

Australia-India Business Engagement Program

Leverage FTAs to Grow Your Business with India
Online Workshop – 9 December 2025



SUPPORTING PARTNERS



Australian Industry Group acknowledges the Traditional Owners of Country throughout Australia and their continuing connection to land, waters and community. We pay our respects to their Cultures, Country and Elders past and present.



Housekeeping — Tips and Tricks of ZOOM

Chatham House Rule

Discussions will take place under the Chatham House Rule and the event should not be recorded.

Zoom chat

Use Zoom chat — to ask questions or interact with the Trainers/Facilitators.

Zoom Q & A

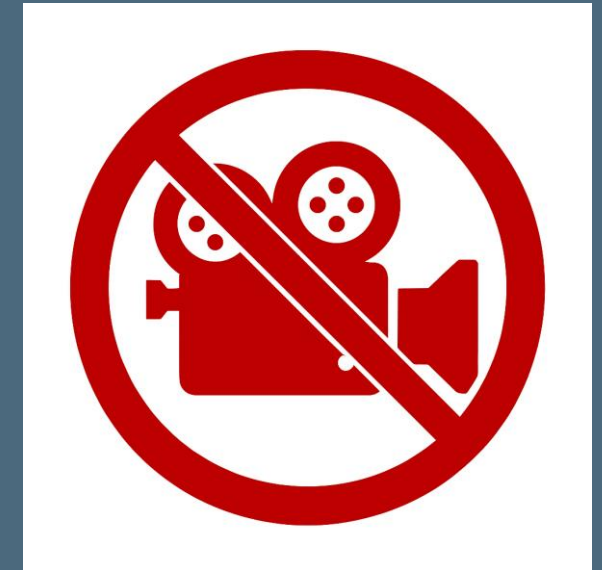
You can use the Q&A to ask questions, and we will try to answer them during the session.

Zoom screen sharing (including phone)

Occasionally we will use the screen sharing function in Zoom with our computers or phones. This will not require you to do anything but be attentive.

Slide Deck

A copy of the slide deck will be shared with those who registered.



**This session is
NOT being
recorded**





Introduction



Australian Industry Group is the nation's largest and most experienced employer organisation representing traditional, innovative and emerging industry sectors.

Our Program Today

Introduction

Remarks from Centre for Australia-India Relations

Overview on Australia's Free Trade Agreement

Understanding Barriers to International Trade

India — Market Profile

IAECTA — Wins for Australia

IAECTA - Understanding Rules of Origin

IAECTA — Examples of Product Specific Rules (PSR)

How to use IAECTA benefits

Case Studies

Quizzes along the way

Q & A



The **Australia-India Business Engagement Program** is supported by the Centre for Australia-India Relations. Australian Industry Group is proud to be a Centre for Australia-India Relations grant recipient.



Australia-India Business Engagement Program Survey



- With the support of the Centre for Australia—India Relations, we are conducting a national business engagement survey to better understand the opportunities and challenges Australian businesses face when engaging with the India market.
- The insights gathered will help shape future support services, resources, and initiatives aimed at helping businesses make informed decisions about entering or expanding in India.
- Link to survey: <https://survey.aigroup.com.au/index.php/576214>



Centre for Australia-India Relations

Divya Skene

Head of Business Engagement

Centre for Australia-India Relations





Australian Government



A NEW ROADMAP

FOR AUSTRALIA'S ECONOMIC
ENGAGEMENT WITH INDIA

A NEW ROADMAP

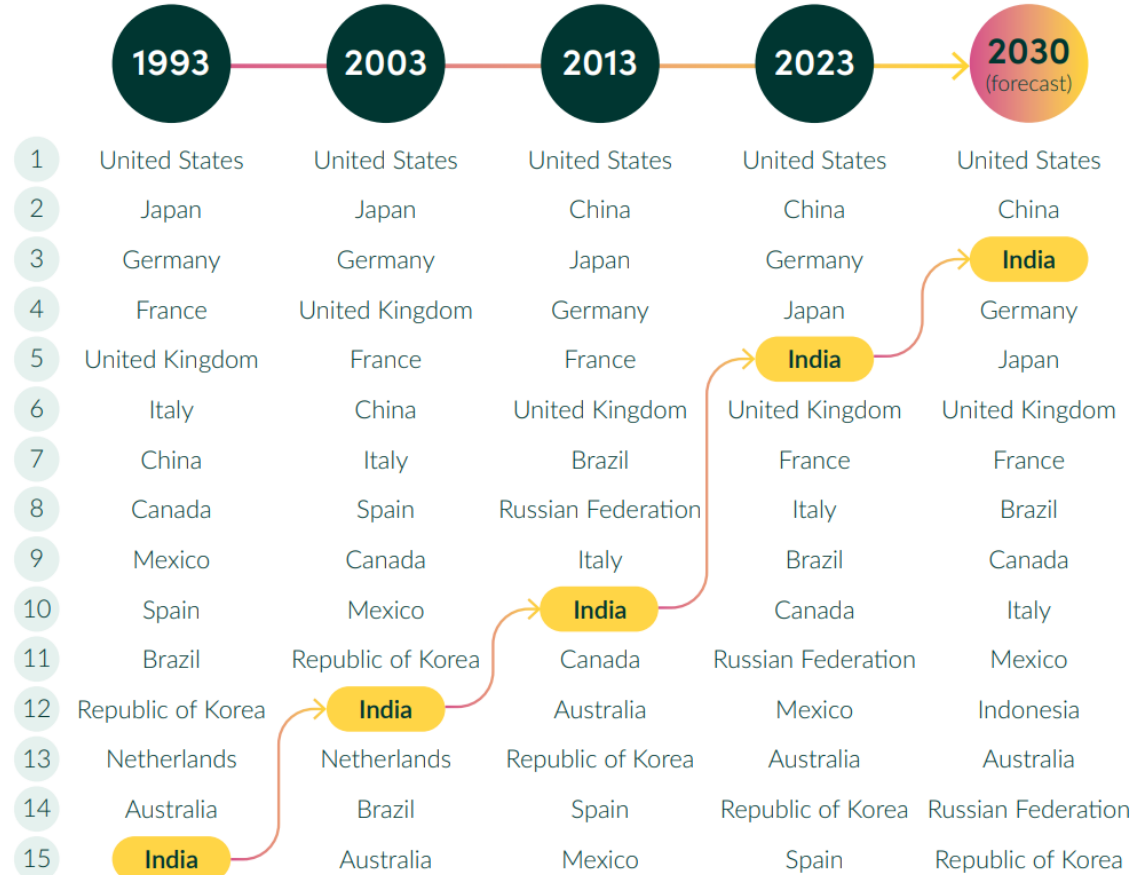
FOR AUSTRALIA'S ECONOMIC ENGAGEMENT WITH INDIA



Why India Matters

- India's fast-growing economy
- Highly complementary economies
- Strategic alignment
- Comprehensive Strategic Partner
- Imperative for diversification
- Fellow Indian Ocean country
- People-to-people links

*India is rocketing up the GDP
leaderboard*



Source: International Monetary Fund (IMF), GDP current prices, World Economic Outlook, October 2024.
DFAT forecast to 2030 utilised existing growth rate.

