



Australian
BORDER FORCE

Rules of Origin

What is an FTA?



Free Trade Agreements (FTAs) are international treaties that reduce barriers to trade and support stronger commercial relationships.

- Can be bilateral, multilateral or plurilateral.
- May be reciprocal or non-reciprocal.
- Governed by World Trade Organization (WTO) Regional Trade Agreement rules.
- Typically cover trade in goods, services, investment, intellectual property and completion policy



FTAs are managed by the Department of Foreign Affairs and Trade (DFAT)

Features of FTAs



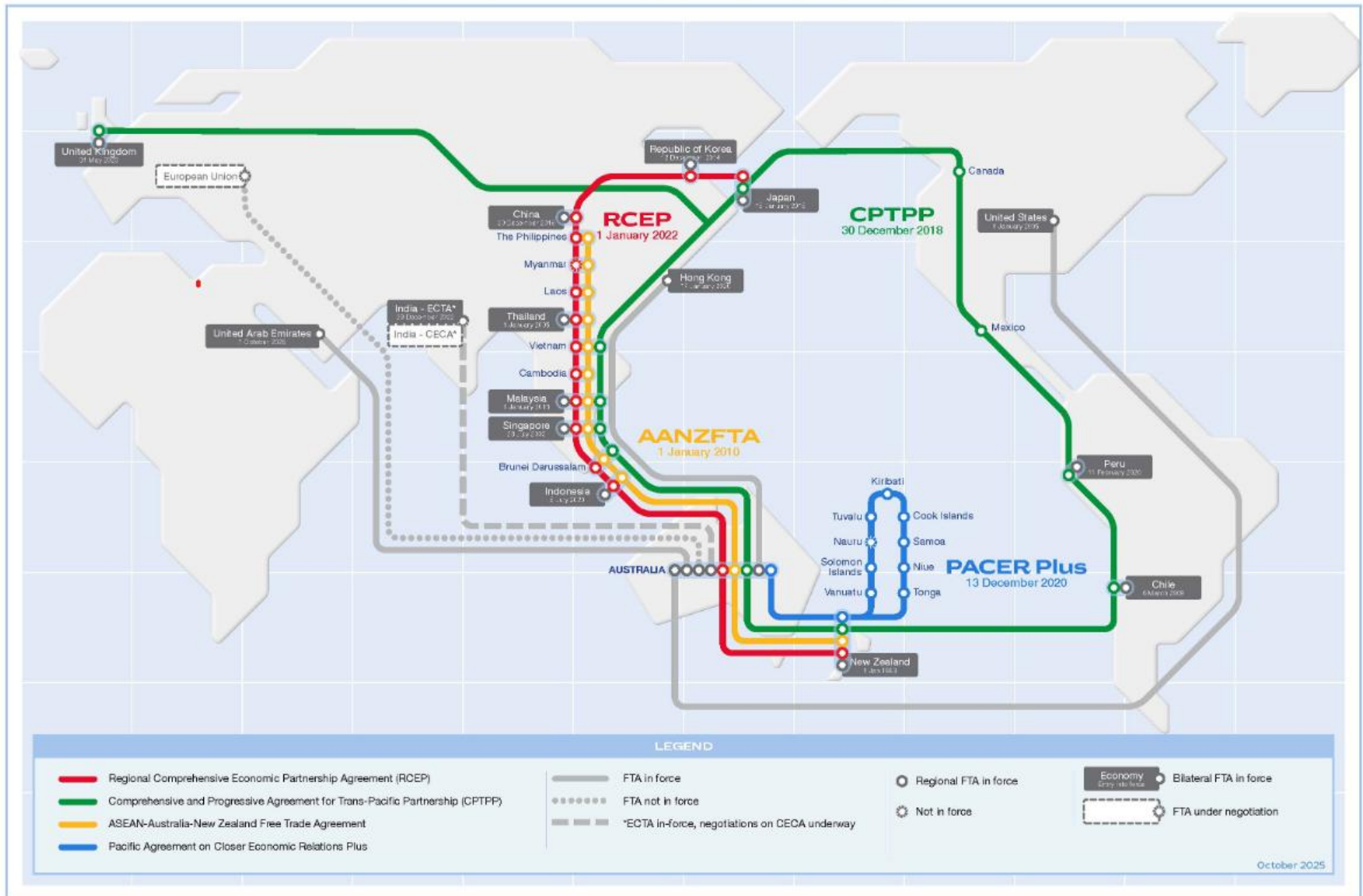
- More favourable conditions for trade.
- Improves access to markets.
- Substantial commercial and wider economic benefits.
- Build upon and are consistent with, WTO agreements.
- Maintain a nation's competitive edge.
- Enhance broader economic, foreign policy and strategic interests.
- Reflect the nation's strategy of promoting trade and investment liberalisation.
- Deliver proven benefits to all the countries involved.

