



Australian Government

INDONESIA- AUSTRALIA

COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Guide to using IA-CEPA to
export and import goods



AUSTRALIA

More information on the Indonesia-Australia Comprehensive Economic Partnership Agreement is available at www.dfat.gov.au/iacepa
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DISCLAIMER

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Contents

> FOUR STEPS TO USING IA-CEPA	1
Step 1: Identify the tariff classification of your goods	2
> Classification	2
> The FTA Portal –online help for traders	2
> Advance rulings	2
Step 2: Understand how your goods will be treated under IA-CEPA	3
> Reading the schedule of tariff commitments	3
> Applied tariffs	3
> Tariff Rate Quotas (TRQs) and automatic import permits	4
Tariff Rate Quotas applying to Australian exports to Indonesia	5
Step 3: Determine whether your goods meet Rules of Origin (ROO) requirements	6
> What is an originating good?	6
> What is a non-originating good or material?	6
> Wholly obtained or produced (WO) Goods	6
> Goods produced exclusively from originating material (PE)	6
> Product Specific Rules of Origin (PSRs) – for goods containing inputs from outside of Indonesia or Australia	6
> Change in tariff classification (CTC)	7
> Qualifying Value Content	7
> Production Process Rules	8
> How to find the PSR applicable to your product	8
> Other factors to determine origin	8
Flow Chart of IA-CEPA Rules of Origin	11
Table determining whether your good is IA-CEPA originating	12
Step 4: Prepare origin documentation for your goods	13
> Certificate of Origin	13
> Declarations of Origin	13
> Record keeping	13
> Waiver of documentary evidence of origin	13
> Verification	13
Contacts for further information	14
> Australian Issuing Bodies for Certificates of Origin	14
> General enquiries	14
SAMPLE CERTIFICATE OF ORIGIN	15
SAMPLE CONTINUATION SHEET	16
INSTRUCTIONS TO COMPLETE IA-CEPA CERTIFICATES OF ORIGIN	17
PROCEDURES FOR MAKING DECLARATIONS OF ORIGIN	18

Users of this guide should note that where reference is made to the DFAT website and FTA text and schedules, they should visit the following webpage and navigate to the relevant part of the text on the electronic version of the guide here: www.dfat.gov.au/iacepa

THE INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT (IA-CEPA) ENTERS INTO FORCE ON 5 JULY 2020. IA-CEPA CREATES A FRAMEWORK FOR AUSTRALIA AND INDONESIA TO UNLOCK THE VAST POTENTIAL OF THE BILATERAL ECONOMIC PARTNERSHIP AND OFFERS AUSTRALIAN BUSINESSES BETTER AND MORE CERTAIN ACCESS TO THE INDONESIAN MARKET.

IA-CEPA will provide improved goods access to the markets of both countries. Over 99% of Australian goods exports by value to Indonesia will enter duty free or under significantly improved preferential arrangements. IA-CEPA will also support stronger value-chains between Australian and Indonesian business.

IA-CEPA builds on the benefits of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA), which will continue to operate in parallel with IA-CEPA. Importers and exporters have the option of selecting which agreement is best suited to them.

This step-by-step guide aims to assist Australian exporters and importers to take advantage of preferential tariff treatment under IA-CEPA, by assisting them to understand and apply tariff classifications and the Rules of Origin (ROO) under the Agreement.

The guide is based on IA-CEPA, but is of a general nature and is not a substitute for the legal text of the Agreement. The guide should be read in conjunction with Chapter 4 of IA-CEPA and associated documents, which are available at <https://www.dfat.gov.au/trade/agreements/in-force/iacepa/iacepa-text/Pages/default>

For more specific technical information on claiming preferential tariff treatment for IA-CEPA originating goods imported into Australia, the Australian Border Force (ABF) publishes a technical guide to assist importers. This is available from <https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements/indonesia>

This guide will help you answer **four** key questions:

1. **What** goods am I exporting or importing?
Identifying the customs tariff code for your goods is a critical first step.
2. **How** are these goods treated under IA-CEPA?
Identify the preferential duty rate for your goods.
3. **Where** are my goods produced?
Only goods that 'originate' in Australia or Indonesia are eligible for preferential tariff treatment under IA-CEPA.
4. **Certify or declare** the origin of your goods to ensure you get the preferential (IA-CEPA) tariff rate.

FOUR STEPS TO USING IA-CEPA

- Step 1:** **WHAT** goods am I exporting or importing? (Page 2)
- Step 2:** **HOW** are these goods treated under IA-CEPA? (Pages 3-4)
- Step 3:** **WHERE** are my goods produced (are they 'originating' goods that will qualify for lower tariffs under IA-CEPA)? (Pages 6-10)
- Step 4:** **CERTIFY** the origin of your goods to ensure you get the lower tariff rate (Pages 13)

Step 1: Identify the tariff classification of your goods

The first step to determining whether a good receives preferential tariff treatment under IA-CEPA is to identify that good correctly.

In IA-CEPA, goods are identified by reference to an internationally recognised system known as the *Harmonized Commodity Description and Coding System*, commonly referred to as the **Harmonized System (HS)**. The HS is a common goods classification system of more than 5200 six-digit product categories. It is arranged into 97 chapters covering all tradeable products. Each Chapter is divided into Headings, which can be further divided into subheadings.

HS Chapter, Heading, Subheading example

Chapter 62: Articles of apparel and clothing accessories, not knitted or crocheted

Heading 6205: Men's or boys' shirts

Subheading 6205.20: Of cotton

Typically countries further sub-divide the six-digit HS product categories into eight-digit (or more) tariff codes, for greater specificity. For IA-CEPA tariffs, all goods are categorised to an eight-digit HS code. (Note that tariff codes beyond the HS six-digit level are generally not comparable between countries.)

Classification

To find out the HS code applicable to your product, visit the FTA Portal at <https://ftaportal.dfat.gov.au/>, type in your product name, and click through to the eight-digit HS code that best fits your product.

The FTA Portal – online help for traders

To help apply this guide to your product, a useful online portal is available to assist you to make the most of IA-CEPA. It is recommended you read this guide first and then visit the portal here: <https://ftaportal.dfat.gov.au/>

Alternatively, full IA-CEPA tariff schedules for Australia and Indonesia can be found at

<https://www.dfat.gov.au/trade/agreements/in-force/iacepa/iacepa-text/Pages/default>

For Australian exporters, to be certain you have identified the correct tariff code for your good, we recommend you consult either:

- your Indonesian importer;
- a designated issuing body (see Step 4); or
- a professional customs broker or freight forwarder.

Advance rulings

If after reviewing this guide you are still unsure how your product will be treated under IA-CEPA, you may seek an advance ruling from the importing Party. The customs authority of Indonesia or Australia may provide written advance rulings in

response to requests by importers, exporters, producers or their authorised representative. Advance rulings can cover:

- tariff classification;
- questions arising from the application of the principles of the Customs Valuation Agreement; and
- the origin of the goods.

Advance rulings are binding on the importing customs authority and the applicant and give greater certainty, in advance of trade taking place, to businesses that wish to know how their product will be treated under IA-CEPA.

For exports from Australia

Australian exporters may seek advance rulings from Indonesia's Directorate General of Customs and Excise. Your importer or your customs broker may be able to assist you with this process.

For imports into Australia

If you are importing goods into Australia and would like an advance ruling, please contact the Australian Border Force. More information can be found at

<https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements>

Step 2: Understand how your goods will be treated under IA-CEPA

Once you have the HS tariff code, you can now determine how your goods will be treated under IA-CEPA. Indonesia and Australia have set out in lists called Tariff Schedules, their commitments to reduce duty rates on goods. Tariff Schedules are based on the HS.

