Australian Government
Department of Immigration and Border Protection

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# China-Australia Free Trade Agreement Rules of Origin

## Instruction and Guideline

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| **Purpose:** | To advise on the rules of origin for determining whether goods are Chinese originating goods and their eligibility for preferential rates of customs duty under the China-Australia Free Trade Agreement. |
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# Summary of main points

This Instruction and Guideline (I&G) details the requirements to seek preferential treatment of goods under the China-Australia Free Trade Agreement (ChAFTA).

Requests regarding specific advice should be directed as follows:

- for origin questions of a general nature: **origin@border.gov.au**
- for questions specific to ChAFTA: **chafta@border.gov.au**

For the purpose of this I&G, the Department of Immigration and Border Protection (DIBP) and the Australian Border Force (ABF) are referred to collectively as the Department.

# 1. Introduction

On 17 June 2015, the Minister for Trade and Investment Andrew Robb and Chinese Commerce Minister Gao Hucheng signed the ChAFTA in Canberra. ChAFTA lays an historic foundation for the next phase of Australia's economic relationship with China and unlocks significant trade opportunities for Australia. China is Australia's largest export market for both goods and services, accounting for nearly a third of total exports, and a growing source of foreign investment.

This I&G outlines the rules of origin (RoO) as they relate to the ChAFTA (also referred to as the Agreement), and provides guidance on claiming preferential tariff treatment under ChAFTA. Further information is also available at www.border.gov.au/Busi/Free/China and on the Department of Foreign Affairs and Trade's website www.fta.gov.au.

## 1.1. Abbreviations

| | |
|---|---|
| **ChaFTA** | China-Australia Free Trade Agreement |
| **CoO** | certificate of origin |
| **CTC** | change in tariff classification |
| **CTH** | change in tariff heading |
| **Customs Act** | Customs Act 1901 |
| **Customs Regulations** | Customs (Chinese Rules of Origin) Regulations 2015 |
| **Department** | Department of Immigration and Border Protection |
| **DoO** | Declaration of Origin |
| **HS** | Harmonized Commodity Description and Coding System |
| **RoO** | Rule(s) of origin |
| **RVC** | regional value content |

# 2. Legislation

## 2.1. General outline of legislation

2.1.1. The requirements for claiming preferential tariff treatment under ChAFTA for goods imported into Australia is contained within the following documents:

- **Combined Australian Customs Tariff Nomenclature and Statistical Classification "Introduction", commonly known as the Working Tariff**
  - Pages 1 and 2 (Application of Rates of Duty)

- ***Customs Tariff Act 1995* (the Customs Tariff)**
  - Part 1 – Main amendments
  - Part 2 – Contingent amendments
  - Schedule 12 (Chinese originating goods)

- ***Customs Act 1901* (the Customs Act)**
  - Division 1L of Part VIII – Chinese originating goods
  - Division 4J of Part VI – Exportation of goods to China

- *Customs (International Obligations) Regulation 2015*

- *Customs (Chinese Rules of Origin) Regulation 2015* (the ChAFTA Regulations)

## 2.2. Operation of the legislation

2.2.1. The following legislation implements Chapter 3 (Rules of Origin) of ChAFTA:

- *Customs Amendment (China-Australia Free Trade Agreement Implementation) Act 2015*:
  - **Part 1:** Chinese originating goods (incorporated into the Customs Act) Subdivisions 153ZOA-153ZOI
  - **Part 2:** Verification powers (incorporated into the Customs Act) Subdivisions 126AOA-126AOD
  - **Part 3:** Application provisions
- *Customs (China Rules of Origin) Regulations 2015*
  - Including Schedule 1 – Product-specific rules of origin
- *Customs International Obligations Regulations 2015*

# 3. Definitions

3.1.1. This part sets out the important definitions (from Chapter 3 of ChAFTA and section 153ZOB of the Customs Act) for determining whether goods are Chinese originating goods.

- **Advance Ruling** means written advice, upon request, provided by the Department for determining whether a good originates from China for the purposes of claiming ChAFTA preference. The advice relates to a specific good.

- **Agreement** means the ChAFTA done at Canberra on 17 June 2015, as amended from time to time.

- **area** means:

  - **For Australia**, the Commonwealth of Australia:
    - excluding all external territories other than the Territory of Norfolk Island, the Territory of Christmas Island, the Territory of Cocos (Keeling) Islands, the Territory of Ashmore and Cartier Islands, the Territory of Heard Island and McDonald Islands, and the Coral Sea Islands Territory; and
    - including Australia's territorial sea, contiguous zone, exclusive economic zone and continental shelf over which Australia exercises sovereign rights or jurisdiction in accordance with international law.

  - **For China**:
    - the entire customs territory of the People's Republic of China, including land, airspace, internal waters, territorial sea, and areas beyond the territorial sea within which China exercises sovereign rights or jurisdiction in accordance with international law and its domestic law.

- **Australian originating goods** means goods that are Australian originating goods under a law of China that implements the agreement.

- **authorised body** means any Government authority or other entity authorised under the laws and regulations of a Party or recognised by a Party as competent to issue a Certificate of Origin.

- **Certificate of Origin (CoO)** means a form issued by an authorised body of the exporting Party, identifying the goods being consigned between the Parties and certifying that the goods to which the Certificate relates are originating in a Party in accordance with the provisions of this Agreement.

- **Chinese originating goods** means goods that, under Division 1L of Part VIII of the Customs Act are Chinese originating goods.

- **CIF value** means the value of the good imported inclusive of the cost, insurance and freight up to the port or place of entry in the country of importation.

- **convention** means the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983, as in force from time to time.

- **customs value** of goods has the meaning given by section 159 of the Customs Act.

- **Customs Valuation Agreement** means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 contained in Annex 1A to the World Trade Organization Agreement.

- **Declaration of Origin (DoO)** means a statement as to the origin of the goods made by the exporter or producer of those goods, identifying the goods being consigned between the Parties and declaring that the goods to which the Declaration relates are originating goods. Use of a DoO under the ChAFTA requires an advance ruling to have been obtained for the goods covered by the DoO.

- **factory ships of China** means factory ships of the Party within the meaning, so far as it relates to China, of Article 3.3 of the Agreement.

- **FOB** means the value of the good free on board inclusive of the cost of transport, including the insurance, up to the port or site of final shipment for export.

- **fungible materials** means 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.

- **generally accepted accounting principles** means the recognised consensus or substantial authoritative support in the territory of a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures.

- **material** means any matter or substance used in the production of a good and physically incorporated into that good.