A NEW ROADMAP

FOR AUSTRALIA'S ECONOMIC
ENGAGEMENT WITH INDIA



'Superhighways' of economic growth: *sectors of significant potential*



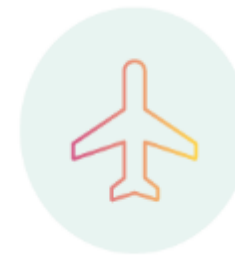
Clean energy



Education & Skills



Agribusiness



Tourism

A NEW ROADMAP

FOR AUSTRALIA'S ECONOMIC
ENGAGEMENT WITH INDIA



Agribusiness



A NEW ROADMAP

FOR AUSTRALIA'S ECONOMIC
ENGAGEMENT WITH INDIA



'Superhighways' of economic growth: *sectors of significant potential*



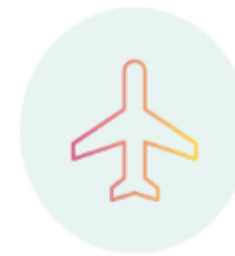
Clean energy



Education & Skills



Agribusiness



Tourism

A NEW ROADMAP

FOR AUSTRALIA'S ECONOMIC
ENGAGEMENT WITH INDIA



Major economic roads: *Sectors of interest*



Sports, Culture
and the Arts



Investment



Technology
and IT



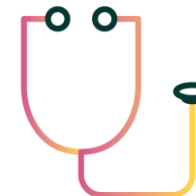
Resources
and METS



Defence
Industries



Space



Health

A NEW ROADMAP

FOR AUSTRALIA'S ECONOMIC
ENGAGEMENT WITH INDIA



The road ahead

- We still have more to do
- The Roadmap provides clear direction for accelerating growth in our trade ties



Facilitator — Shirley Ng



- Shirley Ng leads Australian Industry Group's international growth consulting services. Throughout her career in international business, Shirley has worked with many Australian enterprises to develop and implement a range of export marketing and sales strategies designed to achieve global growth. She has travelled extensively to key markets in North & South-East Asia (including China, Hong Kong, Taiwan, South Korea, Japan, Malaysia, Indonesia, Singapore, Thailand & Timor-Leste) to support and implement her clients' export, supply chain and global expansion strategy.
- Working in a diverse range of business types and industries at both strategic and operational levels, Shirley has developed, managed, and administered a range of strategic export business development and marketing programs aimed at assisting businesses achieve growth and export sustainability including leveraging Free Trade Agreements (FTAs) and Economic Partnerships to identify the business and supply chain competitive advantage, and exploring new channels to markets including cross border initiatives such as E-commerce, online platforms, and marketplaces.
- Shirley has a strong focus on building strategic partnership and consultation process to enhance business relationships at the Local, State and Federal Government levels as well as private sector organizations and enterprises including representation on trade policy and initiatives (advocating for pro-business trade policies in Australia and in multilateral fora).
- Shirley has other Asian language skills that often help to bridge the gap between cultures and foster stronger personal relationships on which great business ties rely.

Contact Details:

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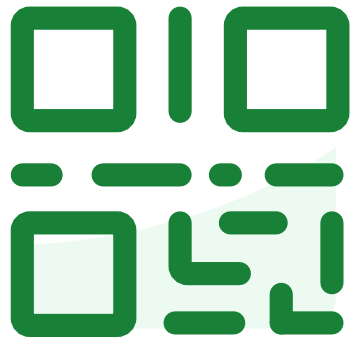
Use The Chat Box - Introduce Yourself

Who are you

What company are you from

What product/service are you currently exporting, planning to export, or are you intending to source goods from India?





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Which of the following activities best describe your current business engagement with India? (Select all that apply)



Overview on Australia's Free Trade Agreements



Australia's 19 FTAs with 31 Countries/Markets

AUAE-CEPA Oct 2025	A-UK FTA May 2023	India-Australia ECTA 29 Dec 2022	RCEP Jan 2022	PACER Plus Dec 2020
Indonesia Jul 2020	Peru Feb 2020	Hong Kong Jan 2020	CPTPP (+Canada & Mexico) Dec 2018	China Dec 2015
Japan Jan 2015	South Korea Dec 2014	Malaysia Jan 2013	ASEAN + NZ Jan 2010	Chile Mar 2009
USA Jan 2005	Thailand Jan 2005	Singapore Jul 2003	New Zealand Jan 1983	

Using FTAs when exporting services offers advantages

Businesses are usually quite familiar with how FTAs apply to goods exports. However, it is important to remember that FTAs also offer benefits for SERVICES exports, such as:



Using FTAs when exporting services offers advantages including:

Cost Savings

- While tariffs mainly apply to goods, IAECTA reduces other barriers such as licensing and regulatory restrictions for services.
- Lower compliance costs and streamlined approvals make it more affordable for Australian firms in sectors like education, IT, and professional services to operate in India.

Market Access

- IAECTA improves access for Australian service providers in **education, healthcare, financial services, and IT**.
- For example:
 - Australian universities can establish campuses in India.
 - Easier entry for Australian legal and accounting firms under mutual recognition arrangements.

Predictable Trading Environment

- IAECTA sets clear rules for cross-border services trade, reducing uncertainty.
- This predictability helps Australian businesses plan long-term strategies for India's fast-growing service sectors.

Intellectual Property Protection

- Stronger IP provisions under IAECTA safeguard Australian innovations in **digital services, creative industries, and technology**.
- This is critical for sectors like **software development, film production, and design services**.

Access to Government Contracts

- IAECTA opens opportunities for Australian firms to bid on Indian government projects, particularly in infrastructure, education, and technology.
- This expands business prospects beyond private sector engagements.

Why This Matters for Australian Businesses



- India is one of the world's fastest-growing service markets, with rising demand for **education, digital transformation, and professional expertise**. Leveraging IAECTA ensures Australian businesses:

- Gain competitive advantage
- Reduce operational risks
- Expand into high-growth sectors

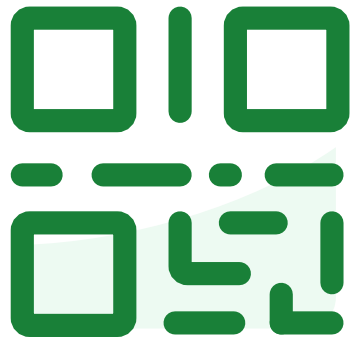
Additional Provisions

- **Mobility & Recognition:** Easier visa pathways for students and professionals, plus mutual recognition of qualifications.
- **Regulatory Transparency:** Clear rules for distribution services and foreign equity caps for commercial presence.
- **Predictability:** Locked-in commitments for sectors like banking, insurance, and telecom to ensure long-term certainty for investors.

Ongoing Negotiations with India — Comprehensive Economic Cooperation Agreement (CECA)



- Relunched: September 2021 (Ongoing)
- Builds on ECTA to cover digital trade, government procurement, IP, critical minerals, and broader services.
- Targets deeper investment flows and supply chain integration.
- Progress delayed due to sensitivities in dairy, wine, and agriculture sectors.



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How to change the slides

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When did the India-Australia Economic Cooperation and Trade Agreement (IAECTA or AIECTA) enter into force?

Understanding Barriers to International Trade



Your Typical Export Journey — When to Consider IAECTA

To leverage the benefits of Australia's FTAs with India under IAECTA, business should integrate these advantages into their market development strategy. Continuous evaluation at each stage of the export journey ensure competitiveness and compliance.



1. Getting Ready

- Understand IAECTA provisions for tariff reductions and rules of origin.
- Assess product eligibility for Indian market.

2. Developing Export Strategy

- Align strategy with India's demand trends (e.g., automotive components, agri-products, education services).
- Factor in IAECTA benefits for pricing and positioning.

3. Conducting Market Research

- Analyse Indian consumer preferences, regional variations, and regulatory environment.
- Identify sectors with high growth potential under IAECTA.

4. Export Marketing

- Highlight IAECTA advantages in promotional material.
- Use India-focused digital platforms and trade fairs.

5. Pricing for Export

- Incorporate IAECTA tariff concessions to stay competitive.
- Consider currency fluctuations and GST implications.

6. Visiting the Market

- Engage with Indian distributors and industry associations.
- Explore government incentives for bilateral trade.