Another source for IA-CEPA tariff rates is the FTA Portal. The portal can be accessed at www.ftaportal.dfat.gov.au. The FTA Portal is a user-friendly Australian Government website that provides easy access to information for exporters, importers, and other stakeholders seeking to access the benefits from all of Australia's Free Trade Agreements (FTA). The FTA Portal is the easiest way to determine the preferential FTA tariff rate on your product. It is searchable by key word or HS code, and contains current and future tariff rates for both imports and exports. The FTA Portal also contains information about whether your product is likely to meet Rules of Origin (ROO) requirements (see Step 3).

Users of the FTA Portal can, for instance, search for the goods they want to export or import using keywords, find reduced FTA tariff rates, and learn about origin certification requirements associated with an FTA. The portal also includes guidance on selling services to customers in FTA partner countries, travelling overseas to supply services, and establishing an overseas presence.

Where more than one FTA is available to an exporter or importer, such as IA-CEPA and the ASEAN Australia-NZ Free Trade Area (to which Indonesia is also a Party), the FTA Portal helps identify which Agreement offers greater benefits.

Reading the schedule of tariff commitments

Each tariff line in an IA-CEPA Tariff Schedule contains the following details:

- a description of the goods covered by the tariff code;
- a 'MFN' column showing the base duty or Most Favoured Nation rate of tariff applied at 1 January 2017. This is the starting tariff from which tariff reductions occur; and
- the tariff that will be applied on 1 January of each calendar year following IA-CEPA's entry into force.

IA-CEPA eliminates all remaining tariffs for goods imported into Australia from Indonesia under the Agreement. For goods imported into Indonesia from Australia, the applicable tariff rate under IA-CEPA will be in accordance with the relevant 'year' column in Indonesia's Tariff Schedule. Since IA-CEPA enters-into-force on 5 July 2020, the first tariff cuts will take place on that date in accordance with the '2020' column of the tariff elimination schedule. Subsequent reductions will take place on 1 January of each year.

Exporters

If you are exporting to Indonesia, you will need to search the FTA Portal or check Indonesia's Tariff Schedule, which can be found at

<https://www.dfat.gov.au/trade/agreements/in-force/iacepa/iacepa-text/Pages/default>

You will also need to check whether the good is subject to a tariff rate quota (see below) which may affect the rate of duty applicable.

Generally, tariffs under IA-CEPA are eliminated entirely upon entry into force or are phased down over a period of time. For imports to Indonesia, a small number of products are excluded from tariff reductions and remain subject to the Most-Favoured Nation (MFN) rate. The MFN rate is the tariff Indonesia has committed to in respect of other members of the World Trade Organisation, for goods not entitled to preferential treatment under an FTA (see Applied Tariffs below).

Importers

If you are importing from Indonesia, Australia's Tariff Schedule eliminates all remaining tariffs for IA-CEPA originating goods.

Applied tariffs

You should be aware that the MFN rate listed in IA-CEPA Tariff Schedules is the MFN tariff that applied on 1st January 2017 and was used as the basis for negotiations. Indonesia or Australia are able to reduce unilaterally their respective MFN tariffs at any time. This could result in application of a lower MFN tariff rate than the MFN rate set out in the IA-CEPA Tariff Schedules. For example, Indonesia might temporarily reduce a tariff for a commodity that is in short supply.

Traders will need to assess whether it is more advantageous to import under the preferential IA-CEPA tariff, under the MFN applied tariff, or under a separate FTA (such as AANZFTA).

Australia's arrangements with Indonesia under AANZFTA remain unchanged. For imports into Australia, AANZFTA already provides duty free access for all tariff lines. For imports into Indonesia, a little over 90% of tariff lines are duty free under AANZFTA.

While IA-CEPA builds on outcomes in AANZFTA, the two agreements will operate in parallel once IA-CEPA is in force. Importers and exporters have the option of selecting which agreement is best suited to them. For example, if your goods are being on-sold to; or stored in other ASEAN member states, exporting under the benefits of AANZFTA may be more suitable.

Tariff Rate Quotas (TRQs) and automatic import permits

Some Australian products that would otherwise be subject to a tariff may be imported into Indonesia duty free or under a reduced tariff rate through a Tariff Rate Quota (TRQ). TRQs provide Australian exporters with preferential tariff access to Indonesia for a set volume of goods. Under IA-CEPA, Australian exporters can access exclusive TRQs for live male cattle, potatoes, carrots, oranges, mandarins, Clementines, Wilkings and similar citrus hybrids, lemons and limes, feed grains and hot/cold rolled steel. Full details of IA-CEPA TRQ tariff rates and volumes are contained in the Tariff Rate Quota Appendix to the Agreement, which can be found at <https://www.dfat.gov.au/sites/default/files/iacepa-appendix-2-a-1-tariff-rate-quotas.pdf>. A summary appears on page 5 of this Guide. The TRQs (including quota allocation, where applicable) are administered by the Australian Government (agriculture TRQs by the Department of Agriculture, Water and the Environment and steel TRQs by the Department of Industry, Science, Energy and Resources).

For TRQ goods, IA-CEPA provides that Indonesia shall issue import permits, or equivalent instruments used for import authorisation, automatically and on an annual basis without seasonality. Chapter 3 of IA-CEPA also extends automatic import permits without seasonality to some non-TRQ goods including live female cattle (HS 0102.29.90), frozen beef (HS 0202.20.00) and sheep meat (HS 0204.41.00; 0204.42.00; 0204.43.00; 0204.50.00). Full details of these goods are contained in <https://www.dfat.gov.au/trade/agreements/in-force/iacepa/iacepa-text/Pages/iacepa-chapter-3-non-tariff-measures>

Further information on agricultural TRQs and how to access them can be found at www.agriculture.gov.au/export/from-australia/quota. Information on accessing steel TRQs can be found at <https://www.industry.gov.au/>. Your importer or customs broker may also be able to assist.

A set of Operating Procedures outlining TRQ processes will be published on DFAT's website after entry in force.