- **neutral element**[1] means a good used in the production of another good but not physically incorporated into that other good, or a good used in the operation of equipment associated with the production of another good, including:

  (a) fuel and energy;
  (b) tools, dies, and moulds;
  (c) spare parts and materials used in the maintenance of equipment and buildings;
  (d) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;
  (e) gloves, glasses, footwear, clothing, safety equipment, and supplies;
  (f) equipment, devices, and supplies used for testing or inspecting the goods;
  (g) catalysts and solvents; and
  (h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

- **non-originating material** means a good or material that does not qualify as originating under sections 153ZOC-153ZOI of the Customs Act.

- **originating materials** means:
  - Chinese originating goods that are used in the production of other goods; or
  - Australian originating goods that are used in the production of other goods; or
  - Neutral materials.

- **originating material** means a material that qualifies as originating in accordance with this Agreement.

- **producer** means a person who engages in the production of a good.

- **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.

[1] known as indirect materials in the Customs Act.

# 4. Overview of ChAFTA

## 4.1. Geographical area covered by ChAFTA

4.1.1. The Agreement covers the areas of Australia and China as defined at section 3.1.1 above.

## 4.2. Goods covered by ChAFTA

4.1.2. All goods imported into Australia from China are covered by ChAFTA.

4.1.3. Section 16 of the Customs Tariff Act provides that the rates of customs duty for Chinese originating goods are free unless the goods are classified to a heading or subheading in the Tariff Schedule of Australia in Schedule 12 of the Customs Tariff Act.

# 5. Principles of the ChAFTA rules of origin

## 5.1. Explanation of Chinese originating goods

5.1.1. Rules of origin (RoO) are essential for determining whether imported goods are eligible for claiming the preferential rates of duty available under ChAFTA. RoO are the rules used in determining whether a good has undergone sufficient work or processing, or substantial transformation in its production, in the area of either or both Australia and China.

5.1.2. RoO preclude goods made in other countries from obtaining the benefits of the Agreement by merely transiting through Australia or China.

5.1.3. Chinese originating goods are those that satisfy the requirements of:

- Division 1L of Part VIII of the Customs Act; and
- the ChAFTA Regulations.

5.1.4. To be eligible for ChAFTA preferential rates, the following requirements must be met:

- the goods are Chinese originating;
- the importer claiming preferential treatment satisfies the documentary requirements; and
- the goods meet the consignment provisions.

5.1.5. Division 1L of Part VIII of the Customs Act sets out the ChAFTA RoO for the following categories of goods:

- goods that are wholly obtained (Subdivision B);
- goods that are produced in China, or in China and Australia entirely from originating materials only (Subdivision C); and

- goods produced in China, or in China and Australia, from non-originating materials only or from non-originating materials and originating materials (Subdivision D).

5.1.6. Goods that fall within the third category must satisfy the applicable product-specific rule (PSR) of origin as listed in the table in Part 2 of Schedule 1 of the ChAFTA Regulations, as a result of processes performed entirely in the Area of China, or the Area of China and Australia by one or more producers.

5.1.7. A PSR sets out the following criteria that apply either solely or in conjunction to a good:

- change of tariff classification (CTC);
- regional value content (RVC); or
- specific manufacturing or processing operation rules.

5.1.8. Non-originating goods or goods of unknown origin, or materials are those that originate from other than Australia or China, or those that are produced in Australia or China but fail to meet the RoO due to a high level of offshore input into their production.

## 5.2. Harmonized System of tariff classification

5.2.1. The ChAFTA PSRs are based on the tariff classifications under the internationally accepted Harmonized System (HS). The HS organises goods according to degree of production and assigns them numbers known as tariff classifications.

5.2.2. The HS (2012 version) is arranged into **97 chapters**, covering all products in international trade. Chapters are further divided into **headings**. Headings can also be subdivided into **subheadings**.

**Example: HS**

Chapter 62…. Articles of apparel and clothing accessories, not knitted or crocheted.

Heading 6209… Babies garments and clothing accessories.

Subheading 6209.20… Of cotton.

5.2.3. As shown above, chapters are identified by a two-digit number. A heading is identified by a four-digit number and subheading by a six-digit number.

5.2.4. Subheadings provide more specific descriptions than headings.

5.2.5. Under the HS, the chapters, headings, and subheadings for goods are identical in all countries that have adopted the HS.

5.2.6. Importers need to determine the HS classification of the imported good and use that classification to find the specific PSR in Schedule 1 of the ChAFTA Regulations. If the good meets the PSR and all other relevant requirements (such as the consignment provision), it is an originating good.

## 5.3. Other concepts in RoO

5.3.1. This I&G also explains the following RoO concepts which must be taken into consideration when importing a good, as applicable, in determining the origin of a good:

- Accumulation;
- *De minimis*;
- Packaging materials and containers;
- Accessories, spare parts and tools;
- Non-qualifying operations;
- Consignment; and
- Fungible goods and materials.

# 6. Wholly obtained or produced goods

## 6.1. Statutory provision

6.1.1. Section 153ZOC of the Customs Act contains the provisions on goods that are wholly obtained (WO) in China:

153ZOC Goods wholly obtained in China

(1) Goods are ***Chinese originating goods*** if:
  (a) they are wholly obtained in China; and
  (b) either:
    i. the importer of the goods has, at the time the goods are imported, a CoO or a DoO, or a copy of one, for the goods;
    or
    ii. Australia has waived the requirement for a CoO or a DoO for the goods.

(2) Goods are ***wholly obtained in China*** if, and only if, the goods are:
  (a) live animals born and raised in the territory of a Party;
  (b) goods obtained from live animals referred to in subparagraph (a) in the territory of a Party;
  (c) goods obtained directly from hunting, trapping, fishing, aquaculture, gathering, or capturing conducted in the territory of a Party;

(d) plants and plant products harvested, picked or gathered in the territory of a Party;

(e) mineral and other naturally occurring substances (not included in paragraphs (a) to (d) above) extracted or taken in the territory of a Party;

(f) goods, other than fish, shellfish, plant and other marine life, extracted or taken from the waters, seabed or subsoil beneath the seabed outside the territory of that Party, provided that the Party has the right to exploit such waters, seabed or subsoil beneath the seabed in accordance with international law and the domestic law of the Party;

(g) goods (fish, shellfish, plant and other marine life) taken from the high seas by a vessel registered with a Party and flying its flag;

(h) goods obtained or produced from the goods referred to in subparagraph (g) on board factory ships registered with a Party and flying its flag;

(i) waste and scrap derived from:

a. production in the territory of a Party; or

b. used goods collected in the territory of a Party; provided that such goods are fit only for the recovery of raw materials; and

(j) goods produced entirely in the territory of a Party exclusively from goods referred to in subparagraph (a) through (i).

