

Comparison Table of the Specific Provisions of Chapters 3 and 4

Abbreviations:

Customs Act: Customs Amendment (Korea-Australia Free Trade Agreement Implementation) Act 2014

KAFTA: Korea-Australia Free Trade Agreement

The Regulations: the *Customs (Korean Rules of Origin) Regulations 2014*

The Customs Act: Customs Act 1901

Articles in Chapters 3 and 4 of KAFTA	Legislation/Regulation/Procedure
Article 3.1 Originating Goods	Sections 153ZMC, 153ZMD, 153ZME, and 153ZMF of Part 1 Division 1.1 of the Customs Act and in the Schedule 1 of the Regulations
Article 3.2: Wholly Obtained Goods	Section 153ZMC of the Customs Act and in the Regulations
Article 3.3: Regional Value Content	Subsections 153ZME(7) and (8) of the Customs Act and Part 3 of the Regulations
Article 3.4: Value of Materials	Sections 153ZME and Part 4 of the Regulations
Article 3.5: Accumulation	Paragraph 153ZME(1)(b) of the Customs Act and Part 4 of the Regulations
Article 3.6: <i>De Minimis</i>	Subsections 153ZME (4) and (6) of the Customs Act
Article 3.7: Fungible Goods and Materials	Australia does not legislate for fungible goods as this provision is provided for under the General Accounting Principles of the other Party, that is, Korea
Article 3.8: Accessories, Spare Parts and Tools	Subsection 153ZME(8) of the Customs Act and in Part 4 of the Regulations
Article 3.9: Packaging Materials and Containers for Retail Sale	Section 153ZMF of the Customs Act and in Part 4 of the Regulations
Article 3.10: Packing Materials and Containers for Transportation and Shipment	Part 4 of the Regulations
Article 3.11: Indirect Materials	Subsection 153ZMB(1) of the Customs Act
Article 3.12: Non-Qualifying Operation	Section 153ZMG of the Customs Act
Article 3.13: Outward Processing Zones on the Korean Peninsula	Section 153ZMI of the Customs Act
Article 3.14: Direct Transport	Section 153ZMH of the Customs Act
Article 3.15: Certificate of Origin	Subsections 153ZMB(1), 153ZMC, 153ZMD and 153ZME of the Customs Act
Article 3.16: Authorised Bodies	Administrative procedures
Article 3.17: Claims for Preferential Tariff Treatment	Covered in the Act, the Regulations, refer to Articles 3.1 to 3.15, Section 126AMB, 126AMC and 126AMD of the Customs Act
Article 3.18: Post-Importation Claims for Preferential Tariff Treatment	A new refund circumstance has been included in the <i>Customs Regulations 1926</i>
Article 3.19: Waiver of Certificate of Origin	Sections 153ZMC, 153ZMD and 153ZME of the Customs Act.

Articles in Chapters 3 and 4 of KAFTA	Legislation/Regulation/Procedure
Article 3.20: Discrepancies and Variations	This concept is incorporated in the definition of Certificate of Origin in subsection 153ZMB(1) of the Customs Act.
Article 3.21: Obligations Regarding Exportations	This article is discretionary and Australia has not required the implementation of this article
Article 3.22: Record Keeping Requirements	Section 126AMB of the Customs Act and Part 5 of the Regulations
Article 3.23: Origin Verification	Section 126AMB, 126AMC and 126AMD of the Customs Act
Article 3.24: Verification Visit	This is done by consent and therefore it is not necessary to include it in the Customs Act
Article 3.25: Denial of Preferential Tariff Treatment	Procedures as set out in the Customs Act or normal Customs procedures
Article 3.26: Non-Party Invoices	This concept is incorporated in the definition of Certificate of Origin in subsection 153ZMB(1) of the Customs Act.
Article 3.27: Confidentiality	Section 16 of the <i>Customs Administration Act 1985</i>
Article 3.28: Penalties	Part XIII of the Customs Act
Article 3.29: Appeal Procedures	Sections 167 and 273GA of the Customs Act and procedures
Article 3.30: Definitions	Subsection 153ZMB(1), section 153ZME of the Customs Act, Part 1 of the Regulations, and also Division 2 of Part VIII of the Customs Act
Article 4.1: Objectives	This is a general guide to Chapter 4 and does not specify particular actions for the Parties
Article 4.2: Transparency	Documents relating to KAFTA including the Treaty documents, the Legislation and the Instructions and Guidelines are, or will be, available on the Korea Free Trade Agreement page of the ACBPS website.
Article 4.3: Harmonisation of Documents and Data Elements	Procedural matter
Article 4.4: Use of Automated Systems in the Paperless Trading Environment	Business as usual
Article 4.5: Risk Management	Procedural matter
Article 4.6: Release of Goods	Division 4 of Part IV the Customs Act and procedures
Article 4.7: Advance Rulings	Information on Advance Rulings for Origin is at: Korea Free Trade Agreement and for Tariff Advice at Customs Tariff Advice System .
Article 4.8: Appeal Procedures	Section 167 and 273GA of the Customs Act
Article 4.9: Customs Cooperation	Procedural matter - ongoing

Article 4.10: Bilateral Customs Consultation	Procedural matter - ongoing
Article 4.11: Confidentiality	Refer to Section 16 of the <i>Customs Administration Act 1985</i>
Article 4.12: Committee on Rules of Origin and Trade Facilitation	Procedural matter
Article 4.13: Definitions - Customs procedures and goods	The Customs Act and the provisions of <i>Customs Tariff Act 1995</i>