Tariff Rate Quotas applying to Australian exports to Indonesia

#	Product	HS code	Year	Quantity**	In-quota tariff	Out of quota tariff
TRQ 1	Live Bovine Animals (other than pure-bred breeding animals - Male cattle – other than oxen)	0102.29.19	1	281,215	0 %	2.5%
*(Pieces)			2	598,000	0 %	2.5%
			3	621,920	0 %	2.5%
			4	646,797	0 %	2.5%
			5	672,669	0 %	2.5%
			6 onwards	700,000	0 %	2.5%
TRQ 2	Potatoes (fresh or chilled)* other than seed potatoes and granola, median, nadia and blis potatoes.	0701.90.10 0701.90.90	1-5	4,890.71	10%	AANZFTA rate
*(Tonnes)	Starting in Year 11 of the Agreement, the quantity shall increase at a compounded annual growth rate of 2.5 per cent.		6	12,500	5%	AANZFTA rate
			7	12,813	5%	AANZFTA rate
			8	13,133	5%	AANZFTA rate
			9	13,461	5%	AANZFTA rate
			10	13,798	5%	AANZFTA rate
TRQ 3	Carrots	0706.10.10	1-5	2,445.35	10%	12.5%
*(Tonnes)	Starting in Year 16 of the Agreement, no TRQ or tariff shall be imposed.		6-10	7,500	5%	10%
			11-15	10,000	0%	7.5%
TRQ 4	Oranges (fresh)	0805.10.10	1	4,890.71	0 %	AANZFTA rate
*(Tonnes)	Starting in Year 11 of the Agreement, the quantity shall increase at a compounded annual growth rate of 5 per cent.		2	10,500	0 %	AANZFTA rate
			3	11,025	0 %	AANZFTA rate
			4	11,576	0 %	AANZFTA rate
			5	12,155	0 %	AANZFTA rate
			6	12,763	0 %	AANZFTA rate
			7	13,401	0 %	AANZFTA rate
			8	14,071	0 %	AANZFTA rate
			9	14,775	0 %	AANZFTA rate
			10	15,513	0 %	AANZFTA rate
TRQ 5	Mandarins, Clementines, Wilkings and similar citrus hybrids*	0805.21.00 0805.22.00 0805.29.00	1-10	3,668.03	10%	18.75%
*(Tonnes)	Starting in Year 21 of the Agreement, no TRQ or tariff shall be imposed.		11-15	7,500	5%	10%
			16-20	10,000	0%	5%
TRQ 6	Lemons, Limes*	0805.50.10 0805.50.20	1	2,445.35	0 %	AANZFTA rate
*(Tonnes)	Starting in Year 11 of the Agreement, the quantity shall increase at a compounded annual growth rate of 2.5 per cent.		2	5,125	0 %	AANZFTA rate
			3	5,253	0 %	AANZFTA rate
			4	5,384	0 %	AANZFTA rate
			5	5,519	0 %	AANZFTA rate
			6	5,657	0 %	AANZFTA rate
			7	5,798	0 %	AANZFTA rate
			8	5,943	0 %	AANZFTA rate
			9	6,092	0 %	AANZFTA rate
			10	6,244	0 %	AANZFTA rate
TRQ 7	Wheat and meslin (Not fit for human consumption; other than meslin), Barley (other than seed), Grain Sorghum (other than seed).*	1001.99.99 1003.90.00 1007.90.00	1	244,535	0 %	AANZFTA rate
*(Tonnes)	Starting in Year 11 of the Agreement, the quantity shall increase at a compounded annual growth rate of 5 per cent.		2	525,250	0 %	AANZFTA rate
			3	551,250	0 %	AANZFTA rate
			4	578,813	0 %	AANZFTA rate
			5	607,753	0 %	AANZFTA rate
			6	638,141	0 %	AANZFTA rate
			7	670,048	0 %	AANZFTA rate
			8	703,550	0 %	AANZFTA rate
			9	738,728	0 %	AANZFTA rate
			10	775,664	0 %	AANZFTA rate
TRQ 8	Hot and cold rolled steel*	7208.39.90 7209.17.10 7209.18.99	1	122,267	0 %	AANZFTA rate
*(Tonnes)	Starting in Year 11 of the Agreement, the quantity shall increase at a compounded annual growth rate of 5 per cent.		2	262,500	0 %	AANZFTA rate
			3	275,625	0 %	AANZFTA rate
			4	289,406	0 %	AANZFTA rate
			5	303,877	0 %	AANZFTA rate
			6	319,070	0 %	AANZFTA rate
			7	335,024	0 %	AANZFTA rate
			8	351,775	0 %	AANZFTA rate
			9	369,364	0 %	AANZFTA rate
			10	387,832	0 %	AANZFTA rate

*The quantities given above in relation to the various TRQ goods are in aggregate. **Note, under IA-CEPA Appendix 2-A.1, year 1 (2020) TRQ quantities are prorated in accordance with the date of entry-into-force (5 July 2020) of IA-CEPA.

Step 3: Determine whether your goods meet Rules of Origin (ROO) requirements

IA-CEPA Rules of Origin (ROO) are agreed criteria used to determine the originating status of a good and its eligibility for preferential tariff treatment under the Agreement. Only goods that meet IA-CEPA origin criteria receive the IA-CEPA preferential rates of customs duty set out in the importing Party's Tariff Schedule. This prevents goods from countries other than Indonesia and Australia from gaining preferential benefits under IA-CEPA.

Imports into Indonesia or Australia that do not comply with the ROO set out in Chapter 4 and Annex 4-C of the Agreement may be subject to the applied MFN rate of duty (or an applicable alternative FTA rate, such as under AANZFTA), instead of the preferential rates available under IA-CEPA. Further details on IA-CEPA Rules of Origin can be found at <https://www.dfat.gov.au/sites/default/files/iacepa-chapter-4-rules-of-origin.pdf>.

What is an originating good?

A good may be considered to be IA-CEPA originating if it is:

- wholly obtained or produced in Indonesia or Australia as established in Article 4.3 (Wholly obtained or produced goods); or
- produced in Indonesia or Australia exclusively from originating materials; or
- produced in Indonesia or Australia using non-originating materials provided the good satisfies all applicable requirements of Annex 4-C (*Product-Specific Rules of Origin Schedule*) of the Agreement.

Goods must also meet all other applicable requirements of Chapter 4 of IA-CEPA. For example, goods transiting through countries other than Australia or Indonesia must comply with Article 4.15, which covers transport through non-Parties.

What is a non-originating good or material?

A non-originating good or material is a good or material that does not meet the requirements of IA-CEPA Chapter 4. Non-originating goods and materials may be:

- obtained or produced in a country other than Australia or Indonesia;
- produced in Australia or Indonesia, but not able to meet the Rules of Origin under the IA-CEPA; or
- of undetermined origin.

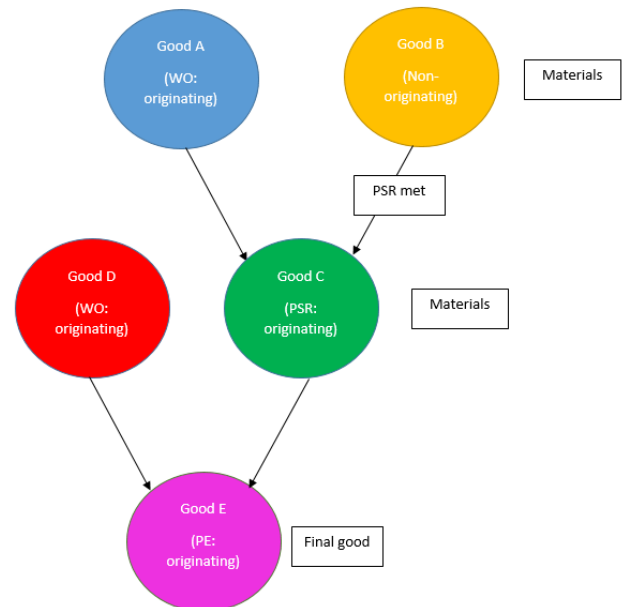
Wholly obtained or produced (WO) Goods

Wholly obtained or produced goods are typically agricultural goods and natural resources. The table on page 12 sets out the categories of goods that are treated as wholly obtained or produced under IA-CEPA.

Goods made in Australia or Indonesia exclusively from goods that are wholly obtained or produced are also considered wholly obtained or produced.

Goods produced exclusively from originating material (PE)

This covers goods produced exclusively from originating materials, whether those materials qualify as originating because they are 'wholly obtained or produced' or because they meet the other origin criteria (e.g. Product Specific Rules of Origin – see below). Production must take place entirely in the territory of Australia or Indonesia.



For example, an Indonesian business can import superfine Australian merino wool of 5101.11 from Australia and produce wool jackets (of 6103.31 and 6104.31) or wool dresses (of 6104.41).

These clothing products, if exported back to Australia, will qualify as originating under the PE criterion, and traders can access preferential tariffs under IA-CEPA.

Product Specific Rules of Origin (PSRs) – for goods containing inputs from outside of Indonesia or Australia

Goods that include non-originating materials may still qualify as IA-CEPA originating, as long as the non-originating materials used satisfy the IA-CEPA product specific rule (PSR) for the final good manufactured in the territory of Australia or Indonesia.