## 6.2. Policy and practice

6.2.1. Section 153ZOC of the Customs Act provides that goods are Chinese originating goods if they fall into any category of goods outlined in Section 6.1.1 above. For example:

- coal extracted in Chinese; and
- fish caught in the waters of China.

6.2.2. In order for a good to be considered a Chinese originating good, the importer must have the correct supporting documentation at the time of importation, where preferential treatment is sought. Refer to Section 11 of this I&G for information on record keeping obligations.

6.2.3. Waste and scrap can qualify as “goods wholly obtained” under section 153ZOC of the Customs Act if derived from production or consumption in China and fit only for disposal or for the recovery of raw materials.

**Example: waste and scrap**

Steel pipes imported into China from Korea are used in the production of steel frames. In making the frames, the pipe is cut to the required length and the off-cuts of the pipe are fit only for disposal or for the recovery of raw materials.

Since the pipe off-cuts have resulted from a production process in China and are fit only for disposal or for the recovery of raw materials, they are considered to be “goods wholly obtained” under 153ZOC(2)(i). Thus, they are Chinese originating goods.

# 7. Goods produced from originating materials

## 7.1. Statutory provision

7.1.1. Section 153ZOD of the Customs Act sets out the RoO that apply to goods produced in China from originating materials.

7.1.2. Goods are Chinese originating goods if:

(a) they are produced entirely in China, or in China and Australia, from originating materials only; and

(b) either:

i. the importer of the goods has, at the time the goods are imported, a CoO, or a DoO, or a copy of one, for the goods; or

ii. Australia has waived the requirement for a CoO or a DoO for the goods.

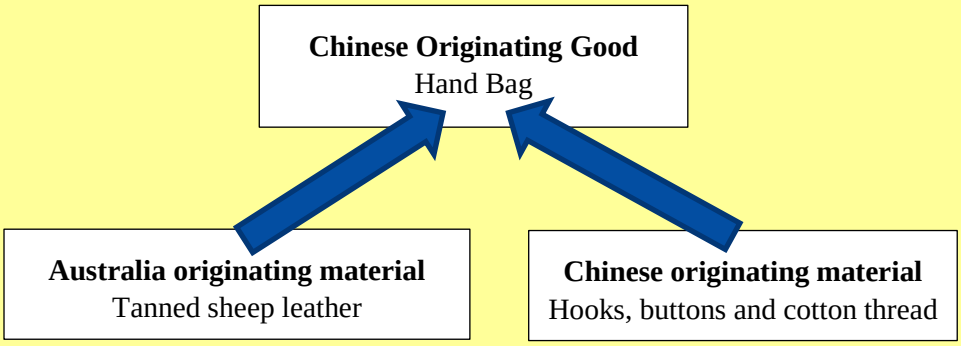
## 7.2. Chinese originating materials

7.2.1. Section 153ZOD of the Customs Act stipulates that goods produced entirely in China from originating materials are Chinese originating goods.

## 7.3. Policy and practice

7.3.1. **Accumulation.** If Australian originating goods are imported into China and used as materials in production of a good that incorporates Chinese originating materials, the good produced in China **is considered Chinese originating** in accordance with the definition of “originating materials” above (see Section 3.3.1).

**Example: Goods produced in China from Australian and Chinese originating materials**




A China producer imports tanned sheep leather from Australia. The leather is an Australian originating material.

The leather is made into handbags using a number of Chinese originating materials (hooks, buttons and cotton thread).

The finished handbag is a Chinese originating good as it is produced from Australian and Chinese originating materials and the good is entirely produced in China.

7.3.2. At the time the goods are imported, the importer must have the correct supporting documents to prove the origin of the goods. Refer to Section 10 of this I&G for further information.

## 7.4. Goods produced in China using a combination of originating materials

7.4.1. Section 153ZOD of the Customs Act allows for the production of goods to occur from materials that are originating materials because they have met the requirements of the table in Schedule 1 to the ChAFTA Regulations.

## 7.5. Neutral materials

7.5.1. All neutral materials used in the production of Chinese originating goods or materials are treated as originating materials regardless of their origin.

7.5.2. Neutral materials are defined in Section 3.1.1 above.

**Example: neutral materials**

China workers use tools and safety equipment, produced in Korea, while operating the equipment that produces the sunglasses. The use of the tools and safety equipment meets the terms of the definition of “Neutral materials” and are thereby considered to be originating materials.

# 8. Goods produced from non-originating materials

## 8.1. Statutory provision

8.1.1. Section 153ZOE of the Customs Act contains provisions that apply to goods produced in China, or in China and Australia that incorporate non-originating materials.

***China Originating Goods***

(1) Goods are ***Chinese originating goods*** if:

(a) they are classified to a heading or subheading of the Harmonized System specified in column 1 of the table in Part 2 of Schedule 1 to the *Customs (Chinese Rules of Origin) Regulation 2015*; and

(b) they are produced entirely in China, or entirely in the territory of China and Australia, from non-originating materials only or from non-originating materials and originating materials; and

(c) each requirement that is prescribed by the regulations to apply in relation to the goods is satisfied, and

(d) either:

i. the importer of the goods has, at the time the goods are imported, a CoO, or a DoO, or a copy of one, for the goods;

or

ii. Australia has waived the requirement for a CoO or a DoO for the goods.

***Change in tariff classification (CTC)***

(1) The regulations may prescribe that each non-originating material used in the production of the goods is required to satisfy a prescribed change in tariff classification.

(2) The regulations may also prescribe when a non-originating material used in the production of the goods is taken to satisfy the change in tariff classification.

(3) If:

(a) the requirement referred to in subsection (2) applies in relation to the goods; and

(b) one or more of the non-originating materials used in the production of the goods do not satisfy the change in tariff classification;

then the requirement referred to in subsection (2) is taken to be satisfied if the total value of those non-originating materials does not exceed 10% of the customs value of the goods.

***Regional value content (RVC)***

(1) The regulations may prescribe that the goods are required to have a regional value content of at least a prescribed percentage.

(2) If, however:

(a) the goods are required to have a regional value content of at least a particular percentage; and

(b) the goods are imported into Australia with accessories, spare parts or tools; and

(c) the accessories, spare parts or tools are not invoiced separately from the goods;

(d) the quantities and value of the accessories, spare parts or tools are customary for the goods; and

(e) the accessories, spare parts or tools are non-originating materials;

then the regulations must require the value[2] of the accessories, spare parts or tools are to be taken into account as non-originating materials for the purposes of working out the regional value content of the goods.