Australia's Free Trade Agreements Network

Source: <https://ftaportal.dfat.gov.au/>



Australia's free trade agreement network



FTA Resources – ABF Website



Home → Importing, exporting and manufacturing → Overview ↘

FREE TRADE AGREEMENTS BY LOCATION

The following search can assist in identifying FTAs and other preferential arrangements Australia has with a particular country or place.

Select a location

Malaysia

[Malaysia-Australia Free Trade Agreement](#)

[The Agreement establishing an ASEAN-Australia-New Zealand Free Trade Area](#)

[Comprehensive and Progressive Agreement for Trans Pacific Partnership \(CPTPP\)](#)

[Regional Comprehensive Economic Partnership Agreement](#)

[Australian System Of Tariff Preferences \(ASTP\) For Developing Countries - DCS Rate](#)

[Malaysia Australia Trade Agreement](#)

www.abf.gov.au/importing-exporting-and-manufacturing/fta/overview/free-trade-agreements-by-location

Australia's FTA Portal - DFAT

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Source: <https://ftaportal.dfat.gov.au/>



Free Trade Agreement Portal

Welcome to Australia's FTA Portal

Explore new markets and find the best FTA for your business

1. Enter service, product or HS code 2. Select export or import 3. Select country (or economy) Search

Browse goods and services categories Download data by chapter or country/economy

Disclaimer

The FTA portal is for **general use only**. DFAT recommends that users exercise their own skill and care with respect to their use of this website and that users carefully evaluate the accuracy, currency, completeness and relevance of the material on the website or on any linked site (<https://www.dfat.gov.au/about-us/about-this-website/Pages/disclaimer>).

Updates

We are updating the FTA Portal to reflect [US tariff announcements](https://www.dfat.gov.au/trade/trade-and-investment/latest-us-tariffs), including relating to Australian aluminium and steel exports, and other products (<https://www.dfat.gov.au/trade/trade-and-investment/latest-us-tariffs>).

The FTA Portal is being progressively updated to reflect more flexible AANZFTA Product Specific Rules (PSR) following AANZFTA [Second Protocol](#) entry into force on 21 April 2025.

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Rules of Origin

Rules of Origin (ROO) determine whether goods qualify for preferential treatment under an FTA.

- ROO are FTA-specific
- Each FTA must be assessed individually
- ROO prevent goods from non-FTA countries gaining benefits through transit or minimal processing
- Common Rules include:
 1. **Wholly obtained (WO)**
 2. **Wholly Produced/Produced Entirely (WP/PE)**
 3. **Product Specific Rule (PSR)**
 4. **Last place of manufacture**
 5. **Consignment/Transshipment**



Wholly Obtained



Wholly Obtained (WO) goods are natural or primary products that have not undergone industrial processing

Examples include:

- Live animals
- Plants
- Minerals and Ore
- Certain animal products (such as hides and furs) subject to FTA wording



- **Goods that undergo industrial processing are generally excluded**

Wholly Produced/ Produced Entirely

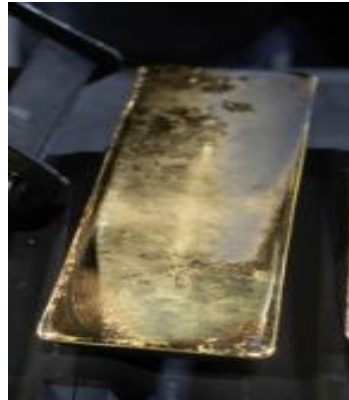
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Wholly Produced/Produced Entirely (WP/PE) goods are manufactured products that are no longer raw materials.

