

CHAPTER 4
RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A
Rules of Origin

Article 4.1
Definitions

For the purposes of this Chapter:

“aquaculture” means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seed stock, including seed stock imported from non-parties, such as eggs, fry, fingerlings, or larvae, parr, smolts, or other immature fish at a post-larval stage, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

“fungible goods or materials” means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical, irrespective of minor differences in appearance that are not relevant to a determination of origin;

“generally accepted accounting principles” means those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

“indirect material” means a material used in the production, testing, or inspection of a good but not physically incorporated into the good; or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including:

- (a) fuel, energy, catalysts, and solvents;
- (b) equipment, devices, and supplies used to test or inspect the good;
- (c) gloves, glasses, footwear, clothing, safety equipment, and supplies;
- (d) tools, dies, and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;

- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be a part of that production;

“material” means a good that is used in the production of another good;

“non-originating good” or “non-originating material” means a good or material that does not qualify as originating in accordance with this Chapter;

“originating good” or “originating material” means a good or material that qualifies as originating in accordance with this Chapter;

“packing materials and containers for shipment” means goods used to protect another good during its transportation, but does not include the packaging materials or containers in which a good is packaged for retail sale;

“preferential tariff treatment” means the customs duty rate applicable to an originating good, pursuant to each Party’s Schedule to Annex 2A (Tariff Commitments);

“producer” means a person who engages in the production of a good;

“production” means operations including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, aquaculture, gathering, manufacturing, processing, or assembling a good;

“production value” means the price paid or payable to the producer of the good at the place where the last production was carried out, and must include the value of all materials. If there is no price paid or payable or if it does not include the value of all materials, the value of the good:

- (a) must include the value of all materials and the cost of production employed in producing the good, calculated in accordance with accounting principles which are generally accepted in the Party of the producer; and
- (b) may include amounts for general expenses and profit to the producer that can be reasonably allocated to the good.

Any internal taxes which are, or may be, repaid when the good obtained is exported are excluded. If value of the good includes costs incurred subsequent to the good leaving the place of production, such as freight, insurance, packing, and all other costs incurred to transport the good, those costs are to be excluded; and

“value of the good” means, in relation to a good, either:

- (a) the production value of the good; or
- (b) the price actually paid or payable for the good when sold for export or other value determined in accordance with the Customs Valuation Agreement, excluding any costs incurred in the international shipment of the good.

Article 4.2 Origin Criteria

Except as otherwise provided in this Chapter, a good shall be regarded as originating if it is:

- (a) wholly obtained or produced in the territory of one or both of the Parties, as established in Article 4.3 (Wholly Obtained or Produced Goods);
- (b) produced entirely in the territory of one or both of the Parties, exclusively from originating materials; or
- (c) produced entirely in the territory of one or both of the Parties using non-originating materials, provided the good satisfies all applicable requirements of Annex 4B (Product-Specific Rules),

in each case, provided the good satisfies all other applicable requirements of this Chapter.

Article 4.3 Wholly Obtained or Produced Goods

For the purposes of Article 4.2 (Origin Criteria) the following goods shall be considered as wholly obtained or produced in the territory of one or both of the Parties if they are:

- (a) a plant, plant good, or fungus, grown, cultivated, harvested, picked, or gathered there;
- (b) a live animal born and raised there;
- (c) a good obtained from a live animal there;
- (d) an animal obtained by hunting, trapping, fishing, gathering, or capturing there but not beyond the outer limits of a Party's territorial sea;

