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**RCEP**

"Regional Comprehensive Economic Partnership"

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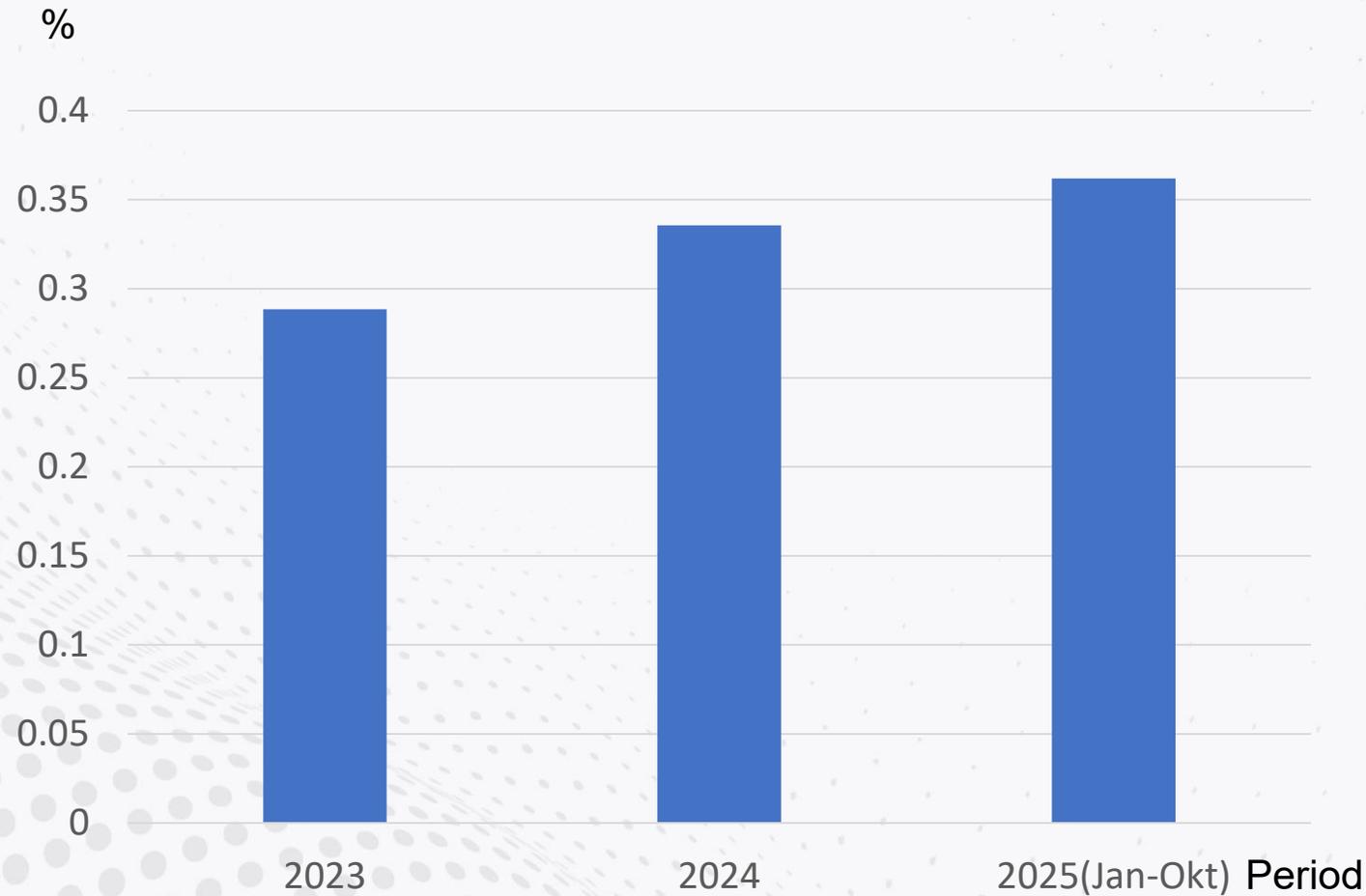
# Rules of Origin (RoO) - Regional Comprehensive Economic Partnership (RCEP)

January 28<sup>th</sup>, 2026

Directorate of Export and Import Facilitation  
Directorate General of Foreign Trade  
Ministry of Trade, Republic of Indonesia

