

A banner at the top of the page featuring a stylized map of Australia on the left, a globe in the background, and a blue and yellow particle effect on the right. The text "REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP" is written in white, bold, uppercase letters across the center.

**REGIONAL COMPREHENSIVE
ECONOMIC PARTNERSHIP**

REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP (RCEP)

FREE TRADE AGREEMENT

Guide to obtaining preferential tariff treatment when exporting and importing goods using RCEP



Australian Government

More information on the Regional Comprehensive Economic Partnership is available at www.dfat.gov.au/trade/agreements/in-force/rcep.

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DISCLAIMER

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Users of this guide should note that where reference is made to the DFAT website and Free Trade Agreement (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/trade/agreements/in-force/rcep

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The **Regional Comprehensive Economic Partnership (RCEP)** is a regional Free Trade Agreement between 15 Indo-Pacific countries that enters into force from 1 January 2022. RCEP complements and builds upon Australia's 10 existing free trade agreements across the Indo-Pacific region:

- allowing Australian business to build and access regional value chains, and
- providing a single set of rules and procedures for accessing preferential tariffs across the region.

Australian goods will enjoy improved market access to a regional free trade area comprising ASEAN countries (Brunei-Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Viet Nam) plus four other countries in the Indo-Pacific region, China, Japan, Republic of Korea and New Zealand. Once in force for all signatories, 89 per cent of Australian exports to all RCEP Parties will benefit from immediate duty-free access.

Tariff cuts will be made on 1 January of each year for Brunei Darussalam, Cambodia, China, Korea, Lao PDR, Malaysia, Myanmar, New Zealand, Singapore, Thailand and Vietnam pending completion of ratification procedures.

Indonesia, Japan and the Philippines will apply a first tariff cut upon entry into force (pending ratification procedures), while each subsequent tariff cut will be made on 1 April of each following year.

RCEP will enter into force for the Republic of Korea on 1 February 2022. At the time of publication, Indonesia, Malaysia, Myanmar, and Philippines had yet to deposit an instrument of ratification with the RCEP depositary. For remaining parties that ratify before 31 December 2021, Australia will consider them parties to RCEP when the Agreement enters into force on 1 January 2022 – unless they specify a later date for RCEP's entry into force. For those parties that ratify RCEP on or after 1 January 2022, RCEP will enter into force for them 60 days after their deposit of an instrument of ratification.

This step-by-step guide principally aims to assist Australian exporters and importers to take advantage of preferential tariff treatment under RCEP. While it does contain information for importers and exporters, this is of a general nature and should be used in conjunction with Chapters 2 and 3 of the RCEP Agreement.

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

- Step 1: What is the **tariff classification** of your goods? (Page 2)
Step 2: Can you claim an RCEP **tariff preference**? (Page 3)
Step 3a: Are your goods **RCEP originating**? (Page 5)
Step 3b: What is the **RCEP Country of Origin**? (Page 9)
Step 4: How to **certify** the origin of your goods (Page 14)

For specific technical information on claiming preferential tariff treatment for RCEP 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/RCEP>. This page also contains guidance on how to obtain an origin advice for goods imported into Australia and information on how to claim preferential rates of customs duty for goods imported into Australia.

Step 1: Identify the tariff classification of your goods

Your first step to identifying how RCEP treats a particular good requires you to correctly identify that good.

Under RCEP, 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 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.

Example: HS Chapter, Heading, Subheading

Chapter 02: Meat and edible meat

Heading 0204: Meat of sheep or goats, fresh, chilled or frozen

Subheading 0204.23: Boneless

Typically, countries further sub-divide the six-digit HS product categories into eight-digit (or more) tariff codes, for greater specificity. 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 specific product, a useful online portal is available to assist you to make the most of RCEP. It is recommended you read this guide first and then visit the portal here: <https://ftaportal.dfat.gov.au/>

Alternatively, full RCEP Schedules of Tariff Commitments for member countries can be found at <https://www.dfat.gov.au/trade/agreements/in-force/rcep/rcep-text>.

To be certain you have identified the correct tariff code for your good (import or export), we recommend you consult either:

- the customs authority of the importing Party;
- a designated issuing body (see Step 4); or
- a licensed customs broker.

Advance rulings

If, after reviewing this guide, you are still unsure how your product will be treated under RCEP, you can seek an advance ruling from the importing Party.

RCEP Parties are required to issue written advance rulings on tariff classification and origin in response to written requests by importers, exporters, authorised representatives, or any persons with a justifiable cause. Note, Lao PDR and Myanmar have staged implementation periods for advance rulings commencing from entry into force of the RCEP Agreement, see Chapter 4 Annex 4A Period of Time to Implement the Commitments <https://www.dfat.gov.au/sites/default/files/4-customs-procedures-and-trade-facilitation.pdf>

Advance rulings cover:

- tariff classification;
- whether a good is originating in accordance with RCEP, Chapter 3 Rules of Origin; and
- the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts, in accordance with the legislation of the importing country.

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

Further details on advance rulings can be found in RCEP [Chapter 4, Article 4.10](#).

For exporters

Australian exporters may seek advance rulings from the customs authorities in the RCEP Party to which they are exporting. Your importer in that RCEP Party or your customs broker may be able to assist you with this process. You may need legal representation or registration in the RCEP Party issuing the advance ruling.

For importers

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

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

- for Advance Ruling (Tariff Classification)
<https://www.abf.gov.au/form-listing/forms/b102.pdf>
- Application for Advance Ruling (Origin)
<https://www.abf.gov.au/form-listing/forms/b659.pdf>
- Application for Advance Ruling (Valuation)
<https://www.abf.gov.au/form-listing/forms/b174.pdf>

Step 2: Can you claim an RCEP tariff preference?

Once you have identified the HS tariff code for your goods, you can then determine how your goods will be treated under RCEP. The RCEP Parties have set out their commitments to reduce duty rates on goods in lists called Schedules of Tariff Commitments (tariff schedules). Tariff Schedules are based on the HS.

The FTA Portal, a user-friendly Australian Government website, is the easiest way to determine the preferential tariff rate on your product and access benefits from Australia's Free Trade Agreements (FTA). The portal can be accessed at <http://www.ftaportal.dfat.gov.au>. 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 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 RCEP and the Japan-Australia Economic Partnership Agreement (JAPEPA), the FTA Portal helps identify which FTA offers greater benefits in both tariff rates and Rules of Origin.

Some products are excluded from tariff reduction and remain at Most-Favoured Nation (MFN) rates, which is the tariff commitment that countries have agreed to within the World Trade Organization.