Your Typical Export Journey — When to Consider IAECTA



7. Managing Export Risks

- Address compliance with Indian standards and labelling requirements.
- Mitigate payment and logistics risks.

8. Financing Your Export

- Explore export finance options and IAECTA-related grants.
- Consider hedging for INR-AUD currency exposure.

9. Handling Export Inquiries

- Prepare IAECTA-compliant documentation for quick response.

10. Managing Distribution Network

- Build partnerships with Indian logistics providers.

11. Handling Legal Issues

- Understand IAECTA dispute resolution mechanisms.
- Ensure contracts comply with Indian commercial law.

12. Managing Ongoing Transactions

- Monitor IAECTA updates and maintain strong client relationships.



Trade Barriers: India-Australia Trade Perspective

Trade barriers are measures that restrict the flow of goods and services between countries and generally fall into two categories:

• Tariff Barriers

- Tariffs are customs duties imposed on imported goods.
- India historically applied **high tariffs** on sectors such as agriculture, textiles, and automotive components to protect domestic industries.
- Under **IAECTA**, many tariffs have been **significantly reduced or eliminated**, creating opportunities for Australian exporters in sectors like wine, coal, and critical minerals.

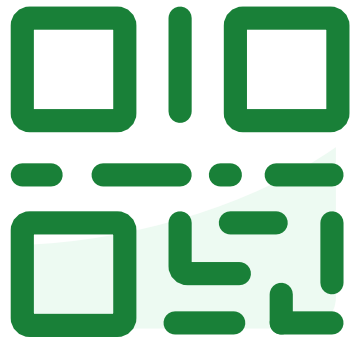
• Non-Tariff Barriers (NTBs)

- NTBs include regulatory requirements, licensing, standards compliance, and restrictions on services.
- In India, NTBs often involve:
 - **Complex customs procedures**
 - **Product certification and labelling requirements**
- **Restrictions on digital services and data localisation**
- These remain a challenge even after tariff reductions, requiring exporters to plan for compliance and risk management.

Why This Matters for Australian Businesses



- India is a **high-growth market** with rising demand for premium products and services.
- Understanding tariff concessions under IAECTA can **improve pricing competitiveness.**
- Proactively addressing NTBs ensures **smooth market entry and compliance.**



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Businesses are generally familiar with how Free Trade Agreements (FTAs) apply to goods exports. However, it is important to remember that IAECTA also provide benefits for services exports.

India — Market Profile



India — Economic Profile — Key Highlights

Size & Ranking

India is the **4th largest economy globally** with a GDP of **US\$4 trillion**.

Ranks **3rd by Purchasing Power Parity (PPP)**, after the USA and China.

Growth Outlook

IMF projection: GDP growth of **6.3% for FY 2025—26**, driven by strong domestic demand and structural reforms.

Moody's forecast: **7% growth in 2025**, positioning India as the **fastest-growing major emerging economy**.

Demographics

Population: 1.43 billion; **median age:** 28.4 years.

By **2030**, India's middle class will represent **17% of global consumption**, fuelling demand for premium goods and services.

Labor Force

Workforce size: 596 million, cost-competitive.

Rapidly expanding pool of **digitally skilled professionals**, enhancing competitiveness in tech-driven sectors.



India — Trade & Investment Landscape

- **FTA Advantage:**

- India has a strong network of 15 FTAs, including the Australia-India Economic Cooperation and Trade Agreement (IAECTA), which eliminates tariffs on over 85% of Australian exports and opens new services markets.

- **Bilateral Trade with Australia:**

- FY25 trade stood at US\$24.1 billion; India's exports to Australia were US\$8.58 billion, imports US\$15.52 billion.
- Key Australian opportunities: education, critical minerals, healthcare, renewable energy, and IT services.

- **Services Export Potential:**

- IAECTA enables Australian firms to access India's education, legal, financial, and IT sectors, with IP protection and government contract opportunities.

India's Network of FTAs

Leverage these FTAs to boost your supply chain

Recent and High Impact Agreements

- India–UK Comprehensive Economic and Trade Agreement (CETA): Signed July 2025; provides duty-free access to 99% of India's exports to the UK.
- India–EFTA TEPA: Operational from October 2025; first FTA with four developed European nations.

Ongoing Negotiations

- India is actively negotiating FTAs with around 50 countries and blocs, including:
 - United States: Bilateral trade agreement (six rounds completed).
 - European Union: Advanced stage; interim agreement expected soon.
 - Gulf Cooperation Council (GCC): Oman talks near completion; Bahrain and Qatar interested.
 - Canada: CEPA talks restarting; target \$50B trade by 2030.
 - New Zealand & Chile: Early-stage negotiation.
 - Israel: Terms of reference signed.
 - Eurasian Economic Union (EAEU): Russia, Armenia, Belarus, Kazakhstan, Kyrgyzstan.
 - South African Customs Union (SACU) and Mercosur (Brazil, Argentina, Uruguay, Paraguay).

India currently has 15 operational FTAs and 6 Preferential Trade Agreements (PTAs), providing preferential market access to over 50 countries. These agreements cover goods, services, investment, and regulatory cooperation

Major FTAs in force:

- India–ASEAN FTA (2010): Trade in goods and services with 10 Southeast Asian nations.
- India–Japan CEPA (2011): Comprehensive Economic Partnership Agreement.
- India–South Korea CEPA (2010). India–Singapore CECA (2005).
- India–Malaysia CECA.
- India–Sri Lanka FTA (2000).
- India–Mauritius CECPA (2021): First African FTA.
- India–UAE CEPA (2022): Duty-free access for 90% of Indian exports.
- India–Australia ECTA (2022): Tariff elimination on 96% of Indian exports.
- India–EFTA TEPA (2024): Includes Iceland, Liechtenstein, Norway, Switzerland; \$100B investment commitment.
- SAFTA (South Asian Free Trade Area).
- APTA (Asia-Pacific Trade Agreement): Preferential tariffs among developing Asia-Pacific nations.



India — FTAs — Strategic Shift and Why This Matters

Strategic Shift

- **Shift to Western Partners:** After completing FTAs with ASEAN, Japan, Korea, and Australia, India is focusing on deals with the UK, EU, US, and Canada.
- **Comprehensive Scope:** New FTAs include digital trade, sustainability, IP rights, government procurement, and MSME support.
- **Integration into Global Value Chains:** FTAs aim to boost exports, attract investment, and strengthen supply chain resilience.

Why This Matters

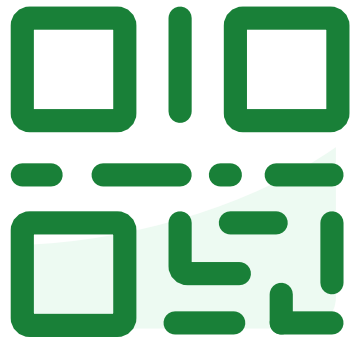
- FTAs provide zero or reduced tariffs, better market access, and predictable trading environments.
- They open opportunities for services exports, government procurement, and IP protection, critical for sectors like IT, education, and creative industries.

