

Australian Customs Notice No. 2024/07

AANZFTA Product Specific Rules of Origin – use of 2022 Harmonized System Nomenclature

From 1 March 2024, an updated version of the AANZFTA Product-Specific Rules (PSR) will be used by AANZFTA parties. The updated AANZFTA PSRs use the nomenclature of the 2022 Harmonized System (HS).

The AANZFTA FTA Joint Committee endorsed the version of the PSR annex in HS 2022 on 19 May 2023.

Where possible, AANZFTA Certificates of Origin documentation issued after 1 March 2024 for goods imported into Australia claiming to be AANZ originating goods should make use of HS 2022.

The transposed PSR in HS 2022 can be found under product-specific rules of origin on the <u>ABF AANZFTA</u> webpage.

Transitional arrangements from HS 2017 to HS 2022 on Certificate of Origin for AANZ originating goods

The ABF will continue to accept AANZFTA Certificates of Origin issued with the former nomenclature, HS 2017, for goods imported into Australia issued prior to 1 March 2024. In cases where the AANZFTA Certificate of Origin documentation has been issued with HS 2017, including after 1 March 2024, the importer must ensure that the goods are classified correctly using HS 2022 on the import declaration.

Where the HS 2017 PSR is used on an AANZFTA Certificate of Origin issued after 1 March 2024 the importer should confirm whether that exporting party is still using HS 2017 on Certificate of Origin that it issues. If the exporting party is still using HS 2017 on Certificate of Origin it issues, that Certificate of Origin may be treated as acceptable if the origin of the goods is otherwise not in doubt. A list of exporting parties still using HS 2017 on Certificates of Origin they issue will be maintained on the ABF AANZFTA web page under "Claiming preferential rates of customs duty under AANZFTA".

In the situation where the exporting party is using HS 2022 in its Certificate of Origin, but the Certificate of Origin was issued in HS 2017, the importer should consider replacing the AANZFTA Certificate of Origin with the HS 2022 PSR. Where this does not occur, the importer should maintain records demonstrating why this did not occur and that the goods are AANZ originating goods, including documentation that the goods would otherwise meet the AANZFTA PSR in the HS 2022 nomenclature.

Where an AANZFTA Certificate of Origin is issued or completed prior to 1 March 2024, and a back-to-back Certificate of Origin is issued or completed on or after 1 March 2024, the back-to-back Certificate of Origin should include the HS Code in HS 2022, even though the initial Certificate of Origin should use HS 2017 – subject to the above exceptions.

A copy of the PSR in HS 2017 will be accessible on the <u>ABF AANZFTA web page</u> under Product-Specific Rules of Origin in order to assist importers with this transition. However, no concordance table will be provided. Once all AANZFTA parties have transitioned to using HS 2022 on the Certificate of Origin, it is expected that there will be significantly limited situations where HS 2017 will be used on a Certificate of Origin.

[signed]

[Signed]

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