

Australian Customs Notice No. 2020/18

Extension of Origin Waiver benefit for Australian Trusted Traders

The Origin Waiver benefit (ACN no. 2019/23) for Australian Trusted Trader (ATT) importers is extended to goods manufactured in and imported from Pacific Forum Countries, Lesser Developed Countries (LDC) and Developing Countries (DC).

The Origin Waiver expansion benefit means ATT Importers are no longer required to obtain or present origin certification documents, such as a Certificate of Origin (CoO) or the declaration on a commercial invoice, in order to claim preferential rates of duty for countries listed in [Schedule 1](https://www.abf.gov.au/importing-exporting-and-manufacturing/tariff-classification/current-tariff/schedule-1) of the *Customs Tariff Act 1995*.

The provision applies to:

* Pacific Forum Island Countries as listed in Part 1 of Schedule 1;
* Lesser Developed Countries (LDC) as listed in Part 2 of Schedule 1;
* Developing Countries subject to the DC rates of duty as listed in Part 3 of Schedule 1;
* Developing Countries subject to the DCS rates of duty as listed in Part 4 of Schedule 1; and
* Developing Countries subject to the DCT rates of duty as listed in Part 5 of Schedule 1.

Trusted Trader importers are still 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 evidence if asked. Examples of evidence can include: proof the last place of manufacture was in the LDC or DC; proof at least 50 per cent of the total factory cost occurred in a LDC or DC; 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 relevant Division of the *Customs Act 1901* and Customs Regulations pertaining to rules of origin (for the relevant LDC or DC) in the absence of a CoO or declaration on a commercial invoice.

Where a Trusted Trader importer has paid duty on goods that were later understood to be originating goods under an eligible LDC or DC, 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. The Origin Waiver benefit does not apply to refund applications for goods imported from Pacific Island Forum Countries, LDC or DC prior to 27 November 2019.

[Signed] Ben Nicholls

A/g Assistant Secretary

Trusted Trader and Trade Services Branch Customs Group

13 February 2020