India's Key FTAs — Comparison Overview — For India

Partner	Agreement Name	Year Signed	Tariff Concessions	Services Access	Investment Commitments	Special Features
ASEAN	India—ASEAN FTA	2010	Tariff reduction on goods across 10 ASEAN nations	Limited services liberalisation	N/A	Focus on goods trade; gradual tariff phase-outs
Australia	IAECTA (India—Australia Economic Cooperation and Trade Agreement)	2022	Tariff elimination on 96% of Indian exports; 85% of Australian exports	Education, legal, financial services access	Cooperation on critical minerals	Australian universities can set up campuses in India
UAE	CEPA (Comprehensive Economic Partnership Agreement)	2022	Duty-free access for 90% of Indian exports	Enhanced market access for professional services	N/A	Fast-track customs clearance; strong energy cooperation
UK	CETA (Comprehensive Economic and Trade Agreement)	2025	Duty-free access for 99% of Indian exports	Broad services access including legal, financial, and digital	N/A	Includes sustainability and digital trade provisions
EU	Under Negotiation (Expected 2026)	—	Proposed tariff elimination on 90% of goods	Significant services liberalisation	Investment facilitation and IP protection	Will include green trade, digital standards, and MSME support

India's Key FTAs — Comparison with Partner Benefits in India

Partner	Agreement Name	Year Signed	Benefits for Partner
ASEAN	India—ASEAN FTA	2010	<ul style="list-style-type: none"> • Greater access to India's large consumer market for goods like electronics, machinery, and processed food. • Strengthened regional supply chains and integration. • Preferential tariffs on ASEAN exports to India.
Australia	IAECTA	2022	<ul style="list-style-type: none"> • Duty-free access for Australian exports (coal, wine, wool, critical minerals). • Market entry for Australian education providers and professional services. • Enhanced cooperation in energy and resources.
UAE	CEPA	2022	<ul style="list-style-type: none"> • Duty-free access for 90% of UAE exports to India. • Boost for UAE's re-export hub status. • Stronger ties in energy, gems & jewellery, and logistics. • Opportunities for UAE firms in Indian infrastructure and technology sectors.
UK	CETA	2025	<ul style="list-style-type: none"> • Duty-free access for 99% of UK exports to India. • Expanded opportunities for UK firms in legal, financial, and digital services. • Inclusion of sustainability and digital trade standards. • Improved IP protection for UK businesses.
EU	Under Negotiation	Expected 2026	<ul style="list-style-type: none"> • Significant tariff reductions on EU industrial goods and luxury products. • Access to India's growing services market (IT, finance, green tech). • Strong IP protection and investment facilitation. • Cooperation on sustainability and digital standards.



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Which of the following are strategic benefits IAECTA delivers for Australian businesses? (Select all that apply.)

IAECTA — Wins for Australia



India-Australia Economic Comprehensive Trade Agreement



85% of exports (\$12.6 B)

Immediate elimination of tariffs on 85% of exports worth almost \$12.6 billion of Australia's dutiable exports to India over the period 2018-20.

Elimination or reduction of tariffs over 3, 5, 7 or 10 years for an additional 5 per cent.



Immediate Elimination

Goods such as sheep meat, wool, fresh rock lobsters, certain metallic ores such as manganese, copper and zirconium, coal, alumina, titanium dioxide, certain critical minerals and certain non-ferrous metals.



Tariff locked at 0%

Tariffs locked in at 0% on entry into force on **barley, oats, hides and skins and LNG.**

India-Australia Economic Comprehensive Trade Agreement



Immediate access to duty free quota

For cotton and immediate 50% tariff reduction to quotas on **lentils, almonds, oranges, mandarins and pears.**



Elimination of tariff over 3, 5, 7 or 10 years

Infant formula, certain peas and beans, certain nuts such as macadamias, shelled pistachios, cashews and hazelnuts, certain fruit and vegetables such as avocados, onions, cherries and berries, certain oil seeds and oils, certain food preparation such as malt extract, pasta and breakfast cereals, petroleum oils, certain non-ferrous metals, pharmaceutical products and certain medical devices.



Reduction of Tariffs

Reduction of tariffs on **wine, apricots and strawberries.**

IAECTA — Tariff Implementation — Examples of 7-year staging

Date	Tariff
Base Rate before IAECTA	30%
29/12/2022	26%
1/1/2023	21%
1/1/2024	17%
1/1/2025	13%
1/1/2026	9%
1/1/2027	4%
1/1/2028 onwards	0%

Date	Tariff
Base Rate before IAECTA	50%
29/12/2022	43%
1/1/2023	36%
1/1/2024	29%
1/1/2025	21%
1/1/2026	14%
1/1/2027	7%
1/1/2028 onwards	0%

Date	Tariff
Base Rate before IAECTA	60%
29/12/2022	51%
1/1/2023	43%
1/1/2024	34%
1/1/2025	26%
1/1/2026	17%
1/1/2027	9%
1/1/2028 onwards	0%

Date	Tariff
Base Rate before IAECTA	100%
29/12/2022	93%
1/1/2023	86%
1/1/2024	79%
1/1/2025	71%
1/1/2026	64%
1/1/2027	57%
1/1/2028 onwards	50%



IAECTA Wins - Australian Resources & Energy

- Manganese Oxide

10% tariff -
eliminated on
EIF



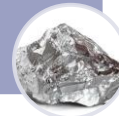
- Copper ores

5% tariff -
eliminated on
EIF



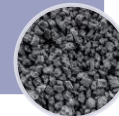
- Nickel ores & concentrates

2.5% Tariff –
eliminated on
EIF



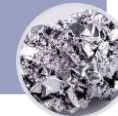
- Coking coal

10% tariff -
eliminated on
EIF



- Titanium ores & concentrates

10% tariff -
eliminated on
EIF



- Gold ores & concentrates

2.5% tariff -
eliminated on
EIF



- Unwrought Refined copper and alloys

5% tariff -
eliminated on
EIF



- Aluminium ores and concentrates

2.5% Tariff –
eliminated on
EIF



- Zirconium ores & concentrates

2.5% Tariff –
eliminated on
EIF



Note: Entry Into Force (EIF) on 29/12/22



IAECTA Wins - Australian Primary Industry Sector

- Greasy Wool

2.5% Tariff - eliminated
on EIF



- Cotton, other than Indian,
of all staple length

25% Tariff — eliminated
on EIF



IAECTA Wins - Selected Australian Meat & Seafood

• Sheep Meat

30% Tariff -
eliminated
from 29/12/22



• Fresh rock lobster

30% Tariff —
eliminated
from 29/12/22



• Frozen rock lobster

30% tariff to
be eliminated
over 7 years



• Atlantic salmon

30% Tariff to
be eliminated
over 7 years



• Tuna

30% Tariff to
be eliminated
over 7 years



• Fish, fresh or
chilled, excl. fish
fillets & fish meat
of HS0304

30% Tariff to
be eliminated
over 7 years



• Abalone

30% Tariff to
be eliminated
over 7 years



• Lamb Sausages

100% tariff to
be eliminated
over 7 years
— currently at
71% and 0%
in 2028.



Tariff Table – 7-year Staging

Date	Tariff
Base Rate before AIECTA	30%
29/12/2022	26%
1/1/2023	21%
1/1/2024	17%
1/1/2025	13%
1/1/2026	9%
1/1/2027	4%
1/1/2028 onwards	0%



IAECTA Wins - Australian Horticulture — Selected Products

- Avocados — fresh or dried

30% Tariff —to be eliminated over 7 years — currently at 13% (9% in 2026)



- Onions

30% tariff eliminated on EIF



- Leaks, Spinach, Artichokes, Green Pepper

30% Tariff —to be eliminated over 7 years — currently at 12.9% (9% in 2026)



- Garlic — fresh or chilled

100% tariff down to 50% over next 7 years — currently at 71.4%. (64.3% in 2026)



- Asparagus — fresh or chilled

30% Tariff to be eliminated over next 7 years — currently at 12.9% (9% in 2026)









- Cut flowers - Roses & Orchids

30% tariff to be eliminated over next 7 years — currently at 12.9% (9% in 2026)