Reading the Tariff Elimination Schedule

Each line in the RCEP Tariff Schedules 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 2014;
- starting tariff from which tariff reductions occur; and
- the tariff that will be applied on 1 January or 1 April of calendar year following RCEP's entry into force.

RCEP eliminates the vast majority of remaining tariffs for goods imported into Australia from other Parties under the Agreement. For goods exported from Australia, the applicable tariff rate under RCEP will be in accordance with the relevant year column in each countries' tariff schedule.

Note that some countries have a schedule that applies to all countries and some countries have unique tariff schedules for different countries. When countries have different tariff treatment for the same good this is known as a "tariff differential".

For Australia, Brunei Darussalam, Cambodia, China, Korea, Lao PDR, Malaysia, Myanmar, New Zealand, Singapore, Thailand, and Viet Nam, the first year of the agreement will be on entry into force on 1 January 2022). Subsequent tariff reductions will take place on 1 January each following year.

For Indonesia, Japan, and the Philippines, the first year of the agreement will be on entry into force on 1 April 2022 (pending the Parties' completion of ratification procedures). Subsequent reductions will take place on 1 April each following year.

Where a good is subject to "tariff differentials", the RCEP Country of Origin will determine the applicable tariff treatment. See page 9 for information on determining the RCEP Country of Origin.

The Tariff Elimination Schedules for each Party can be found in Annex 1 – Schedules of Tariff Commitments available at: <https://www.dfat.gov.au/trade/agreements/in-force/rcep/rcep-text>.

For Exporters

If you are exporting to RCEP Parties, you will need to check the Tariff Elimination Schedule of each of the Parties to which you are exporting. You will also need to check the general notes to the Tariff Elimination Schedule of each RCEP Party for an explanation of their tariff elimination schedule as well as any Appendices that may affect your products.

Generally, tariff elimination commitments range from tariffs being eliminated immediately from the date of entry into force of RCEP for that Party, to a number of years (indicating gradual elimination of the tariff over time).

For Importers

If you are importing from an RCEP Party, you will need to check Australia's Schedule of Tariff Commitments. Australian tariff schedule commitments range from eliminating tariffs immediately upon entry into force of RCEP, to reductions where tariffs are eliminated over annual periods and finally, goods that are excluded or will remain at MFN indefinitely. Australia's Tariff Elimination Schedule can be found at: <https://www.dfat.gov.au/trade/agreements/in-force/rcep/rcep-text>.

Alternatively, unless otherwise indicated in Schedule 14 of the Customs Tariff Act 1995, tariff rates for RCEP originating goods are zero.

Step 2: Can you claim an RCEP tariff preference?

Applied Tariff

You should be aware that the “base rate” under RCEP is the tariff that applied on 1 January 2014 and was used as the basis for negotiations, it is the base for tariff reductions under the RCEP. Separate to RCEP, each Party is also able to reduce its tariff unilaterally, bilaterally or multilaterally at any time in line with Article 2.5 (Acceleration of Tariff Commitments). Parties may do this through amending their Schedule of Tariff Commitments, or by applying a lower MFN tariff rate than the current rate set out in the RCEP Tariff Elimination Schedule. For example, a country might temporarily reduce a tariff for a commodity that is in short supply.

Australia's arrangements with RCEP Parties under other trade agreements remain unchanged. For example, imports into Australia from Indonesia already have 100 per cent tariff reduction through the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) and the Indonesia-Australia Comprehensive Economic Partnership (IA-CEPA). For imports into Indonesia from Australia, over 99 per cent of Australian originating goods already enter duty free or under significantly improved or preferential arrangements.

In such circumstances, the agreements will work in parallel giving importers and exporters the option to choose. Traders will need to assess whether it is more advantageous to use preferential treatment under RCEP, preferential treatment under a different FTA or the MFN rate.

Tariff Rate Quotas (TRQs)

Some Australian products exported to RCEP Parties, which would otherwise be subject to a relatively high tariff, may be imported duty free or under a reduced tariff through a Tariff Rate Quota (TRQ), which are open to all RCEP Parties. TRQs provide Australian exporters with preferential tariff access for a set volume of goods to RCEP Parties where they apply.

Under the RCEP agreement, Malaysia is the only Party that has TRQs for seven listed categories:

- Live swine,
- Live poultry,
- Meat of swine,
- Meat and edible offal,
- Milk and cream,
- Birds eggs, and
- Cabbages, cauliflowers, kohlrabi, kale and similar edible brassica.

The Department of Veterinary Services Malaysia administers these TRQs. Please work with your importer or customs broker for further details on how you can apply for a TRQ.

Further details of the tariff rates and volumes are listed in the relevant RCEP Annexes and Schedules of Tariff Elimination

Step 3a: Are your goods RCEP originating?

RCEP Rules of Origin (ROO) are used to determine the originating status of a good and the eligibility of importers of the good to claim preferential tariff treatment under the Agreement. Only goods that meet the RCEP origin criteria may claim the RCEP preferential rates of customs duty set out in the importing Party's Tariff Schedule. This prevents goods from countries that are not members of RCEP gaining preferential benefits.

Imports into RCEP Parties that do not comply with Chapter 3 and Annexes 3A and 3B of the Agreement may be subject to the applied MFN rate of duty or an applicable alternative FTA rate instead of the preferential rates available under RCEP. Further details on RCEP ROO can be found at: <https://www.dfat.gov.au/sites/default/files/rcep-chapter-3.pdf>.

What is an originating good?

A good may be considered to be RCEP originating if it is:

- wholly obtained or produced in a Party as provided in Article 3.3 (Goods Wholly Obtained or Produced);
- produced in a Party exclusively from originating materials from one or more of the Parties; or
- produced in a Party using non-originating materials, provided the good satisfies the applicable requirements set out in Annex 3A (Product-Specific Rules)

Goods must also meet all other applicable requirements of Chapter 3 of RCEP.

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 RCEP Chapter 3. Non-originating goods and materials may be:

- obtained or produced in a country that is not an RCEP Party;
- produced in an RCEP Party, but not able to meet the RCEP ROO; or
- of undetermined origin.

Goods Wholly obtained or produced in a Party (WO)

Wholly obtained or produced goods are typically agricultural goods and natural resources. The table on page 11 sets out the categories of goods that are treated as wholly obtained or produced under RCEP.

Produced in a Party exclusively from originating materials from one or more of the Parties (PE)

This covers goods produced exclusively from RCEP originating materials. Production of the final good must take place entirely in one or more RCEP Parties.