The PSRs are set out in Annex 4-C (*Product-Specific Rules of Origin Schedule*) which can be found at <https://www.dfat.gov.au/sites/default/files/iacepa-product-specific-rules-of-origin-schedule.pdf>.

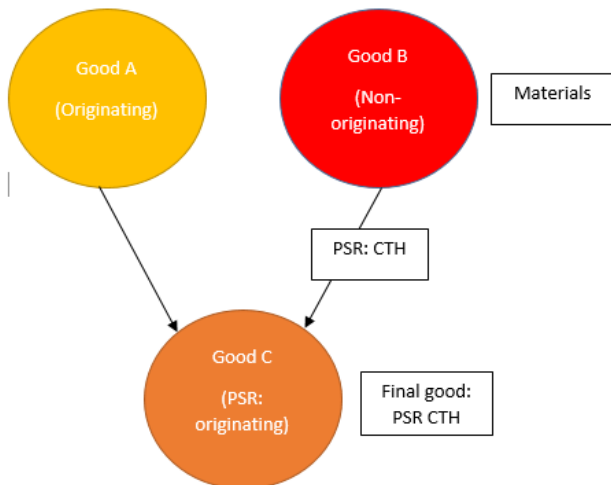
If your product contains materials originating from outside of Indonesia or Australia, you will need to check the applicable PSR to determine whether your good qualifies as IA-CEPA originating. See the table on [page 8](#) for an example of how to find your PSR.

There are a number of different approaches to establishing origin under a PSR, including a Change in Tariff Classification (CTC), Qualifying Value Content (QVC) or a processing rule.

These are explained in more detail below. Some PSRs provide the option of a QVC rule or a processing rule, as an alternative to a CTC rule. Where this is the case, it is sufficient to comply with one of the rules.

Change in tariff classification (CTC)

The majority of PSRs in IA-CEPA apply a CTC approach. A CTC rule requires that any non-originating materials used in the manufacture of the final good undergo a change in tariff classification (HS code) in Indonesia or Australia when incorporated into the final good.



For example, non-originating pure gold (HS 7108) is processed in Australia to make gold jewellery, which is HS Heading 7113.

The PSR for HS Heading 7113 is:

- a change to a good of heading 7113 from any other heading; or
- no change in tariff classification required for a good of heading 7113 provided there is a qualifying value content of not less than 40 %.

In turning the gold into jewellery, the tariff classification changes from HS Heading 7108 for pure gold to HS Heading 7113 for jewellery. This good would meet the IA-CEPA PSR regardless of where the gold came from, because the required change of tariff classification of the imported pure gold to gold jewellery occurred as a result of manufacturing in Australia.

Different products may be subject to different CTC rules, which can be applied at three levels of the HS:

- **Change in Chapter (CC)** – Change in either of the first two digits of the HS code of a non-originating material, once part of the finished product. E.g. importing steel of HS Chapter 72 and making railway tracks of HS Chapter 73.
- **Change in Tariff Heading (CTH)** – Change in any of the first four digits of the HS code of a non-originating material, once part of the finished product. E.g. importing gold of HS Heading 7108 and manufacturing gold jewellery of HS Heading 7113.

- **Change in Tariff Subheading (CTSH)** – Change in any of the six digits of the HS code of a non-originating material, once part of the finished product. E.g. importing whole pepper of HS Subheading 0904.11 and using it to produce a crushed pepper of HS Subheading 0904.12.

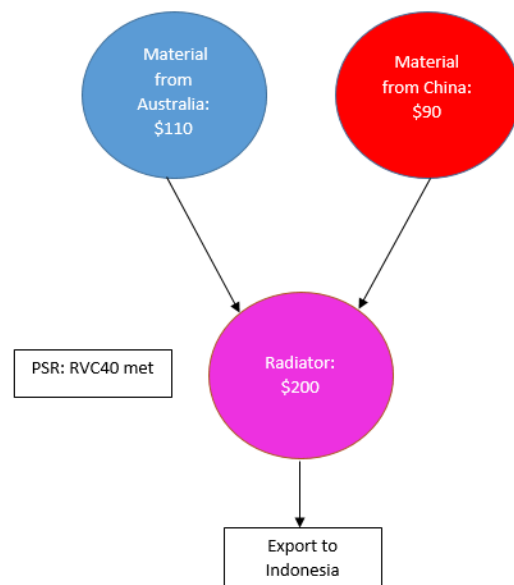
Some CTC rules specifically exclude the possibility of applying a CTC rule to certain inputs. This is done by excluding specific HS Chapters, Headings or Subheadings. For example, stranded wire cable of HS 7413 has a PSR of 'CTH except from 7408, or QVC (40)'. Tariff heading 7408 includes *copper wire*. Under this rule, if an Australian company imports non-originating copper wire to make stranded wire cables, the final product would not be considered originating under IA-CEPA (unless it meets the QVC requirement, see below) and would not be eligible for a preferential duty if subsequently imported into Indonesia.

Qualifying Value Content

Some PSRs require a product to have undergone a specific amount of value-add in Indonesia or Australia, measured by the Qualifying Value Content (QVC) of the good. Some PSRs provide the option of a QVC rule as an alternative to a CTC rule. A QVC approach stipulates that originating materials and processes must represent a specific proportion of the product's final value.

For example, a manufacturer in Australia makes motor vehicle radiators (classified as HS 8708.91) from cooling fins, core tubes and transmission oil coolers (also 8708.91) imported from China (a non-party to IA-CEPA) and with Australian manufactured radiator engine outlets. The radiators are sold to an Indonesian importer for AUD \$200.00 each (excluding international shipment costs).

The cooling fins, core tubes and transmission oil coolers cost the manufacturer AUD \$90 in total, per radiator manufactured. The value of originating materials used in production is AUD \$110 per radiator.



The PSR for HS Heading 8708.91 is:

- CTSH or a qualifying value content of 40 % - QVC(40).

To determine whether the radiators meet the IA-CEPA PSR a trader can calculate the Qualifying Value Content of the good using the above information through IA-CEPA's build down method:

$$QVC = \frac{\text{Adjusted value} - \text{Value of Non originating materials}}{\text{Adjusted value}} \times 100$$

$$RVC = \frac{200 - 90}{200} \times 100 = 55$$

Using this methodology the Qualifying Value Content for the radiators is 55 %. This is equal to or above the QVC (40) (or 40 % threshold) for HS 8708.91; therefore the radiators meet the PSR and are considered originating goods under IA-CEPA, if all other relevant requirements under the Chapter are met. More information about calculating QVC is provided on page 12.

Production Process Rules

Some PSRs allow for a good to become originating if the non-originating materials undergo a specific manufacturing or production process that fundamentally changes the nature of the input materials, for example:

- for some HS Chapters, processes that involve non-originating materials undergoing chemical reactions, or particular types of purification, mixing or blending, or distillation, may confer origin on the resulting new materials; and
- for certain aquaculture products, smoking of non-originating fresh produce may confer origin.

Details of the Chapter Specific Origin Rules are contained in the PSR Headnote, which can be found at

<https://www.dfat.gov.au/trade/agreements/in-force/iacepa/iacepa-text/Pages/iacepa-annex-4-c-product-specific-rules-headnote>

As an example of the smoking rule, non-originating frozen squids (HS 0307.43) are imported into Australia, brined and smoked and subsequently exported to Indonesia as smoked squids (HS 0307.49). The PSR of 0307.49 is "CC or no change in tariff classification is required provided the good is smoked in the territory of a Party". The smoked squids would be Australian-originating under IA-CEPA, since the smoking process occurs in Australia.