8.1.2. In determining whether goods are produced in China, or in China and Australia, subsections 153ZOB(2), (3), and (4) should also be considered, as stated below:

***Regional value content of goods***

(2) The regional value content of goods for the purposes of this Division is to be worked out in accordance with the regulations. The regulations may prescribe different regional value content rules for different kinds of goods.

***Value of goods***

(3) The value of goods for the purposes of this Division is to be worked out in accordance with the regulations. The regulations may prescribe different valuation rules for different kinds of goods.

***Tariff classifications***

(4) In prescribing tariff classifications for the purposes of this Division, the regulations may refer to the Harmonized System.

[2] Note: The value of the accessories, spare parts or tools is to be worked out in accordance with the Custom (Chinese Rules of Origin) Regulations Part 6.

8.1.3. The ChAFTA Regulation prescribes matters for the purposes of section 153ZOE and subsections 153ZOB (2), (3) and (4).

## 8.2. Policy and practice

8.2.1. Section 153ZOE of the Customs Act sets out the rules for determining whether a good is Chinese originating if it incorporates non-originating materials in its production process in China or in both China and Australia.

8.2.2. Goods are Chinese originating goods if all the requirements of subsection 153ZOE(1) have been met. The requirements of this subsection are that :

(f) they are classified to a heading or subheading of the Harmonized System specified in column 1 of the table in Part 2 of Schedule 1 to the *Customs (Chinese Rules of Origin) Regulation 2015*; and

(g) they are produced entirely in China, or entirely in the territory of China and Australia, from non-originating materials only or from non-originating materials and originating materials; and

(h) each requirement that is prescribed by the regulations to apply in relation to the goods is satisfied, and

(i) either:

i. the importer of the goods has, at the time the goods are imported, a CoO, or a DoO, or a copy of one, for the goods;

or

ii. Australia has waived the requirement for a CoO or a DoO for the goods.

8.2.3. The table in Schedule 1 of the ChAFTA Regulations lists the PSRs that specify the origin criteria (i.e. CTC, RVC, or processing requirement) for determining whether the goods have undergone substantial transformation. Column 1 of the table lists the tariff classification of goods at the chapter heading or subheading level based on the HS. Column 2 provides for the product description for the goods corresponding to the classifications in Column 1. Column 3 sets out the PSR relevant to the tariff classifications in Column 1.

**Examples to illustrate different PSR that appear in Schedule 1**

*CTC only rule*

A change of tariff classification or CTC rule requires that non-originating material used in the production of a good does not have the same HS classification as the

final good (that is, the same subheading, heading or chapter, dependant on the rule).

| Column 1 | Column 2 | Column 3 |
|---|---|---|
| **Tariff classification** | **Description** | **Product Specific Rule** |
| 2103.10 | Soya sauce | A change to subheading 2103.10 from any other heading. |

*CTC except from certain classifications*

| Column 1 | Column 2 | Column 3 |
|---|---|---|
| **Tariff classification** | **Description** | **Product Specific Rule** |
| 2802.00 | Sulphur, sublimed or precipitated; colloidal sulphur | A change to subheading 2802.00 from any other heading, except from heading 2503. |

*CTC provided certain requirements have been met*

| Column 1 | Column 2 | Column 3 |
|---|---|---|
| **Tariff classification** | **Description** | **Product Specific Rule** |
| 3808.91 | Insecticides | A change to subheading 3808.91 from any other subheading, provided that at least 50 per cent by weight of the active ingredient/s are originating |

## 8.3. Change in tariff classification

8.3.1. Subsection 153ZOE(2) of the Customs Act states that the regulations may prescribe that each non-originating material used in the production of the good is required to satisfy a prescribed CTC. This requirement is set out in Part 2 of the ChAFTA Regulation.

8.3.2. The CTC rule only applies to non-originating materials. This means it is only the non-originating materials that must not have the same classification under the HS as the final good into which they are incorporated. In other words, the tariff classification of the final good (after the production process) must be different to the tariff classification of each non-originating material (before the production process). This ensures that

non-originating materials incorporated into a good have undergone sufficient transformation within the Parties to support the claim that the good is Chinese originating.

8.3.3. Subsections 153ZOE (2) and (3) directly address the CTC rule.

**Example: CTC rule**

Wrist watches of heading 9101 are made in China from China watch moving parts of heading 9108 and imported leather watch straps of heading 9113.

The PSR for a good of heading 9101 is:

A change to heading 9101 from any other heading

Where the importer seeks to meet the CTC rule all non-originating materials used in the manufacture of the wrist watch must come from classifications other than heading 9101. As the non-originating material, the leather straps, comes from heading 9113, a different heading then the final good, the wrist watch meets the CTC rule. Therefore the wrist watches are Chinese originating goods.

## *8.4. De minimis*

8.4.1. The CTC rule under subsection 153ZOE(2) of the Customs Act is also satisfied if the good meets the requirements of subsections 153ZOE(4) (a) and (b); the *de minimis* provision.

8.4.2. The CTC rule requires that all non-originating materials undergo the prescribed change in tariff classification. Where a good has not met the CTC rule or undergone the specific manufacturing or processing operation, but a very low percentage of non-originating materials was used in its production, the *de minimis* provision may be applied to the good for it to be considered a Chinese originating good.

**Example: *De minimis* provision by value**

A good uses two non-originating materials, A and B. As a result of its transformation into the finished good, A meets the required HS classification change (or CTC rule), but B does not.

Because B does not make the required change, the finished good will not qualify unless the value of B is no more than 10% of the customs value of the good.

The good is valued at $100 and the value of material B is $5. The value of B is 5% of the customs value of the good, therefore the good is considered Chinese originating.

## 8.5. Regional value content

8.5.1. Section 153ZOB(2) of the Customs Act states that the regional value content of goods for the purposes of Division L is to be worked out in accordance with the ChAFTA regulations. The ChAFTA regulations may prescribe a different regional value content value for different kinds of goods.

8.5.2. Part 3 of the ChAFTA Regulations sets out the rules for calculation of RVC, as follows:

$$\textbf{RVC} = \frac{\text{Customs value - Value of non-originating material (VNM)}}{\text{Customs value}} \times 100$$

**Where:**

**value** is the value of the good, as determined in accordance with the provisions of the Customs Valuation Agreement, adjusted on an FOB basis; and

**value of non-originating material (VNM)** is the value of the non-originating materials, including materials of undetermined origin, as determined in accordance with:

i. the CIF value of imported materials, determined in accordance with the Customs Valuation Agreement; or

**ii.** the value determined in accordance with the Customs Valuation Agreement when the non-originating materials are acquired within the territory of that Party, not including freight, insurance, packing costs and any other costs incurred in transporting, within the Party's territory, the non-originating materials to the location of the producer.