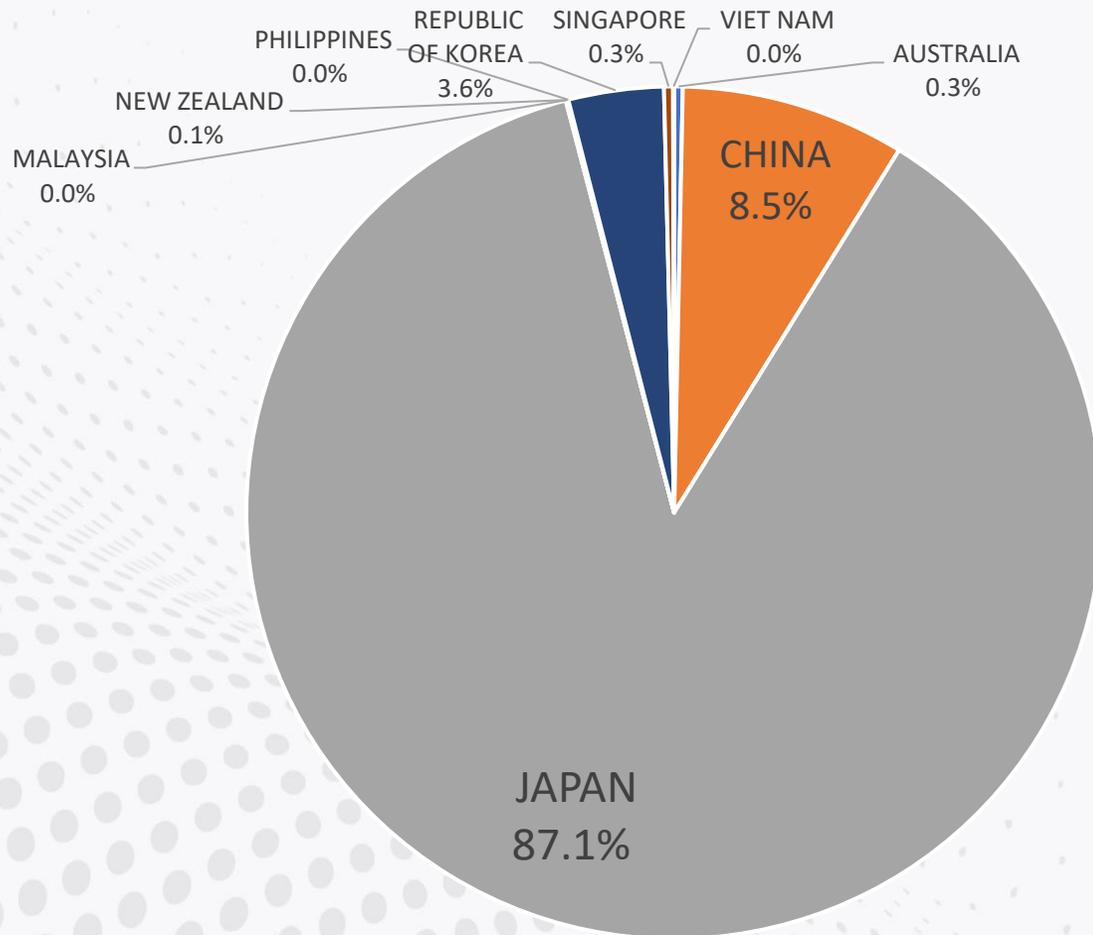


# Utilization of COO Form - RCEP (2023-2025)



1. There are alternative options using other ASEAN+1 agreements, such as AANZFTA, AJCEP, AKFTA, and ASEAN–China FTA. As a result, RCEP utilization is still considered low.
2. There are some “special” rules and certain benefits, such as tariff differentials and RCEP accumulation.
3. In some cases, the RCEP agreed tariffs are still higher than those under ASEAN+1 agreements.

# Utilization of COO Form-RCEP by Destination Country (Jan-Oct 2025)



Members	Number of Issuance
AUSTRALIA	16
CHINA	422
JAPAN	4.331
MALAYSIA	1
NEW ZEALAND	4
PHILIPPINES	-
REPUBLIC OF KOREA	179
SINGAPORE	17
VIET NAM	2
<b>TOTAL</b>	<b>4972</b>



# QUALIFYING RULES OF ORIGIN

a) Wholly Obtained Goods

b) Goods produced in an RCEP country exclusively from originating materials from one or more RCEP countries

c) Goods produced in an RCEP country using non-originating materials from one or more RCEP countries

## Product-Specific Rules

i) Regional Value Content (RVC) Criterion

ii) Change in Tariff Classification (CTC) Criterion

iii) Undergo Specific Processes (E.g. Chemical Rule)

Additional requirement for minority group of goods listed in RCEP country's Appendix on Tariff Differentials: Domestic Value Content (DVC) of at least 20% from exporting RCEP country for specified time period





# Understanding Rules of Origin (RoO) in RCEP

RCEP provides clear guidelines to determine the origin of goods, enabling preferential tariff treatment.

