Customs Amendment (Australia-United Arab Emirates Comprehensive Economic Partnership Agreement Implementation) Act 2025

No. 32, 2025

An Act to amend the *Customs Act 1901*, and for related purposes

Note: An electronic version of this Act is available on the Federal Register of Legislation (https://www.legislation.gov.au/)

Replaced Authorised Version registered 09/10/2025 C2025A00032

Replaced Authorised Version registered 09/10/2025 C2025A00032

Contents

1 Short title....2
2 Commencement....2
3 Schedules....3

Schedule 1—Amendments 4

Part 1—UAE originating goods 4

Customs Act 1901 4

Part 2—Verification powers 17

Customs Act 1901 17

Part 3—Application provisions 20

Replaced Authorised Version registered 09/10/2025 C2025A00032

Replaced Authorised Version registered 09/10/2025 C2025A00032

Customs Amendment (Australia-United Arab Emirates Comprehensive Economic Partnership Agreement Implementation) Act 2025

No. 32, 2025

An Act to amend the *Customs Act 1901*, and for related purposes

[*Assented to 2 August 2025*]

The Parliament of Australia enacts:

Replaced Authorised Version registered 09/10/2025 C2025A00032

1 Short title

This Act is the *Customs Amendment (Australia-United Arab Emirates Comprehensive Economic Partnership Agreement Implementation) Act 2025*.

2 Commencement

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information

Column 1	Column 2	Column 3
Provisions	**Commencement**	**Date/Details**
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	2 August 2025
2. Schedule 1	The later of: (a) the day this Act receives the Royal Assent; and (b) the day the Comprehensive Economic Partnership Agreement between Australia and the United Arab Emirates, done at Canberra on 6 November 2024, enters into force for Australia. However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur. The Minister must announce, by notifiable instrument, the day the Agreement enters into force for Australia.	1 October 2025 (F2025N00776) (paragraph (b) applies)

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

Replaced Authorised Version registered 09/10/2025 C2025A00032

(2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Replaced Authorised Version registered 09/10/2025 C2025A00032

Schedule 1—Amendments

Part 1—UAE originating goods

Customs Act 1901

1 Subparagraph 105B(3)(b)(ii)

Omit "or 15", substitute ", 15 or 16".

2 Subsection 105B(4) (paragraph (b) of the definition of *biofuel blend*)

Omit "or 15", substitute ", 15 or 16".

3 After Division 1P of Part VIII

Insert:

Division 1Q—UAE originating goods

Subdivision A—Preliminary

153ZSA Simplified outline of this Division

- This Division defines UAE originating goods. Preferential rates of customs duty under the *Customs Tariff Act 1995* apply to UAE originating goods that are imported into Australia.
- Subdivision B provides that goods are UAE originating goods if they are wholly obtained or produced in the United Arab Emirates.
- Subdivision C provides that goods are UAE originating goods if they are produced entirely in the territory of the United Arab Emirates, or entirely in the territory of the United Arab Emirates and the territory of Australia, from originating materials only.

Replaced Authorised Version registered 09/10/2025 C2025A00032

- Subdivision D sets out when goods are UAE originating goods because they are produced entirely in the territory of the United Arab Emirates, or entirely in the territory of the United Arab Emirates and the territory of Australia, from non-originating materials only or from non-originating materials and originating materials.
- Subdivision E deals with how the packaging materials or containers in which goods are packaged affects whether the goods are UAE originating goods.
- Subdivision F deals with how the consignment of goods affects whether the goods are UAE originating goods.
- Subdivision G allows regulations to make provision for and in relation to determining whether goods are UAE originating goods.

153ZSB Interpretation

Definitions

(1) In this Division:

Agreement means the Comprehensive Economic Partnership Agreement between Australia and the United Arab Emirates, done at Canberra on 6 November 2024, as amended from time to time.

Note: The Agreement could in 2025 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).

aquaculture has the meaning given by Article 3.1 of Chapter 3 of the Agreement.

Australian originating goods means goods that are Australian originating goods under a law of the United Arab Emirates that implements the Agreement.

certificate of origin means a certificate that is in force and that complies with the requirements of Article 3.22 of Chapter 3 of the Agreement.

Replaced Authorised Version registered 09/10/2025 C2025A00032

Convention means the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983, as in force from time to time.

