



**TOP GLOVE, TOP QUALITY, TOP EFFICIENT
GOOD HEALTH, SAFETY FIRST & BE HONEST**

What are the Preferential Certificate Of Origin that Top Glove are provided?

- ☐ **ATIGA : ASEAN Trade In Goods Agreement**
- ☐ **GSP : Generalized System of Preferences**
- ☐ **FTA : Free Trade Agreement**



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ATIGA

ASEAN Trade In Goods Agreement

- ❑ A cooperative arrangement among **ASEAN Member States** that would reduce intra-regional tariffs and remove non-tariff barriers.
- ❑ It is the main mechanism for the realisation of AFTA.
- ❑ Malaysian companies which ***manufacture products with at least 40% ASEAN content*** may enjoy ATIGA rate.
i.e. preferential import duty, when exporting to another ASEAN country.

ATIGA

Member states which accept this form for the purpose of preferential treatment under the ASEAN Trade In Goods Agreement (ATIGA) Scheme or the ASEAN Industrial Cooperation (AICO) Scheme:

Brunei Darussalam, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand, Vietnam

ORIGINAL					
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 D Issued in Singapore See Overleaf Notes		
2. Goods consigned to (Consignee's name, address, country)					
3. Means of transport and route (as far as known) Departure Date Vessel's Name/Aircraft etc. Port of Discharge			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 Authorised Signatory of the Importing Country		
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate 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 invoices
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 authorised 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. <input type="checkbox"/> Third-Country Involving <input type="checkbox"/> Accumulation <input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Partial Cumulation			<input type="checkbox"/> Exhibition <input type="checkbox"/> De Minimis <input type="checkbox"/> Issued Retroactively		



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GSP

Generalized System of Preferences

- ❑ GSP is a system whereby developed countries grant preferential treatment to eligible products imported from developing countries, so that exports of developing countries would be competitive in the developed countries markets.
- ❑ The preferential treatment is in the form of reduced import duties, and granted without reciprocal obligation on the part of the developing countries.

GSP

Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia, Belarus, Canada, Japan, New Zealand, Norway, Turkey, USA, Russian Federation, Switzerland including Liechtenstein, Belgium, European Union: Australia, Bulgaria, Cyprus, Czech Republic, Italy, Denmark, Estonia, Germany, Greece, Finland, France, Hungary, Poland, Ireland, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Slovenia, Portugal, Portugal, Romania, Slovakia, Spain, Sweden, United Kingdom

ORIGINAL					
1. Goods consigned from (Exporter's business name, address, country)		Reference No.			
2. Goods consigned to (Consignee's name, address, country)		<p align="center">GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A</p> <p>Issued in..... (country)</p> <p align="right">See Notes, overleaf</p>			
3. Means of transport and route (as far as known)		4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to (importing country)		
..... Place and date, signature and stamp of certifying authority		 Place and date, signature of authorized signatory		



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FTA

Free Trade Agreement

- ❑ A free trade agreement (FTA) is an agreement between two or more countries. It is meant to reduce or completely remove tariffs to trade and also eliminate duties and commercial barriers to bilateral trade in goods and services.
- ❑ It can be considered the **second stage of economic integration**.
- ❑ The FTA benefits are to the **investors, exporters, consumers and workers**.
- ❑ FTAs' partner countries provide each other favorable treatment on trade, investment, provision of services and trade facilitation as well as economic and technical cooperation.



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BENEFITS OF FTA

Among the benefits which can be derived from the FTAs are:

- Accord and enhance long term **market access opportunities** for Malaysian products and services;
- Provide access to **cheaper imports** from the FTA partner countries, which can be inputs for Malaysia's exports;
- Enhance Malaysia's position as an **attractive destination for foreign direct investment**;
- **Promote capacity building** through economic and technical cooperation activities;
- Improve the **efficiency and competitiveness** of Malaysian industries, through increased competition and economies of scale; and facilitate trade through establishment of mutual recognition agreements.