## Wholly Obtained or Produced

Products like plants, animals, or mineral goods sourced entirely from one RCEP country, with no imported components. This rule applies when a single RCEP country is involved in the entire production process.



## Produced Exclusively from Originating Materials

Manufactured goods produced in an RCEP country using raw materials or sub-components sourced entirely from one or more RCEP countries. This ensures that the entire value chain remains within the RCEP bloc.



## Goods with Non-Originating Materials

Products made in an RCEP country using non-originating materials from outside RCEP, subject to specific rules:

- **Change in Tariff Classification (CTC) Rule:** Requires a change in HS code at the 2, 4, or 6-digit level (Change in Chapter, Heading, or Sub-Heading) between raw materials and the finished product.
- **Regional Value Content (RVC) Rule:** For goods produced in an RCEP country using non-originating materials from one or more non-RCEP countries, the Regional Value Content (RVC) rule establishes a minimum minimum percentage of value added within the RCEP region.
- **Specific-Processes Rule:** Certain goods must undergo specific manufacturing processes, like chemical reactions for chemical products, to qualify.





# Tariff Differential



01

A new concept in FTAs that requires adjustments during the implementation phase

02

If the goods fall under the Tariff Differential category, it is necessary to consider whether the use of another FTA may be more beneficial



## Example of Tariff Differential Application in Japan

There is a difference in the import treatment of “other citrus juices, excluding lemon and lime juice.” If the goods originate from South Korea, they are not eligible for preferential customs duties. However, the same goods originating from other RCEP countries are eligible for preferential customs duties.



# Additional Requirements for Products in the Tariff Differential List

Several RCEP member countries impose additional conditions for "non-wholly obtained goods" that fall under the Tariff Differential List.

## Participating Countries

Indonesia, Philippines, Thailand, Viet Nam, China, China, Japan, and South Korea enforce additional additional requirements.



## Non-Wholly Obtained Categories

- Goods produced exclusively from originating originating materials within RCEP.
- Goods produced using non-originating materials from non-RCEP countries.

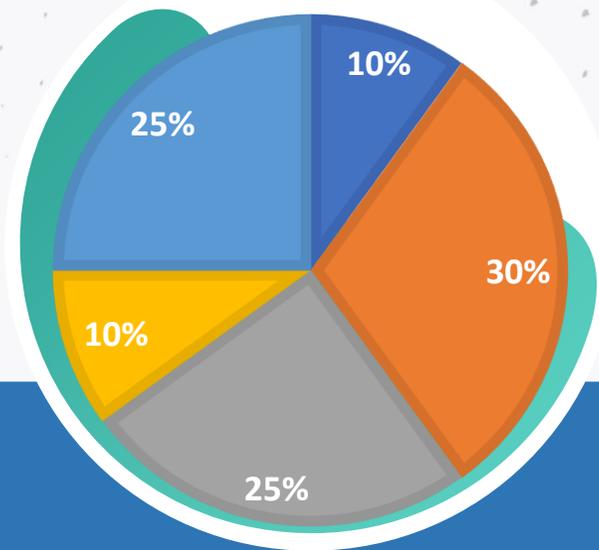
## Key Requirements

- Minimum 20% Domestic Value Content (DVC) (DVC) from the exporting RCEP country.
- DVC application for specific time periods, as per each country's schedules (e.g., from RCEP enforcement start up to 15 years).