- (e) a good obtained from aquaculture there but not beyond the outer limits of a Party's territorial sea;
- (f) a mineral or other naturally occurring substance, not included in subparagraphs (a) through (e), extracted or taken from there;
- (g) fish, shellfish, and other marine life taken from the sea, seabed, or subsoil beyond the outer limits of:
 - (i) Australia's territorial sea but within the territory of Australia by vessels that are registered, listed, or recorded in Australia; or
 - (ii) the United Kingdom's territorial sea but within the territory of the United Kingdom by vessels that are registered in the United Kingdom and entitled to fly the flag of the United Kingdom;
- (h) fish, shellfish, and other marine life taken from the sea, seabed, or subsoil beyond the outer limits of the territories of each Party and, in accordance with international law, outside the territorial sea of non-parties by vessels that are registered, listed, or recorded with a Party and entitled to fly the flag of that Party;
- (i) a good produced from goods referred to in subparagraph (g) or subparagraph (h) on board a factory ship that is registered, listed, or recorded with a Party and entitled to fly the flag of that Party;
- (j) a good other than fish, shellfish, and other marine life taken or extracted by a Party or a person of a Party from the seabed or subsoil outside the territories of the Parties, and beyond areas over which non-parties exercise jurisdiction provided that Party or person of that Party has the right to exploit that seabed or subsoil in accordance with international law;
- (k) a good that is:
 - (i) waste or scrap derived from production there; or
 - (ii) waste or scrap derived from used goods collected there, provided that those goods are fit only for the recovery of raw materials; and
- (l) a good produced there, exclusively from goods referred to in subparagraphs (a) through (k), or from their derivatives.

Article 4.4 Regional Value Content

1. Where a regional value content requirement is specified in this Chapter, including related Annexes, to determine whether a good is originating, the regional value content shall be calculated using one of the following methods:

Build-Down Method: based on the value of non-originating materials

$$RVC = \frac{\text{value of the good} - \text{value of non - originating materials}}{\text{value of the good}} \times 100$$

Build-Up Method: based on the value of originating materials

$$RVC = \frac{\text{value of originating materials}}{\text{value of the good}} \times 100$$

in each case where:

RVC is the regional value content of a good, expressed as a percentage;

value of non-originating materials is the value of non-originating materials, including materials of undetermined origin, used in the production of the good; and

value of originating materials is the value of originating materials used in the production of the good in the territory of one or both Parties.

2. All costs considered for the calculation of regional value content shall be recorded and maintained in conformity with the generally accepted accounting principles applicable in the territory of a Party where the good is produced.

Article 4.5 Materials Used in Production

1. If a non-originating material undergoes further production such that it satisfies the requirements of this Chapter, the material shall be treated as originating when determining the originating status of the subsequently produced good, regardless of whether that material was produced by the producer of the good.
2. If a non-originating material is used in the production of a good, the following may be counted as originating content in determining whether the resulting good meets a regional value content requirement:
 - (a) the value of production of the non-originating material undertaken in the territory of one or both Parties by one or more producers; and
 - (b) the value of any originating material used in the production of the non-

originating material undertaken in the territory of one or both Parties by one or more producers.

Article 4.6 **Value of Materials Used in Production**

For the purposes of this Chapter, the value of a material is:

- (a) for a material imported by the producer of the good, the price actually paid or payable for the material at the time of importation or other value determined in accordance with the Customs Valuation Agreement, including the costs incurred in the international shipment of the material;
- (b) for a material acquired in the territory where the good is produced:
 - (i) the price paid or payable by the producer in the Party where the producer is located;
 - (ii) the value as determined for an imported material in subparagraph (a); or
 - (iii) the earliest ascertainable price paid or payable in the territory of the Party; or
- (c) for a material that is self-produced:
 - (i) all the costs incurred in the production of the material, which includes general expenses; and
 - (ii) an amount equivalent to the profit added in the normal course of trade, or equal to the profit that is usually reflected in the sale of goods of the same class or kind as the self-produced material that is being valued.