They may be produced from:

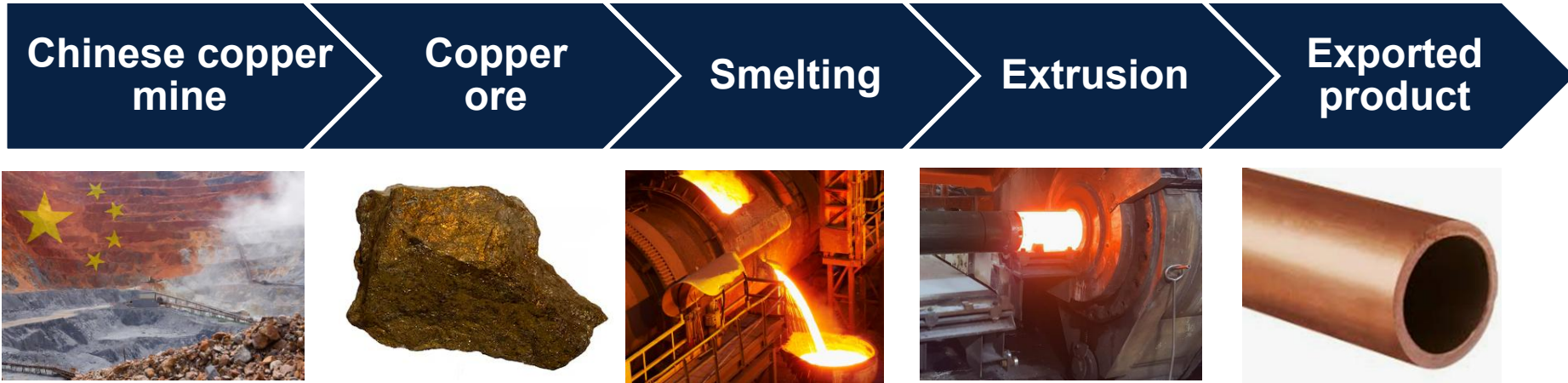
- I. Unmanufactured raw products or
- II. Materials wholly manufactured in an FTA party country



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Scenario





Product Specific Rule (PSR) Change in Classification

Product Specific Rules (PSR) apply when goods are manufactured using non-originating materials

To quality:

- Non-originating materials must undergo a Change in Tariff Classification
- The required level of change is specified under the relevant FTA and is based on the classification of the final good.



Each production step results in a new tariff classification



Scenario

Tree is grown in Vietnam



Tree is cut down



Logs transported to China



Shipped to Australia



Made into parts of a table



Turned into timber



Claiming Chinese origin in Australia





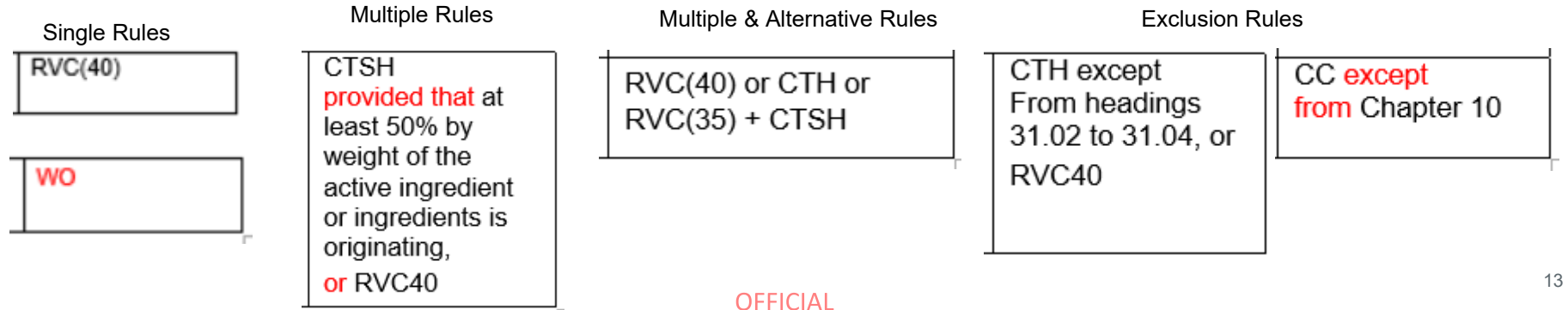
Product Specific Rules (PSR) Requirements

- To meet the PSR, goods must satisfy the specific rule, linked to the final classification of the goods, in the relevant FTA.
- **CC** – Change at the 2-digit (Chapter) level
- **CTH** – Change at the 4-digit (Heading) level
- **CTSH** – Change at the 6-digit (Subheading) level

Some FTAs include:

- Multiple rules
- Alternative rules
- Exclusion rules

Always check the specific FTA text



Product Specific Rule (PSR) Processing Operations



- Some FTAs include specific manufacturing or production processes that are considered substantial transformations which varies between FTAs.
- Specific processing rules require that the non-originating materials undergo a certain manufacturing or production process in an FTA Party nation, in order to be considered originating goods.