Product Specific Rules of Origin (PSRs): goods containing inputs from outside of RCEP region

Goods that include non-originating materials may still qualify as RCEP originating, if the non-originating materials used satisfy the RCEP Product Specific Rule (PSR) for the final good manufactured in one or more RCEP Parties. See the table on page 11-12 for examples of how to find your PSR. The PSRs are set out in RCEP [Chapter 3 Annex 3A \(Product Specific Rules\)](#).

There are a number of different approaches to establishing origin under a PSR, including a Change in Tariff Classification (CTC), production process rule, chemical reaction rule or Regional Value Content (RVC).

Change in tariff classification (CTC)

A CTC rule requires that all non-originating materials used in the production of the final good have undergone a change in tariff classification (HS code) in an RCEP Party. CTC rules apply at three levels of the HS:

- **Change in Chapter (CC):** change in the first two digits (or 'chapter') of the HS code of non-originating materials once part of the finished product. For example, importing apricots (HS Code 0809 from Chapter 8) to make apricot jam (HS code 2007 from Chapter 20);
 - **Change in Tariff Heading (CTH):** change in the first four digits of the HS code of non-originating materials once part of the finished product. For example, importing pure gold (HS 7108) and creating gold jewellery (HS 7113);
 - **Change in Tariff Subheading (CTSH):** change in the first six digits of the HS code of non-originating materials once part of the finished product. For example, importing tartaric acid (HS Subheading 2918.12) and creating salts and esters of tartaric acid (HS Subheading 2918.13).
- Across the RCEP PSR schedule there are also:
- **CTC rules with exceptions** which exclude the possibility of applying a CTC rule to certain inputs. This is done by excluding specific HS Chapters, Headings or Subheadings
 - **Co-equal CTC rules:** option to use either a CTC rule or another rule such as an RVC or production process rule or chemical reaction rule, and
 - **Combined rules:** a CTC rule plus another requirement, for example: "CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating".

Step 3a: Are your goods RCEP originating?

Chemical Reactions

Some PSRs allow a good to become originating if the non-originating materials undergo a chemical reaction (“CR”). A chemical reaction is a process, including a biochemical process, which results in a molecule with a new structure, the following are not considered to be chemical reactions:

- dissolving in water or other solvents;
- elimination of solvents including solvent water; or
- the addition or elimination of water of crystallisation.

Regional Value Content

Some PSRs require a product to have undergone a specific amount of value-add in an RCEP country, measured by the Regional Value Content (RVC) of the good. An RVC approach stipulates that originating materials and processes must represent a specific proportion of the product’s final value. The RVC methodology for RCEP is set out on page 12 and in [Article 3.5 \(Calculation of Regional Value Content\)](#).

How to find the PSR applicable to your product

Using the tariff classification from Step 1, you can identify the applicable RCEP PSR for your good in Chapter3 Annex 3A <https://www.dfat.gov.au/sites/default/files/rcep-chapter-3-annex-3a.pdf>. For example:

HS Classification (2012)		Product Description	Product Specific Rule	
Tariff Heading	Tariff Sub-Heading			
1	4202 Leather suitcases, handbags, satchels and cases	4202.09	Leather Handbags	CC or RVC(40)
2	9004 Spectacles and goggles	9004.10	Sunglasses	CTH or RVC(40)
3	0406 Cheese and Curd	0406.20	Grated or powdered cheese	CTSH or RVC(40)

Example 1: leather handbags must have all non-originating materials used in production undergo a change in chapter (change in the first two digits of the HS classification) or meet a RVC(40) threshold.

Example 2: sunglasses 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 RVC(40) threshold.

Example 3: grated or powdered cheese 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 RVC(40) threshold.

Step 3a: Are your goods RCEP originating?

Other factors to determine origin

There are other factors to consider when determining whether your good qualifies as RCEP originating.

Minimal Operations

The following processes or operations, undertaken on their own or in combination on non-originating materials to produce a good are considered as insufficient working or processing to confer originating status on that good:

- a) preserving operations to ensure that the good remains in good condition for the purposes of transport or storage;
- b) packaging or presenting goods for transportation or sale;
- c) simple processes, consisting of sifting, screening, sorting, classifying, sharpening, cutting, slitting, grinding, bending, coiling, or uncoiling;
- d) affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging;
- e) mere dilution with water or another substance that does not materially alter the characteristics of the good;
- f) disassembly of products into parts;
- g) slaughtering of animals;
- h) simple painting and polishing operations;
- i) simple peeling, stoning, or shelling;
- j) simple mixing of goods, whether or not of different kinds; or
- k) any combination of two or more operations referred to in subparagraphs (a) through (j).

Further information can be found in RCEP [Chapter 3, Article 3.6](#).

De Minimis

In cases where a good does not fully satisfy the PSR requirement, it may still qualify as RCEP originating if the value of the non-originating materials used in the production of the good does not:

- a) for HS chapters 1 through 97, exceed 10 per cent of the FOB value of that good; or
- b) for HS chapters 50 – 63 exceed 10 per cent of the total weight of the good.

However, if the good is subject to an RVC requirement, the value of non-originating materials referred to above shall be included in the value of non-originating materials when calculating the RVC.

Further information on *De Minimis* can be found in [RCEP Chapter 3, Article 3.7](#).

Cumulation

Unless otherwise provided in Article 3.2 (Originating Goods) or any other requirements provided in the agreement, the RCEP cumulation provision provides that producers in RCEP Parties can use originating materials produced in other RCEP Parties as if they originated in their own right.

For example, an RCEP originating bicycle tyre (HS 4011.50) from China is exported to Australia and used in the production of a bicycle (HS 8712) with a PSR of CTH or RVC (40). For the purposes of determining whether the bicycle meets the CTH or RVC40 rule, the Australian producer would consider the Chinese bicycle tyre as originating in Australia where the processing of the bicycle took place.

More information on cumulation can be found in RCEP [Chapter 3, Article 3.2](#).

Accessories, Spare Parts, and Tools

Accessories, spare parts, and tools are **not** taken into account in determining whether a good meets a relevant CTC rule provided:

- a) they are not invoiced separately, and
- b) the quantity and value is customary to what is usually provided for that good.
- c) However, accessories, spare parts, and tools are taken into account in determining whether a goods meets a RVC requirement as originating or non-originating as the case may be, provided that:
 - d) the items are not invoiced separately; and
 - e) the quantity and value are customary.

Further information can be found in RCEP [Chapter 3, Article 3.9](#).

Step 3a: Are your goods RCEP originating?

Fungible Goods or Materials

These are materials of the same kind and commercial quality, possessing the same technical and physical characteristics, and when incorporated into the finished product cannot be distinguished from one another. Specific rules apply to exporters wishing to demonstrate that identical or interchangeable goods are originating under RCEP. More information is available in RCEP [Chapter 3, Article 3.11](#).

