Matrix – Documentary options for tariff reduction available to Australian Exporters per FTA – April 2013

Free Trade Agreement (FTA) if any)	Certificate of Origin required of exporter by importer and/or market entry protocol	Certificate of Origin required of exporter by FTA to reduce tariff (yes/no)	Electronic transfer of Certificate of Origin allowed?	Other documentation required in place of Certificate of Origin to reduce tariff (yes/no)	UN Layout Key – compliant?	Parties to FTA also parties to Revised Kyoto Convention?
All non-FTA trade	Yes – depending on importer's requirements (some Letters of Credit do require Certificates of Origin, some do not - depends on destination country and nature of goods as well as the buyer)	N/A (required by most countries for non preferential access)	Often allowed	No	Yes	Varied (China=yes, India=yes, Rep of Korea=yes, Japan=yes)
Australia-Chile FTA	Yes – depending on importer's requirements	Yes (if goods above US\$1000 – prescribed CO)	No (under Australia-Chile FTA)	No	Yes	Varied (Australia=yes, Chile=no)
AUSFTA	Yes – depending on importer's requirements	No (US Customs requests Certificate of Origin of exporter when conducting a review)	Yes	Yes (if using AUSFTA) – importer required to show information from manufacturer to support importer claim for origin.	Yes	Yes
AANZFTA	Yes – depending on importer's requirements	Yes (prescribed CO)	Yes (under AANZFTA) however some countries don't cope with them such as Vietnam and Myanmar	No	Yes	Varied (Australia=yes, Vietnam=yes, Philippines=yes, Malaysia=yes, New Zealand=yes)
SAFTA (Singapore is a free port)	Yes – depending on importer's requirements	Yes	Provisions in SAFTA for paperless trading.	Declaration if further shipments based on the prescribed CO are made, within 2 years of issuing CO.	Yes	Varied (Australia=yes, Singapore=no)
TAFTA	Yes – depending on importer's requirements	Yes (prescribed CO)	No (but in process of implementation)	No	Yes	Varied (Australia=yes, Thailand=no)
MAFTA	Yes – depending on importer's requirements	No	N/A	Yes – MAFTA Declaration of Origin (incompatible beyond MAFTA area)	No	Yes
ANZCER	Yes – depending on importer's requirements	No (but depends on product, ie for grain the buyers usually insist on a CoO even though they also get the phytosanitary cert)	Yes	Yes (if using ANZCERTA) – exporter makes Declaration on invoice to importer	No	Yes

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Under negotiation: Australia-China FTA	Yes – depending on importer's requirements	Current practice: China requires Certificate of Origin for non-pref trade	Often allowed	No	Yes (Non-pref CO are already in the agreed format)	Yes
Under negotiation: Australia-Gulf Cooperation Council	Yes – depending on importer's requirements	Current practice: Arab states require consularised Certificate of Origin for non-pref trade	Often allowed	No	Yes (Non-pref CO are already in the agreed format)	Varied (Australia=Yes, UAE=Yes, Bahrain=Yes, Qatar=Yes, Saudi Arabia=Yes, Kuwait=No, Oman=No) (Future Gulf Council members? Jordan=Yes, Morocco=Yes)
Under negotiation: Australia-India Comprehensive Economic Partnership Agreement	Yes – depending on importer's requirements	Current practice: India requires Certificate of Origin for non-pref trade	Often allowed	No	Yes (Non-pref CO are already in the agreed format)	Yes
Under negotiation: Australia-Japan FTA	Yes – depending on importer's requirements	Current practice: Japan requires Certificate of Origin for non-pref trade	Often allowed	No	Yes (Non-pref CO are already in the agreed format)	Yes
Under negotiation: Australia-Korea FTA	Yes – depending on importer's requirements	Current practice: Rep of Korea requires Certificate of Origin for non-pref trade	Often allowed	No	Yes (Non-pref CO are already in the agreed format)	Yes
Under negotiation: Indonesia-Australia Comprehensive Economic Partnership Agreement	Yes – depending on importer's requirements	Current practice: under ASEAN- Australia-New Zealand FTA (AANZFTA) Indonesia requires Certificate of Origin; CO required for non-pref trade; Indonesia-Australia Business Partnership Group have recommended origin rules in IACEP reflect AANZFTA	Yes – already allowed under AANZFTA	No	Yes (AANZFTA CO are already in agreed format) (Non-pref CO are already in the agreed format)	Varied (Australia=yes, Indonesia=no)

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Free Trade Agreement (FTA) if any)	Certificate of Origin required of exporter by importer and/or market entry protocol	Certificate of Origin required of exporter by FTA to reduce tariff (yes/no)	Electronic transfer of Certificate of Origin allowed?	Other documentation required in place of Certificate of Origin to reduce tariff (yes/no)	UN Layout Key – compliant?	Parties to FTA also parties to Revised Kyoto Convention?
Under negotiation: Pacific Agreement on Closer Economic Relations (PACER)	Yes – depending on importer's requirements	Current practice: parties require Certificate of Origin for non-pref trade	Often allowed	No	Yes (Non-pref CO are already in the agreed format)	Varied (Australia=yes, New Zealand=yes, Cook Islands=no, Federated States of Micronesia=no, Kirabati=no, Nauru=no, Niue=no, Paulau=no, Papa New Guinea=no, Republic of Marshall Islands=no, Samoa=no, Solomon Islands=no, Tonga=no, Tuvalu=no, Vanuatu=no)
Under negotiation: Regional Comprehensive Economic Partnership (RCEP)	Yes – depending on importer's requirements	Current practice: parties require Certificate of Origin for non-pref trade; under ASEAN-Australia- New Zealand FTA (AANZFTA) parties require Certificate of Origin; RCEP to be built on AANZFTA	Yes – already allowed under AANZFTA	No	Yes (AANZFTA CO are already in agreed format) (Non-pref CO are already in the agreed format)	ASEAN (Brunei=no, Cambodia=no, Indonesia=no, Laos=no, Malaysia=yes, Myanmar=no, Philippines=yes, Singapore=no, Thailand=no, Vietnam=yes) (Australia=yes, China=yes, India=yes, Japan=yes, Korea=yes, New Zealand=yes)
Under negotiation: Trans-Pacific Partnership Agreement (TPP)	Yes – depending on importer's requirements	Current practice: all parties require Certificate of Origin for non-pref trade; Singapore, Malaysia, New Zealand and Vietnam require CO under AANZFTA; Chile requires CO under Australia-Chile FTA; US requires Certificate of Origin when auditing AUSFTA; Canada, US and Mexico require CO under NAFTA	Often allowed (particularly in AANZFTA)	No	Yes (Non-pref CO are already in the agreed format) (AANZFTA, Australia-Chile FTA & NAFTA CO are already in the agreed format)	Varied (Australia=yes, New Zealand=yes, US=yes, Canada=yes, Malaysia=yes, Vietnam=yes, Peru=no, Mexico=no, Singapore=no, Brunei Darussalam=no, Chile=no) (Japan=yes, Rep of Korea=yes)