

Comparison Table of the Specific Provisions of Chapters 3 and 4

Definitions:

JAEPA: Japan-Australia Economic Partnership Agreement

The JAEPA Regulations: the *Customs (Japanese Rules of Origin) Regulations 2014*

The Act: *Customs Act 1901*

Articles in Chapters 3 and 4 of JAEPA	Legislation/Regulation/Procedure
Article 3.1 Definitions	Section 153ZNB of the Act
Article 3.2 Originating Goods	Sections 153ZNC, 153ZND and 153ZNE of the Act
Article 3.3: Wholly Obtained Goods	Section 153ZNC of the Act
Article 3.4: Goods Produced Using Non-originating Materials (<i>De Minimis</i> is included in this Article)	Section 153ZNE of the Act (<i>De Minimis</i> : Subsections 153ZNE (4) and (6) of the Act)
Article 3.5: Calculation of Qualifying Value Content (Value of Materials is included in this Article)	Subsections 153ZNE (6) and (7) of the Act and Part 3 of the Regulations
Article 3.6: Accumulation	Section 153ZNE (1)(b) of the Act
Article 3.7: Non-Qualifying Operation	Section 153ZNG of the Act
Article 3.8: Consignment	Section 153ZNH
Article 3.9: Unassembled or Disassembled Goods	Rule 2(a) of the General Rules for the Interpretation of the Harmonized System and relevant legislation and regulation implementation for Articles 3.2 to 3.7
Article 3.10: Fungible Goods and Materials	Australia does not legislate for fungible goods as this provision is provided for under the General Accounting Principles of the other Party, that is, Japan
Article 3.11: Indirect Materials	Section 153ZNB (1) of the Act
Article 3.12: Accessories, Spare Parts and Tools	Section 153ZNE (7) of the Act
Article 3.13: Packaging Materials and Containers	Section 153ZNF
Article 3.14 Documentary Evidence of Origin	Section 153ZNB(1) and Articles 3.15 and 3.16 of JAEPA
Article 3.15: Certificate of Origin	Section 153ZNB (1), 153ZNC(1), 153ZND(b) and 153ZNE(1)(d) of the Act
Article 3.16: Origin Certification Document	Sub-Section 153ZNB (1), 153ZNC(1)(b)(ii), 153ZND(b)(ii) and 153ZNE(1)(d) of the Act
Article 3.17: Claims for Preferential Tariff Treatment	Procedures as set out in the Act
Article 3.18: Waiver of Documentary Evidence of Origin	153ZNC(1)(b)(ii), 153ZND(b)(ii) and 153ZNE(1)(d)(ii) of the Act
Article 3.19: Measures Regarding an Erroneous or False Documentary Evidence of Origin	Part XIII, Penal Provisions of the Act
Article 3.20: Record Keeping Requirements	Section 126ANB of the Act and Part V of the JAEPA Regulations

Article 3.21: Origin Verification	Sections 126ANB, 126ANC and 126AND of the Act and JAEPA Regulations
Article 3.22: Verification Visit	This is done by consent and so it is not stipulated in legislation
Article 3.23: Denial of Preferential Tariff Treatment	Procedures as set out in the Act
Article 3.24: Non-Party Invoices	This concept is incorporated in the definition of Certificate of Origin in Section 153ZNB (1) of the Act
Article 3.25: Confidentiality	Covered in Part 6 of the <i>Australian Border Force Act 2015</i>
Article 3.26: Penalties	Part XIII, Penal Provisions, of the Act
Article 3.27: Transitional Provisions for Goods in Transport or Storage	Part 3 – Application Provisions in the <i>Customs Amendment (Japan-Australia Economic Partnership Agreement Implementation) Act 2014</i>
Article 3.28 Sub-Committee on Rules of Origin	This provision is a JAEPA internal administrative mechanism and has not been legislated
Article 3.29 Amendments to Annexes 2 and 3	Unnecessary to legislate
Article 4.1: Scope	The Article set out the scope for Chapter 4 and does not specify particular actions for the Parties
Article 4.2: Definitions	The Act, <i>Customs Tariff Act 1995</i> , <i>Customs Regulations 2015</i> , <i>Customs (International Obligations) Regulation 2015</i> , <i>Australian Border Force Act 2015</i> , various Customs policy, notices, and rulings
Article 4.3: Transparency	Unnecessary to legislate
Article 4.4: Customs Clearance	Unnecessary to legislate
Article 4.5: Advance Rulings	Current Administrative Procedure
Article 4.6 Temporary Admissions and Goods in Transit	Sections 162A and 162AA of the Act
Article 4.7 Cooperation and Exchange of Information	Part 6 of the <i>Australian Border Force Act 2015</i>
Article 4.8 Review Process	Section 273GA of the Act and the <i>Administrative Decisions (Judicial Review) Act 1977</i>
Article 4.9: Sub-Committee on Customs Procedures	Unnecessary to legislate