



UNDERSTANDING FREE TRADE AREAS, CERTIFICATE OF ORIGIN AND ITS RELATED CUSTOMS PROCEDURES

Programme Schedule

09:00 AM – 10:30 AM

Module 1 - Introduction to Free Trade Agreement (FTA)

- What is a Free Trade Agreement
- Objectives & Benefits of FTAs
- Preferential Tariff Vs Normal / MFN Tariff
- How on FTA can reduce import duties
- Overview of Malaysia's major FTA
- Bilateral Vs Regional FTAs
- When & how an importer can claim preferential tariff

Module 2 - Understanding Preferential Tariff Treatment

- What is a preferential tariff
- Tariff schedules and tariff reduction
- Identifying the applicable FTA
- Importance of HS Code
- Tariff Classification & FTA eligibility
- How to determine the applicable preferential rate
- Common errors in claiming preferential rate

10:30 AM – 10:45 AM

Morning Break

10:45 AM – 01:00 PM

Module 3 - Understanding Rules of Origin

- Rules of Origin (ROO)
- Certificate of Origin (COO)
- Direct consignment
- Regional Value Content (RVC)
- Product Specific Rules (PSR) / Substantial Transformation
- Back-to-Back COO
- Third Country Invoicing
- Approved Exporter / Certified Exporter
- Self-Declaration / Self Certification



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- Preferential Vs Non-Preferential Certificate of Origin
- Goods Wholly Obtained (WO)
- Change in Tariff Classification (CTC)
- Change in Chapter (CC)
- Change in Tariff Heading (CTH)
- Change in Tariff Subheading (CTSH)
- De Minimis
- Accumulation

Module 4 - Certificate of Origin (COO) & Proof of Origin

- What is COO
- Preferential COO (PCO) Vs Non-Preferential COO (NPCO)
- Types of Proof of Origin
- Issuing Authorities
- Exporter's / Manufacturer's Responsibilities
- Information required on a COO
- Validity Period & Time limit
- Direct Shipment requirements
- Back-to-Back COO
- Electronic COO (e-PCO)
- Approved Exporter / Self Certification
- Common errors in COO

01:00 PM – 02:00 PM

Lunch Break

02:00 PM – 03:45 PM

Module 5 - Operational Certification Procedures (OCP) for Rules of Origin

- What is Operation Certification Procedures
- Rule Based OCP - (Rule 1 – Rule 31)

Module 6 - Customs Compliance & Guidelines

- Proof of Origin Documents
- Customs Examination on Origin Criteria involving:-
 - Authenticity of PCO
 - Format as prescribed by FTA
 - Signature & Official Chop
 - Date of Issue of PCO v Shipment Date



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- Amendment to PCO
- Identification & Quantity of Goods
- Number and date of invoice as in PCO
- Third Party Invoicing
- Details of Importers & Exporters
- Review of Origin Criteria
 - Wholly obtained
 - Regional Value Content (RVC)
 - Product Specific Rules (PSR)
 - Substantial Transformation – CTC, CC, CTH, CTSH & SP
- Correct HS Classification
- Consignment Criteria
- Customs Verification
- Release Pending Verification
- Refund of Duty / Tax
- Loss Theft & Destruction of COO
- Goods kept in Bonded Warehouse
- Implications on Undervaluation
- Record Keeping Requirement

03:45 PM – 04:00 PM

Afternoon Break

04:00 PM – 05:00 PM

Module 7 - Application Procedures

- Online (e-PCO)
- Cost Analysis
- Documentation
- MITI Forms (Bak 1(a), Bak 1(b), Bak 1(c), Bak 1(d))
- Clients Charter

Module 8 - Conclusion and Q&A