Note: It is important to remember that ROO requirements do not replace any other import requirements such as import licences and biosecurity approvals.

Other factors to determine origin

There are other important factors to take into account when determining whether your good qualifies as IA-CEPA originating.

De Minimis

Where a good fails to meet the PSR requirements, it may still be considered IA-CEPA originating if the non-originating materials make up only a small amount of the total material inputs. If the value of all non-originating materials that did not undergo the required CTC does not exceed 10 % of the adjusted value of the good (or if the weight of all such materials does not exceed 10% of the total weight of the good, for HS Chapters 50-63), the product will qualify under the *De Minimis* rule. Further information on *De Minimis* can be found in Chapter 4, Article 4.9 of IA-CEPA.

How to find the PSR applicable to your product

Using the tariff classification from step 1, you can check Chapter 4, Annex 4-C: Product Specific Rules of Origin Schedule. <https://www.dfat.gov.au/sites/default/files/iacepa-product-specific-rules-of-origin-schedule.pdf>

Using your good's HS code, you can identify the relevant entry in the schedule. Note that PSRs are listed at the subheading (six-digit) level. Once you have found the relevant entry, the sixth column will identify the PSR for that product. For example:

Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
2002	2002.10	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid - Tomatoes, whole or in pieces	CC or QVC (40)
1704	1704.90	Sugar confectionery (including white chocolate), not containing cocoa - Other	CTH or QVC (40)
4106	4106.22	Tanned or crust hides and skins of other animals - Of goats or kids: in the dry state (crust)	CTSH or QVC (40)

In the first example, non-originating inputs into prepared tomatoes must undergo a change in chapter (change in the first two digits of the HS classification) or meet a QVC of at least 40%.

Sugar confectionery, on the other hand, must have all non-originating materials used in production undergo a change in tariff classification at the 4-digit level (the tariff heading) or meet a QVC of at least 40%.

Tanned hides must have all non-originating materials used in production undergo a change in tariff classification at the 6-digit level (the tariff sub-heading) or meet a QVC of at least 40%.

Accumulation

The accumulation provision for IA-CEPA provides that producers in either Indonesia or Australia can use originating materials produced in the other's country, as if they originated in their own. This can include non-originating inputs from non-Parties to IA-CEPA, as long as the PSR is met.

For example, Australian produced hot rolled steel of HS 7208.39 (wholly produced in Australia) is exported to Indonesia to be processed into steel reservoir tanks of HS 7309.00 (PSR CC or QVC(40)). If the finished reservoir tank is then exported back to Australia, the final product would be considered as originating in Indonesia and would not need to meet the PSR requirement. If the reservoir tank included additional non-originating material (such as steel rivets of HS 7318.23 originating in China), then the non-originating material would need to meet the PSR of CC, or for the final product the PSR of QVC 40, to be accepted as originating from Indonesia.

The good still needs to satisfy the requirements in Article 4.2 (Originating Goods) and all other applicable requirements of the Chapter. More information on accumulation can be found in IA-CEPA Chapter 4, Article 4.7.

Accessories, spare parts, tools and instructional or other information materials

Provided they are not invoiced separately and the quantity and value is what is customarily supplied with a good, the origin of accessories, spare parts, tools and instructional or other information materials presented and classified with a good is not taken into account in determining whether a good meets a CTC PSR. However, the origin of such items is considered in assessing whether a good satisfies a QVC rule. Further information can be found in IA-CEPA Chapter 4, Article 4.10.

Identical or Interchangeable materials

These are materials of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once incorporated into the finished product cannot be distinguished from one another. Examples include natural gas, grains, or simple parts (e.g. rivets). Specific accounting rules apply to exporters wishing to demonstrate that identical or interchangeable goods are originating under IA-CEPA. More information is available in IA-CEPA Chapter 4, Article 4.11.

Packaging materials and containers for retail sale

Packing materials, and containers in which a good is packaged for retail sale, are disregarded in determining whether non-originating materials meet PSRs other than QVC. For the purposes of a QVC rule, the value of retail packaging materials is considered in assessing the value of non-originating materials in a good.

For example, in the case of flavoured mineral water bottled in non-originating bottles for retail sale, the bottle would not be taken into account in assessing whether all non-originating materials meet a CTC rule. However, the bottle would be considered in assessing the value of non-originating materials for the purposes of a QVC rule. Further information can be found in IA-CEPA Chapter 4, Article 4.12.

Packing materials and containers for transportation and shipment

Packing materials and containers for transportation and shipment are disregarded in determining whether a good is originating.

Indirect materials

Indirect materials are those used in the production, testing, or inspection of a good but not physically incorporated into the good, or used in the maintenance of buildings or the operation of equipment associated with the production of a good. Examples include fuels, tools, lubricants, spare parts, safety equipment and testing devices. An indirect material is treated as originating regardless of where it is produced.

Transport through Non-Parties

IA-CEPA is designed to reflect modern trading practices, including the use of transport and distribution hubs in one or more non-Parties for consignments of goods. A good will retain its originating status when it is:

- a) transported directly from Australia or Indonesia to the other Party; or
- b) transported through one or more non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that:
 - it does not undergo operations other than unloading, reloading, unpacking and repacking, labelling, or any other operation to preserve it in good condition;
 - the good has not entered the commerce of a non-Party, and;
 - the transit entry can be explained by geographical, economic or logistical reasons.

If these conditions are not met, the good will not be eligible for preferential tariff treatment.

Where a good is transhipped through a non-Party, the importing Party may require importers claiming preferential tariff treatment for the good to submit appropriate evidence of compliance. Appropriate evidence may include:

- a copy of a through bill of lading or other contractual transport documents such as bills of lading, packing lists;
- a certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, or;
- any other evidence related to the goods themselves.

Further information can be found in IA-CEPA Chapter 4, Article 4.15.

Exhibition of Goods

An originating good of a Party imported into the other Party after an exhibition in the other Party or a non-Party, shall continue to qualify as an originating good on the condition that the good meets the requirements as set out in Section B of Chapter 4 of IA-CEPA, and provided that:

- an exporter has dispatched the originating good from the territory of the exporting Party to the other Party or non-Party where the exhibition is held and has exhibited it there;
- the exporter has sold the originating good or transferred it to a consignee in the importing Party;

- the originating good has been consigned during the exhibition or immediately thereafter to the importing Party in the state in which it was sent for the exhibition;
- the exhibition is any trade, agriculture or crafts exhibition, fair or similar show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign goods; and
- the originating good has not entered the commerce of the other Party or non-Party, including where the originating good was exhibited under customs control.

To implement this provision, the name and address of the exhibition must be indicated on the documentary evidence of origin. Additional documentary evidence of the conditions under which they have been exhibited may be required by the importing Party.

Minimal Operations

Where a claim for origin is based solely on a QVC, the operations or processes listed below, undertaken by themselves or in combination with each other, are considered to be minimal and shall not be taken into account in determining whether or not a good is originating:

- ensuring preservation of goods in good condition for the purposes of transport or storage;
- facilitating shipment or transportation;
- packaging or presenting goods for transportation or sale;
- simple processes, consisting of sifting, classifying, washing, and other similar operations;
- affixing of marks, labels or other like distinguishing signs on products or their packaging; and
- mere dilution with water or another substance that does not materially alter the characteristics of the goods.