Packaging materials and containers for retail sale

Packaging materials and containers in which a good is packaged for retail sale, and classified together with the good, are disregarded in determining the originating status of the good. However, in the case of an RVC requirement, the materials are treated as originating and non-originating material as the case may be. Further information can be found in RCEP [Chapter 3, Article 3.8.2 and 3.8.3](#).

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. Further information can be found in RCEP [Chapter 3, Article 3.8.1](#).

Indirect materials

An indirect material is considered to be originating without regard to where it is produced. Indirect materials are those 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 and energy;
- b) tools, dies, and moulds;
- c) spare parts and goods used in the maintenance of equipment and buildings;
- d) lubricants, greases, compounding materials, and other materials used in production or used to operate equipment and buildings;
- e) gloves, glasses, footwear, clothing, and safety equipment and supplies;
- f) equipment, devices, and supplies used for testing or inspecting goods;
- g) catalysts and solvents; and
- h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

Further information can be found in RCEP [Chapter 3, Article 3.11](#).

Transport through Non-Parties

RCEP allows originating goods to be transported through one or more non-Parties and retain originating status provided the goods is:

- a) transported directly from one RCEP Party to another Party; or
- b) transported through one or more non-Parties, provided that:
 - i. has not undergone any further processing in the intermediate Parties or the non-Parties, except for logistics activities such as unloading, reloading, storing, or any other operations necessary to preserve it in good condition or to transport it to the importing Party; and
 - ii. remains under control of the customs authority in the intermediate Parties or non-Parties.

Further information can be found in RCEP [Chapter 3, Article 3.15](#).

Step 3b: What is the RCEP Country of Origin?

RCEP Country of Origin

Under RCEP, some countries place different tariff rates on the same good. These are called tariff differentials, and this means a trader needs to identify the RCEP Country of Origin for the goods to claim the correct preferential tariff rate.

The RCEP Country of Origin provisions under [Chapter 2 Article 2.6](#) of the Agreement does not determine whether a good is originating or not. It only determines the applicable preferential tariff rate for a good that already meets the requirements of being an originating good.

How to identify the RCEP Country of Origin

First, a trader will need to check if the good is listed in the importing Party's Appendix to its Schedule in Annex I (Schedules of Tariff Commitments). Eight (8) RCEP Parties have an Appendix:

- China
- Indonesia
- Japan
- Korea
- Malaysia
- Philippines
- Thailand
- Vietnam

General Rule

In most instances, if the importing Party does not have an Appendix, the RCEP Country of Origin is the country where the good acquired its originating status.

If the good is **not** listed in the importing Parties Appendix and is either:

- wholly obtained or produced in a Party (Article 3.2(a)), or
- satisfies the applicable PSR (Article 3.2(c))

the RCEP Country of Origin will be the Party where the good obtained its originating status – that is the exporting party – or for exports from Australia.

Exceptions

There are two main situations where you will need to consider if the RCEP Country of Origin is different to Australia for your export:

- when the good is in the importing Party's Appendix, and
- if you are considering claiming originating status based on your good being produced exclusively from originating materials, including originating materials imported from other RCEP Parties.

Goods in the importing Party's Appendix

If the good is listed in the importing Party's Appendix, the RCEP Country of Origin will be the exporting Party provided that the good meets the additional requirements specified in that importing Party's Appendix. That is, the good must be originating under Article 3.2 and also meet the additional processing requirement of Domestic Value Content of 20 per cent (DVC20) in the exporting Party.

Where a trader cannot demonstrate that a DVC20 has been met in the exporting Party, the RCEP Country of Origin will be the RCEP Party that contributed the highest value of originating materials used in the production of that good in the exporting Party.

Goods produced exclusively from originating materials

For goods that are produced in a Party exclusively from originating materials from one or more of the Parties (Article 3.2 (b)):

- (a) where more than a minimal operation (see page 7) was carried out in the exporting Party, the RCEP Country of Origin will be the exporting Party; or
- (b) where only a minimal operation (or combination of minimal operations) was carried out in in the exporting Party, the RCEP Country of Origin will be the RCEP Party that contributed the highest value of originating materials used in the production of that good in the exporting Party.