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**Example: RVC calculation**

A China producer sells a good to an Australian importer at a value of $200. The VNM used in the good is $60. Using the RVC formula, the importer calculates the RVC as follows:

$$RVC = \frac{\text{Value- VNM}}{\text{Value}} \times 100$$

$$RVC = \frac{200 - 60}{200} \times 100$$

$$= 70\%$$

If the PSR of the good requires an RVC of 40 per cent and the RVC of the good is 70%, then the good meets the PSR and is originating.

### 8.6. Alternative or additional rules

8.6.1. For some goods, the PSRs in Schedule 1 of the ChAFTA Regulations may specify:

(a) a RVC requirement as additional to the CTC rule; or

(b) a RVC requirement as an alternative to a CTC rule (e.g. 8301.70).

8.6.2. In cases where a RVC requirement is specified as additional to a CTC rule, a good will need to satisfy both the CTC and the specified RVC requirement to qualify as a Chinese originating good.

8.6.3. In cases where the PSR provides an option to determine origin, all the requirements of the option chosen (either the CTC or the RVC) must be met for the good to qualify as a Chinese originating good.

## 9. Other originating goods and provisions

### 9.1. Packaging materials and containers

9.1.1. Section 153ZOF of the Customs Act outlines the treatment to be given to packaging materials and containers in which imported goods are packaged for retail sale for the purposes of determining the origin of the goods.

9.1.2. Subsection 153ZOF(1) states:
If:

(a) goods are packaged for retail sale in packaging material or a container; and

(b) the packaging material or container is classified with the goods in accordance with Rule 5 of the Interpretation Rules;

then the packaging material or container is to be disregarded for the purposes of determining the origin of the goods.

9.1.3. However, subsection 153ZOF(2) states that if the goods are required to have a regional value content of at least a particular percentage, the regulations must require the value[3] of the packaging material or container to be taken into account as originating materials or non-originating materials, as the case may be, for the purposes of working out the regional value content of the goods.

**Example: Packaging materials and containers**

Dolls of heading 9503 are made in China. The dolls are wrapped in tissue paper and packed in cardboard boxes inscribed with the brand logo for retail sale. Both the tissue paper and the cardboard box are of Indonesian origin.

The PSR for 9503 is:

Either:

a) a change to chapter 95 from any other heading (CTH); or

b) no change in tariff classification is required provided that there is a regional value content of at least 40% (RVC40).

The tissue paper and cardboard box are disregarded for the purpose of the CTC requirement; however, their value **must** be counted as non-originating in calculating the RVC, if used.

## 9.2. Accessories, spare parts and tools

9.2.1. Subsection 153ZOG states that goods are Chinese originating if:

(a) they are accessories, spare parts or tools in relation to other goods; and

(b) the other goods are imported into Australia with the accessories, spare parts or tools; and

(c) the other goods are Chinese originating goods; and

(d) the accessories, spare parts or tools are classified and invoiced with the other goods and are included in the price of the other goods; and

[3] Note: The value of the packaging material or container is to be worked out in accordance with the regulations: see subsection 153ZOB(3).

(e) the accessories, spare parts or tools are not imported solely for the purpose of artificially raising the regional value content of the other goods; and

(f) the quantities and value of the accessories, spare parts or tools are customary for the other goods.

9.2.2. The treatment of imported accessories spare parts and tools depends on whether the goods associated with the accessories, spare parts or tools are subject to a regional value content[4] assessment or CTC requirement.

**Regional value content - accessories, spare parts and tools.**

9.2.3. Subsection 153ZOE(6) of the *Customs Act 1901* states that if:

(g) the goods are required to have a regional value content of at least a particular percentage; and

(h) the goods are imported into Australia with accessories, spare parts or tools; and

(i) the accessories, spare parts or tools are classified and invoiced with the goods and are included in the price of the goods; and

(j) the quantities and value of the accessories, spare parts or tools are customary for the goods; and

(k) the accessories, spare parts or tools are non-originating materials;

then the regulations require the value of the accessories, spare parts or tools to be taken into account as non−originating materials for the purposes of working out the regional value content of the goods.

9.2.4. Part 6 of the *ChAFTA Regulations* states that under these circumstances the value of the accessories, spare parts or tools must be worked out under the Customs (Chinese Rules of Origin) Regulation 2015, Part 6, Section 9 (Value of goods that are non-originating).

**Change in CTC requirement - accessories, spare parts and tools.**

9.2.5. The value of the accessories, spare parts or tools can be disregarded if the imported good is subject to a CTC requirement where the good is imported into Australia together with accessories, spare parts or tools.

9.2.6. This is provided to the accessories, spare parts or tools are not invoiced separately from the good and are included in the price identified in the invoice itself. Further, the quantities and value of the accessories, spare

[4] *Note: The value of the accessories, spare parts, tools or instructional or other information resources is to be worked out in accordance with the regulations: see subsection 153ZOB(3).*

parts or tools are customary for the good.

## 9.3. Fungible goods and materials

9.3.1. Fungible goods or materials means 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.

9.3.2. The treatment of fungible goods and materials is covered by Article 3.9 of Chapter 3 of the Agreement, which states: “The determination of whether fungible materials are originating materials shall be made either by physical separation of each of the materials or by the use of an inventory management method recognised in the generally accepted accounting principles of the exporting Party”. Many materials involved in production processes are interchangeable for commercial purposes, in that they are of the same kind and commercial quality (e.g. ball bearings, nuts, bolts, screws). These materials are considered to be fungible materials.

9.3.3. A producer may choose to physically separate fungible materials that are obtained from different countries. However, in many cases this may not be practical and the producer stores all the fungible materials in one container.

9.3.4. When a producer mixes originating and non-originating fungible materials, which means physical identification of the actual materials used is not possible, the producer may determine the origin of the materials based on one of the standard inventory management methods (e.g. last-in first-out, or first-in first-out) allowed under the generally accepted accounting principles.

9.3.5. It is important to note that once a party has decided on an inventory management method for a particular fungible good or material, that method must continue to be used throughout the whole of the financial year.

**Example: Fungible goods and materials**

Amongst the materials used by a China producer of machinery parts are ball bearings. Depending on pricing and supply availability, the producer may source the ball bearings from China or from Vietnam. All of the ball bearings are of identical size and construction.

