



DEPARTMENT OF HOME AFFAIRS NOTICE

No. 2019/23

Origin Waiver benefit for Australian Trusted Traders

As of 28 June 2019, Australian Trusted Trader importers will no longer be required to obtain or present origin certification documents, such as a Certificate of Origin (CoO) or Declaration of Origin (DoO), in order to claim preferential rates of duty under certain free trade agreements (FTAs).

This provision applies for the:

- Australia-Chile Free Trade Agreement (Division 1F of Part VIII of the *Customs Act 1901*)
- Japan-Australia Economic Partnership Agreement (Division 1K of Part VIII of the *Customs Act 1901*)
- Korea-Australia Free Trade Agreement (Division 1J of Part VIII of the *Customs Act 1901*)
- Malaysia-Australia Free Trade Agreement (Division 1H of Part VIII of the *Customs Act 1901*)
- Singapore-Australia Free Trade Agreement (Division 1B and 1BA Part VIII of the *Customs Act 1901*)
- Thailand-Australia Free Trade Agreement (Division 1D of Part VIII of the *Customs Act 1901*).

Trusted Trader importers will still be required to keep evidence (generally for a period of at least five years from the day of importation) that imported goods comply with the relevant rules of origin and present this if asked. Examples of evidence can include commercial documentation and contracts, and statements in relation to manufacturing process, materials and compliance with cost requirements from manufacturers.

The evidence will need to be sufficient to prove that the goods meet the relevant Division of the *Customs Act 1901* and Customs Regulations pertaining to rules of origin (for the relevant FTA) in the absence of a CoO or DoO. If available under the provisions of the relevant FTA, Trusted Trader importers may be able to meet a request for evidence of origin by providing 'retrospective' origin documentation (eg. a 'retrospective' CoO or DoO).

Where a Trusted Trader importer has paid duty on goods that were later understood to be originating goods under an eligible FTA, they are able to apply for a refund of overpaid duties. An application for a refund must include documentary evidence of origin, such as the commercial documentation, manufacture statements or a CoO or DoO. The Origin Waiver benefit does not apply to refund applications for goods imported prior to 28 June 2019.

This waiver does not apply to exports made by Trusted Traders to parties to these FTAs.

For more information, please refer to www.abf.gov.au/trustedtrader or email trustedtrader@homeaffairs.gov.au.

[Signed]

Michael Outram APM
Commissioner, Australian Border Force

Comptroller-General of Customs

24 May 2019