

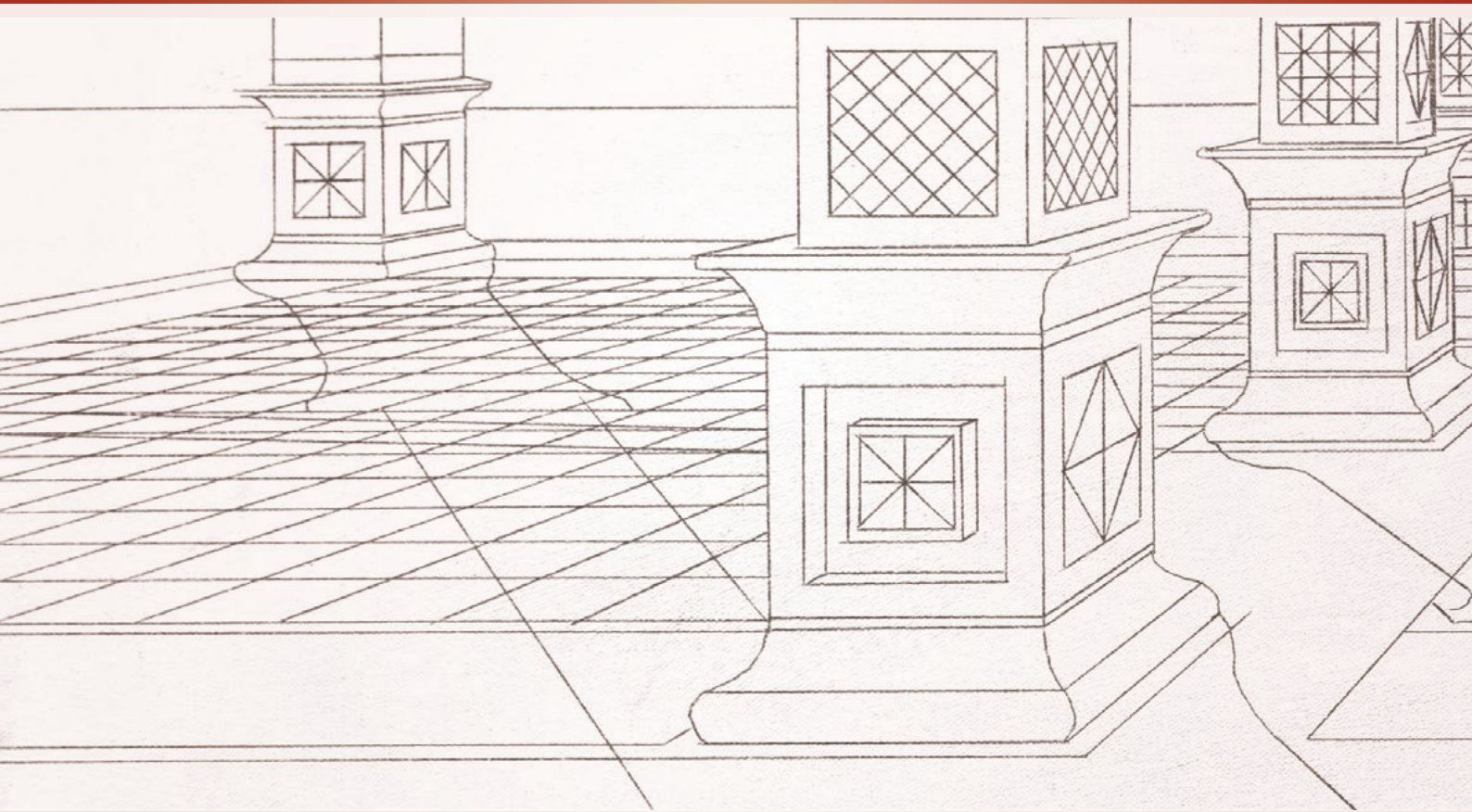
UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