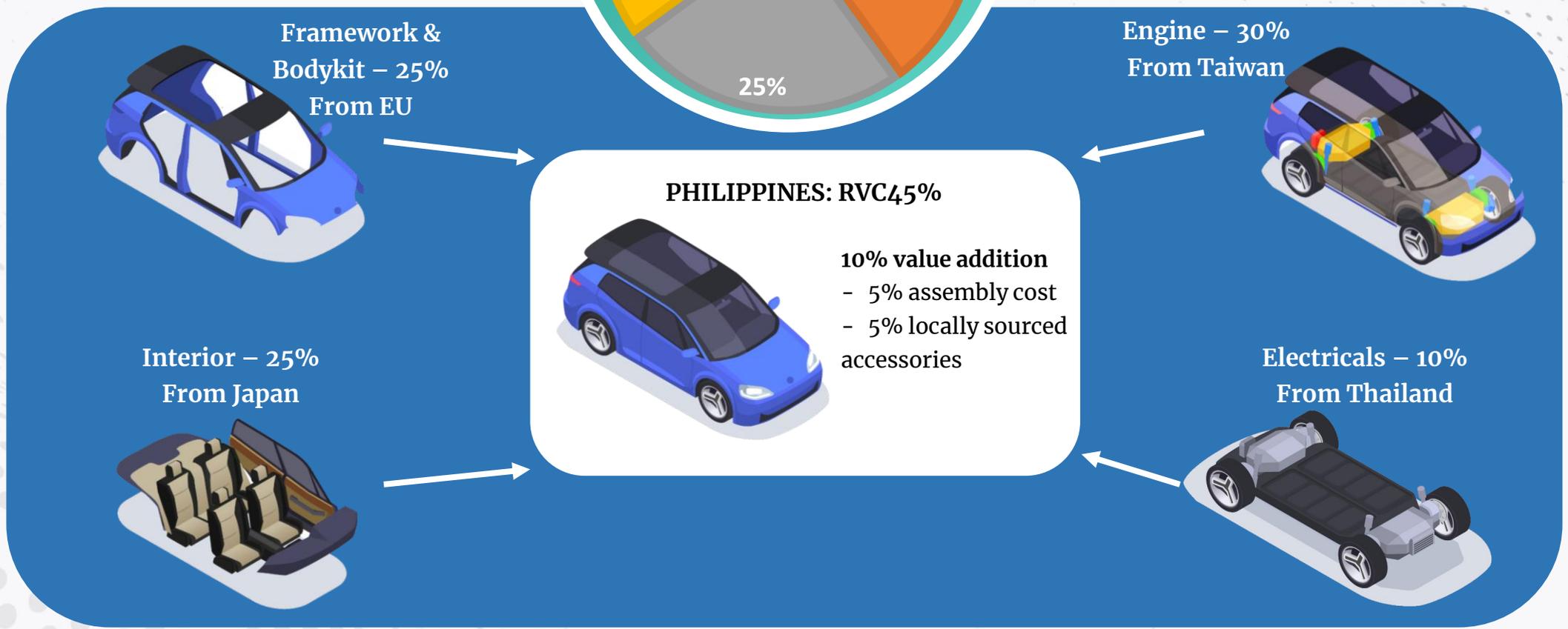


■ Thailand ■ Taiwan ■ EU ■ Philippines ■ Japan

# Cummulation



“Raw materials from other RCEP Member Countries may be cumulated, which facilitates an increase in Regional Value Content (RVC) and makes it easier to meet the rules of origin.”





# Other Requirements

01

## Direct Shipment

Allows originating goods to be shipped to or transit through non-RCEP (non-member) countries, provided that they remain under customs supervision and do not undergo any further production processes, except for loading or unloading purposes.

02

## Back to Back Shipment

The issuance of a Back-to-Back Proof of Origin when exported products transit through an intermediate RCEP country

03

## Third Party Invoicing

The use of third-party invoicing is permitted, provided that the products meet the RCEP origin criteria

# • Proof of Origin - RCEP:



**Certificate of Origin by Issuing body (IPSKA)**

*(IPSKA designated by the Ministry of Trade of the Republic of Indonesia.)*

**Declaration of Origin (Deklarasi Asal Barang)**

*by Approved Exporter (Registered Exporter (ER))*

**Origin Declaration by any Exporter/Producer**

- Within 10 yr after EIF*
- Longer extension period (max 10 yr)*

# Operational Procedure for Proof of Origin (COO and DOO)



The issuance of the RCEP Certificate of Origin (COO) and the Declaration of Origin (DOO) is carried out through the system [ska.kemendag.go.id](http://ska.kemendag.go.id).