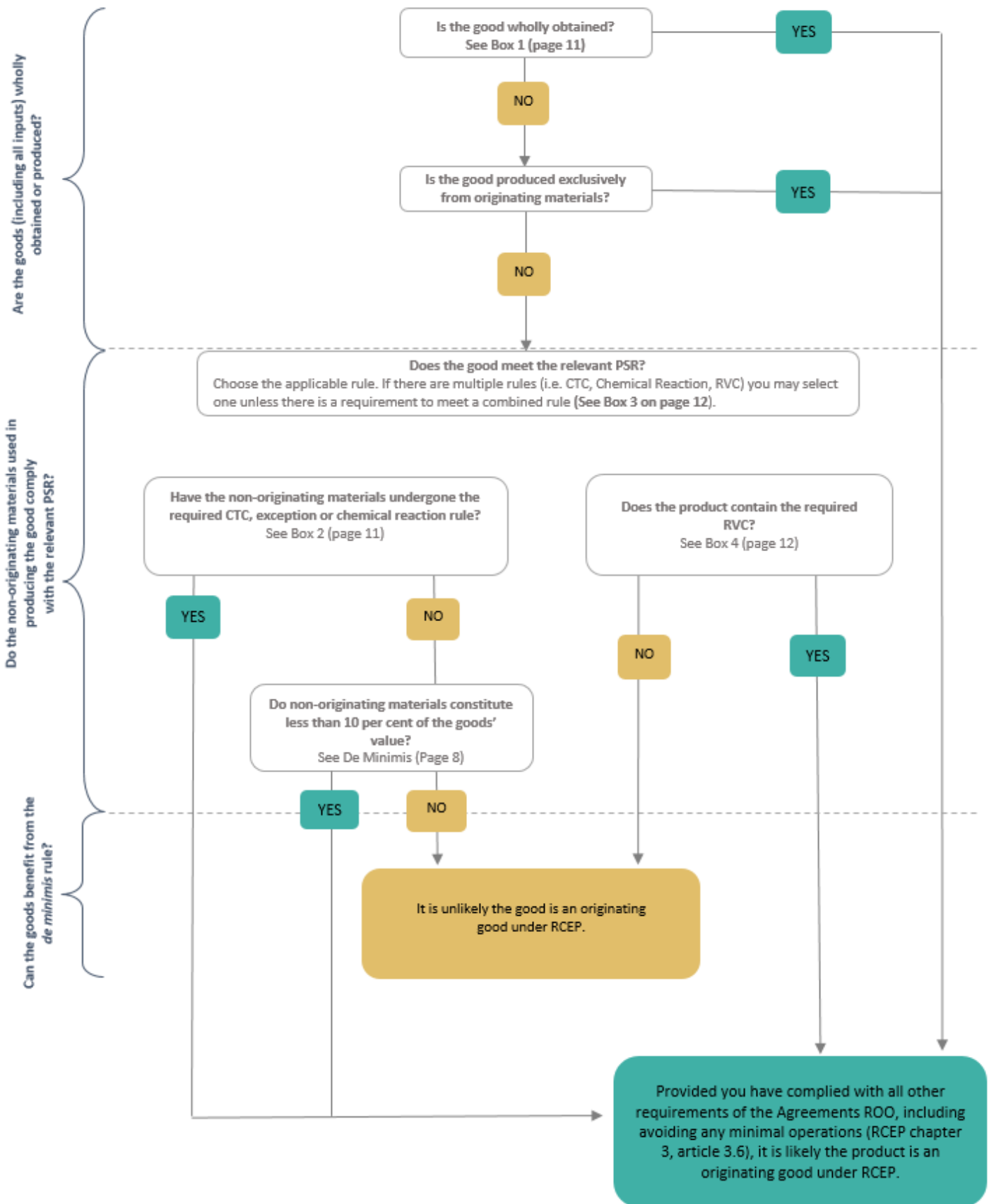
Note

Notwithstanding the above, an importer is able to make a claim for

- (a) the highest customs duty that the importing Party applies to the same originating good from any of the Parties that contributed material in the production of that good; or
- (b) the highest rate of customs duty that the importing Party applies to the same good from any of the RCEP Parties.

For more information see [Article 2.6 \(Tariff Differentials\)](#). The process for identifying RCEP Country of Origin can be found in this guide on page 13.

Flow chart of RCEP Rules of Origin



Steps to Satisfying RCEP Rules of Origin

Box 1. Is the good wholly obtained or produced ?

Wholly obtained or produced goods from one or more RCEP Parties (see RCEP Chapter 3, Article 3.3):

- a) plants and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi, and live plants, grown and harvested, picked, or gathered there;
- b) a live animal born and raised there;
- c) a good obtained from a live animal there;
- d) goods obtained by hunting, trapping, fishing, farming, aquaculture, gathering, or capturing conducted there;
- e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d), extracted or taken from its soil, waters, seabed, or subsoil beneath the seabed;
- f) goods of sea-fishing and other marine life taken by vessels of that Party, and other goods taken by that Party or a person of that Party, from the waters, seabed, or subsoil beneath the seabed outside the territorial sea of the Parties and non-Parties, in accordance with international law, provided that, in case of goods of sea-fishing and other marine life taken from the exclusive economic zone of any Party or non-Party, that Party or person of that Party has the rights to exploit such exclusive economic zone, and in case of other goods, that Party or person of that Party has rights to exploit such seabed and subsoil beneath the seabed, in accordance with international law;
- g) goods of sea-fishing and other marine life taken by vessels of that Party from the high seas in accordance with international law;
- h) goods processed or made on board any factory ships of that Party, exclusively from the goods referred to in subparagraph (f) or (g);
- i) goods which are
 - i) waste and scrap derived from production or consumption there, provided that such goods are fit only for disposal, for the recovery of raw materials or for recycling purposes; or
 - ii) used goods collected there, provided that such goods are fit only for disposal, for the recovery of raw materials, or for recycling purposes; and
- j) goods obtained or produced there solely from goods referred to in subparagraphs (a) through (i), or from their derivatives.

Box 2. Does the good meet the relevant Change in Tariff Classification (CTC) rule?

Check the CTC rule applicable to the tariff classification for your goods at Annex 3-D: Product Specific Rules, for example:

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)?

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)?

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)?

CR – do the non-originating inputs that went into the product undergo the required chemical reaction(s), as defined in Annex 3A?

If not all of the non-originating input(s) satisfy the applicable change in tariff classification, *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 per cent of the value of the final good.

Special *de minimis* provisions apply to textile and apparel products.

The good still needs to meet all other applicable provisions of the Agreements Rules of Origin. See Chapter 3 for more information.

Steps to Satisfying RCEP Rules of Origin

Box 3. Does the good have a CTC with an exception, co-equal or a combined rule?

CTC rules with an exception exclude the possibility of applying a CTC rule to certain inputs. This is done by excluding specific HS Chapters, Headings or Subheadings (see page 5).

Co-equal CTC rules provides the trader with an option to use either a CTC rule or another rule such as an RVC or production process rule or chemical reaction rule (see page 5).

Combined rules, consist of a CTC rule plus an additional requirement. The good must meet both the CTC and the additional requirement (see page 5).

Box 4. Does the good comply with the Regional Value Content rule?

Working out the RVC

Depending on the Product Specific Rules of Origin the RVC per centage of a good can be assessed using the following methods (acronyms described in detail below):

Further information is available in Article 3.5:

Indirect/Build-Down Formula - Article 3.5 (a):

$$\text{RVC} = \frac{\text{FOB Value} - \text{Value of Non originating materials}}{\text{FOB Value}} \times 100$$

Direct/ Build- Up Formula - Article 3.5 (b):

$$\text{RVC} = \frac{\text{Value of Originating Material} + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Profit} + \text{Other Cost}}{\text{FOB Value}} \times 100$$

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

FOB is the FOB value as defined in subparagraph (e) of Article 3.1 (Definitions).

VOM is the value of originating materials, parts, or produce acquired or self-produced, and used in the production of the good.

VNM is the value of non-originating materials used in the production of the good.