Note: The Convention is in Australian Treaty Series 1988 No. 30 ([1988] ATS 30) and could in 2025 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).

customs value of goods has the meaning given by section 159.

ex-works price of goods:

(a) unless paragraph (b) applies—has the same meaning as in Article 3.4 of Chapter 3 of the Agreement; or

(b) if regulations are in force for the purposes of this paragraph—has the meaning prescribed by the regulations.

Harmonized Commodity Description and Coding System means the Harmonized Commodity Description and Coding System that is established by or under the Convention.

Harmonized System means:

(a) the Harmonized Commodity Description and Coding System as in force on 1 January 2022; or

(b) if the table in Annex 3A to Chapter 3 of the Agreement is amended or replaced to refer to Chapters, headings and subheadings of a later version of the Harmonized Commodity Description and Coding System—the later version of the Harmonized Commodity Description and Coding System.

indirect materials means:

(a) goods used in the production, testing or inspection of goods, but not physically incorporated in the goods; or

(b) goods or energy used in the maintenance or operation of equipment or buildings associated with the production of goods;

including:

(c) fuel (within its ordinary meaning), catalysts and solvents; and

(d) gloves, glasses, footwear, clothing, safety equipment and supplies; and

(e) tools, dies and moulds; and

(f) spare parts and materials; and

Replaced Authorised Version registered 09/10/2025 C2025A00032

(g) lubricants, greases, compounding materials and other similar goods.

Interpretation Rules means the General Rules (as in force from time to time) for the Interpretation of the Harmonized System provided for by the Convention.

non-originating materials means goods that are not originating materials.

non-party has the same meaning as it has in Chapter 3 of the Agreement.

originating materials means:

(a) UAE originating goods that are used in the production of other goods and physically incorporated into those goods; or

(b) Australian originating goods that are used in the production of other goods and physically incorporated into those goods; or

(c) indirect materials.

person of the UAE means a person of a Party within the meaning, so far as it relates to the United Arab Emirates, of Article 3.1 of Chapter 3 of the Agreement.

production has the meaning given by Article 3.1 of Chapter 3 of the Agreement.

territorial sea has the same meaning as in the *Seas and Submerged Lands Act 1973*.

territory of Australia means territory within the meaning, so far as it relates to Australia, of Article 1.2 of Chapter 1 of the Agreement.

territory of the United Arab Emirates means territory within the meaning, so far as it relates to the United Arab Emirates, of Article 1.2 of Chapter 1 of the Agreement.

UAE originating goods means goods that, under this Division, are UAE originating goods.

Replaced Authorised Version registered 09/10/2025 C2025A00032

Value of goods

(2) The ***value*** of goods for the purposes of this Division is to be worked out in accordance with the regulations. The regulations may prescribe different valuation rules for different kinds of goods.

Tariff classifications

(3) In prescribing tariff classifications for the purposes of this Division, the regulations may refer to the Harmonized System.

(4) Subsection 4(3A) does not apply for the purposes of this Division.

Incorporation of other instruments

(5) Despite subsection 14(2) of the *Legislation Act 2003*, regulations made for the purposes of this Division may make provision in relation to a matter by applying, adopting or incorporating, with or without modification, any matter contained in an instrument or other writing as in force or existing from time to time.

Subdivision B—Goods wholly obtained or produced in the United Arab Emirates

153ZSC Goods wholly obtained or produced in the United Arab Emirates

(1) Goods are ***UAE originating goods*** if:

(a) they are wholly obtained or produced in the United Arab Emirates; and

(b) either:

(i) the importer of the goods has, at the time the goods are imported, a certificate of origin, or a copy of one, for the goods; or

(ii) Australia has waived the requirement for a certificate of origin for the goods.

(2) Goods are ***wholly obtained or produced in the United Arab Emirates*** if, and only if, the goods are:

Replaced Authorised Version registered 09/10/2025 C2025A00032

(a) plants, plant products or fungus grown, collected, harvested, cultivated, picked or gathered in the territory of the United Arab Emirates; or

(b) live animals born and raised in the territory of the United Arab Emirates; or

(c) goods obtained from live animals born and raised in the territory of the United Arab Emirates; or

(d) goods obtained from hunting, trapping, fishing, aquaculture, collecting or capturing conducted in the territory of the United Arab Emirates, but not beyond the outer limits of the territorial sea of the United Arab Emirates; or

(e) minerals, or other natural resources, extracted or taken from the soil, waters, seabed or subsoil beneath the seabed in the territory of the United Arab Emirates; or