IAECTA Wins - Australian Horticulture — Selected Fruits

<ul style="list-style-type: none">• Oranges & Mandarins <p>50% tariff — 50% of MFN duty on day of imports & TRQ of 13,700T of HS080510 & 0805.21) and 30% for out of quota</p> 	<ul style="list-style-type: none">• Pears <p>30% Base Tariff — 50% of MFN duty on day of imports & TRQ of 3,700T</p> 	<ul style="list-style-type: none">• Apricots <p>30% Tariff to be reduced over 7 years — currently at 13% and final duty at 15% from 2031.</p> 
<ul style="list-style-type: none">• Cherries <p>30% Tariff to be eliminated over 7 years — currently at 13% and 0% in 2028.</p> 	<ul style="list-style-type: none">• Fresh Strawberries <p>30% tariff to be reduced over 7 years — currently at 9% & final reduction to 15% in 2031</p> 	<ul style="list-style-type: none">• Fresh Raspberries, Blackberries, Mulberries, Loganberries & Cranberries <p>30% Tariff to be eliminated over 7 years — currently at 9% and 0% in 2028.</p> 

Tariff Table — 7-year Staging

Date	Tariff
Base Rate before AIECTA	30%
29/12/2022	26%
1/1/2023	21%
1/1/2024	17%
1/1/2025	13%
1/1/2026	9%
1/1/2027	4%
1/1/2028 onwards	0%

50% of MFN duty on day of imports & Tariff Rate Quota (TRQ) e.g. 13,700T or 3,700T as stipulated in the IAECTA.



IAECTA Wins - Australian Horticulture — Selected Nuts

- **Macadamias**

30% tariff to be eliminated over 7 years by 2028 — currently at 12.9%



- **Cashews in shells**

Base Rate at 30%. Currently at 1.1%. Eliminated in 2027.



- **Shelled Pistachios**

30% Tariff to be eliminated by Jan 2028 (currently at 4.3%) In-shell Pistachios - excluded



- **Hazelnuts - In-Shell & Shelled**

30% tariff to be eliminated by Jan 2028 — currently at 4.3%



- **Almonds, in-shell and shelled**

Base Rate — Rs 42 per kg
50% of MFN duty on EIF
Quota of 34,000 T



AIECTA Wins - Australian Agri & Food — Selected Products

- Infant Formula (HS1901.10)

50% tariff — to be eliminated over 7 years — 0% in 2028 — currently at 21.4%



- Cocoa Products — bulk products (HS1806.10)

30% Tariff eliminated over 7 Years — currently at 12.9% and 0% in 2028.



- Extra Virgin Olive Oil (1509.10)

30% tariff — to be eliminated over 7 Years — currently at 15% and 0% in 2028.



- Other Olive Oil (HS1509.90)

35% tariff — to be eliminated over 7 Years — currently at 17.1% and 0% in 2028.



- Pasta & pasta products

30% Tariff — to be eliminated over 7 years — currently at 12.9% and 0% in 2028.



- Mixes & doughs for preparation of bakers' wares of HS1905

Most items Default at MFN Rates



- Crispbread only (HS190510)

30% tariff to be eliminated over 7 years — currently at 12.9% and 0% in 2028.



- Protein concentrates & textured protein substances (HS2106.10)

40% tariff to be eliminated over 7 years — currently at 17.1% and 0% in 2028



- Breakfast cereals (HS1904.10)

30% tariff — to be eliminated over 7 years — currently at 12.9% and 0% in 2028.



IAECTA Wins - Australian Wine of Fresh Grapes — incl. sparkling wine, red wine, port, sherry, white wines & vermouth (HS 2204 & 2205)

- Base Rate — 150%, making India, a challenging market for imported wine.
- Wine with less than USD5 (CIF value for a 750ml bottle) — remains at 150% tariff

150% tariff — Default at MFN Rate

Wine with CIF value below USD\$5 (for a 750 ml bottle)

Remains at 150% tariff

150% tariff reduced to 100% on EIF with further reduction of 5% over 10 years and down to 50% in 2032

Wine with CIF value of over US\$5 (for a 750ml bottle)

Currently at 85% tariff

150% tariff reduced to 75% on EIF with further reduction of 5% over 10 years and down to 25% in 2032

Wine with CIF value of over US\$15 (for a 750ml bottle)

Currently at 60% tariff



IAECTA Wins - Miscellaneous Manufactured Goods

- Beauty products - Make Up, Hair, Lip Care, Eye Care, Manicure,

20% Tariff - eliminated on EIF



- Soap & washing preparation

10% Tariff — eliminated on EIF



- Tubes, Pipes & Hoses of vulcanised rubber

10% tariff - eliminated on EIF



IAECTA Wins - Miscellaneous Manufactured Goods

- Iron and non-alloy steel in ingots or primary forms (excl. iron of heading 7203) — HS7206

7.5% Tariff -
eliminated on
EIF



- Semi-finished products of iron or non-alloy steel - HS7207

7.5% Tariff —
eliminated on
EIF



- Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated — HS7208

7.5% tariff -
eliminated on
EIF



- Flat-rolled products of iron-or non-alloy steel, of a width of 600mm or more, cold rolled (cold-reduced), not clad, plated or coated —

7.5% tariff -
eliminated on
EIF



7.5% Tariff — eliminated — on enter into force:

Most products under these HS Codes including:

HS7210 — Flat-rolled products of iron/non alloy steel of width > 600mm, clad, plated or coated.

HS7211 - Flat-rolled products of iron/non alloy steel of width, < 600mm, not clad, plated or coated.

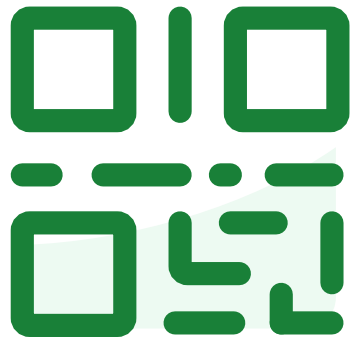
HS7212 - Flat-rolled products of iron/non alloy steel of width < 600mm, clad, plated or coated.

HS7213 — Bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel

HS7214 — Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot drawn

To HS7229





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Which of the following is the correct answer?

IAECTA — Understanding Rules of Origin



Step 1 - What is Harmonised System of Tariff Nomenclature

- The Harmonized Commodity Description and Coding System, also known as the **Harmonized System** of Tariff Nomenclature is an internationally standardized system of names and numbers to classify traded products.
- This is an example of HS Code Chapter 20 for “Preparations of vegetables, fruit, nuts or other parts of plants”

Section IV — Chapter 16 to 24	Prepared foodstuffs, beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes
<u>20</u> Chapter (2 Digit Level)	Preparations of vegetables, fruit, nuts or other parts of plants
<u>2008</u> (Heading - 4 Digit Level)	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
<u>2008.11</u> (Sub-Heading 6-digit Level)	Nuts, ground-nuts and other seeds, whether or not mixed together
<u>2008.11.20</u> Tariff Classification (8 Digit or more)	Roasted ground-nuts



Step 1a - Identify the HS Code of Finished Goods for export

- What am I exporting?
- Identify the goods and classify them under the correct Harmonised System (HS) tariff classification
- Below is an example on classification of “Coffee”

Section II — Chapter 06 — 14	Vegetable products
<u>09</u> Chapter (2 Digit Level)	Coffee, Tea, Mate & Spices
<u>0901</u> (Heading - 4 Digit Level)	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportions
<u>0901.21</u> (Sub-Heading 6 digit Level)	Coffee, roasted
<u>0901.21.00</u> Tariff Classification (8 Digit or more)	Not decaffeinated



Where could I find the correct HS Code to classify my goods/s for export?
www.ftaportal.dfat.gov.au

Australian Government Free Trade Agreement Portal

Welcome to Australia's FTA Portal

Explore new markets and find the best FTA for your business

1. Enter service, product or HS code
macadamia

2. Select export or import
Export from Australia

3. Select country (or economy)
India

Search

Browse goods and services categories

Download data by chapter or country/economy

You can search by word
e.g. “macadamia”

Select “Export from Australia”

Select country “India”



Example: Search Result - Using IAECTA

 Australian Government

Free Trade Agreement Portal

 Search Results: macadamia | Export from Australia to India

Goods

Services

0802	Other nuts, fresh or dried, whether or not shelled or peeled.	>
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	>
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	>
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	>
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	>
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	>
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	>

Having trouble finding your product or HS Code? Browse Goods categories for [India](#).

