the above-mentioned goods, and for the release of the goods after the provision of a security. I pledge to submit the Certificate of Origin issued under the *Free Trade Agreement Between the Government of the People's Republic of China and the Government of New Zealand* within one year upon the date of importation of the goods.

Signature: _____

Date: _____

Annex 5

NOTICE ON INAPPLICABILITY OF THE AGREED RATE TO IMPORT GOODS
_____ CUSTOMS OF THE PEOPLE'S REPUBLIC OF CHINA

_____ Customs Serial No.: _____

_____ (NAME OF COMPANY/ORGANIZATION):

Upon examination, the goods listed in Item No. _____ of the Customs Declaration Form No. _____ lodged by you on the date of

_____ (day/month/year) is inapplicable, according to the *Measures of the General Administration of Customs of the People's Republic of China on the Administration of Origin of Goods Imported and Exported under the Free Trade Agreement Between the Government of the People's Republic of China and the Government of New Zealand* (Decree No. 175 of the General Administration of Customs), for the agreed rate under the *Free Trade*

Agreement Between the Government of the People's Republic of China and the Government of New Zealand, due to the following reason(s):

- The Certificate of Origin / Declaration of Origin does not correspond with the requirements as specified in Decree No. 175 of the General Administration of Customs.
- The declaration form, the Certificate of Origin / Declaration of Origin, the contract, the commercial invoice, the bill of lading, the packing list, etc., do not correspond with one another.
- The declaration form, or the Certificate of Origin / Declaration of Origin, contract, commercial invoice, bill of lading, packing list, etc., does not match with the import goods for which the declaration has been made.
- Not corresponding with the criteria of goods originating in New Zealand as specified in Decree No. 175 of the General Administration of Customs.
- Not corresponding with the criteria of "consigned directly" as specified in Decree No. 175 of the General Administration of Customs.
- Not corresponding with other requirements as specified in Decree No. 175 of the General Administration of Customs.

Other
Remarks

Customs (Division) Seal Customs Officer (Signature): yy_mm_dd
Addressee (Signature): yy_mm_dd
Page 1 of the duplicate. To be retained by the company/organization.

NOTICE ON INAPPLICABILITY OF THE AGREED RATE TO IMPORT GOODS
_____ CUSTOMS OF THE PEOPLE'S REPUBLIC OF CHINA
_____ Customs Serial No.: _____

(NAME OF COMPANY/ORGANIZATION):

Upon examination, the goods listed in Item No. _____ of the Customs Declaration Form No. _____ lodged by you on the date of

_____ (day/month/year) is inapplicable, according to the *Measures of the General Administration of Customs of the People's Republic of China on the Administration of Origin of Goods Imported and Exported under the Free Trade Agreement Between the Government of the People's Republic of China and the Government of New Zealand* (Decree No. 175 of the General Administration of Customs), for the agreed rate under the *Free Trade Agreement Between the Government of the People's Republic of China and the Government of New Zealand*, due to the following reason(s):

- The Certificate of Origin / Declaration of Origin does not correspond with the requirements as specified in Decree No. 175 of the General Administration of Customs.
- The declaration form, the Certificate of Origin / Declaration of Origin, the contract, the commercial invoice, the bill of lading, the packing list, etc., do not correspond with one another.
- The declaration form, or the Certificate of Origin / Declaration of Origin, contract, commercial invoice, bill of lading, packing list, etc., does not match with the import goods for which the declaration has been made.
- Not corresponding with the criteria of goods originating in New Zealand as specified in Decree No. 175 of the General Administration of Customs.
- Not corresponding with the criteria of "consigned directly" as specified in Decree No. 175 of the General Administration of Customs.
- Not corresponding with other requirements as specified in Decree No. 175 of the General Administration of Customs.

Other
Remarks

Customs (Division) Seal Customs Officer (Signature): yy_mm_dd
Addressee (Signature): yy_mm_dd
Page 2 of the duplicate. To be retained by Customs

(All information in this document is authentic in Chinese. English is provided for reference only. In case of any discrepancy, the Chinese version shall prevail.)