Product Specific Rule (PSR) Regional Value Content (RVC)

A specific proportion of the final value of the goods must come from the FTA party or parties. This will be specific to each FTA.



Last place of manufacture (Partly manufactured goods)



Must satisfy two requirements:

- *(a) the last process of manufacture occurred in the claimed country, and*
- *(b) the allowable factory cost is at least 50% of the total factory cost*

The assessment is based on a cost calculation:

$$\text{Percentage of total factory cost} = \frac{\text{Allowable Factory Cost}}{\text{Total Factory Cost}}$$



Scenario

Unprocessed
NZ wool

Processed
JP wool

Wool jumper
Made in PNG
(Last place of
manufacture)



50%
Factory cost



Claiming
PNG origin
in AU



Consignment Rules



Consignment (Transshipment) rules apply to goods transported through non-Party countries.

They ensure that goods:

- Do not undergo inadmissible processing, and
- Do not gain preference solely due to transit

Each FTA has its own consignment requirements



Proof of Origin



Most FTAs require Proof of Origin to claim preferential treatment

This is provided by:

- Certificate of Origin (COO)
 - ❖ Issued by an authorised body
- Declaration of Origin (DOO)
 - ❖ Made by the exporter or manufacturer

The required format is specified in the FTA text

Summary of the COO

- It is a specific form
- It contains an express certification made by a government or designated authority in the exporting Party that the identified goods meet the ROO requirements and that they are considered an originating good.
- The form is issued based on information provided by the manufacturer/producer or exporter or their authorised representative.

Summary of the DOO

- There is no requirement for a specific form (it can be a specific DOO Form or it could be a declaration on the invoice for sale of the goods);
- It contains an express declaration made by the producer/manufacturer or exporter or their authorised representative in the exporting Party that the identified goods meet the ROO requirements and that they are considered an originating good.

Minor Discrepancies in COOs

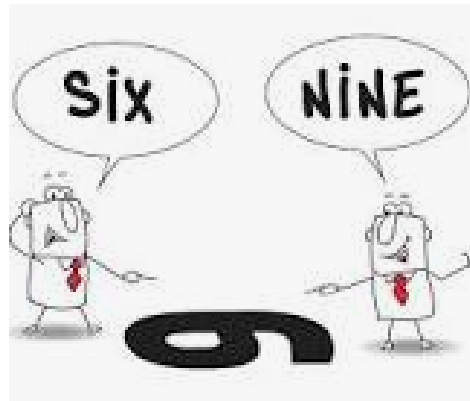


- FTAs allow for minor discrepancies on Certificates of Origin

General rule:

- If the origin is not in doubt, minor discrepancies may be accepted
- If essential data is missing, the COO is invalid

Guidance is provided in ABF ACN 2023/43



CERTIFICATE OF ORIGIN



COO Example 1

1. Exporter's name, address and country:		Certificate No.:				
2. Producer's name and address (if known):		CERTIFICATE OF ORIGIN Form for China-Australia Free Trade Agreement				
3. Importer's name, address and country (if known):		Issued in: _____				
4. Means of transport and route (if known): Departure date: Vessel/Flight/Train/Vehicle No.: Port of loading: Port of discharge:		5. Remarks:				
6. Item number (max.20)	7. Marks and numbers on packages (optional)	8. Number and kind of packages; description of goods	9. HS code (6-digit code)	10. Origin criterion	11. Gross or net weight or other quantity (e.g. Quantity in litres, m ³ .)	12. Invoice number and date
SAMPLE						
13. Declaration by the exporter or producer The undersigned hereby declares that the above-stated information is correct and that the goods exported to AUSTRALIA (Importing Party) comply with the origin requirements specified in the China-Australia Free Trade Agreement.			14. Certification On the basis of the control carried out, it is hereby certified that the information herein is correct and that the described goods comply with the origin requirements of the China-Australia Free Trade Agreement.			
Place, date and signature of authorised person			Place, date, and signature and stamp of the Authorised Body			
			Tel: _____ Fax: _____			
			Address: _____			

Form for China-Australia Free Trade Agreement

Origin Criterion

China-Australia Free Trade Agreement

China-Australia Free Trade Agreement

COO Example 2

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1. Exporter
nama pengirim
China / S