(f) goods of sea-fishing, or other marine goods, taken in accordance with international law from outside the territorial waters of the United Arab Emirates by any vessel that is registered, listed, recorded or licensed with the United Arab Emirates and flying the flag of the United Arab Emirates; or

(g) goods produced, from goods referred to in paragraph (f), on board a factory ship that is registered, listed, recorded or licensed with the United Arab Emirates and flying the flag of the United Arab Emirates; or

(h) goods, other than goods of sea-fishing or other marine goods, extracted or taken from the seabed, ocean floor or subsoil beneath the seabed of:

(i) the exclusive economic zone of the United Arab Emirates; or

(ii) the continental shelf of the United Arab Emirates;

by the United Arab Emirates, or a person of the UAE, but only if the United Arab Emirates, or the person of the UAE, has the right to exploit that seabed, ocean floor or subsoil in accordance with international law; or

(i) waste or scrap that:

(i) has been derived from production in the territory of the United Arab Emirates; or

Replaced Authorised Version registered 09/10/2025 C2025A00032

(ii) has been derived from used goods that are collected in the territory of the United Arab Emirates and that are fit only for the recovery of raw materials; or

(j) goods produced or obtained in the territory of the United Arab Emirates exclusively from goods referred to in paragraphs (a) to (i) or from their derivatives.

Subdivision C—Goods produced in the United Arab Emirates, or in the United Arab Emirates and Australia, from originating materials

153ZSD Goods produced in the United Arab Emirates, or in the United Arab Emirates and Australia, from originating materials

Goods are ***UAE originating goods*** if:

(a) they are produced entirely in the territory of the United Arab Emirates, or entirely in the territory of the United Arab Emirates and the territory of Australia, from originating materials only; and

(b) either:

(i) the importer of the goods has, at the time the goods are imported, a certificate of origin, or a copy of one, for the goods; or

(ii) Australia has waived the requirement for a certificate of origin for the goods.

Subdivision D—Goods produced in the United Arab Emirates, or in the United Arab Emirates and Australia, from non-originating materials

153ZSE Goods produced in the United Arab Emirates, or in the United Arab Emirates and Australia, from non-originating materials

(1) Goods are ***UAE originating goods*** if:

(a) they are classified to a Chapter, heading or subheading of the Harmonized System that is covered by the table in Annex 3A to Chapter 3 of the Agreement; and

Replaced Authorised Version registered 09/10/2025 C2025A00032

(b) they are produced entirely in the territory of the United Arab Emirates, or entirely in the territory of the United Arab Emirates and the territory of Australia, from non-originating materials only or from non-originating materials and originating materials; and

(c) the goods satisfy the requirements applicable to the goods in that Annex; and

(d) either:

(i) the importer of the goods has, at the time the goods are imported, a certificate of origin, or a copy of one, for the goods; or

(ii) Australia has waived the requirement for a certificate of origin for the goods.

(2) Without limiting paragraph (1)(c), a requirement may be specified in the table in Annex 3A to Chapter 3 of the Agreement by using an abbreviation that is given a meaning for the purposes of that Annex.

Change in tariff classification

(3) If a requirement that applies in relation to the goods is that all non-originating materials used in the production of the goods must have undergone a particular change in tariff classification, the regulations may prescribe when a non-originating material used in the production of the goods is taken to satisfy the change in tariff classification.

(4) If:

(a) a requirement that applies in relation to the goods is that all non-originating materials used in the production of the goods must have undergone a particular change in tariff classification; and

(b) one or more of the non-originating materials used in the production of the goods do not satisfy the change in tariff classification;

then the requirement is taken to be satisfied if:

(c) in the case of goods classified to any of Chapters 50 to 63 of the Harmonized System:

Replaced Authorised Version registered 09/10/2025 C2025A00032

(i) the total value of the non-originating materials covered by paragraph (b) does not exceed 10% of the customs value of the goods; or

(ii) the total value of the non-originating materials covered by paragraph (b) does not exceed 15% of the ex-works price of the goods; or

(iii) the total weight of the non-originating materials covered by paragraph (b) does not exceed 10% of the total weight of the goods; or

(d) in the case of goods classified to any of Chapters 1 to 49 or 64 to 97 of the Harmonized System:

(i) the total value of the non-originating materials covered by paragraph (b) does not exceed 10% of the customs value of the goods; or

(ii) the total value of the non-originating materials covered by paragraph (b) does not exceed 15% of the ex-works price of the goods.