UNCTAD



HANDBOOK

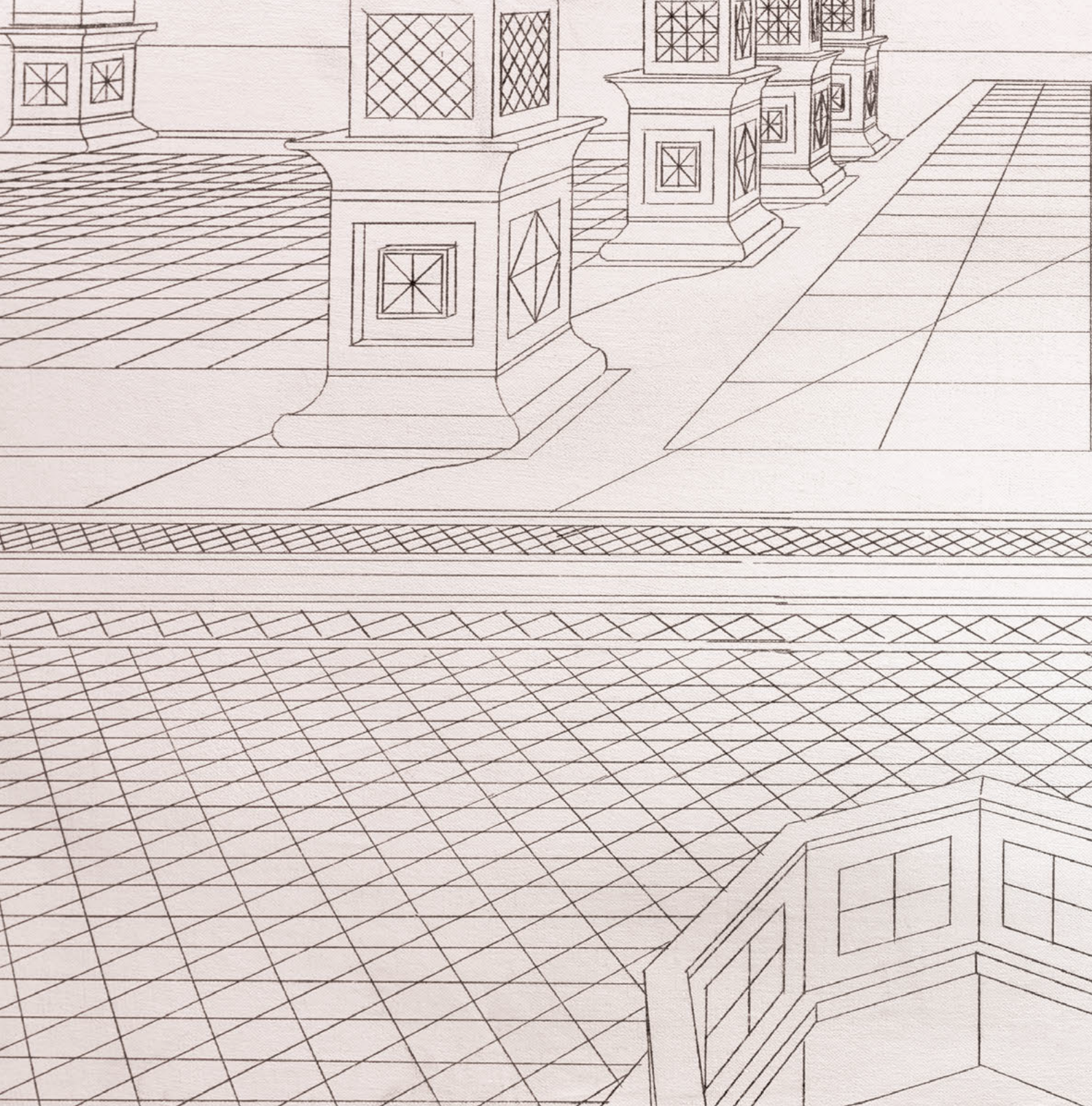
ON PREFERENTIAL MARKET ACCESS FOR ASEAN LEAST DEVELOPED COUNTRIES



Part III: ASEAN-FTA Agreements



UNITED NATIONS



“Mazzarello - geometrie del dare, nuovo futuro” is the work of Maurizio Cancelli.

Its architectural perspective emphasizes the interactions of governments, societies and economies from around the globe under the United Nations Framework. This collaboration highlights the earth, its resources and potentials, and fosters a recognition of local communities and their right to exist in their places of origin, with their own distinction and diversity. Maurizio Cancelli started his artistic research on the right to live in one’s place of birth more than thirty years ago. His work is inspired by the mountainous terrain surrounding the village of Cancelli in the heart of Umbria, Italy.

© 2021, United Nations

This work is available through open access, by complying with the Creative Commons licence created for intergovernmental organizations, at <http://creativecommons.org/licenses/by/3.0/igo/>.

The findings, interpretations and conclusions expressed herein are those of the author(s) and do not necessarily reflect the views of the United Nations or its officials or Member States.

The designations employed and the presentation of material on any map in this work do not imply the expression of any opinion whatsoever on the part of the United Nations concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries.

Photocopies and reproductions of excerpts are allowed with proper credits.

This publication has not been formally edited.

United Nations publication issued by the United Nations Conference on Trade and Development.

UNCTAD/ALDC/2019/5

eISBN: 978-92-1-004791-3

Acknowledgements

This handbook has been drafted by Stefano Inama, Chief of the Technical Cooperation and Enhanced Integrated Framework Section of UNCTAD's Division for Africa, Least Developed Countries, and Special Programmes (ALDC) with the assistance of Janine Walz, Anna Markitanova and Michaela Summerer. The work was completed under the overall supervision of Paul Akiwumi, Director of ALDC.

Magali Studer designed the cover and additional support was provided by Pramilla Crivelli and Stefanie Garry. Maurizio Cancelli provided the artwork for this publication.

Contents

<i>Acknowledgements</i>	<i>iii</i>
<i>Abbreviations and acronyms</i>	<i>vii</i>
I. Preface	1
II. Introduction to the ASEAN free trade agreements	2
A. The ASEAN Trade in Goods Agreement (ATIGA)	2
B. ASEAN free trade agreements with dialogue partners	3
III. Introduction to rules of origin in the ASEAN free trade agreements	5
IV. Substantial requirements regarding rules of origin	6
A. Key concepts in the ASEAN free trade agreements	6
B. Comparison of substantial requirements under the ASEAN free trade agreements	10
V. Administrative requirements for the application of preferential treatment	27
A. Key elements in the ASEAN free trade agreements	27
B. Certificates of origin	27
C. Operational certification procedures	30
D. Back-to-back certificate of origin	31
E. Third country invoicing	32
F. Practical advice on documentary requirements	33
VI. Verification and penalties	38
A. Record keeping	38
B. Verification visits	38
C. Action against fraudulent acts	42

Figures

Figure 1 ASEAN LDC market access under ASEAN agreements with dialogue partners3

Figure 2 Back-to-back CO.....31

Figure 3 Third country invoicing32

Figure 4 Specimen CO for ATIGA.....34