Article 4.7 **Further Adjustments to the Value of Materials**

1. For an originating material, the following expenses may be added to the value of the material, if not included under Article 4.6 (Value of Materials Used in Production):
 - (a) the costs of freight, insurance, packing, and all other costs incurred to transport the material to the location of the producer of the good;
 - (b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties and taxes that are waived, refunded,

- refundable, or otherwise recoverable, which include credit against duty or tax paid or payable; and
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
2. For a non-originating material or material of undetermined origin, the following expenses may be deducted from the value of the material:
- (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material to the location of the producer of the good;
 - (b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which include credit against duty or tax paid or payable; and
 - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
3. For greater certainty, when a non-originating material is used in the production of a good, the values referred to in subparagraph 2(a) and subparagraph 2(b) of Article 4.5 (Materials Used in Production) may be:
- (a) deducted from the value of the non-originating material if calculating the regional value content requirement using the Build-Down Method; or
 - (b) included in the value of originating materials if calculating the regional value content requirement using the Build-Up Method.
4. For the purposes of this Article, if a cost, expense, or value is unknown or documentary evidence of the amount of the adjustment is not available, then no adjustment is allowed for that cost, expense, or value.

Article 4.8

Recovered Materials and Remanufactured Goods

1. A recovered material derived in the territory of one or both of the Parties shall be treated as originating when it is used in the production of, and incorporated into, a remanufactured good.
2. For greater certainty:
- (a) a remanufactured good shall be treated as originating only if it satisfies the applicable requirements of Article 4.2 (Origin Criteria); and

- (b) a recovered material that is not used or incorporated in the production of a remanufactured good shall be treated as originating only if it satisfies the applicable requirements of Article 4.2 (Origin Criteria).

**Article 4.9
Accumulation**

1. A good shall be regarded as originating if the good is produced in the territory of one or both of the Parties by one or more producers, provided that the good satisfies the requirements of Article 4.2 (Origin Criteria) and all other applicable requirements in this Chapter.
2. An originating good or material of one Party shall be considered originating in the territory of the other Party when used in the production of a good in the territory of the other Party.
3. Production undertaken on a non-originating material in the territory of one or both Parties by one or more producers may contribute toward the originating content of a good for the purpose of determining its origin, regardless of whether that production was sufficient to confer originating status to the material itself.

**Article 4.10
Tolerance**

1. A good that contains non-originating materials that do not satisfy the applicable change in tariff classification requirement specified in Annex 4B (Product-Specific Rules) for the good shall nonetheless be regarded as originating if:
 - (a) in the case of goods in Chapters 1 through 24 and 50 through 63 of the Harmonized System:
 - (i) the total weight of those materials does not exceed 10 per cent of the weight of the good not including the weight of any packaging;
or
 - (ii) the value of those materials does not exceed 10 per cent of the value of the good; or
 - (b) in the case of goods in Chapters 25 through 49 and 64 through 97 of the Harmonized System, the value of those materials does not exceed 10 per cent of the value of the good,

and the good meets all other applicable requirements of this Chapter.

2. If a good described in paragraph 1 is also subject to a regional value content requirement, the value of those non-originating materials shall be included in the

value of non-originating materials for any applicable regional value content requirement.

Article 4.11
Fungible Goods or Materials

1. A fungible good or material shall be treated as originating based on the:
 - (a) physical segregation of each fungible good or material; or
 - (b) use of any inventory management method recognised in the generally accepted accounting principles of the Party where the production is performed, if originating and non-originating fungible goods or materials are comingled, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.
2. The inventory management system must ensure that no more goods or material receive originating status than would have been the case if the fungible goods or materials had been physically segregated.

Article 4.12
Accessories, Spare Parts, Tools, and Instructional or Other Information Materials

1. For the purpose of determining origin of a good, accessories, spare parts, tools, and instructional or other information materials classified and delivered with, but not invoiced separately from a good shall be:
 - (a) disregarded in determining whether a good is wholly obtained or satisfies a process or change in tariff classification requirement set out in Annex 4B (Product-Specific Rules) for the good; and
 - (b) taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good,

provided the quantities, value, and type of accessories, spare parts, tools, and instructional or other information material are customary for the good.
2. Accessories, spare parts, tools, and instructional or other information materials, described in paragraph 1 shall be deemed to have the same originating status as the good with which they are delivered.