Flow Chart of IA-CEPA Rules of Origin

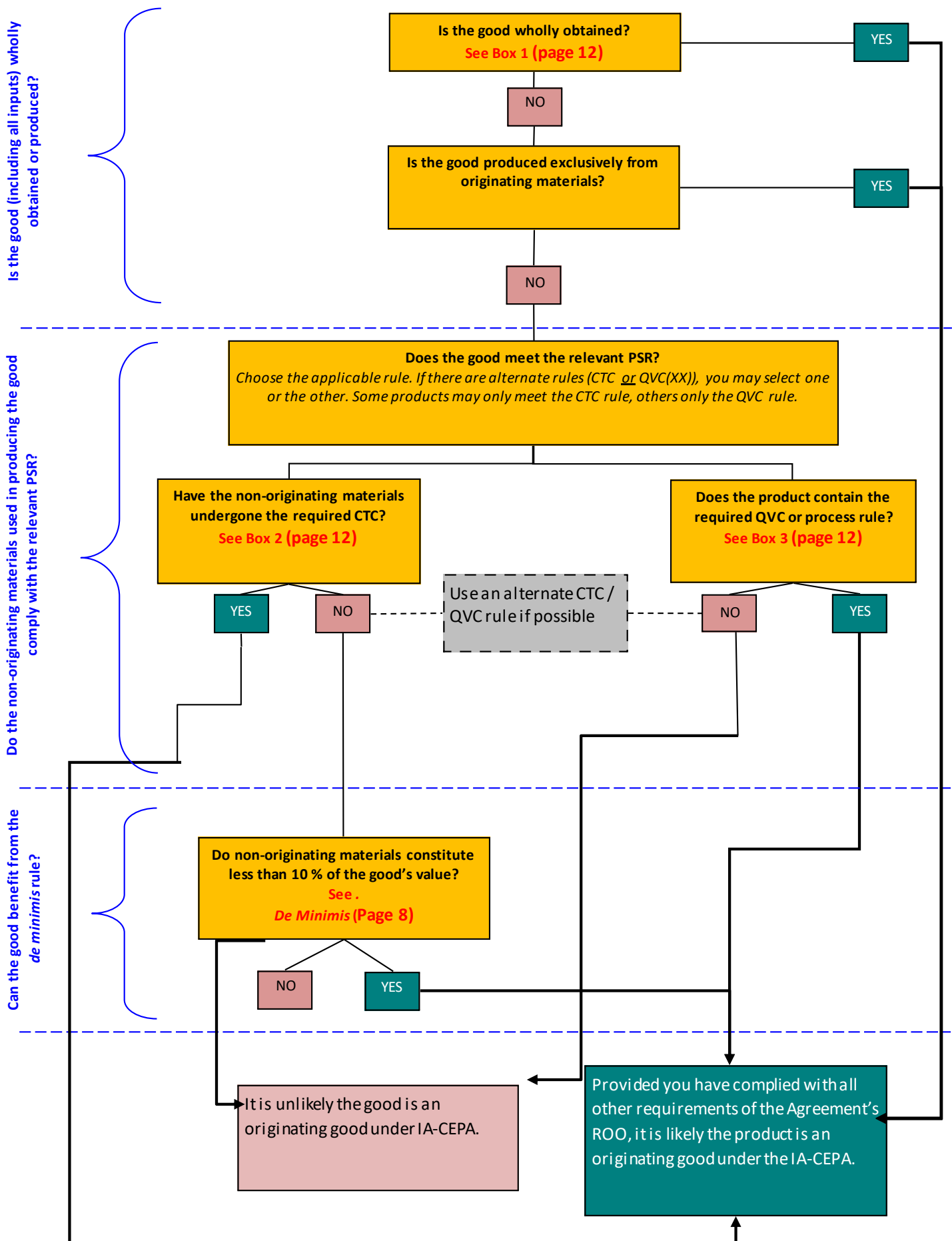


Table determining whether your good is IA-CEPA originating

Box 1. Is the good wholly obtained or produced?	Box 2. Does the good meet the relevant Change in Tariff Classification (CTC) rule?	Box 3. Does the good comply with the Qualifying Value Content rule or process rule?
Wholly obtained or produced goods from Indonesia or Australia (see IA-CEPA Chapter 4, Article 4.3):	Check the CTC rule applicable to the tariff classification for your good at Annex 4-C: Product Specific Rules of Origin, for example:	Working out the QVC
a) plants and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown, harvested, picked, or gathered there;	<p>CC – do the non-originating inputs that went into the product now come under a different chapter as part of the finished product (change in any of the first two digits of the tariff classification)?</p> <p>CTH – do the non-originating inputs that went into the good now come under a different tariff heading as part of the finished product (change in any of the first four digits of the tariff classification)?</p> <p>CTSH— do the non-originating inputs that went into the product now come under a different tariff subheading as part of the finished product (change in any of the six digits of the tariff classification)?</p> <p>De minimis allows goods where the inputs have not undergone the requisite CTC to still qualify as originating if the value of non-originating materials does not exceed 10 % of the value of the final good (or if the weight of all such materials does not exceed 10% of the total weight of the good, for HS Chapters 50-63). The good still needs to meet all other applicable ROO provisions. See Article 4.9 for more information.</p>	Depending on the Product Specific Rules of Origin, the QVC percentage of a good can be assessed using the following methods (acronyms described in detail below):
b) a live animal born and raised there;		Direct Formula (Build-up method): $QVC = \frac{IACEPA \text{ material cost} + \text{labour cost} + \text{overhead costs} + \text{profit} + \text{other costs}}{\text{Adjusted value}} \times 100$
c) a good obtained from a live animal there;		Indirect Formula (Build-down method): $QVC = \frac{\text{Adjusted value} - \text{Value of Non-Originating Materials}}{\text{Adjusted value}} \times 100$
d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering, or capturing there;		<p>QVC is the qualifying value content, expressed as a percentage;</p> <p>IA-CEPA material cost is the value of originating materials, parts or produce that are acquired or self-produced by the producer in the production of the good;</p> <p>Adjusted value is:</p> <p>(i) the free-on-board (FOB) value of the good determined in accordance with the Customs Valuation Agreement, inclusive of the cost of transport and insurance to the port or site of final shipment abroad; or</p> <p>(ii) if there is no FOB value of the good or it is unknown and cannot be ascertained, the value determined in accordance with the Customs Valuation Agreement; and</p> <p>Value of Non-Originating Materials is the value of the non-originating materials that are acquired and used in the production of the good.</p> <p>Definitions of other QVC-related terms and further information are available in Article 4.5.</p> <p>Note also that some goods may also be able to meet a Chapter Specific Origin Rule (such as a chemical reaction or processing rule).</p>
e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed or beneath the seabed there;		
f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with international law, by any vessel registered or recorded with a Party and entitled to fly the flag of that Party;		
g) goods produced on board any factory ship registered or recorded with a Party and entitled to fly the flag of that Party from the goods referred to in subparagraph (f);		
h) goods taken by a Party, or a person of a Party, from the seabed or beneath the seabed beyond the Exclusive Economic Zone and adjacent Continental Shelf of that Party and beyond areas over which non-parties exercise jurisdiction under exploitation rights granted in accordance with international law;		
i) goods which are:		
<ul style="list-style-type: none"> i. waste and scrap derived from production or consumption there; provided that such goods are fit only for the recovery of raw materials; or ii. (ii) used goods collected there; provided that such goods are fit only for the recovery of raw materials; and 		
j) goods obtained or produced there solely from products referred to in subparagraphs (a) to (i) or from their derivatives.		

Step 4: Prepare origin documentation for your goods

Once you have gone through the first three steps and determined that your good will qualify for preferential tariff treatment under IA-CEPA, you will need to obtain the appropriate documentation to demonstrate this to the importing Customs Authority. This is done by applying for a Certificate of Origin (COO) or completing a Declaration of Origin (DOO).