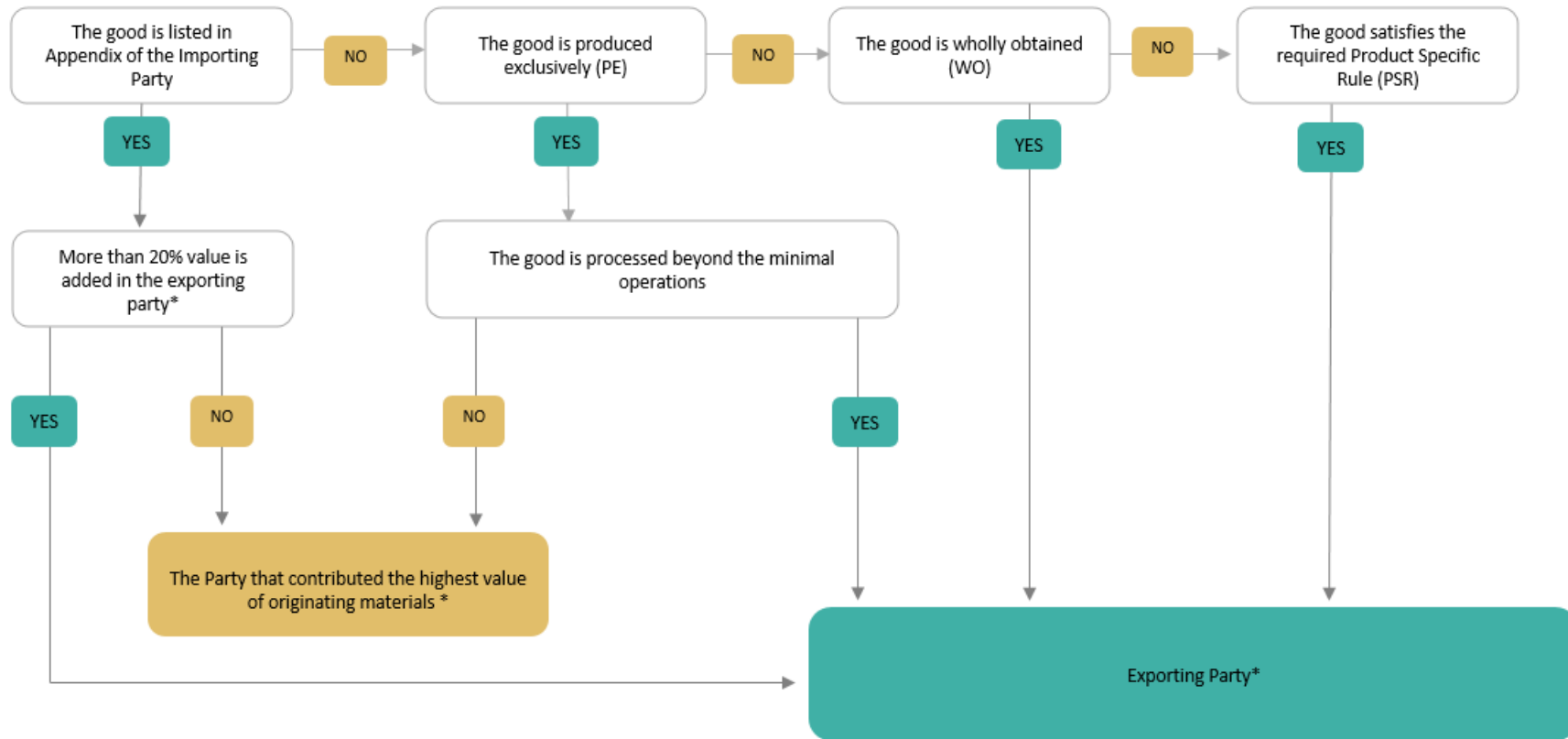
Direct Labour Cost includes wages, remuneration, and other employee benefits.

Direct Overhead Cost is the total overhead expense.

For greater certainty, non-originating materials that are not specified in the applicable PSR in Annex 3-A (Product-Specific Rules of Origin) are not taken into account for the purpose of determining FVNM

Further information is available in Article 3.5.

How to determine RCEP Country of Origin for goods subject to tariff differentials



*** Note:** Notwithstanding the above diagram, the importer may choose to use paragraph 6 of Article 2.6. For example, if the exporter/producer does not know or cannot ascertain the RCEP Country of Origin. In this case the exporter/producer and importer should discuss which RCEP Party is to be nominated as the RCEP Country of Origin.

Step 4: Prepare a Proof of Origin document for your goods

Once you have gone through the first three steps and determined that your good will qualify for preferential tariff treatment under RCEP, you will need to obtain the appropriate documentation to demonstrate this to the importing Customs Authority. This is done by:

- applying for or obtaining a Certificate of Origin (COO) or
- completing or obtaining a Declaration of Origin (DOO).

Certificate of Origin (COO)

Under RCEP, a COO must be issued by an issuing body of an exporting Party on written or electronic application from an:

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

For exports to RCEP Parties, 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 15. For imports to Australia, traders will need to check the relevant issuing body for each Party.

A COO is valid for one year from the date of issuance and covers a single shipment, however, it may

- indicate two or more invoices, or
- contain multiple goods provided each good is originating in its own right.

A COO must also meet the data requirements set out in RCEP Annex 3-B: Minimum Data Requirements, which can be found at <https://www.dfat.gov.au/sites/default/files/3-rules-of-origin-and-origin-procedures.pdf>

The COO template agreed between RCEP Parties is at Attachment A of this guide. However, as noted above, only a designated issuing body may issue a COO.

Declarations of Origin (DOO)

RCEP includes provisions that a DOO can be completed by an:

- RCEP approved exporter;
- Exporter; or
- Producer.

A DOO is valid for a year from the date it is completed.

Approved Exporter

An Australian RCEP Approved Exporter is a trader that has been granted status as an Australian Trusted Trader.

The Australian Border Force (ABF) administers the Australian Trusted Trader program.

Further information on becoming an Australian Trusted Trader and RCEP Approved Exporter can be found at <https://www.abf.gov.au/about-us/what-we-do/trustedtrader>

The Department of Foreign Affairs and Trade will continue to review the process for registering as an Australian RCEP Approved Exporter, with a view to extending this benefit to other Australian exporters to the RCEP region.

Exporter or Producer

Under RCEP, issuance and acceptance of a DOO by an exporter or producer (not an Approved Exporter) is subject to staged implementation over either a 10 year or 20 year period from entry into force of the RCEP Agreement.

Before completing a DOO, an exporter or producer will need to check that both the exporting and importing countries are implementing DOOs. RCEP DOOs by exporter or producer will be implemented by Australia, Japan and New Zealand from entry into force of the RCEP Agreement. This means any Australian producer or exporter will be able to complete a DOO for goods exported to New Zealand and Japan.

Current information on RCEP Parties implementing DOOs can be found on the RCEP Secretariat website at: <https://rcepsec.org>.

In the case of Japan, its importers may use a Declaration of Origin by importer as a Proof of Origin.

DOO format

While there is no prescribed format for a DOO, it must meet the data requirements set out in RCEP Annex 3-B: Minimum Data Requirements, which can be found at <https://www.dfat.gov.au/sites/default/files/3-rules-of-origin-and-origin-procedures.pdf> and [Attachment B](#) on page 25.