Article 4.13
Packaging Materials and Containers for Retail Sale

Packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, be:

- (a) disregarded in determining whether the non-originating materials used in the production of the good have satisfied the applicable process or change in tariff classification requirement set out in Annex 4B (Product-Specific Rules), or whether the good is wholly obtained or produced; and
- (b) taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

Article 4.14
Packing Materials and Containers for Shipment

Packing materials and containers for shipment shall be disregarded in determining whether a good is originating.

Article 4.15
Indirect Materials

An indirect material shall be considered to be originating without regard to where it is produced.

Article 4.16
Sets of Goods

1. For a set classified as a result of the application of rule 3(a) or rule 3(b) of the General Rules for the Interpretation of the Harmonized System, the originating status of the set shall be determined in accordance with the product-specific rule of origin that applies to the set.
2. For a set classified as a result of the application of rule 3(c) of the General Rules for the Interpretation of the Harmonized System, the set shall be originating only if each good in the set is originating and both the set and the goods meet the other applicable requirements of this Chapter.
3. Notwithstanding paragraph 2, for a set classified as a result of the application of rule 3(c) of the General Rules for the Interpretation of the Harmonized System, the set is originating if the value of all the non-originating goods in the set does not exceed 20 per cent of the value of the set.

4. For the purposes of paragraph 3, the value of the non-originating goods in the set and the value of the set shall be calculated in the same manner as the value of non-originating materials and the value of the good.

Article 4.17 Non-Alteration

1. An originating good shall retain its originating status if the good has been transported to the importing Party without passing through the territory of a non-party.
2. An originating good transported through the territory of one or more non-parties shall retain its originating status provided that the good:
 - (a) does not undergo further production or any other operation outside the territories of the Parties, other than unloading, reloading, separation from a bulk shipment or splitting of a consignment, storing, repacking, labelling or marking required by the importing Party or any other operation necessary to preserve it in good condition or to transport the good to the territory of the importing Party.
 - (b) is not released to free circulation in the territory of any non-party.¹

Section B Origin Procedures

Article 4.18 Claims for Preferential Tariff Treatment

1. Each Party shall provide that an importer may make a claim for preferential tariff treatment, based on a declaration of origin completed by the exporter, producer, or, in the case of an exporter or producer in Australia, an authorised representative of the exporter or producer, or the importer's knowledge that a good is originating.
2. Each Party shall provide that a declaration of origin:
 - (a) need not follow a prescribed format;
 - (b) be in writing, including electronic format;

¹The Working Group on Rules of Origin and Customs and Trade Facilitation shall report to the Joint Committee on the operation of subparagraph (b) within one year of the date of entry into force of this Agreement.

- (c) specifies that the good is both originating and meets the requirements of this Chapter;
 - (d) be attached to, or provided on, an invoice or any other commercial document that describes the goods concerned in sufficient detail to enable them to be identified; and
 - (e) fulfils the data requirements as set out in Annex 4A (Data Requirements).
3. Each Party shall provide that a declaration of origin may apply to:
- (a) a single shipment of a good into the territory of a Party; or
 - (b) multiple shipments of identical goods within any period specified in the declaration of origin, but not exceeding 12 months.
4. Each Party shall provide that a declaration of origin is valid for one year after the date that it was completed or for such longer period specified by the laws and regulations of the importing Party.
5. If unassembled or disassembled products within the meaning of rule 2(a) of the General Rules for the Interpretation of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported by more than one shipment, a single declaration of origin for such products may be used on request of the importer and in accordance with the requirements laid down by the customs authority of the importing Party.

Article 4.19
Basis of a Declaration of Origin or Importer's Knowledge

1. Each Party shall provide that if a producer declares the origin of a good, the declaration of origin is completed on the basis of the producer having information that the good is originating.
2. Each Party shall provide that if the exporter is not the producer of the good, a declaration of origin may be completed by the exporter of the good on the basis of:
- (a) the exporter having information that the good is originating; or
 - (b) reasonable reliance on the producer's information that the good is originating.
3. Each Party shall provide that if an importer of the good makes a claim for preferential tariff treatment on the basis of the importer's knowledge the good is originating, the claim is made on the basis of:
- (a) the importer having documentation that the good is originating; or

- (b) reasonable reliance on supporting documentation provided by the exporter or producer that the good is originating.
4. Australia shall also provide that a declaration of origin may be completed by an authorised representative of an exporter or producer of the good, on the basis of reasonable reliance on supporting documentation provided by the exporter or producer that the good is originating.
 5. For greater certainty, nothing in paragraph 1 or paragraph 2 shall be construed to allow a Party to require an exporter or producer to complete a declaration of origin or provide a declaration of origin to another person.