Likely to be in 0802

IAECTA - Tariff Information — HS 0802.62.00

[Other nuts, fresh or dried, whether or not shelled or peeled.](#)

Macadamia Nuts:Shelled

Shelled

Summary

Tariffs

Import Market

Rules

Certificates of Origin

Agreement

Current Tariff

Product Specific Rule

Certificates of Origin

IAECTA

12.9%

WO

Authorised Body issued COO

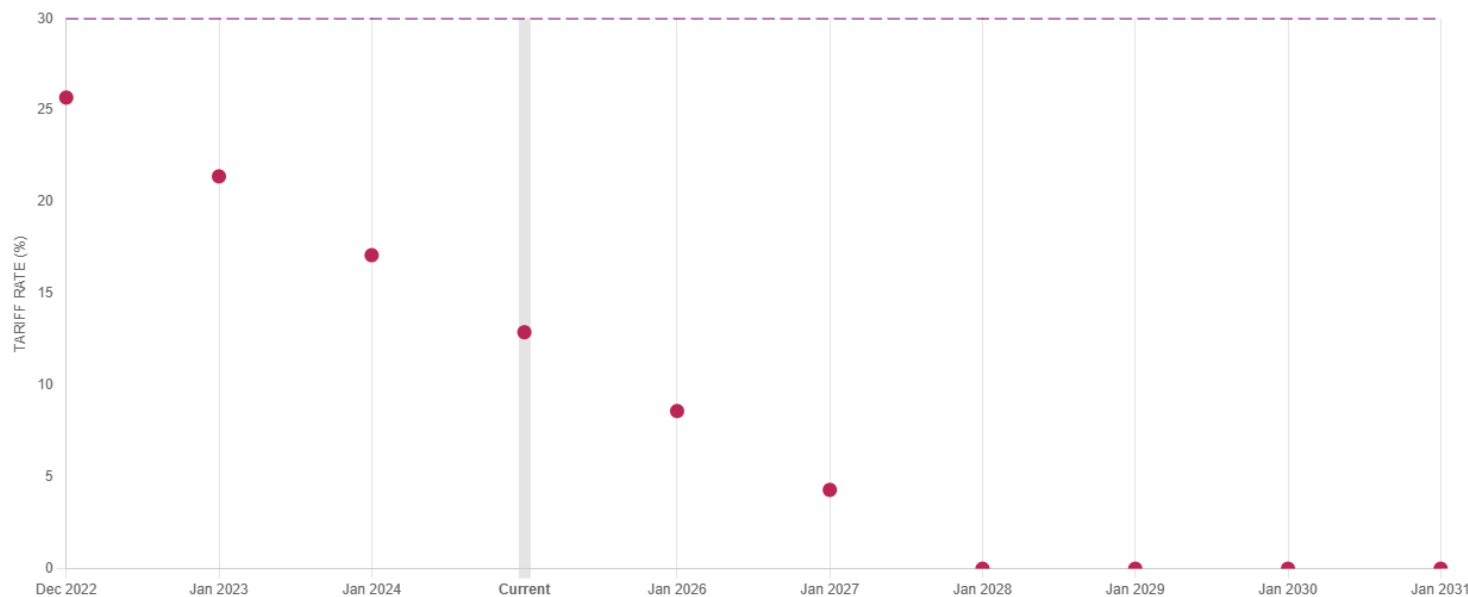
MFN

30%

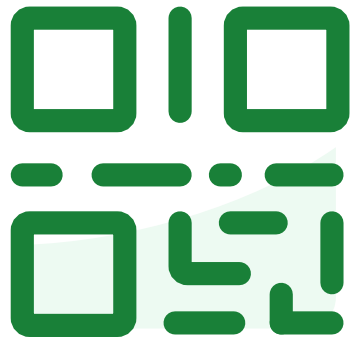
MFN applied duty rate at 2023

?

Tariff Chart



1. MFN Rates at 30%
2. IAECTA Current Tariff at 12.9%
3. Tariff eliminated by 2028
4. Product Specific Rule — WO
5. Certificate of Origin — Authorised Body issued COO



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Where can I find the correct HS Code to classify my goods for export to India? Choose the best answer.

IAECTA - Rules of Origin (ROO) — Key Concepts

Wholly Obtained Goods

Goods Produced Entirely from Originating Materials

Change in Tariff Classification

Qualifying Value Content [QVC (X)]

De Minimis

Melt and Pour

Obtained or produced in Australia & India that have been grown, fished, raised or mined)

Goods Produced Entirely from Originating Materials

Substantial Transformation — HS Code of the Input to the HS Code of the final product — CC, CTH & CTSH

Requires certain percentage of the good's value to originate in India or Australia

The value of non originating materials used in the production of the good does not exceed 10 per cent of the FOB value of the good as defined under Article 4.1

The Products must have been melted and poured in India/Australia wherein the raw material is first produced in an iron/steel-making furnace in a liquid state, and then poured into its first solid shape.

100% Originating Inputs

Product Specific Rules (PSR) — Mixed Origins



Rules of Origin — Wholly Obtained or Produced Goods

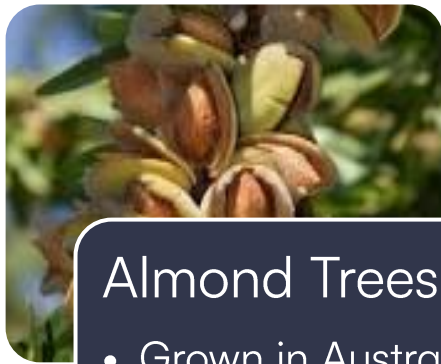
The "**wholly obtained or produced goods**" criterion is crucial for determining the origin of goods. Here are the key points for goods to be considered wholly obtained in Australia:

- Plants and plant products harvested in Australia.
- Live animals born and raised in Australia
- Goods obtained from live animals born and raised in Australia
- Mineral goods extracted from Australian soil or seabed.
- Products obtained from live animals within Australia.
- Goods produced from hunting, trapping, fishing, or aquaculture conducted in Australia.
- Fish, shellfish, and other marine life taken from the sea by Australian-registered vessels.
- Goods produced on board Australian factory ships from the goods referred to in the previous point.
- Goods taken from the seabed or subsoil beyond Australian territorial waters, provided Australia has rights to exploit such resources.
- Waste and scrap derived from production or consumption in Australia, fit only for disposal or for the recovery of raw materials.
- Goods produced exclusively from the above-mentioned goods

These criteria ensure that goods qualify for preferential tariff treatment under Australia's FTAs, as they are considered to have originated from Australia.