Qualifying value content

(5) If a requirement that applies in relation to the goods is that the goods must have a qualifying value content of not less than a particular percentage worked out in a particular way:

(a) the qualifying value content of the goods is to be worked out in accordance with the Agreement, unless paragraph (b) applies; or

(b) if the regulations prescribe how to work out the qualifying value content of the goods—the qualifying value content of the goods is to be worked out in accordance with the regulations.

Goods put up in a set for retail sale

(6) If:

(a) goods are put up in a set for retail sale; and

(b) the goods are classified in accordance with Rule 3(c) of the Interpretation Rules;

the goods are UAE originating goods under this section only if:

Replaced Authorised Version registered 09/10/2025 C2025A00032

(c) all of the goods in the set, when considered separately, are UAE originating goods; or

(d) the total customs value of the goods (if any) in the set that are not UAE originating goods does not exceed 20% of the customs value of the set of goods.

Example: A mirror, brush and comb are put up in a set for retail sale. The mirror, brush and comb have been classified under Rule 3(c) of the Interpretation Rules according to the tariff classification applicable to combs.

The effect of paragraph (c) of this subsection is that the origin of the mirror and brush must now be determined according to the tariff classifications applicable to mirrors and brushes.

153ZSF Accessories, spare parts, tools or instructional or other information materials

(1) If:

(a) goods are imported into Australia with accessories, spare parts, tools or instructional or other information materials; and

(b) the accessories, spare parts, tools or instructional or other information materials are classified and delivered with, and not invoiced separately from, the goods; and

(c) the quantities and value of the accessories, spare parts, tools or instructional or other information materials are customary for the goods;

then the accessories, spare parts, tools or instructional or other information materials are to be disregarded for the purposes of this Subdivision.

Qualifying value content

(2) However, if a requirement that applies in relation to the goods is that the goods must have a qualifying value content of not less than a particular percentage worked out in a particular way, the regulations must provide for the following:

(a) the value of the accessories, spare parts, tools or instructional or other information materials to be taken into account for the purposes of working out the qualifying value content of the goods;

Replaced Authorised Version registered 09/10/2025 C2025A00032

(b) the accessories, spare parts, tools or instructional or other information materials to be taken into account as originating materials or non-originating materials, as the case may be.

Note: The value of the accessories, spare parts, tools or instructional or other information materials is to be worked out in accordance with the regulations: see subsection 153ZSB(2).

153ZSG Non-qualifying operations

(1) Goods are not UAE originating goods under this Subdivision merely because of the following operations:

(a) preserving operations to ensure that the goods remain in good condition for the purpose of transport or storage of the goods (such as drying, freezing, ventilating and chilling);

(b) sifting, washing, cutting, slitting, bending, coiling, uncoiling, sharpening, simple grinding or slicing;

(c) cleaning, including the removal of oxide, oil, paint or other coverings;

(d) simple painting or polishing operations;

(e) testing or calibration;

(f) placing in bottles, cans, flasks, bags, cases or boxes, fixing on cards or boards or other packaging operations;

(g) simple mixing (within the meaning of Article 3.7 of Chapter 3 of the Agreement) of goods, whether or not of different kinds;

(h) simple assembly of parts of products to create a complete product or the disassembly of products into parts;

(i) changes to packing, unpacking or repacking operations or the breaking up or assembly of consignments;

(j) affixing or printing of marks, labels, logos or other like distinguishing signs on the goods or on their packaging;

(k) husking, partial or total bleaching, polishing or glazing of cereals or rice;

(l) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

(2) For the purposes of this section, ***simple*** has the same meaning as it has in Article 3.7 of Chapter 3 of the Agreement.

Replaced Authorised Version registered 09/10/2025 C2025A00032

Subdivision E—Packaging materials and containers

153ZSH Packaging materials and containers

(1) If:

(a) goods are packaged for retail sale in packaging material or a container; and

(b) the packaging material or container is classified with the goods in accordance with Rule 5 of the Interpretation Rules;

then the packaging material or container is to be disregarded for the purposes of this Division.

Qualifying value content

(2) However, if a requirement that applies in relation to the goods is that the goods must have a qualifying value content of not less than a particular percentage worked out in a particular way, the regulations must provide for the following:

(a) the value of the packaging material or container to be taken into account for the purposes of working out the qualifying value content of the goods;

(b) the packaging material or container to be taken into account as an originating material or non-originating material, as the case may be.

Note: The value of the packaging material or container is to be worked out in accordance with the regulations: see subsection 153ZSB(2).