Article 4.20 Discrepancies

A Party shall not reject a declaration of origin due to minor errors or discrepancies, such as slight discrepancies between documents, omissions of information or typing errors, provided these minor discrepancies or errors do not create doubt as to the originating status of the good.

Article 4.21 Waiver of Declaration of Origin

A Party shall not require a declaration of origin if:

- (a) the customs value of the importation does not exceed, in the case of Australia, 1,000 Australian Dollars or, in the case of the United Kingdom, 1,000 Pound Sterling, or any higher amount as the importing Party may establish; or
- (b) it is a good for which the importing Party has waived the requirement or does not require the importer to present a declaration of origin,

provided that the importation does not form part of a series of importations, which the customs authority of the importing Party reasonably considers to have been carried out or planned for the purpose of evading compliance with the importing Party's laws and regulations governing claims for preferential tariff treatment under this Agreement.

Article 4.22 Obligations Relating to Importation

1. Except as otherwise provided for in this Chapter, each Party shall provide that, for the purpose of claiming preferential tariff treatment, the importer shall:

- (a) declare that the good qualifies as an originating good;
 - (b) possess either:
 - (i) a valid declaration of origin; or
 - (ii) documentation that formed the basis for the importer's knowledge that the good is originating;
 - (c) provide to the importing Party a copy of any declaration of origin and other evidence that the good qualifies as an originating good, if required by the importing Party; and
 - (d) if required by an importing Party to demonstrate that the requirements in Article 4.17 (Non-Alteration) have been satisfied, provide relevant documents, such as transport documents, and in the case of storage, storage documents.
2. Each Party shall provide that if the importer has reason to believe that the claim for preferential tariff treatment is based on incorrect information that could affect the accuracy or validity of the declaration of origin, the importer shall correct the importation document and pay any customs duty and, if applicable, penalties owed.
3. Each Party may provide that if the exporter or producer has reason to believe that the declaration of origin is based on incorrect information that could affect the accuracy or validity of the declaration of origin, they shall be obliged to immediately notify the importer in writing of any change affecting the originating status of each good to which the declaration of origin applies.
4. Each Party shall encourage its customs authority, when considering imposing a penalty in relation to a claim for preferential tariff treatment, to consider as a significant mitigating factor a voluntary notification given prior to the discovery of that error by the Party and in accordance with paragraph 2 or paragraph 3, provided that in the case of a notification given by an importer, the importer corrects the error and repays any duties owing.

Article 4.23

Record Keeping Requirements

1. Each Party shall provide that an importer claiming preferential tariff treatment for a good imported into the territory of that Party shall maintain, for a period of four years from the date of importation of the good, or such longer period as the importing Party specifies:
- (a) documentation related to the good's importation, including any declaration of origin that served as the basis for the claim; and

- (b) all records necessary to demonstrate that the good is originating and qualified for preferential tariff treatment, if the claim was based on the importer's knowledge that the good was originating.
- 2. Each Party shall provide that a producer or exporter in its territory that provides a declaration of origin shall maintain, for a period of four years from the date the declaration of origin was issued, or such longer period as the importing Party specifies, all records necessary to demonstrate that a good for which the exporter or producer provided a declaration of origin is originating.
- 3. Each Party shall provide that an importer, exporter, or producer in its territory may choose to maintain the records specified in paragraphs 1 and 2 in any medium that allows for prompt retrieval, including electronic, optical, magnetic, or written form in accordance with that Party's laws and regulations.

