

Australian Customs Notice No. 2020/43

Expansion of Origin Waiver benefit for Australian Trusted Traders

The Australian Border Force is extending the Australian Trusted Trader (ATT) Origin Waiver benefit to four additional trade agreements:

- Australia-Hong Kong Free Trade Agreement (AHKFTA) for importations after 17 January 2020;
- Indonesia-Australia Comprehensive Economic Partnership Agreement (IA-CEPA) for importations after 11 February 2020;
- Peru-Australia Free Trade Agreement (PAFTA) for importations after 5 July 2020; and
- Comprehensive and Progressive Agreement for Trans-Pacific Partnership for importations after 5 November 2020.

This is an expansion of the existing ATT Origin Waiver benefit provisions, available in <u>ACN no. 2019/23</u> and <u>ACN no. 2020/18.</u>

The ATT Origin Waiver benefit waives the requirement for Certificates or Declarations of Origin for Trusted Traders importing originating goods under the trade agreements covered by the benefit.

Trusted Trader importers will still need to keep evidence (for 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 include commercial documentation and contracts, and statements about manufacturing process, materials and compliance with cost requirements from manufacturers.

The evidence will need to prove that the goods meet the relevant Division of the *Customs Act 1901* and rules of origin for the relevant trade agreement. If available under the provisions of the relevant trade agreement, Trusted Trader importers may be able to meet a request for evidence of origin by obtaining a retrospective Certificate or Declaration of Origin.

Where a Trusted Trader importer has paid duty on goods imported after the applicable ATT Origin Waiver commencement date, they are able to apply for a refund of overpaid duties using the benefit. An application for a refund must include documentary evidence of origin, such as the commercial documentation and manufacturer's statements.

This waiver does not apply to exports made by Trusted Traders to parties to any trade agreement.

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

[Signed] Michael Outram APM Commissioner, Australian Border Force 5 November 2020