



**Australian
BORDER FORCE**

Australian Customs Notice No. 2022/55

Expansion of the Origin Waiver benefit for Australian Trusted Traders to the Australia-India Economic Cooperation and Trade Agreement (ECTA)

The Australian Border Force is extending the Australian Trusted Trader (ATT) Origin Waiver benefit to the Australia-India Economic Cooperation and Trade Agreement (ECTA) from 29 December 2022.

This is an expansion of the existing ATT Origin Waiver benefit provisions, available in [ACN 2022/13](#), [ACN 2020/18](#), [ACN 2020/43](#), [ACN 2020/48](#) and [ACN 2019/23](#)

The ATT Origin Waiver benefit means ATT importers are not required to obtain or present an ECTA Certificate of Origin in order to claim preferential rates of duty under ECTA for Indian originating goods.

Trusted Trader importers are still required to keep evidence for a period of at least five years from the day of importation which demonstrates that imported goods comply with the relevant rules of origin, and present this evidence if requested. Examples of evidence can include: proof of the last place of manufacture; commercial documentation and contracts; statements in relation to manufacturing processes; and materials and compliance with cost requirements from manufacturers.

The evidence will need to prove that the goods meet the requirements of Division 1JA of the *Customs Act 1901* and the Indian rules of origin. Trusted Trader importers may be able to meet a request for evidence of origin by obtaining a Certificate of Origin from the producer or exporter.

Where a Trusted Trader importer has paid duty on Indian originating goods imported after 29 December 2022, 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 www.abf.gov.au/trustedtrader or email trustedtrader@homeaffairs.gov.au.

(Signed)
Cheryl Pearce AM CSC
Acting Commissioner, Australian Border Force
Comptroller-General of Customs

21 December 2022