



Australian  
**BORDER FORCE**

# Australian Customs Notice

## No. 2025/28

### Waiver of Certificate of Origin under the Australia-United Arab Emirates Comprehensive Economic Partnership Agreement (CEPA) and the Agreement Establishing the ASEAN-Australia New Zealand Free Trade Area (AANZFTA)

The Australian Border Force has waived the requirement for obtaining or presenting a Certificate of Origin under Australia-United Arab Emirates Comprehensive Economic Partnership Agreement (CEPA) and Agreement Establishing the ASEAN-Australia New Zealand Free Trade Area (AANZFTA) under the following circumstances.

#### **Origin Declaration completed by an Approved Exporter under the CEPA,**

Under the Australia-United Arab Emirates Comprehensive Economic Partnership Agreement (CEPA), Approved Exporters may complete an Origin Declaration in accordance with Article 3.24 of the Agreement. Where an importer has an Origin Declaration made by an Approved Exporter, the requirement to obtain a Certificate of Origin has been waived.

An Origin Declaration shall be made out by the Approved Exporter by typing, stamping or printing the declaration on the invoice, the delivery note or another commercial document which describes the products concerned in sufficient detail to enable them to be identified. The declaration may also be hand-written; if the declaration is hand-written, it shall be written in permanent ink in legible printed English characters.

The Origin Declaration shall fulfill the minimum information requirements of which appears in Annex 3C (Origin Declaration Minimum Information Requirements) replicated in **Attachment A**.

#### **Australian Trusted Traders (ATT) under AANZFTA and CEPA**

The Australian Border Force is extending the Australian Trusted Trader Origin Waiver benefit to the AANZFTA and CEPA from 1 October 2025.

This is an expansion of the existing ATT Origin Waiver benefit provisions, available in [ACN 2022/50](#), [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 AANZFTA or CEPA Certificate of Origin to claim preferential rates of duty for originating goods under the respective agreements.

### **Compliance approach to waivers of Certificate of Origin under AANZFTA and CEPA**

Importers making use of the waiver of Certificates of Origin are still required to keep evidence 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 evidence if requested. Examples of evidence can include: proof of the last place of manufacture; commercial documentation and contracts; statements in relation to manufacturing process; and materials and compliance with cost requirements from manufacturers.

The evidence will need to prove that the goods meet the requirements of:

- For AANZFTA, Division 1G of the *Customs Act 1901* and the AANZFTA rules of origin.
- For CEPA, Division 1Q of the *Customs Act 1901* and the UAE rules of origin.

Importers may be able to meet a request for evidence of origin by obtaining a Certificate of Origin from the producer or exporter.

Where duty has been paid on originating goods entered for home consumption on or after 1 October 2025, they are able to apply for a refund of overpaid duties using the waiver of Certificate of Origin. 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, related to the Origin Waiver Benefit for Australian Trusted Traders please refer to [www.abf.gov.au/trustedtrader](http://www.abf.gov.au/trustedtrader) or email [trustedtrader@homeaffairs.gov.au](mailto:trustedtrader@homeaffairs.gov.au).

[Signed]  
Tim Fitzgerald  
Acting Commissioner, Australian Border Force  
Comptroller-General of Customs

1 October 2025

### MINIMUM INFORMATION REQUIREMENTS FOR ORIGIN DECLARATIONS

An Origin Declaration that is the basis for a claim for preferential tariff treatment under this Agreement must include the following elements:

1. Exporter or Producer

Provide the exporter's or producers name, address and country, and Approved Exporter number.

2. Provide the consignment details

- (a) Item Number
- (b) Description of Goods
- (c) Harmonised System tariff classification of the good to the six-digit level
- (d) Specify the rule of origin under which the good qualifies.
- (e) Invoice number
- (f) Details of vessel, shipment date, port of loading and discharge (if known)
- (g) Check box for retrospectively issued COO (if applicable)
- (h) Provide Export Documentation Number (if applicable)

3. Third Party Invoicing (if applicable)

In the case where invoices are issued by a third party, the "third party invoice" box should be ticked (✓) and such information as the name and address of the company issuing the invoice shall be indicated.

4. Declaration by the Exporter/Producer

Provide, the signature, name and position of a person authorised by the exporter or producer and the date of signing.

The declaration must be printed and presented as a separate document accompanying the commercial invoice.