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**AUSTRALIAN CUSTOMS NOTICE NO. 2006/66**

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**THAILAND–AUSTRALIA FREE TRADE AGREEMENT – HS2007  
CERTIFICATES OF ORIGIN**

This Australian Customs Notice (ACN) replaces the information relating to the Thailand-Australia Free Trade Agreement (the TAFTA) contained in ACN 2004/47 of 25 November 2004..

On 1 January 2007 changes to some classifications will occur as a result of amendments to the Harmonized Commodity Description and Coding System (HS2007 changes)<sup>1</sup>. A number of changes to the Rules of Origin in the TAFTA will be needed to ensure that goods whose classifications will change would still be eligible for the same preferential treatment.

Although Australia and Thailand have already agreed at officials level on changes necessary to enable Australia to have its domestic rules consistent with the HS2007 changes, Thailand will continue to employ rules based on HS 2002 until further notice.

The Department of Foreign Affairs and Trade and Customs have developed the following guidance for determining whether a Thai Certificate of Origin conforms with Customs' requirements from 1 January 2007. TAFTA Certificates of Origin from Thailand<sup>2</sup> will continue to be issued under HS2002, however, imports into Australia from Thailand will need to be classified using HS2007. All other requirements for determining whether a good qualifies for a preferential rate of customs duty under the TAFTA remain unchanged.

1. Refer to the concordance to see if there has been a change from HS2002<sup>3</sup>.
2. If no change in classification resulting from the HS2007 changes, the current classification should be used when entering the goods. (The 2002 classification on the Thai Certificate of Origin should be identical to the 2007 classification.)
3. Where a tariff classification in a Thai Certificate of Origin changes as a result of the HS 2007 changes, importers must use the HS 2007 classification when entering goods.

For goods exported from Australia to Thailand under the TAFTA, the Export Declaration should be based on the HS 2007 AHECC, while the Australian Certificate Of Origin should be based on the HS 2002 AHECC<sup>4</sup> until further notice.

Enquiries in relation to the TAFTA can be directed to Origin Section, Trade Branch by email to [origin@customs.gov.au](mailto:origin@customs.gov.au) or telephone on (02) 6275 6556.

Philomena Carnell  
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14 December 2006

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<sup>1</sup>Information on the HS 2007 changes is available in Australian Customs Notices (ACNs) 2006/44, 45, 51 and 57 on the Customs website at <http://www.customs.gov.au/site/page.cfm?u=5663>.

<sup>2</sup> An example of a valid Thai Certificate of Origin under the TAFTA is available on the Customs website at: <http://www.customs.gov.au/site/page.cfm?u=5341>.

<sup>3</sup> Australia's tariff classification concordance is available on the Customs website at: <http://www.customs.gov.au/site/page.cfm?u=5663>.

<sup>4</sup> Further information on the AHECC is available on the ABS website at: <http://www.abs.gov.au/Websitedbs/c311215.nsf/20564c23f3183fdaca25672100813ef1/2ef1/2eb425f3785b9185ca25712500734ff6!OpenDocument>.