On 1 January, the producer buys 1 tonne of ball bearings of China origin, and on 3 January buys 1 tonne of ball bearings of Vietnamese origin.

The ball bearings have been stored in the one container at the producer's factory. The form of storage of the intermingled ball bearings makes those of China origin indistinguishable from those sourced from Vietnam.

An Australian company places an order with the China producer for machinery parts, which require the use of 800 kg of the ball bearings.

If the producer elects "first-in first-out" inventory procedures, the 800 kg of ball bearings used to fill the Australian order are considered to be Chinese originating, regardless of their actual origin.

Continuing with the above scenario, a second Australian company places an order with the same China producer for machinery parts, which requires the use of 500 kg of the same ball bearings.

The producer again uses the "first-in first-out" inventory procedure.

The first 200 kg of ball bearings used are considered to be Chinese originating materials (this is the remainder of the 1 tonne sourced from China). The remaining ball bearings used to fulfil the order (300 kg) are considered to be non-originating materials and these ball bearings must undergo the CTC requirement specified in the PSR for the final good.

9.3.6. If the fungible materials used in a production process are non-originating for the purposes of ChAFTA, those fungible materials must meet the PSR that is applicable to the final good being produced.

## 9.4. Non-qualifying operations

9.4.1. Section 153ZOH of the Customs Act sets out the non-qualifying operations that disallow goods to claim Chinese origin merely by reason of having undergone one or more of the following operations or processes:

(a) operations or processes to ensure preservation of goods in good condition for the purposes of transport or storage;

(b) packaging and repackaging;

(c) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);

(d) placing in bottles, cans, flasks, bags, cases or boxes, fixing on cards or boards, and other simple packaging operations;

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

(f) disassembly of goods.

9.4.2. It is important to note that Paragraph 9.4.1 shall prevail over the product specific rules set out in Annex II (Product Specific Rules of Origin).

## 9.5. Consignment

9.5.1. Section 153ZOI of the Customs Act sets out the consignment provisions that apply to Chinese originating goods imported into Australia, and states:

(a) An originating good shall retain its originating status provided that the good is directly transported to the importing Party without passing through the territory of a non-party.

(b) Notwithstanding paragraph 1, an originating good transported through one or more non-parties, with or without trans-shipment or temporary storage in such non-parties, shall retain its originating status, provided that:

1) the good remains under customs control in those non-parties;
2) the good does not undergo any operation there other than unloading and reloading, repacking, re-labeling for the purpose of satisfying the requirements of the importing Party, temporary storage or any operation required to keep them in good condition; and
3) in cases where the good is temporarily stored in the territory of a non-party, as provided in paragraph 2 of this Article, stay of the good in that non-party shall not exceed 12 months from the date of its entry.

(c) Consignments of originating goods may be split up in non-parties for further transport, subject to the fulfilment of the conditions listed in paragraph 2.

(d) The customs administration of the importing Party may require the importer to submit documentary evidence to confirm compliance with the conditions listed in paragraph 2.

9.5.2. The consignment provision is a direct shipment provision with exceptions to better accommodate the realities of modern goods transport practices. The provision aims to ensure that only goods that originate within the Parties are entitled to the benefits granted under ChAFTA.

9.5.3. A good will lose its status as a Chinese originating good if it undergoes any process of production or other operation en route China to Australia, other than those listed in paragraph 153ZOI(1).

9.5.4. **ChAFTA goods transhipped through Hong Kong.** *Customs (Chinese Rules of Origin) Regulation 2015*, Part 7, provides that for subsection 153ZOI(2) of the Act, for goods transported through the customs territory of Hong Kong, China, the goods are regarded as under customs control at all times while the goods are in the customs territory of Hong Kong.

9.5.5. **Important.** Subsection 153ZOI(2) does not, however, relieve the importer of the obligation to ensure that goods transiting, transhipping and warehousing through Hong Kong do not undergo any operation other than unloading, reloading, repacking, relabelling for the purpose of satisfying the requirements of Australia, splitting up of the goods for further transport, temporary storage or any other operation that is necessary to preserve the goods in good condition. Documentary evidence that can demonstrate that goods that have been transhipped through Hong Kong are compliant with Section 153ZOI of the Customs Act may be required by DIBP.

9.5.6. Importers must ensure detailed records are maintained that can, if required, demonstrate compliance.

**Example 1: Consignment**

Surgical instruments, cotton gowns and bandages, made in China from Chinese originating materials, are sent to Singapore where they are packaged together in a set and then sterilized for use in operating rooms. They are then sent to Australia.

Upon their arrival in Australia, the medical sets are not eligible for preferential treatment because they underwent operations in Singapore that are not covered by the exceptions in section 153ZOI.

**Example 2: Consignment**

Boats manufactured in China are sent by ship to Australia. Before departure, they are coated with a protective veneer to inhibit damage to painted surfaces during transit on the vessel.

Due to severe weather conditions encountered during the voyage, the ship is required to stop in Singapore so that the protective veneer can be reapplied to ensure that the vessels are preserved in good condition for the remainder of the voyage to Australia. During their time in Singapore the boats remain under customs control.

This process would not affect the origin status of the vessels as it fits within the exceptions to section 153ZOI.

# 10. Certificate of Origin and Declaration of Origin

10.1.1. To claim Chinese originating goods under the ChAFTA, the provisions in Division 1L of Part VIII of the Customs Act also require that the importer must have a CoO or DoO or a copy of one, in relation to the goods at the time the goods are imported.

10.1.2. Upon entry into force of ChAFTA, a CoO or a DoO is required to support a claim for ChAFTA preferential tariff treatment.

## 10.2. ChAFTA Certificate of Origin.

10.2.1. A CoO must be completed by an authorised body or other certification body and Details of authorising bodies for both China and Australia are available on the DFAT website www.fta.gov.au.

Section 153ZOB of the Customs Act requires that the CoO complies with Article 3.14 of the ChAFTA.

10.2.2. The CoO is to be issued before or at the time of exportation when the goods have been determined to be originating in the exporting Party. The exporter or producer is to submit an application to an authorised body for the CoO, together with appropriate supporting documents, proving that the goods qualify as originating.

10.2.3. The CoO, based on the template in Annex 3-A to ChAFTA and available on the DFAT ChAFTA web site, is to be completed in the English language and duly signed and stamped. A CoO will remain valid for **12 months** from the date of issue.

10.2.4. In exceptional cases where a CoO has not been issued before or at the time of exportation due to force majeure[5], or involuntary errors, omissions or other valid reasons, a CoO may be issued within 12 months from the date of shipment, bearing the remark “ISSUED RETROSPECTIVELY”, and remain valid for 12 months from the date of shipment.