Certificate of Origin

Under IA-CEPA, a COO must be issued by an Issuing Body in the country of origin. Issuing Bodies may issue COOs upon application by an:

- exporter;
- manufacturer;
- producer; or
- authorised representative.

For exports to Indonesia, Australia's Issuing Bodies are:

- The Australian Chamber of Commerce and Industry (ACCI);
- The Australian Industry Group (AIG); and
- Ozdocs International Pty Ltd.

Contact details for the Australian Issuing Bodies are listed at page 14. For imports to Australia, Indonesia's Issuing Body is the Ministry of Trade.

A COO can only cover a single shipment, but multiple goods may be included provided each good is originating in its own right. A COO must also meet the data requirements set out in IA-CEPA Appendix 4-A.1, which can be found at <https://www.dfat.gov.au/trade/agreements/in-force/iacepa/iacepa-text/Pages/iacepa-chapter-4-rules-of-origin#appendix-4a1>.

A COO comprises an original and two copies. The original is forwarded by the exporter to the importer, for submission to the customs administration of the importing Party. Copies are retained by the Issuing Body and the exporter. A COO is valid for 12 months from the date of issue.

The COO template agreed between Australia and Indonesia is at Attachment A of this guide. However, as noted above, only a designated Issuing Body may issue a COO.

Declarations of Origin

For exports from Australia to Indonesia, Australian registered exporters may alternatively choose to self-complete a Declaration of Origin (DOO) to support their claim for preferential tariff treatment under IA-CEPA.

To be eligible to make an IA-CEPA DOO for exports to Indonesia, an Australian exporter must be registered in Australia. Registration is through the Australian Business Register (ABR). The ABR provides a unique identifying number (Australian Business Number, or ABN) which is required to appear on the DOO.

A DOO may be self-completed by a registered exporter on an invoice, delivery note, or other commercial document containing a description of an originating good sufficient to identify it. The exporter must type, stamp or legibly print on the

relevant commercial document, a declaration in the following form:

"The exporter of the products covered by this document declares that, where clearly indicated, these products are of Australian preferential origin and meet the requirements of Chapter 4 (Rules of Origin) of the IA-CEPA."

While DOOs do not otherwise need to follow a prescribed format, they must also fully comply with the data and other requirements of the *Procedures for Making Declarations of Origin* set out in IA-CEPA Annex 4-B and reproduced in Attachment C of this Guide.

In addition, Australian exporters should ensure their information in the ABR is accurate and up-to-date and matches exactly the information provided on the DOO (e.g. company name, ABN number and contact details).

A DOO may only apply to a single shipment and remains valid for at least 12 months from the date it is made.

Record keeping

Under IA-CEPA, importers, exporters, and people who certify origin have record keeping obligations. The obligations cover documentary evidence of origin, records relating to the origin of a good and importation records. Exporters and importers must retain relevant records for no less than five years. People certifying origin must retain records for no less than three years.

Records may be retained in hard copy or electronic format. IA-CEPA Chapter 4, Article 4.26, provides details on record keeping requirements.

Waiver of documentary evidence of origin

Documentary evidence of origin may not always be required. Indonesia and Australia do not require documentary evidence of origin for goods where the total customs value does not exceed 1000 Australian dollars for Australia or 200 United States dollars for Indonesia, or any higher amount as the Importing Party may establish.

A party can also unilaterally waive the requirement for documentary evidence of origin for certain goods.

Verification

Customs authorities of Indonesia or Australia may need to verify the information contained in a documentary evidence of origin. Verification processes are outlined in Chapter 4, Articles 4.22 and 4.23 and may involve:

- requesting further information relating to the origin of the good from the importer; or
- issuing written requests to the provider of the documentary evidence of origin, for further information relating to the origin of the good; or
- a verification visit to the premises of the exporter or producer of the good.

CONTACT

Contacts for further information

Australian Issuing Bodies for Certificates of Origin

Australian Chamber of Commerce and Industry

Phone: +61 2 6270 8000

Email: info@australianchamber.com.au

Web: <https://www.australianchamber.com.au/>

Australian Industry Group

Phone: 1300 776 063

Email: trade.docs@aigroup.com.au

Web: www.aigroup.com.au/trade/certificateoforigin

Ozdocs International

Phone: +61 2 9899 2000

Email: info@ozdocs.com.au

Web: www.ozdocs.com.au/export-documentation

General enquiries

Department of Foreign Affairs and Trade

Email: IA-CEPA@dfat.gov.au

Web: www.dfat.gov.au/iacepa

FTA Portal: www.ftaportal.dfat.gov.au

For all Australian customs matters including import requirements and procedures, advance rulings, tariff classifications and rules of origin:

Australian Border Force

Email: origin@abf.gov.au

Website: <https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements>

For further information on IA-CEPA tariff rate quotas and specific information on sanitary and phytosanitary certification requirements for agricultural products:

Department of Agriculture, Water and the Environment

Website: <https://www.agriculture.gov.au>

TRQS: www.agriculture.gov.au/export/from-australia/quota

Department of Industry, Science, Energy and Resources

Email: quota.unit@industry.gov.au

Website: <https://www.industry.gov.au/>

ATTACHMENT A

SAMPLE CERTIFICATE OF ORIGIN

1. Exporter's name, address, country and contact details:		3. Certificate of Origin Number: Form IA-CEPA INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT (IA-CEPA) CERTIFICATE OF ORIGIN Page ____ of ____ Issued in: <u>AUSTRALIA/INDONESIA</u>		
2. Shipment Details (a.) Importer's / Consignee's name, address, and country: (b.) Port of discharge (if known):		4. For official use only (Official Customs Remarks): <input type="checkbox"/> Preferential Treatment Given _____ <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) _____ Signature of Authorised Signatory of the Importing Party		
5. Item number	6. Detailed description of goods; number and kind of packages; (if applicable) product number and brand name.	7. HS Code (6 digit code) for each item.	8. Origin Criterion (WO, PE, CTC, QVC or SP) and the adjusted value where QVC is used.	9. Sufficient details to identify the consignment such as importer's purchase order number; invoice number and date; Air Way Bill; Sea Way Bill or Bill of Lading number
10. Declaration by the exporter, producer, manufacturer, or authorised representative The undersigned hereby declares that the above-stated information is correct and that the goods exported to <div style="text-align: center;"> INDONESIA/AUSTRALIA (Importing Party) </div> Comply with the origin requirements as provided in Chapter 4 of the Indonesia-Australia Comprehensive Economic Partnership Agreement. Place, date, name, signature and company of authorised signatory		11. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in Chapter 4 of the Indonesia-Australia Comprehensive Economic Partnership Agreement. Place, date, signature and official seal of the Issuing Body		
12. (if applicable - tick where appropriate) <input type="checkbox"/> ISSUED RETROACTIVELY <input type="checkbox"/> THIRD PARTY INVOICING (Insert name of company issuing third party invoice in box 9) <input type="checkbox"/> EXHIBITION: (Insert name and address of exhibition in box 6) <input type="checkbox"/> DE MINIMIS				

ATTACHMENT A

SAMPLE CONTINUATION SHEET

3. Certificate of Origin Number:

Page ____ of ____

5. Item number	6. Detailed description of goods; number and kind of packages; (if applicable) product number and brand name.	7. HS Code (6 digit code) for each item.	8. Origin Criterion (WO, PE, CTC, QVC or SP) and the adjusted value where QVC is used	9. Sufficient details to identify the consignment such as importer's purchase order number; invoice number and date; Air Way Bill; Sea Way Bill or Bill of Lading number
10. Declaration by the exporter, producer, manufacturer, or authorised representative The undersigned hereby declares that the above-stated information is correct and that the goods exported to INDONESIA/AUSTRALIA (Importing Party) Comply with the origin requirements as provided in Chapter 4 of the Indonesia-Australia Comprehensive Economic Partnership Agreement. Place, date, name, signature and company of authorised signatory		11. Certification On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in Chapter 4 of the Indonesia-Australia Comprehensive Economic Partnership Agreement. Place, date, signature and official seal of the Issuing Body		

ATTACHMENT B

INSTRUCTIONS TO COMPLETE IA-CEPA CERTIFICATES OF ORIGIN

(These instructions need not to be attached or printed on IA-CEPA Certificates of Origin)

BOX 1 - EXPORTER NAME, ADDRESS, COUNTRY AND CONTACT DETAILS: Details of the exporter of the goods (including name, address, country and contact information). The contact details may include the exporter's phone number or email address. The exporter must be located in the exporting Party.