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How business can take advantage of FTAs

- FTAs can be used by Malaysian businesses to **expand and penetrate overseas market**. With the easier market access, Malaysian businesses can embark on joint ventures or acquisition into the overseas market.
- The **elimination of import duties** on negotiated products serves as an **opening for Malaysian products** to be introduced into the overseas market, apart from increasing existing market share.
- FTAs would enable Malaysian industries to source inputs at more **competitive prices**.
- Bilateral FTAs enable Malaysia to **expand its services and products into third countries** through partnerships with enterprises from FTA members.
- FTAs would **offer trade facilitation measures** for industries to expand trade, as well as capacity building to **improve and enhance their competitiveness**.



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FTA consists of:

- 1) **ACFTA: ASEAN-China Free Trade Agreement – Form E**
Member States which accept this form for the purpose of preferential treatment under the ASEAN-CHINA Free Trade Preferential Tariff:

Brunei Darussalam, Cambodia, China, Indonesia, Laos, Vietnam, Malaysia, Myanmar, Philippines, Singapore, Thailand, Singapore

Original

1. Goods consigned from (Exporter's business name, address, country)		Reference No.			
2. Goods consigned to (Consignee's name, address, country)		ASEAN-CHINA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM E Issued in _____ (Country) See Notes overleaf			
3. Means of transport and route (as far as known) Departure date Vessel's name / Aircraft etc. Port of discharge					
4. For official use <input type="checkbox"/> Preferential Treatment Given Under ASEAN-CHINA Free Trade Area Preferential Tariff <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)		Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing Country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
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-CHINA Free Trade Area Preferential Tariff for the goods exported to _____ (Importing Country) Place and date, signature of authorised 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			

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2) MJEPA: Agreement Between The Government of Malaysia and The Government of Japan for an Economic Partnership – Form MJEPA

Countries which accept this form for the purpose of preferential treatment under the Agreement between the Government of Malaysia and the Government of Japan for an Economic Partnership are:

Malaysia and Japan

1. Exporter's Name, Address and Country:		Reference No.	Number of page /	
2. Importer's or Consignee's Name, Address and Country:		AGREEMENT BETWEEN THE GOVERNMENT OF MALAYSIA AND THE GOVERNMENT OF JAPAN FOR AN ECONOMIC PARTNERSHIP FORM MJEPA		
3. Means of transport and route (as far as known): Departure Date: Port of Discharge:				
		Issued in _____ (Country) See Notes Overleaf		
4. Item Number (as necessary); Marks and Numbers; Number and Kind of Packages; Description of Good(s); HS Code; Other Instances	5. Preference Criterion	6. Quantity or Gross Weight, and FOB Value (Optional)	7. Invoice Number and Date	
8. Remarks				
9. Declaration by the Exporter: I, the undersigned, declare that: – the above details and statement are true and accurate; – the good(s) described above meet the condition(s) required for the issuance of this certificate; – the country of origin of the good(s) described above is _____ Place and date: _____ Signature: _____ Name (printed): _____ Company: _____		10. Certification The undersigned hereby certifies that the above-mentioned good(s) are considered originating. Competent governmental authority or Designee office: Stamp _____ Place and date: _____ Signature: _____		



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3) MPCEPA: Malaysia-Pakistan Closer Economic Partnership Agreement– Form MPCEPA

Countries which accept this form for the purpose of preferential treatment under the Malaysia-Pakistan Closer Economic Partnership Agreement are

Malaysia and Pakistan

ORIGINAL

1. Goods consigned from (Exporter's business name, address, country)		Reference No.			
2. Goods consigned to (Consignee's name, address, country)		MALAYSIA-PAKISTAN CLOSER ECONOMIC PARTNERSHIP AGREEMENT CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM MPCEPA Issued in _____ (Country) (See Notes Overleaf)			
3. Means of transport and route (as far as known) Departure Date: _____ Vessel's Name/Aircraft, etc.: _____ Port of Discharge: _____		4. For official use <input type="checkbox"/> Preferential Treatment Given Under Malaysia-Pakistan Closer Economic Partnership Agreement Preferential Tariff <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) _____ Signature of Authorised Signatory of the Importing Country _____			
5. Item number	6. Marks and numbers on packages	7. Numbers and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (Country) and that they comply with the origin requirements specified for these goods in the Malaysia-Pakistan Closer Economic Partnership Agreement Preferential Tariff for the goods exported to _____ (Importing Country) Place and date, signature of Authorised 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 _____		