2. Country / region of origin
negara asalnya / Importir

3. Description of goods and route
deskripsi barang dan rute
... TO Indonesia BY SEA

4. Country / region of destination
Indonesia

5. For certifying authority use only

6. Marks and numbers

7. Packages; description of goods

8. H.S.Code
8504200090

9. Quantity
20PCS

10. Number and date of invoices
nomer invoice dan tanggal invoice

11. State billiard table and cloth

12. Certification
It is hereby certified that the declaration by the exporter is true and correct and that the goods were produced in China and that they comply with the requirements of the People's Republic of China.

SHENZHEN DEC.1.2014

Australian Border Force - May 2020

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COO Example 3

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ORIGINAL

1. Goods consigned from (Exporter's business name, address, country)		Reference No. THAILAND - AUSTRALIA FREE TRADE AGREEMENT CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM FTA issued in: THAILAND (country)			
2. Goods consigned to (Consignee's name, address, country)		4. For official use			
3. Means of transport and route (as far as known)		6. Item number			
6. Item number	8. Item numbers and numbers of packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin country	9. Gross weight and value (FOB)	10. Number and date of invoice
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in THAILAND (country) and that they comply with the origin requirement specified for those goods in the Free Trade Agreement for goods exported to (importing country)		12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.			

SAMPLE ONLY

**THAILAND – AUSTRALIA
FREE TRADE
AGREEMENT**

**Origin
Criterion**

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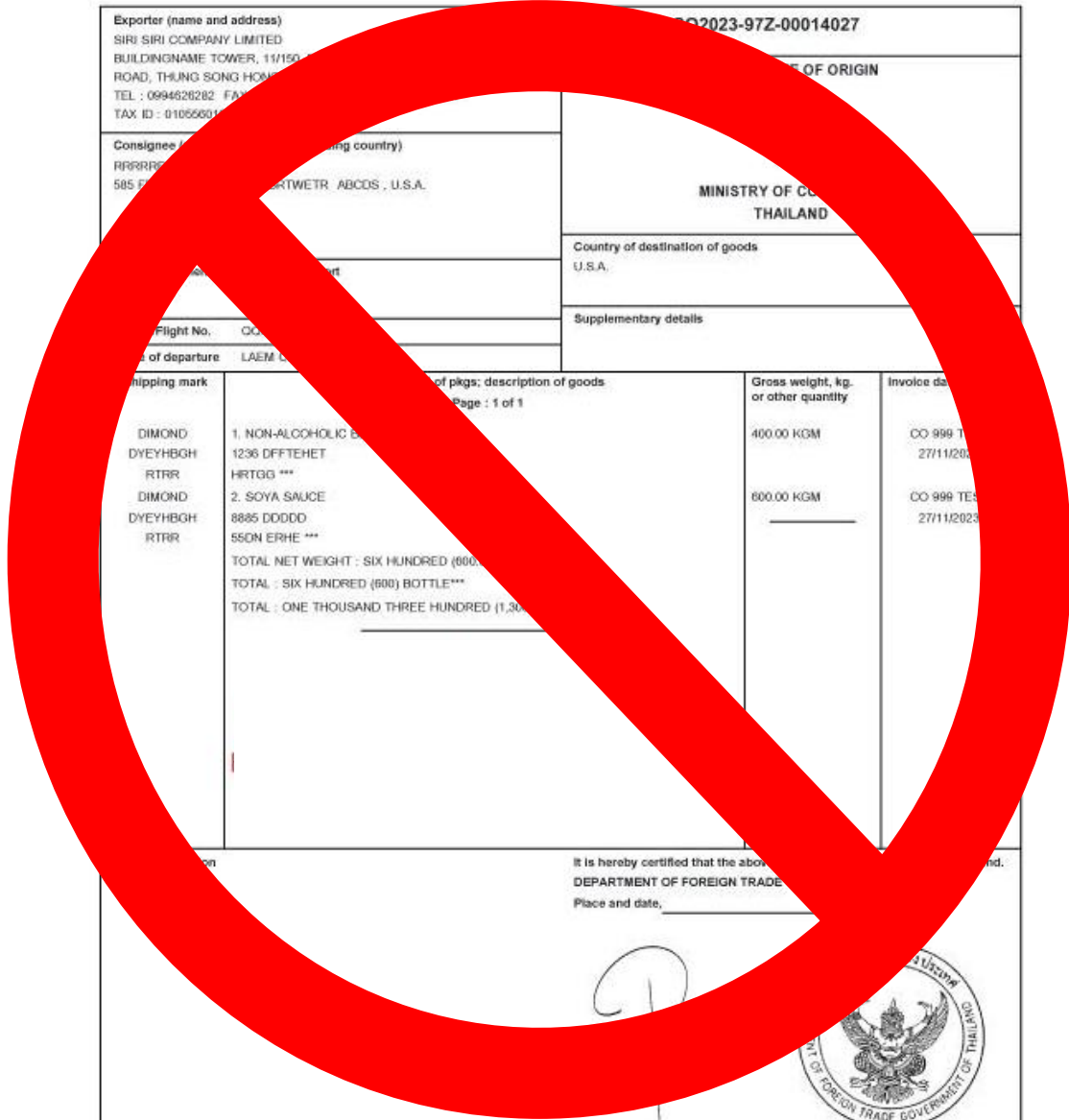
COO Example 4