BOX 2 - SHIPMENT DETAILS: Insert details of the importer/consignee (name, address, and country) in 2 (a). Insert the port of discharge of the goods (if known) in 2 (b).

BOX 3 - CERTIFICATE OF ORIGIN NUMBER: Insert the unique reference number assigned to the certificate of origin by the relevant issuing body.

BOX 4 - FOR OFFICIAL USE ONLY (OFFICIAL CUSTOMS REMARKS): If required by the importing customs authority, the customs official should tick (✓) the relevant boxes and sign where required to indicate whether or not preferential tariff treatment is accorded.

BOX 5 - ITEM NUMBER: To assist in the examination of the COO, items should be numbered where preferential treatment is sought for more than one type of goods (this is not mandatory).

BOX 6 - DETAILED DESCRIPTION OF GOODS; NUMBER AND KINDS OF PACKAGES; (IF APPLICABLE) PRODUCT NUMBER AND BRAND NAME: Enter a description of the goods sufficiently detailed to enable the goods to be identified by the customs officer examining them. Where relevant for the goods, the number and kind of packages should be provided. If applicable, enter the product number and brand name.

BOX 7 - HS CODE (6 DIGIT LEVEL) FOR EACH ITEM: Insert the Harmonized Commodity Description and Coding System (HS) subheading at the 6-digit level (at least) for each of the goods listed on the Certificate of Origin.

BOX 8 - ORIGIN CRITERION (WO, PE, CTC, QVC or SP) AND THE ADJUSTED VALUE WHERE QVC IS USED:

- a. The origin criteria the goods meet must be indicated in the manner shown in the following table:

Circumstances of production or manufacture	Insert in Box 8
(a) Wholly obtained or produced goods that qualify as originating under Article 4.2 (a) of Chapter 4 of the Agreement	WO
(b) Goods produced exclusively from originating materials, that qualify as originating under Article 4.2 (c) of Chapter 4 of the Agreement	PE
(c) Goods not wholly produced or obtained that qualify as originating under Article 4.2 (b) of Chapter 4 of the Agreement: <ul style="list-style-type: none">- Change in tariff classification (meaning the goods meet the relevant change in tariff classification rule as set out in Annex 4-C)- Qualifying value content (meaning the goods meet the relevant qualifying value content rule as set out in Annex 4-C)- Specific process rule (meaning the goods meet a specific process rule as set out in Annex 4-C)	CTC QVC SP

- b. Where the origin criterion includes a qualifying value content, the adjusted value of the relevant goods must be included. 'Adjusted value' is defined in Article 4.1 of Chapter 4 of the Agreement.

BOX 9 - SUFFICIENT DETAILS TO IDENTIFY THE CONSIGNMENTS SUCH AS IMPORTER'S PURCHASE ORDER NUMBER; INVOICE NUMBER AND DATE; AIR WAY BILL; SEA WAY BILL OR BILL OF LADING NUMBER: Insert either the importer's purchase order number; the invoice number and date; or the air way bill, sea way bill or bill of lading number relating to the goods.

BOX 10 - DECLARATION BY THE EXPORTER, PRODUCER, MANUFACTURER OR AUTHORISED REPRESENTATIVE: To be signed by the person making the declaration - either the exporter, producer, manufacturer or their authorised representative. The declarant must also include their name, place of signature, date and company name.

BOX 11 - CERTIFICATION: The issuing body must sign this box and include the place and date of signing and their official seal. The signature and seal may be applied electronically.

BOX 12 - The items in Box 12 should be ticked (✓) in those cases where such items are relevant to the goods covered by the Certificate.

- **ISSUED RETROACTIVELY** - Where a Certificate of Origin has been issued later than three (3) working days after the date of exportation due to involuntary errors or omissions or other valid causes, the "Issued Retroactively" box should be ticked (✓).
- **THIRD PARTY INVOICING** - In cases where the invoice used for the importation is issued in a country other than Australia or Indonesia, the "Third party invoicing" box should be ticked (✓) and the name of the company issuing the invoice should be provided in box 9.
- **EXHIBITION** - The "Exhibition" box should be ticked (✓) if the good is being imported after being exhibited in the other Party or in a non-Party. The name and address of the exhibition should be inserted in Box 6.
- **DE MINIMIS** - The "de minimis" box should be ticked (✓) if de minimis applies
-

PROCEDURES FOR MAKING DECLARATIONS OF ORIGIN

1. A declaration of origin may be made if the products originate under this Agreement.
2. Subject to Article 4.26, an exporter making a Declaration of Origin shall, on request of the customs administration of either Party, submit records as evidence of the originating status of the products concerned.
3. A Declaration of Origin shall be made on the invoice, the delivery note or any other commercial documents which describe the products concerned in sufficient detail to enable them to be identified, by typing, stamping or legibly printing on that document the following declaration:

"The exporter of the products covered by this document declares that, where clearly indicated, these products are of Australian / Indonesian preferential origin and meet the requirements of Chapter 4 (Rules of Origin) of the IA-CEPA."

4. A Declaration of Origin:
 - a. need not follow a prescribed format;
 - b. shall clearly indicate for each originating good the 6 digit HS Code, and the relevant origin criteria that is met, being either:
 - i. WO, meaning the good is wholly obtained or produced;
 - ii. PE, meaning the good is produced exclusively from originating materials;
 - iii. CTC, meaning the good meets the relevant change in tariff classification rule for its 6 digit HS Code as set out in Annex 4-C;
 - iv. QVC, meaning the good meets the relevant qualifying value content rule for its 6 digit HS Code as set out in Annex 4-C; or
 - v. SP, meaning the good meets a specific process rule (such as a chemical reaction or processing rule) for its 6 digit HS Code as set out in Annex 4-C;
 - c. shall bear:
 - i. the signature of the declarant or the company seal or stamp for non-natural persons;
 - ii. the name and contact details of the exporter;
 - iii. the unique number identifying the exporter as an exporter entitled to make a declaration under Article 4.20; and
 - iv. the date the declaration was made;
 - d. may be made after exportation. To the extent permitted by the laws and regulations of the importing Party, it may be presented after the entry of the goods into the territory;
 - e. shall be submitted electronically or in original hardcopy if requested by the importing Party;
 - f. shall apply to a single importation of an originating good of the exporting Party into the importing Party;
 - g. shall be valid for 12 months after the date that it was made or for a longer period specified by the laws and regulations of the importing Party;
 - h. shall be submitted in English; and
 - i. shall have no erasures or superimpositions, and shall have any alteration made by striking out the erroneous material and making any addition required. Such alteration shall be initialled by the declarant.



Australian Government



AUSTRALIA