10.2.5. In cases of theft, loss or accidental destruction of a CoO, the exporter or producer may, within the term of validity of the original CoO, make a written request to the authorised body that issued the original certificate for a certified copy, provided that the original CoO had not been used. The certified copy shall bear the words “CERTIFIED TRUE COPY of the original CoO number ___ dated ___”.

[5] Force majeure: Either Party's failure to perform any term or condition of the Agreement as a result of conditions beyond its control.

10.2.6. The certified copy shall have the same term of validity as the original CoO.

## 10.3. ChAFTA Declaration of Origin

10.3.1. A DoO shall be accepted in place of a CoO for any consignment of goods ***covered by an advance ruling issued by the importing Party*** in accordance with ChAFTA Article 4.9 (Advance Rulings) of ChAFTA Chapter 4 (Customs Procedures and Trade Facilitation) that deems the good to qualify as originating, *as long as the facts and circumstances on which the ruling was based remain unchanged and the ruling remains valid*.

10.3.2. A DoO shall be completed in the English language and duly signed by the exporter or producer in a format based on the template in Annex 3-B to ChAFTA. The DoO shall cover the goods presented under a single import customs declaration and shall remain valid for **12 months** from the **date of issue.**

10.3.3. A DoO cannot be issued outside the period of the advance ruling.

## 10.4. Items with a Customs Value of AUD$1000

10.4.1. Under Article 3.18 of ChAFTA, Australia will not require the presentation of any documentary evidence of origin, including a CoO or DoO when:

- the total customs value of the originating goods does not exceed AUD$1,000, provided that the importation does not form part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of the Agreement.

## 10.5. Refunds

10.5.1. Where duty has been paid on Chinese originating goods because a valid CoO or DoO or copy of one was not available at the time the goods were imported, the importer may claim a refund of customs duty paid on those goods. In order to claim a refund the importer must have a valid CoO or DoO or copy of one at the time the refund is sought.

10.5.2. An application for refund can be made up to four (4) years form the date that duty was paid.

## 10.6. Procedures

10.6.1. DIBP may seek further evidence of preference entitlement for a specific reason or a simple intuitive selection, irrespective of the existence of a

CoO or DoO.

10.6.2. Where an import declaration states that a preference rate of duty applies, this will be taken to indicate that the owner of the goods possesses evidence that the stated facts are correct. The criteria for eligibility for China preference rates of duty are set out in Division 1L of Part VIII of the Customs Act.

10.6.3. Each shipment must be accompanied by a CoO or DoO. An importer may be required to produce this either at the time of entering the goods or at some later date.

### 10.7. Insufficient evidence to justify a claim for ChAFTA preference

10.7.1. If DIBP finds preference is inapplicable or there is insufficient evidence to justify a claim for preferential rates of duty, the general rate of duty is payable and the importer will be liable for payment of any customs duty that has been short-paid. In these circumstances, an offence may have been committed against subsections 243T(1) or 243U(1) of the Customs Act and an administrative penalty under the *Taxation Administration Act 1953* (Taxation Administration Act) may also apply where there is a shortfall amount of GST. It should be noted that an infringement notice may be served in lieu of prosecution for an offence against subsections 243T(1) or 243U(1) of the Customs Act.

10.7.2. If, after the import declaration was made, the importer becomes aware the goods were ineligible for preferential rates of duty, the importer must, as soon as practicable, amend the import declaration and pay DIBP any short-fall amount of customs duty or GST. This action may protect an importer against liability for an offence under subsections 243T(1) or 243U(1) of the Customs Act if the amendment is considered a voluntary disclosure as explained in ACN 2004/05. Furthermore, this action may result in the reduction or remission of an administrative penalty that may apply under the Taxation Administration Act.

## 11. Record keeping obligations

### 11.1. Importers

11.1.1. Australian importers must maintain, for five (5) years after the date of importation of the goods, documentation, including the CoO or DoO or copy thereof, relating to the importation of the goods.

## 11.2. Exporters

11.2.1. Australian exporters or producers who apply for a CoO or who complete and sign a DoO, shall maintain, for five years after exportation, all records necessary to demonstrate that the goods for which the producer or exporter obtained the CoO or DoO, was an Australian originating good.

# 12. Origin (advance) advice rulings

## 12.1. Provision of advance origin advice rulings

12.1.1. ChAFTA allows for Australian importers and China exporters and producers to obtain advance rulings (see Article 4.9 of the ChAFTA Customs Procedures chapter) from DIBP regarding future importations into Australia under the Agreement.

## 12.2. Policy and practice

12.2.1. Upon application of Form B659, DIBP will provide written advice on origin matters through the provision of an origin advice (OA). An OA advises on specific issues relating to the origin of a good for the purposes of determining eligibility for preferential duty rates when imported into Australia.

12.2.2. Assessments of the origin of a good, to the extent that it is administratively feasible, will be 60 days after a request for such advice, provided that all necessary documentation has been submitted. Requests for a ruling were accepted from 1 December 2015.

## 12.3. Adequate applications

12.3.1. A ruling will only be given where:

a) evidence is present of a commitment or firm intent to import or export;
b) the application contains adequate and correct information; and
c) supporting evidence of the facts of the application is provided with the application.

12.3.2. Inadequate applications, without appropriate information, will be rejected.

## 12.4. How to lodge an application for an origin advice ruling

12.4.1. Applications (with supporting documentation) should be forwarded to:

**chafta@border.gov.au**

12.4.2. DIBP will register each application with a unique origin advice number and the applicant will be advised of this number.

## 12.5. Applications with more than one origin issue

12.5.1. Each application must contain a single origin issue. Where there is more than one issue, a separate application must be lodged for each.

## 12.6. Supporting information and documentation

12.6.1. It is unrealistic to expect a correct and binding origin advice ruling if inadequate or incomplete information is provided to the DIBP. It is suggested all information relevant to the request should be supplied with the application. The information will vary with the goods for which the ruling is being sought; however, there should be sufficient substantive evidence to support the application.

## 12.7. Advice conditional on data provided

12.7.1. A DIBP decision will be made only on the basis of the statements and supporting documentation provided. As such, the validity of the advice is conditional upon correct and complete information being provided.

12.7.2. In the course of processing an application, DIBP may request, at any time, additional information necessary to evaluate the application.

## 12.8. Withdrawal of application

12.8.1. An owner may withdraw an application by advising DIBP at any time between registration of the application and the decision by DIBP on the application. Withdrawal of the application has the effect of cancelling the application.