Produced from Wholly Obtained Goods Produced Entirely or Wholly Produced in Australia



Almond Trees

- Grown in Australia



Originating Goods

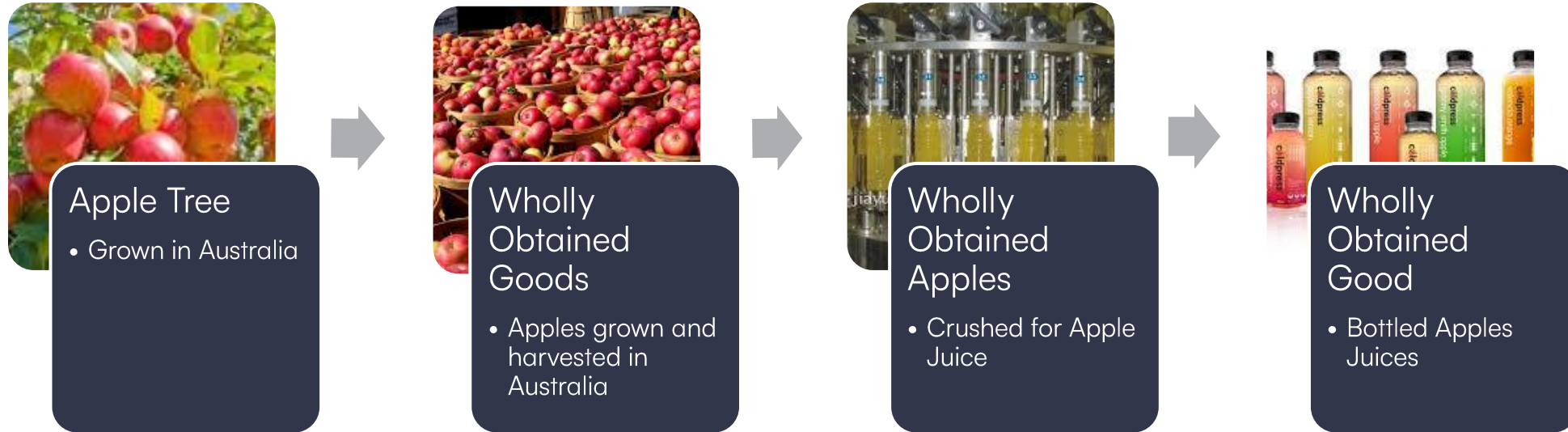
- Harvested in Australia



Originating Goods

- Wholly Obtained or Produced in Australia

Produced Entirely or Wholly Produced in Australia



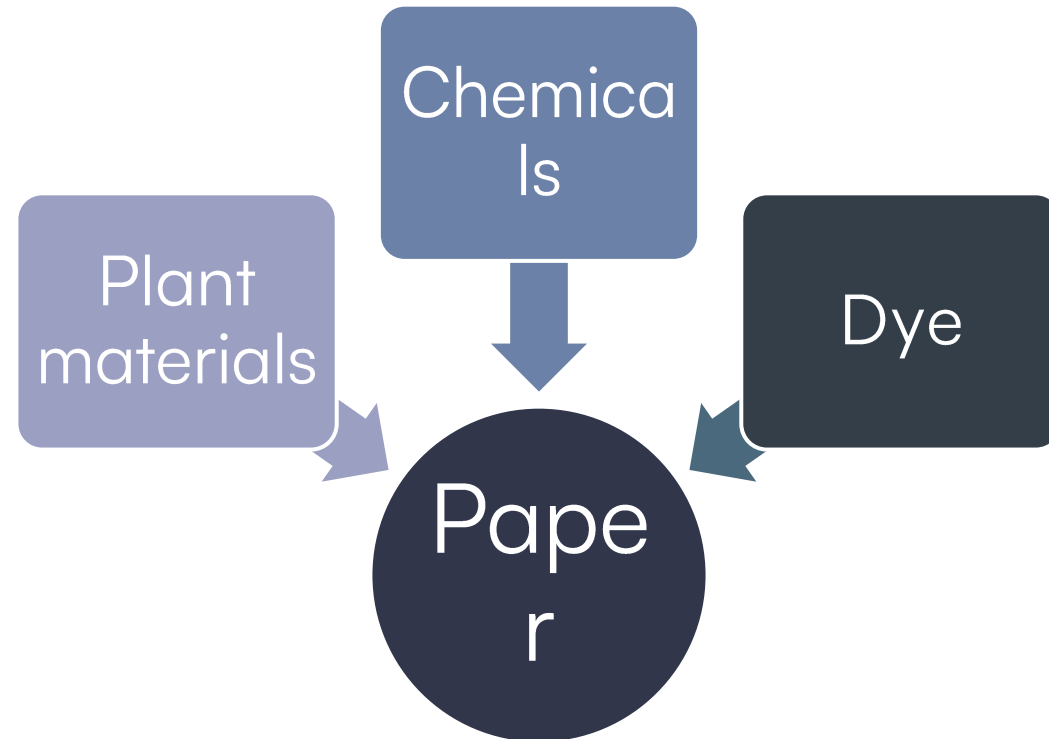
Goods produced exclusively from derivatives of wholly produced or obtained goods

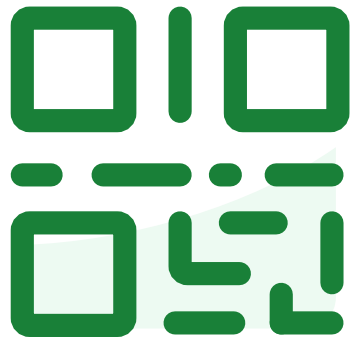
Note:

1. *For goods to be wholly produced or obtained, they must be produced exclusively from wholly obtained goods.*
2. *Wholly produced or obtained goods do not have to meet other requirements for e.g. Qualifying Value Content, Change in Tariff Classification or specific process of production test.*

Good Produced Entirely or Wholly Produced from Australian goods, ingredients or materials

- What to remember
- When all inputs to manufacture originate in Australia (not just sourced or purchased in Australia).





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How to get IAECTA tariff cut? Which of the following statement is incorrect?

Rules of Origin - Product Specific Rule - Change in Tariff Classification

- Uses change in tariff classification of imported content to ensure **sufficient change** or **transformation** in finished goods.
- Only applies to imported (non-originating) material
- May require **Change in Chapter (CC)**, **Change in Tariff Heading (CTH)** or **Change in Tariff Sub-Heading (CTSH)**
- May exclude changes from particular headings or subheadings
- Packaging materials and containers for retail sale (Article 4.9), transportation and shipment (Article 4.10) - Generally disregarded
- Accessories, spare parts and tools — generally disregarded (Article 4.11)
- Indirect materials shall be considered to be originating without regard to where it is produced (Article 4.12)
- Fungible goods — treated as originating based on the physical separation of the good or material (Article 4.13)

Product Specific Rule (PSR) — Qualifying Value Content (QVC)

- Where the Qualifying Value Content (QVC [X]) means that the good must have a QVC as calculated under Article 4.6 (Calculation of QVC — Rules of Origin) of not less than (x) per cent) using the build-up method or build-down method .
- The QVC shall be calculated as follows:

Build-down Formula:

$$\text{QVC} = \frac{V - \text{VNM}}{V} \times 100$$

where:

“QVC” is the regional value content, expressed as a percentage;

Note: V = value of good (FOB basis)
 VNM = value of non-originating materials

Build-up Formula:

$$\text{QVC} = \frac{\text{Value of Originating Materials}}{V} \times 100$$

where:

“QVC” is the regional value content, expressed as a percentage;

Note: V = value of good (FOB basis)



Notes: Article 4.3 — Goods not Wholly Produced or Obtained

Article 4.3 Goods not Wholly Produced or Obtained

For goods that do not have originating status under subparagraph (a) of Article 4.2 (Originating Goods) and are not covered under Annex 4B (Product Specific Rules of Origin), a good shall be considered originating if all non-originating materials have undergone at least:

- a change in tariff sub-heading (CTSH) level of the Harmonized System, and
- the QVC of the good is not less than 35 per cent of the FOB value as per build-up formula or 45 per cent of the FOB value calculated as per build-down formula under [Article 4.6](#) (Calculation of Qualifying Value Content),
- provided that the final production process of the manufacture of the good is performed within the territory of the exporting Party.