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4) AKFTA: ASEAN- KOREA Free Trade Area Agreement

Parties which accept this form for the purpose of preferential tariff under the ASEAN-KOREA Free Trade Agreement (AKFTA):

**Brunei Darussalam, Cambodia,
Indonesia, Republic of Korea,
Laos, Malaysia, Myanmar,
Philippines, Singapore,
Thailand, Vietnam**

Original

1. Goods consigned from (Exporter's business name, address, country)		Reference No. ASEAN-KOREA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM AK			
2. Goods consigned to (Consignee's name, address, country)		Issued in _____ (Country) See Notes Overleaf			
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge		4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under ASEAN-Korea Free Trade Area Preferential Tariff <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
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-KOREA Free Trade Area Preferential Tariff for the goods exported to (Importing Country) Place and date, signature of authorised 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. <input type="checkbox"/> Third Country invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Back-to-Back CO					

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5) ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA)

ASEAN-Australia-New Zealand Free Trade Area have been implemented on 1 January 2010. Countries which accept this form for the purpose of preferential treatment under the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area:

**Australia, Brunei Darussalam,
Cambodia, Indonesia, Lao PDR,
Malaysia, Myanmar, New Zealand,
Philippines, Singapore, Thailand,
Vietnam**

ORIGINAL													
1. Goods Consigned from (Exporter's name, address and country)				Certificate No. FORM AANZ									
2. Goods Consigned to (Importer's/Consignee's name, address, country)				AGREEMENT ESTABLISHING THE ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AREA (AANZFTA) CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)									
				Issued in _____ (Country) (See Overleaf Notes)									
3. Means of transport and route (if known) Shipment Date: _____ Vessel's name/Aircraft, etc.: _____ Port of Discharge: _____				4. For official use <input type="checkbox"/> Preferential Treatment Given Under AANZFTA <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) _____ Signature of Authorised Signatory of the Importing Country _____									
5. Item number	6. Marks and numbers on packages	7. Number and kind of packages; description of goods including HS Code (6 digits) and brand name (if applicable)		8. Origin Criterion (see Overleaf Notes)	9. Quantity (Gross weight or other measurement), and value (FOB) (see Overleaf Notes)	10. Invoice number(s) and date of invoice(s)							
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ (Country) and that they comply with the rules of origin, as provided in Chapter 3 of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area for the goods exported to _____ (Importing Country) Place and date, name, signature and company of authorised signatory _____										12. Certification 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 Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area. Place and date, signature and stamp of Authorised Issuing Authority/Body _____			
13. <input type="checkbox"/> Back-to-back Certificate of Origin <input type="checkbox"/> Subject of third-party invoice <input type="checkbox"/> Issue retroactively <input type="checkbox"/> De Minimis <input type="checkbox"/> Accumulation													



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6) ASEAN – INDIA Free Trade Area – Form AI

The FTA has entered into force on 1 January 2010. Parties which accept this form for the purpose of preferential tariff treatment under the ASEAN-INDIA Free Trade Agreement (AIFTA):

Brunei Darussalam, Cambodia, Indonesia, India, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand, Vietnam

ORIGINAL									
1. Goods consigned from (Exporter's business name, address, country)				Reference No. ASEAN-INDIA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM AI Issued in _____ (Country) (See Notes Overleaf)					
2. Goods consigned to (Consignee's name, address, country)									
3. Means of transport and route (as far as known) Departure Date: _____ Vessel's Name/Aircraft, etc.: _____ Port of Discharge: _____				4. For official use <input type="checkbox"/> Preferential Tariff Treatment Given Under ASEAN-INDIA Free Trade Area Preferential Tariff <input type="checkbox"/> Preferential Tariff Treatment Not Given (Please state reason/s) _____ Signature of Authorised Signatory of the Importing Country _____					
5. Item number	6. Marks and numbers on Packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)		8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices			
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-INDIA Free Trade Area Preferential Tariff for the goods exported to _____ (Importing Country) Place and date, signature of authorised 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. Where appropriate please tick: <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Cumulation									