Provisions regarding Approved Exporters/Registered Exporters are regulated under Ministry of Trade Regulation No. 111 of 2018 on the Provisions and Procedures for the Issuance of the Declaration of Origin (DAB)

Allowed to used third party invoicing

Issued Retroactively 1 day after the date of shipment (maximum period is 1 year after shipment)

Allowed to use Back-to-back proof of origin

*Overleaf Notes* as the guideline to fill each field of element data of COO

# CoO FORM - RCEP



1. Goods Consigned from (Exporter's name, address and country)			Certificate No. _____ Form RCEP				
2. Goods Consigned to (Importer's/ Consignee's name, address, country)			<b>REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT</b>  <b>CERTIFICATE OF ORIGIN</b>  Issued in _____ (Country)				
3. Producer's name, address and country (if known)			5. For Official Use				
4. Means of transport and route (if known) Departure Date: _____ Vessel's name/Aircraft flight number, etc.: _____ Port of Discharge: _____			Preferential Treatment: <input type="checkbox"/> Given <input type="checkbox"/> Not Given (Please state reason/s)  Signature of Authorised Signatory of the Customs Authority of the Importing Country _____				
6. Item number	7. Marks and numbers on packages	8. Number and kind of packages; and description of goods.	9. HS Code of the goods (6 digit-level)	10. Origin Conferring Criterion	11. RCEP Country of Origin	12. Quantity (Gross weight or other measurement), and value (FOB) where RVC is applied	13. Invoice number(s) and date of invoice(s)
14. Remarks							
15. Declaration by the exporter or producer				16. Certification			
The undersigned hereby declares that the above details and statements are correct and that the goods covered in this Certificate comply with the requirements specified for these goods in the Regional Comprehensive Economic Partnership Agreement. These goods are exported to: _____ (Importing country)				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 Regional Comprehensive Economic Partnership Agreement.			
Place and date, and signature of authorised signatory _____				Place and date, signature and seal or stamp of Issuing Body _____			
17. <input type="checkbox"/> Back-to-back Certificate of Origin		17. <input type="checkbox"/> Third-party invoicing		17. <input type="checkbox"/> ISSUED RETROACTIVELY			

- OVERLEAF NOTES**
- CONDITIONS:** To be eligible for the preferential tariff treatment under the Regional Comprehensive Economic Partnership Agreement (the Agreement), goods should:
    - fall within a description of goods eligible for concessions in the Importing Party; and
    - comply with all relevant provisions of Chapter 3 (Rules of Origin) and if applicable, Article 3.6 (Tariff Differentials) of Chapter 2 of the Agreement.
  - EXPORTER AND CONSIGNEE/IMPORTER:** Provide details of the exporter of the goods (including name, address and country) and consignee/importer (including name, address, and country) in Box 1 and Box 2, respectively.
  - PRODUCER:** Provide the details of the producer of the goods (including name, address and country) in Box 3, if known. In case of multiple producers, indicate "SEE BOX 5" in Box 3 and provide the details in Box 5 for each item. If the producer wishes the information to be confidential, it is acceptable to state "CONFIDENTIAL", however, the producer information may be available to the competent authority or ~~whenever~~ body upon request. In case the details of the producer are unknown, it is acceptable to state "NOT AVAILABLE".
  - DESCRIPTION OF GOODS:** The description of each good in Box 5 should be sufficiently detailed to enable the products to be identified by the customs officer examining them.
  - HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (HS):** The HS should be at the 6-digit level of the exported product and based on the transposed Product-Specific Rules as adopted by the RCEP Joint Committee in accordance with Article 2.24 of Chapter 2 of the Agreement.
  - ORIGIN CONFERRING CRITERIA:** For the goods that meet the origin conferring criteria, the exporter should indicate in Box 10 of this Form, the origin conferring criteria met, in the manner shown in the following table:

Origin conferring criteria	Insert in Box 10
(a) Goods wholly obtained or produced satisfying Article 2.2(a) of Chapter 2 of the Agreement	WO
(b) Goods produced exclusively from originating materials satisfying Article 2.2(b) of Chapter 2 of the Agreement	PE
(c) Goods produced using non-originating materials provided that the goods satisfy the Product-Specific Rules which was transposed in accordance with Article 2.24 of Chapter 2 of the Agreement: - Change in Tariff Classification - Regional Value Content - Chemical Reaction	CTC RVC CR
(d) Goods comply with Article 2.4 of Chapter 2 of the Agreement	ACU
(e) Goods comply with Article 2.7 of Chapter 2 of the Agreement	DMI

- EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT QUALIFIES IN ITS OWN RIGHT:** It should be noted that all the goods in a consignment qualifies separately in their own right.
- RCEP COUNTRY OF ORIGIN:** The RCEP country of origin should be indicated separately for each good in the manner shown in the following table:

Circumstances	Insert in Box 11 - RCEP country of origin
(a) Goods are in Appendix to Annex I of the Importing Party but do not meet the additional requirement specified in the Appendix to Annex I <del>and</del> a Domestic Value Addition of 20% (DV20).	Indicate the name of the Party that contributed the highest value of originating materials used in the production of that good in the exporting Party in accordance with Article 2.8.4.
(b) Goods that are not in the Appendix to Annex I of the Importing Party, are produced exclusively from originating materials in accordance with Article 2.2(b) of Chapter 2 of the Agreement but are not processed beyond minimal operations set out in Article 2.8.5 of Chapter 2 of the Agreement in the exporting Party.	
<b>IN ALL OTHER CIRCUMSTANCES, including</b>	Indicate the name of the exporting Party
(c) Goods are in Appendix to Annex I of the Importing Party and meet the additional requirement specified in Appendix to Annex I <del>and</del> a Domestic Value Addition of 20% (DV20).	
(d) Goods are wholly obtained or produced in accordance with Article 2.2(a) of Chapter 2 of the Agreement	
(e) Goods that are not in the Appendix to Annex I of the Importing Party and satisfy the Product-Specific Rules, which was transposed in accordance with Article 2.24 of Chapter 2 of the Agreement, in accordance with Article 2.2(c) of Chapter 2 of the Agreement.	
(f) Goods that are not in the Appendix to Annex I of the Importing Party, are produced exclusively from originating materials in accordance with Article 2.2(b) and are processed beyond minimal operations set out in Article 2.8.5 of Chapter 2 of the Agreement in the exporting Party.	

**Notes:** Notwithstanding the above, under paragraph 6 of Article 2.6 of Chapter 2 of the Agreement the importer is allowed to make a claim for preferential tariff treatment at either:

- the highest rate of customs duty that the Importing Party applies to the same originating good from any of the Parties contributing originating materials used in the production of such good, (Article 2.8.5(a)), or
- the highest rate of customs duty that the Importing Party applies to the same originating good from any of the Parties (Article 2.8.5(b)).

When the RCEP country of origin cannot be ascertained, based on the information provided by the exporter/producer and importer, indicate the name of the Party with the highest rate of customs duty followed by ~~and~~ "if the Article 2.8.5(a) of Chapter 2 of the Agreement is being used or " if the Article 2.8.5(b) of Chapter 2 of the Agreement is being used. For example: Australia " or Indonesia "".

- FOB VALUE:** The FOB value in Box 12 only needs to be provided when the Regional Value Content criterion is applied in determining the originating status of goods.
- INVOICES:** Indicate the invoice number and date in Box 12. If multiple invoices are used, indicate the invoice number and date for each item. The invoice is the one issued for the importation of the goods into the Importing Party. In cases where invoice used for the importation are not issued by the exporter or producer, in accordance with Article 3.20 of Chapter 2 of the Agreement, the "Third-party invoicing" box in Box 17 should be ticked (C), and the name and country of the company issuing the invoice should be provided in Box 14.
- BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to-back Certificate of Origin issued in accordance with Article 3.19 of Chapter 2 of the Agreement, the "Back-to-back Certificate of Origin" box in Box 17 should be ticked (C), and the original Proof of Origin reference number, date of issuance, issuing country, RCEP country of origin of the first exporting Party, and, if applicable, approved exporter ~~whenever~~ code of the first exporting Party should be indicated in Box 14.
- ISSUED RETROACTIVELY:** Where a Certificate of Origin is issued retroactively in accordance with paragraph 5 of Article 3.17 of Chapter 2 of the Agreement, the "ISSUED RETROACTIVELY" box in Box 17 should be ticked (C).
- CERTIFIED TRUE COPY:** Where a certified true copy of the original Certificate of Origin is issued in accordance with paragraph 9 of Article 3.17 of Chapter 2 of the Agreement, the words "CERTIFIED TRUE COPY" and the date of issuance of the certified true copy should be indicated in Box 14.
- FOR OFFICIAL USE:** The customs authority of the Importing Party may indicate (C) in the relevant box in Box 3 in accordance with their domestic laws and regulations.
- REMARKS:** Box 14 should only be filled out when necessary and contain information including as specified in Paragraphs 10, 11, and 12 of the Overleaf Notes.



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# THANK YOU

**Directorate Of Export And Import Facilitation  
Directorate General Of Foreign Trade  
Ministry Of Trade Of Republic Of Indonesia**

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