Note, when completing a DOO by Approved Exporter, producer or exporter, it is sufficient to indicate 'CTC' or 'RVC', as the case may be for goods that are originating under Article 3.2 (c) Originating Goods of Chapter 3 of the Agreement.

Step 4: Prepare a Proof of Origin document for your goods

Record keeping

Exporters, producers and issuing bodies must retain relevant records for no less than three years from the date of issuance of the Proof of Origin document. Importers must retain relevant records for three years from the date of importation. Records may be retained in hard copy or electronic format. RCEP, [Chapter 3, Article 3.27](#), provides details on record keeping requirements.

Waiver of documentary evidence of origin

RCEP Parties may not require a Proof of Origin document where the total customs value of the importation does not exceed USD200, or any higher amount as specified by the importing Party. A Party can also unilaterally waive the requirement for documentary evidence of origin for certain goods. For more information see RCEP [Chapter 3, Article 3.22](#).

Verification

The customs authorities of an importing Party may need to verify the information contained in a Proof of Origin document. Verification processes involve a written request by the competent authority of importing Party for additional information from the importer, exporter, producer, or issuing body of the exporting Party.

A written request for information may, in some cases, be followed by a request for a visit to the premises of the exporter or producer to observe the facilities and production processes, and review records pertaining to the origin of the good. For more information see RCEP [Chapter 3, Article 3.24](#).

Other factors to consider when completing a proof of origin

RCEP Country of Origin

The RCEP Country of Origin must be indicated on all types of RCEP Proof of Origin. To identify the RCEP Country of Origin, see page 9.

Third Party Invoicing

Under RCEP, an importing Party shall not deny preferential tariff treatment for the sole reason an invoice was not issued by the exporter or producer of a good provided that the good meets the requirements of RCEP Chapter 3.

Back-to-Back Proof of Origin

A back-to-back Proof of Origin allows an originating good that is transported through a third RCEP Party to leave customs control and undertake minor processing and retain origin provided the following criteria is met:

- a) a valid original Proof of Origin document or its certified true copy is presented;
- b) the period of validity of the back-to-back Proof of Origin document does not exceed the period of validity of the original Proof of Origin;
- c) the back-to-back Proof of Origin document contains relevant information from the original Proof of Origin document in accordance with Annex 3B (Minimum Information Requirements); and
- d) the consignment which is to be re-exported using the back-to-back Proof of Origin document does not undergo any further processing in the intermediate Party, except for:
 - i) repacking or logistics activities such as unloading, reloading, storing, splitting up of the consignment; or
 - ii) labelling only as required by the laws, regulations, procedures, administrative decisions, and policies of the importing Party, or any other operations necessary to preserve a good in good condition or to transport a good to the importing Party.

Further information can be found in RCEP [Chapter 3, Article 3.20](#).

Contacts for further information

Department of Foreign Affairs and Trade (DFAT)

For general enquiries

Email: rcep@dfat.gov.au

Web: www.dfat.gov.au/trade/agreements/not-yet-in-force/rcep

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

Department of Home Affairs/Australian Border Force

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

For specific enquiries on origin of goods imported into Australia:

Email: origin@abf.gov.au

Australian COO issuing bodies

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

ATTACHMENT A: Certificate of Origin Template

1. Goods Consigned from (Exporter's name, address and country) 2. Goods Consigned to (Importer's/ Consignee's name, address, country) 3. Producer's name, address and country (if known) 4. Means of transport and route (if known) Departure Date: Vessel's name/Aircraft flight number, etc.: Port of Discharge:				Certificate No. Form RCEP <p style="text-align: center;">REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT</p> <p style="text-align: center;">CERTIFICATE OF ORIGIN</p> <p style="text-align: center;">Issued in (Country)</p>			
5. For Official Use Preferential Treatment: <input type="checkbox"/> Given <input type="checkbox"/> Not Given (Please state reason/s) Signature of Authorised Signatory of the Customs Authority of the Importing Country							
6. Item number	7. Marks and numbers on packages	8. Number and kind of packages; and description of goods.	9. HS Code of the goods (6 digit-level)	10. Origin Conferring Criterion	11. RCEP Country of Origin	12. Quantity (Gross weight or other measurement), and value (FOB) where RVC is applied	13. Invoice number(s) and date of invoice(s)
14. Remarks 							
15. Declaration by the exporter or producer The undersigned hereby declares that the above details and statements are correct and that the goods covered in this Certificate comply with the requirements specified for these goods in the Regional Comprehensive Economic Partnership Agreement. These goods are exported to: (importing country) Place and date, and signature of authorised signatory				16. 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 the Regional Comprehensive Economic Partnership Agreement. Place and date, signature and seal or stamp of Issuing Body			
17. <input type="checkbox"/> Back-to-back Certificate of Origin <input type="checkbox"/> Third-party invoicing <input type="checkbox"/> ISSUED RETROACTIVELY							

OVERLEAF NOTES

1. **CONDITIONS:** To be eligible for the preferential tariff treatment under the Regional Comprehensive Economic Partnership Agreement (the Agreement), goods should:
 - (a) fall within a description of goods eligible for concessions in the importing Party; and
 - (b) comply with all relevant provisions of Chapter 3 (Rules of Origin) and if applicable, Article 2.6 (Tariff Differentials) of Chapter 2 of the Agreement.
2. **EXPORTER AND CONSIGNEE/IMPORTER:** Provide details of the exporter of the goods (including name, address and country) and consignee/importer (including name, address, and country) in Box 1 and Box 2, respectively.
3. **PRODUCER:** Provide the details of the producer of the goods (including name, address and country) in Box 3, if known. In case of multiple producers, indicate "SEE BOX 8" in Box 3 and provide the details in Box 8 for each item. If the producer wishes the information to be confidential, it is acceptable to state "CONFIDENTIAL", however, the producer information may be available to the competent authority or authorised body upon request. In case the details of the producer are unknown, it is acceptable to state "NOT AVAILABLE".
4. **DESCRIPTION OF GOODS:** The description of each good in Box 8 should be sufficiently detailed to enable the products to be identified by the customs officer examining them.
5. **HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (HS):** The HS should be at the 6-digit level of the exported product and based on Annex 3A of the Agreement.
6. **ORIGIN CONFERRING CRITERIA:** For the goods that meet the origin conferring criteria, the exporter should indicate in Box 10 of this Form, the origin conferring criteria met, in the manner shown in the following table:

Origin conferring criteria	Insert in Box 10
(a) Goods wholly obtained or produced satisfying Article 3.2(a) of Chapter 3 of the Agreement	WO
(b) Goods produced exclusively from originating materials satisfying Article 3.2(b) of Chapter 3 of the Agreement	PE
(c) Goods produced using non-originating materials provided that the goods satisfy the product specific requirements set out in Annex 3A of the Agreement: - Change in Tariff Classification - Regional Value Content - Chemical Reaction	CTC RVC CR
(d) Goods comply with Article 3.4 of Chapter 3 of the Agreement	ACU
(e) Goods comply with Article 3.7 of Chapter 3 of the Agreement	DMI

7. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT QUALIFIES IN ITS OWN RIGHT:** It should be noted that all the goods in a consignment qualifies separately in their own right.
8. **RCEP COUNTRY OF ORIGIN:** The RCEP country of origin should be indicated separately for each good in the manner shown in the following table:

Circumstances	Insert in Box 11 – RCEP country of origin
(a) Goods are in Appendix to Annex I of the importing Party but do not meet the additional requirement specified in the Appendix to Annex I i.e. a Domestic Value Addition of 20% (DV20). (b) Goods that are not in the Appendix to Annex I of the importing Party, are produced exclusively from originating materials in accordance with Article 3.2(b) of Chapter 3 of the Agreement but are not processed beyond minimal operations set out in Article 2.6.5 of Chapter 2 of the Agreement in the exporting Party.	Indicate the name of the Party that contributed the highest value of originating materials used in the production of that good in the exporting Party in accordance with Article 2.6.4.
IN ALL OTHER CIRCUMSTANCES, including (c) Goods are in Appendix to Annex I of the importing Party and meet the additional requirement specified in Appendix to Annex I i.e. a Domestic Value Addition of 20% (DV20). (d) Goods are wholly obtained or produced in accordance with Article 3.2(a) of Chapter 3 of the Agreement (e) Goods that are not in the Appendix to Annex I of the Importing Party and satisfy the applicable requirements set out in Annex 3A (Product-Specific Rules) in accordance with Article 3.2(c) of Chapter 3 of the Agreement. (f) Goods that are not in the Appendix to Annex I of the importing Party, are produced exclusively from originating materials in accordance with Article 3.2(b) and are processed beyond minimal operations set out in Article 2.6.5 of Chapter 2 of the Agreement in the exporting Party.	Indicate the name of the exporting Party

Notes: Notwithstanding the above, under paragraph 6 of Article 2.6 of Chapter 2 of the Agreement the importer is allowed to make a claim for preferential tariff treatment at either:

- the highest rate of customs duty the importing Party applies to the same originating good from any of the Parties contributing originating materials used in the production of such good, (Article 2.6.6(a)), or
- the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties (Article 2.6.6(b)).

When the RCEP country of origin cannot be ascertained, based on the information provided by the exporter/producer and importer, indicate the name of the Party with the highest rate of customs duty followed by "*" if the Article 2.6.6(a) of Chapter 2 of the Agreement is being used or "***" if the Article 2.6.6(b) of Chapter 2 of the Agreement is being used. For example: Australia* or Indonesia**.

9. **FOB VALUE:** The FOB value in Box 12 only needs to be provided when the Regional Value Content criterion is applied in determining the originating status of goods.
10. **INVOICES:** Indicate the invoice number and date in Box 13. If multiple invoices are used, indicate the invoice number and date for each item. The invoice is the one issued for the importation of the good into the importing Party. In cases where invoices used for the importation are not issued by the exporter or producer, in accordance with Article 3.20 of Chapter 3 of the Agreement, the "Third-party invoicing" box in Box 17 should be ticked (✓), and the name and country of the company issuing the invoice should be provided in Box 14.
11. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to back Certificate of Origin issued in accordance with Article 3.19 of Chapter 3 of the Agreement, the "Back-to-back Certificate of Origin" box in Box 17 should be ticked (✓), and the original Proof of Origin reference number, date of issuance, issuing country, RCEP country of origin of the first exporting Party, and, if applicable, approved exporter authorisation code of the first exporting Party should be indicated in Box 14.
12. **ISSUED RETROACTIVELY:** Where a Certificate of Origin is issued retrospectively in accordance with paragraph 8 of Article 3.17 of Chapter 3 of the Agreement, the "ISSUED RETROACTIVELY" box in Box 17 should be ticked (✓).
13. **CERTIFIED TRUE COPY:** Where a certified true copy of the original Certificate of Origin is issued in accordance with paragraph 9 of Article 3.17 of Chapter 3 of the Agreement, the words "CERTIFIED TRUE COPY" and the date of issuance of the certified true copy should be indicated in Box 14.
14. **FOR OFFICIAL USE:** The customs authority of the importing Party may indicate (✓) in the relevant box in Box 5 in accordance with their domestic laws and regulations.
15. **REMARKS:** Box 14 should only be filled out when necessary and contain information including as specified in Paragraphs 10, 11, and 13 of the Overleaf Notes.

Continuation Sheet

Certificate No.

Form RCEP

6. Item number	7. Marks and numbers on packages	8. Number and kind of packages; and description of goods.	9. HS Code of the goods (6 digit-level)	10. Origin Conferring Criterion	11. RCEP Country of Origin	12. Quantity (Gross weight or other measurement), and value (FOB) where RVC is applied	13. Invoice number(s) and date of invoice(s)
14. Remarks							
<p>15. Declaration by the exporter or producer</p> <p>The undersigned hereby declares that the above details and statements are correct and that the goods covered in this Certificate comply with the requirements specified for these goods in the Regional Comprehensive Economic Partnership Agreement. These goods are exported to:</p> <p>..... <div style="text-align: center;">(importing country)</div> <p>..... Place and date and signature of authorised signatory</p> </p>				<p>16. Certification</p> <p>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 the Regional Comprehensive Economic Partnership Agreement.</p> <p>..... Place and date, signature and seal or stamp of Issuing Body</p>			

ATTACHMENT B: Declaration of Origin Requirements

Declaration of Origin

- a) exporter's name and address;
- b) producer's name and address, if known;
- c) importer's or consignee's name and address;
- d) description of the goods and the HS Code of the goods (six digit level);
- e) in the case of an approved exporter, authorisation code or identification code of the exporter or producer;
- f) unique reference number;
- g) origin conferring criterion;
- h) certification by an authorised signatory that the goods specified in the Declaration of Origin meet all the relevant requirements of Chapter 3 (Rules of Origin);
- i) RCEP country of origin referred to in Article 2.6 (Tariff Differentials);
- j) FOB value, if the regional value content origin conferring criterion is used;
- k) quantity of the goods;
- l) in the case of a back-to-back Declaration of Origin, original Proof of Origin reference number, date of issuance, RCEP Country of Origin of the first exporting Party, and, if applicable, approved exporter authorisation code of the first exporting Party.