Subdivision F—Consignment

153ZSI Consignment

(1) Goods are not UAE originating goods under this Division if the goods are transported through a non-party and either or both of the following apply:

(a) the goods undergo further production or any other operation in the territory of the non-party (other than unloading, reloading, separation from a bulk shipment or splitting of a consignment, storing, repacking, labelling or marking required by Australia or any other operation necessary to

Replaced Authorised Version registered 09/10/2025 C2025A00032

preserve the goods in good condition or to transport the goods to the territory of Australia);

(b) the goods are released to free circulation (within the meaning of Article 3.18 of Chapter 3 of the Agreement) in the territory of the non-party.

(2) This section applies despite any other provision of this Division.

Subdivision G—Regulations

153ZSJ Regulations

The regulations may make provision for and in relation to determining whether goods are UAE originating goods under this Division.

Replaced Authorised Version registered 09/10/2025 C2025A00032

Part 2—Verification powers

Customs Act 1901

4 After Division 4M of Part VI

Insert:

Division 4N—Exportation of goods to the United Arab Emirates

126ASA Definitions

In this Division:

Agreement means the Comprehensive Economic Partnership Agreement between Australia and the United Arab Emirates, done at Canberra on 6 November 2024, as amended from time to time.

Note: The Agreement could in 2025 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).

producer means a person who engages in the production of goods.

production has the meaning given by Article 3.1 of Chapter 3 of the Agreement.

territory of the United Arab Emirates means territory within the meaning, so far as it relates to the United Arab Emirates, of Article 1.2 of Chapter 1 of the Agreement.

UAE customs administration means customs administration within the meaning, so far as it relates to the United Arab Emirates, of Article 4.1 of Chapter 4 of the Agreement.

UAE customs official means a person representing the UAE customs administration.

Replaced Authorised Version registered 09/10/2025 C2025A00032

126ASB Record keeping obligations

Regulations may prescribe record keeping obligations

(1) The regulations may prescribe record keeping obligations that apply in relation to goods that:

(a) are exported to the territory of the United Arab Emirates; and

(b) are claimed to be Australian originating goods for the purpose of obtaining a preferential tariff in the territory of the United Arab Emirates.

On whom obligations may be imposed

(2) Regulations for the purposes of subsection (1) may impose such obligations on an exporter or producer of goods.

126ASC Power to require records

Requirement to produce records

(1) An authorised officer may require a person who is subject to record keeping obligations under regulations made for the purposes of section 126ASB to produce to the officer such of those records as the officer requires.

Note: Failing to produce a record when required to do so by an officer may be an offence: see section 243SB. However, a person does not have to produce a record if doing so would tend to incriminate the person: see section 243SC.

Disclosing records to UAE customs official

(2) An authorised officer may, for the purpose of verifying a claim for a preferential tariff in the territory of the United Arab Emirates, disclose any records so produced to a UAE customs official.

126ASD Power to ask questions

Power to ask questions

(1) An authorised officer may require a person who is an exporter or producer of goods that:

Replaced Authorised Version registered 09/10/2025 C2025A00032

(a) are exported to the territory of the United Arab Emirates; and
(b) are claimed to be Australian originating goods for the purpose of obtaining a preferential tariff in the territory of the United Arab Emirates;

to answer questions in order to verify the origin of the goods.

Note: Failing to answer a question when required to do so by an officer may be an offence: see section 243SA. However, a person does not have to answer a question if doing so would tend to incriminate the person: see section 243SC.

Disclosing answers to UAE customs official

(2) An authorised officer may, for the purpose of verifying a claim for a preferential tariff in the territory of the United Arab Emirates, disclose any answers to such questions to a UAE customs official.

Replaced Authorised Version registered 09/10/2025 C2025A00032

Part 3—Application provisions

5 Application provisions

(1) The amendments made by Part 1 apply in relation to:

(a) goods imported into Australia on or after the commencement of that Part; and

(b) goods imported into Australia before the commencement of that Part, where the time for working out the rate of import duty on the goods had not occurred before the commencement of that Part.

(2) The amendment made by Part 2 applies in relation to goods exported to the territory of the United Arab Emirates on or after the commencement of that Part (whether the goods were produced before, on or after that commencement).

[*Minister's second reading speech made in—*
House of Representatives on 24 July 2025
Senate on 31 July 2025]

(29/25)

Replaced Authorised Version registered 09/10/2025 C2025A00032