Article 4.24 Verification of Origin

Initiating a verification of origin

- 1. For the purpose of determining whether a good imported into its territory is originating, the customs authority of the importing Party may conduct a verification of any claim for preferential tariff treatment by one or more of the following:
 - (a) a written request for information from the importer of the good;
 - (b) a written request for information from the exporter or producer of the good, where the customs authority of the importing Party considers the information obtained under subparagraph (a) is not sufficient to make a determination and the customs authority of the importing Party would like additional information; or
 - (c) a written request for information from the customs authority of the exporting Party where the customs authority of the importing Party considers the information obtained under subparagraph (a) and subparagraph (b) is not sufficient to make a determination and the customs authority of the importing Party would like additional information.

A verification under this paragraph may be conducted at the time the customs import declaration is lodged, or before or after the release of the good by the customs authority of the importing Party.

- 2. If the customs authority of the importing Party decides to conduct a verification pursuant to paragraph 1, it shall accept information directly from the importer, exporter, or producer.

3. Where a written request is made under subparagraph 1(b) the customs authority of the importing Party shall:
 - (a) ensure that the information requested is limited to information pertaining to the fulfilment of the requirements of this Chapter as follows:
 - (i) if the claim was based on a declaration of origin, that declaration of origin; and
 - (ii) where the claim was based on the good having been wholly obtained or produced pursuant to subparagraph (a) of Article 4.2 (Origin Criteria), the applicable subparagraph in Article 4.3 (Wholly Obtained or Produced Goods), and the place of production; or
 - (iii) where the claim was based on the good having been produced entirely pursuant to subparagraph (b) of Article 4.2 (Origin Criteria), information on the origin of the materials, and the place of production; or
 - (iv) where the claim was based on a change in tariff classification, a list of all the non-originating materials used in the production of the good in a Party, including their tariff classification (in two, four, or six-digit format, depending on the relevant product-specific rule of origin); or
 - (v) where the claim was based on the regional value content, the value of the final good, the value of all non-originating materials used in the production (where the build-down method is used) or the value of all originating materials used in the production (where the build-up method is used), as well as information on how such values were determined; or
 - (vi) where the claim was based on a production process, a specific description of that process; and
 - (vii) information on any tolerances relied on under Article 3.9 (Tolerance); and
 - (viii) information relating to compliance with the non-alteration provisions under Article 4.17 (Non-Alteration).
 - (b) allow the exporter or producer at least 30 days from the date of receipt of the request to provide the requested information; and
 - (c) notify the customs authority of the exporting Party of the request.
4. Where a written request is made under subparagraph 1(c) the customs authority of the importing Party may request specific documentation and information from the

customs authority of the exporting Party as part of a verification of origin not later than two years after the date on which a claim for preferential tariff treatment was made. The customs authority of the exporting Party shall provide the customs authority of the importing Party with a written acknowledgement of receipt of this request within 45 days of the date of the request, or any other time period as may be decided between the Parties.

Actions of the customs authority of the exporting Party

5. Following a request under subparagraph 1(c), the customs authority of the exporting Party may, in accordance with the laws and regulations of the exporting Party:
 - (a) request the records referred to in paragraphs 1 and 2 of Article 4.23 (Record Keeping Requirements);
 - (b) ask questions of the exporter, a producer, or a supplier of the good to verify the origin of the goods; and
 - (c) visit the premises of the exporter, a producer, or a supplier to review the records referred to in paragraphs 1 and 2 of Article 4.23 (Record Keeping Requirements) or to observe the facilities used in the production of the good.
6. As soon as possible, and in any event within 10 months after receiving the written request under paragraph 4, the customs authority of the exporting Party shall wherever possible provide the customs authority of the importing Party with the following:
 - (a) the documentation requested by the customs authority of the importing Party under paragraph 4 where available;
 - (b) the description of the good that is subject to examination, including its tariff classification in two, four, or six-digit format, depending on the origin criterion;
 - (c) a description of the production process;
 - (d) information on the manner in which the examination of the good pursuant to paragraph 5 was conducted; and
 - (e) supporting documentation, where appropriate.