## 12.9. Validity of advice

12.9.1. Rulings are valid for all ports in Australia for five years from the date of notification of the advice. After that time the ruling will be cancelled. If a ruling is still required a new application must be made.

12.9.2. DIBP may cancel or amend a ruling within its five year life, where particular circumstances warrant. Such circumstances include, but are not limited to situations in which:

a) an amendment is made to the legislation which has relevance to the advice;
b) incorrect information was provided to DIBP or relevant information was withheld;
c) DIBP's decision is changed as a result of legal precedent;
d) the facts and conditions of the origin application have changed; or
e) DIBP has issued conflicting advices.

## 12.10. Cancelled or amended advice

12.10.1. Where DIBP cancels or amends a ruling, in-transit provisions will be applied at the discretion of DIBP.

## 12.11. In-transit provisions

12.11.1. Where in-transit provisions apply, the cancelled or amended ruling continues to apply in relation to goods that:

a) were imported into Australia on or before the date on which the cancellation or amendment came into effect and were entered for home consumption before, on, or within 30 days after that date; or
b) had left the place of export on or after that date and were entered for home consumption before, on, or within 30 days after the date on which they were imported into Australia.

## 12.12. DIBP to honour advice

12.12.1. A ruling is not legally binding on DIBP. However, DIBP will honour a ruling unless it was provided on the basis of false or misleading information or where the applicant failed to provide all the relevant information and documentation that was available.

## 12.13. Conflicting rulings

12.13.1. Should an applicant hold or be aware of any conflicting rulings from DIBP on an origin issue, they are to be treated as being void and DIBP is to be notified immediately.

### 12.14. Appeals against DIBP rulings

12.14.1. Where an DIBP decision is disputed, it should first be discussed with the decision maker. If the advice is still disputed, a further appeal to the Superintendent National Trade Services may be requested.

12.14.2. This appeal mechanism does not preclude the right to external review – for example, to the Administrative Appeals Tribunal (AAT), after there has been a payment under protest. It should be noted that a ruling in itself is not a decision which is reviewable by the AAT or the Federal Court.

## 13. Origin advice rulings – information requirements

### 13.1. Application

13.1.1. An origin advice ruling will be issued to importers, exporters or any other person who requires a ruling on goods imported into Australia under ChAFTA.

### 13.2. Subject matter of rulings

13.2.1. Rulings may be sought on various ChAFTA origin issues including, but not limited to:

a) whether a good qualifies as an originating good being wholly obtained or produced in China;
b) whether a good qualifies as an originating good produced entirely in China or in China and Australia;
c) whether non-originating materials used in the production of a good imported into Australia undergo the applicable CTC;
d) whether a good satisfies a RVC requirement;
e) the appropriate basis for determining the value of originating and non-originating materials; and
f) the application of de minimis provisions.

### 13.3. Content of application

13.3.1. The following relevant information should be included in the application:

a) the specific subject matter to which the request relates;
b) a complete statement of all relevant facts relating to the transaction which must state that the information presented is accurate and complete;
c) the names, addresses and other identifying information of all interested parties; and

d) copies of any other origin advice, tariff classification advice or valuation advice that has been issued in relation to the imported good.

## 13.4. Special application provisions

13.4.1. Where a good has been wholly obtained or produced entirely in China a complete description of the good should be supplied, including:

a) a description of how the good was obtained;
b) details of all processing operations employed in the production of the good;
c) the location where each operation was undertaken;
d) the sequence in which the operations occurred;
e) a list of all materials used in the production of the good; and
f) evidence of the origin of materials used in the production of the good.

13.4.2. Where the origin advice relates to a CTC being met, the advice must list each material used in the production of the good and must:

a) identify each material which is claimed to be an originating material, providing a complete description of each such material including the basis for claiming origin status
b) identify each material which is a non-originating material, or for which the origin is unknown, providing a complete description of each such material, including its tariff classification, and
c) describe all processing operations employed in the production of the good, the location of each operation and the sequence in which the operations occur.

13.4.3. Where the origin advice relates to an RVC requirement, the advice must:

a) provide information sufficient to determine the customs value of the goods in accordance with Division 2 of Part VIII of the Customs Act; and
b) provide information which is sufficient to identify and calculate the value of each non-originating material, or material the origin of which is unknown, used in production of the good.

13.4.4. If a de minimis exception is claimed, the advice must:

a) provide information sufficient to determine the customs value of the goods in accordance with Division 2 of Part VIII of the Customs Act
b) identify each material which is claimed to be an originating material and provide a complete description of each such material
c) identify each material which is a non-originating material, or for which the origin is unknown, and provide a complete description of each such material, including its tariff classification and value.

13.4.5. Where no tariff ruling has been made by DIBP in relation to the goods, sufficient information must be supplied to enable tariff classification of the goods. Such information includes a full description of the good, including,

where relevant, the composition of the good, a description of the process by which the good is manufactured, a description of the packaging in which the good is contained, the anticipated use of the good and its commercial, common or technical designation. Where product literature, drawings, photographs or other material are available they should accompany the application.

# 14. Related policies and references

## 14.1. Practice Statements:

- Free Trade Agreement Rules of Origin

## 14.2. Other Instructions & Guidelines

- B_INT02/3 Australia-New Zealand Closer Economic Relations Trade Agreement
- B_INT02/5 Australia-United States Free Trade Agreement
- B_INT02/6 Preferential Rules of Origin (General)
- B_INT02/2 Singapore-Australia Free Trade Agreement
- B_INT02/8 Thailand-Australia Free Trade Agreement
- ASEAN-Australia-New Zealand Free Trade Agreement
- B_INT02/1 Malaysia-Australia Free Trade Agreement
- B_INTO2/4 Korea- Australia Free Trade Agreement
- B_INTO2/10 Japan-Australia Economic Partnership Agreement

## 14.3. Associated documents

This I&G has no ‘related associated documents’.

## 14.4. Related references

- *Customs Tariff Act 1995*
- *Customs Act 1901*
- *Customs Regulation 2015*
- *Customs (Chinese Rules of Origin) Regulation 2015*

# 15. Endorsement

| | | |
|---|---|---|
| Endorsed on | | (signature) |
| By | Tom Lees<br>A/g Director<br>Trade Policy | |

# 16. Approval

| | | | |
|---|---|---|---|
| Approved on | | (Signature) | |
| By | Christie Sawczuk<br>A/g Assistant Secretary<br>Trade and Customs Branch | | |
| Period of Effect | 2 years | Review Date | 1 December 2017 |