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ORIGINAL

Exporter (name and address) SIRI SIRI COMPANY LIMITED BUILDINGNAME TOWER, 11/150 ROAD, THUNG SONG HON TEL : 0994626282 FAX TAX ID : 01066001		Country of origin THAILAND	
Consignee (name and address) RFRRRR 585 F RTWETR ABCOS, U.S.A.		Country of destination of goods U.S.A.	
Flight No. CO Place of departure LAEM		Supplementary details	
Shipping mark DIMOND DVEYHBGH RTRR DIMOND DVEYHBGH RTRR		Description of goods 1. NON-ALCOHOLIC B 1236 DFFTEHET HRTGG *** 2. SOYA SAUCE 8885 DODDD 550N ERHE *** TOTAL NET WEIGHT : SIX HUNDRED (600) TOTAL : SIX HUNDRED (600) BOTTLE*** TOTAL : ONE THOUSAND THREE HUNDRED (1,300)	
		Gross weight, kg, or other quantity 400.00 KGM 600.00 KGM	Invoice date CO 999 T 27/11/20 CO 999 T 27/11/2023
It is hereby certified that the above is true and correct. DEPARTMENT OF FOREIGN TRADE Place and date, _____			



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A-EU Free Trade Agreement

Source: [A-EU FTA: Frequently Asked Questions](#) | [Australian Government Department of Foreign Affairs and Trade](#)

Under the A-EU FTA, preferential tariff treatment may be claimed based on:

- The importer's knowledge that the good is originating, or
- A statement of origin completed by the exporter or producer

Detailed guidance on rules of origin will be available closer to implementation.

A Copy of the Provisional Text of the Agreement is available on the DFAT website: [Australia-EU FTA Provisional Text](#) | [Australian Government Department of Foreign Affairs and Trade](#)



Australian Border Force -
May 2026



Origin Advanced Rulings

Each application is assessed on its own merits.

A Certificate of Origin alone is not sufficient to support an origin ruling application.

Applications must clearly identify:

- The applicable ROO
- All materials used in the final goods
- The tariff classification of all materials
- Manufacturer details and country of Origin
- Other supporting documentary evidence as required



Special ruling for Trusted Trader under ChAFTA available

National Trade Services



Tariff Concession System that helps industry to become more internationally competitive and reduces costs to the community by removing customs duty where there is no local industry producing substitutable goods.



National Trade Advice Centre (NTAC) provides rulings and binding advice to industry on tariff classification, valuation, origin and Schedule 4 eligibility



Drawbacks assesses and audits claims from industry for duty drawbacks.



Voluntary Disclosure encourages voluntary industry compliance with customs-related law.

Resources



ABF website <https://www.abf.gov.au/importing-exporting-and-manufacturing/fta>

DFAT website <https://www.dfat.gov.au/trade/about-ftas/about-free-trade-agreements>

- ChAFTA Enquiries – chafta@abf.gov.au
- Origin Enquiries – origin@abf.gov.au (all other FTAs)
- Tariff Classification Enquiries – tariffclassification@abf.gov.au
- Valuation Enquiries – valuation@abf.gov.au
- Voluntary Disclosures – vdi@abf.gov.au
- Drawbacks – drawbacks@abf.gov.au
- Tariff Concession Orders (TCO) – tarcon@abf.gov.au



Thank you

Any question? 