Release of goods subject to verification

7. During verification, the importing Party shall allow the release of the good, subject to payment of any duties or provision of any security as provided for in its laws and regulations. If as a result of the verification the importing Party determines that the

good is an originating good, it shall grant preferential tariff treatment to the good and refund any excess duties paid or release any security provided, unless the security also covers other obligations.

Completing a verification of origin

8. The customs authority of the importing Party shall:
 - (a) make a determination following a verification as expeditiously as possible and no later than 90 days after it receives the information necessary to make the determination, and no later than 365 days after the first request for information or other action under paragraph 1. If permitted by its laws and regulations, a Party may extend the 365-day period in exceptional cases, such as where the technical information concerned is very complex;
 - (b) provide the importer with a written determination of whether the good is originating that includes the basis for the determination; and
 - (c) provide the importer, exporter, or producer that provided information during the verification or certified that the good was originating with the results of the verification and the reasons for that result.

Cooperation

9. The customs authorities of the Parties shall discuss the overall operation and administration of the verification process, including forecasting of workload and discussing priorities. If there is an unmanageable number of requests, the customs authorities of the Parties shall consult to establish priorities and consider steps to manage the workload, taking into consideration operational requirements.

Article 4.25

Determinations on Claims for Preferential Tariff Treatment

1. Except as otherwise provided in paragraph 2, each Party shall grant a claim for preferential tariff treatment made in accordance with this Chapter for a good that arrives in its territory on or after the date of entry into force of this Agreement. In addition, if permitted by the importing Party, the importing Party shall grant a claim for preferential tariff treatment made in accordance with this Chapter for a good which is imported into its territory or released from customs control on or after the date of entry into force of this Agreement.
2. The importing Party may deny a claim for preferential tariff treatment if:
 - (a) it determines that the good does not satisfy any of the requirements of this Chapter;

- (b) pursuant to a verification under Article 4.24 (Verification of Origin), it has not received sufficient information to determine that the good qualifies as originating, or that the importer, exporter, producer, or supplier has failed to comply with any requirements of this Chapter;
 - (c) the exporter, producer, or importer fails to respond to a written request for information in accordance with Article 4.24 (Verification of Origin); or
 - (d) the importer, exporter, or producer fails to comply with any of the relevant requirements for obtaining preferential tariff treatment.
3. If an importing Party denies a claim for preferential tariff treatment, it shall issue a determination to the importer that includes the reasons for the determination.
 4. A Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice or other commercial document was issued in a non-party. If an invoice is issued in a non-party, a Party shall require that the declaration of origin be separate from the invoice.

Article 4.26

Refunds and Claims for Preferential Tariff Treatment after Importation

1. Each Party shall provide that an importer may apply for preferential tariff treatment and a refund of any excess duties paid for a good if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that the good would have qualified for preferential tariff treatment when it was imported into the territory of the Party.
2. As a condition for preferential tariff treatment under paragraph 1, the importing Party may require that the importer:
 - (a) make a claim for preferential tariff treatment;
 - (b) where applicable, provide a copy of any declaration of origin; and
 - (c) provide such other documentation relating to the importation of the good as the importing Party may require,

no later than two years after the date of importation or a longer period if specified in the importing Party's laws and regulations.

Article 4.27
Penalties

A Party shall establish or maintain measures imposing criminal, civil, or administrative penalties for violations of its laws and regulations related to this Chapter.

Article 4.28
Confidentiality

For greater certainty, Article 5.21 (Confidentiality - Customs Procedures and Trade Facilitation) applies to this Chapter.

