

CBIC issues clarifications with respect to implementation of origin procedures under the India-Australia Economic Cooperation and Trade Agreement

The India-Australia Economic Cooperation and Trade Agreement (IndAus ECTA) came into force from 29 December 2022. In this regard, the Central Board of Indirect Taxes and Customs (CBIC) has issued certain clarifications in relation to the implementation of rules of origin (ROO) and operational certification procedures (OCP) under the India-Australia ECTA.

Key clarifications

- **Electronic Certificate of Origin (e-COO) shall be a valid document:** An e-COO, issued electronically in the prescribed format with the seal and signature of the issuing bodies of Australia, is a valid document to claim preferential benefit under the India-Australia ECTA. The e-COO shall be mandatorily uploaded on e-Sanchit by the importer/customs

broker for availing preferential benefit, and the e-COO particulars, such as the unique reference number and date and originating criteria, shall be carefully entered while filing the bill of entry. Affixing the QR Code on the Certificate of Origin (COO)/e-COO is not required.

- **Overleaf notes:** The purpose of the overleaf notes is to provide guidance on how to fill specific entries in the COO format, and the overleaf notes per se are not a part of the COO format. Therefore, the absence of the overleaf notes on the COOs received from Australia may not be a ground for initiating verification or denial of preferential benefit.