Section C
Other Matters

Article 4.29

Working Group on Rules of Origin and Customs and Trade Facilitation

1. The Parties hereby establish a Working Group on Rules of Origin and Customs and Trade Facilitation composed of government representatives of each Party responsible for rules of origin and customs and trade facilitation matters to consider any matters arising under this Chapter or Chapter 5 (Customs Procedures and Trade Facilitation).
2. The functions of the Working Group on Rules of Origin and Customs and Trade Facilitation shall include:
 - (a) cooperating in the administration and uniform interpretation of this Chapter and Chapter 5 (Customs Procedures and Trade Facilitation);
 - (b) monitoring the effective operation and implementation of this Chapter and Chapter 5 (Customs Procedures and Trade Facilitation);
 - (c) providing a regular forum for information exchange on matters related to this Chapter and Chapter 5 (Customs Procedures and Trade Facilitation);
 - (d) ensuring customs authority contact details have been exchanged;
 - (e) discussing the potential for applying cumulation with:
 - (i) non-parties where each Party has a free trade agreement with the same non-party; and
 - (ii) least-developed countries;

- (f) considering amendments or modifications to this Chapter, Annex 4B (Product-Specific Rules) or Annex 4A (Data Requirements), that are necessary to reflect changes to the Harmonized System and taking into account developments in technology, production processes or other related matters;
 - (g) considering amendments or modifications to Article 4.17 (Non-Alteration); and
 - (h) considering any matters referred to it by the Committee on Trade in Goods or the Joint Committee.
3. The Working Group on Rules of Origin and Customs and Trade Facilitation shall meet within one year of the date of entry into force of this Agreement and thereafter as the Parties may decide.
 4. The Working Group on Rules of Origin and Customs and Trade Facilitation shall report to the Committee on Trade in Goods.

ANNEX 4A

DATA REQUIREMENTS

A declaration of origin that is the basis for a claim for preferential tariff treatment under this Agreement must include the following elements:

1. Exporter, Producer, or Authorised Representative of the Exporter or Producer

Indicate whether the signatory is the exporter, or producer in accordance with Article 4.18 (Claims for Preferential Tariff Treatment). In the case of an authorised representative, indicate whether the declaration of origin has been completed on behalf of the exporter, producer, or both.

2. Signatory

Provide the signatory's name, company name (if applicable), address (including country), telephone number, and e-mail address.

3. Exporter

Provide the exporter's name, address (including country), e-mail address, and telephone number if different from the signatory. For UK exporters, provide the UK exporter reference number where one has been assigned. The address of the exporter must be in the exporting Party. This information is not required if the producer is completing the declaration of origin and does not know the identity of the exporter.

4. Producer

Provide the producer's name, address (including country), e-mail address, and telephone number, if different from the certifier or exporter or, if there are multiple producers, state "Various" or provide a list of producers. A person that wishes for this information to remain confidential may state "Available upon request by the importing authorities". The address of a producer must be the place of production of the good in a Party.

5. Importer

Provide, if known, the importer's name, address, e-mail address, and telephone number. The address of the importer must be in a Party.

6. Description and HS Tariff Classification of the Good

- (a) Provide a description of the good and the Harmonized System tariff classification of the good to the six-digit level. The

description should be sufficient to relate it to the good covered by the declaration of origin; and

- (b) If the declaration of origin covers a single shipment of a good, indicate, if known, the invoice number related to the exportation.

7. Origin Criterion

Specify the rule of origin under which the good qualifies.

8. Period for multiple shipments

If the declaration of origin covers multiple shipments of identical goods for a specified period of up to 12 months as set out in paragraph 3 of Article 4.18 (Claims for Preferential Tariff Treatment), state the period during which such shipments will be made.

9. Authorised Signature and Date

If the exporter or producer is the signatory, the declaration of origin must be signed and dated by the signatory, and accompanied by the following statement:

I (the exporter/the producer) declare that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I (the exporter/the producer) assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this declaration of origin.

If an authorised representative of the exporter or producer is the signatory, the declaration of origin must be signed, dated and accompanied by the following statement:

I (the authorised representative of the exporter/producer) declare that the goods described in this document qualify as originating and the information contained in this document is true and accurate. The exporter or the producer, as the case may be, assumes responsibility for providing such representations and agrees to maintain and present upon request or to make available during a verification visit, documentation necessary to support this declaration of origin.