IAECTA Product Specific Rules

Some Practical Examples



Application of Product Specific Rule (PSR) - Change in Chapter (CC)

Change in Chapter (CC): This requires that the non-originating materials used in the production of the good must change their tariff classification at the chapter level (the first two digits of the HS code).

Case Study Scenario:

An Australian producer of “Sausage HS 1601.00” is planning to export the finished goods to India. Under IAECTA, the PSR for HS1601 is Change in Chapter (CC) except HS02 and 03.

The raw materials used to manufacture this product are sourced from the countries listed below. **Are the finished products eligible for preferential tariff when exported to INDIA?**

SPAIN

Onions
HS 0703.10



USA

Sausage casing
HS 0504.00



AUSTRALIA

Flour (HS 1101),
Meat (HS 0204)



FINISHED GOODS
Sausage HS 1601.00



Transformation of Non-Originating Materials

There is evidence of “Change in Chapter (CC) for these “non-originating raw materials” from HS 07, HS 05 to HS 16.

The other raw materials used in the production are “originating materials”.

Therefore, the finished product HS 1601 meets the PSR Rule of Origin in CC and can enjoy the preferential tariff under IAECTA.



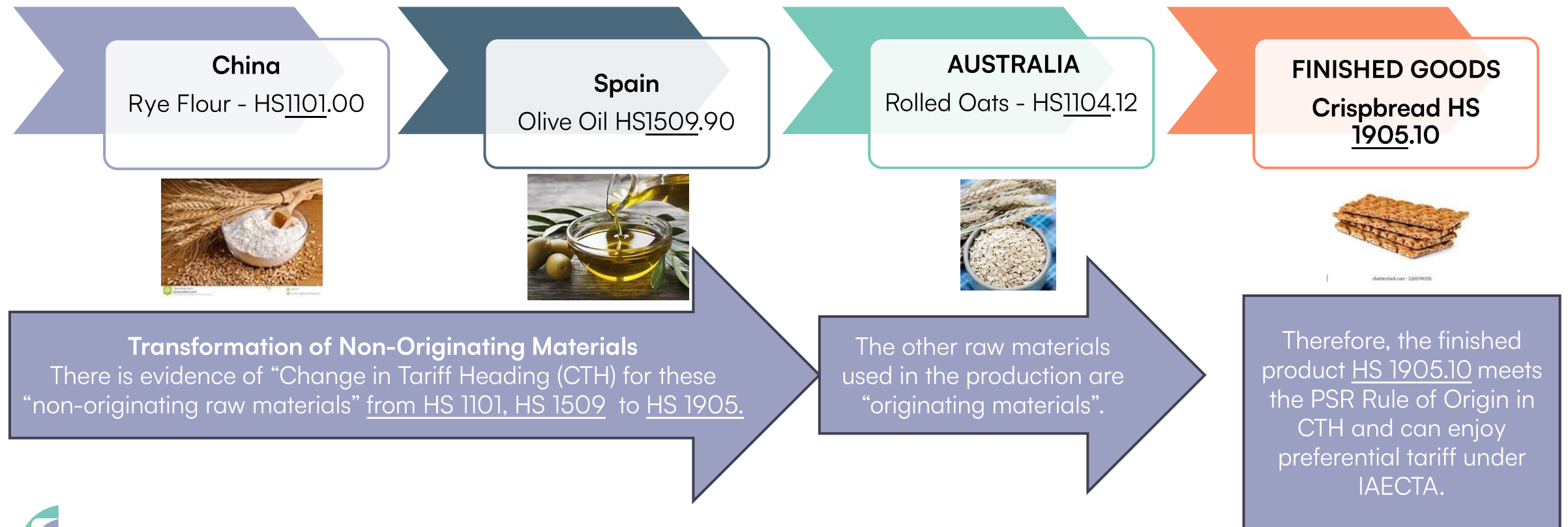
Application of Product Specific Rule (PSR) - Change in Tariff Heading (CTH)

A change in tariff classification (CTC) requires that the non-originating materials used in the production of the goods undergo a change of tariff classification as a result of that production in the territory of one or both Parties.

Case Study Scenario:

An Australian producer of “Crispbread” HS 1905.10” is planning to export the finished goods to India. Under IAECTA, the PSR for HS1905.10 is Change in Tariff Heading (CTH).

The raw materials used to manufacture this product are sourced from the countries listed below. **Are the finished products eligible for preferential tariff when exported to INDIA?**



Application of Product Specific Rule (PSR) Change in Tariff Sub-Heading (CTSH)

This requires a change at the subheading level (the first six digits of the HS code).



Example for Change in Tariff Sub-Heading (CTSH):

- In this example, the raw materials (cocoa powder, sugar, and milk powder) are classified under different subheadings (1805.00, 1701.99, and 0402.21, respectively). During the production process, these raw materials are transformed into chocolate drinking powder, which fall under a different subheading (1806.10).
- This change from subheadings 1805.00, 1701.99, and 0402.21 to subheading 1806.10 satisfies the CTSH requirement, as the raw materials have undergone a change in tariff classification at the subheading level.
- Since the finished product (HS1806.10) manufactured in Australia from imported raw materials, HS1806.10 would count as “originating” regardless of where the raw materials came from.

Application of Product Specific Rule (PSR) Change in Tariff Classification (CTC) — Change in Tariff Sub-Heading (CTSH)

Example for Change in Tariff Sub-Heading (CTSH) — at 6-digit level:

- HS7208.10 - Flat rolled products, in coils not further worked than hot-rolled with pattern in relief — Other in coils, not further worked than hot-rolled, pickled.
- HS7208.25 - Flat-Rolled Products In Coils Of A Thickness ≥ 4.75 Mm Only Hot-Rolled, Pickled - Strip
- Finished product (HS7208.25) manufactured in Australia from imported HS7208.10. HS7208.25 would count as “originating” regardless of where the original material came from.



HS 7208.10



HS 7208.25

Case Study — QVC — Build Down Formula

Example 1: QVC calculation - Build-Down Formula

An Australian producer sells a good to an Indian importer for \$18.00. The value of non-originating materials used in the good is \$7.00. Using the build-down method, the producer calculates the QVC as follows:

$$\text{QVC} = \frac{\text{FOB Value} - (\text{Non-Originating Material 1} + \text{Material 3})}{\text{FOB Value}} \times 100$$

$$\begin{aligned}\text{QVC} &= \frac{\$18.00 - (\$6.00 + \$1.00)}{\$18.00} \times 100 \\ &= 61.1\%\end{aligned}$$

Therefore, using the build-down method, the QVC of the good is calculated as 61%.

Example 1: QVC calculation - Build-Up Formula

An Australian producer sells a good to an Indian importer for \$18.00. The value of originating materials used in the good is \$8.00. Using the build-up method, the producer calculates the QVC as follows:

$$\text{QVC} = \frac{(\text{Value of Originating Material 2} + \text{Material 4} + \text{Direct Expenses/Overheads})}{\text{FOB Value}} \times 100$$

$$\begin{aligned}\text{QVC} &= \frac{(\$5.00 + \$1.00 + \$2.00)}{\$18.00} \times 100 \\ &= 44.4\%\end{aligned}$$

Note: Refer Article 4.6 Item 5 & 6 for “direct expenses/overheads” used in the calculation. Therefore, using the build-up method, the QVC of the good is calculated as 44.4%

Please also refer to the following for information to help you with the process of determining the QVC of your product(s) for export to India under IAECTA.

1. Useful Definitions and Interpretations from Chapter 4 Rules of Origin - IAECTA
2. Article 4.6 Calculation of Qualifying Value Content of Chapter 4 Rules of Origin - AIECTA
3. The Customs Act 1901 (the Customs Act)

Case Study — Calculation of QVC

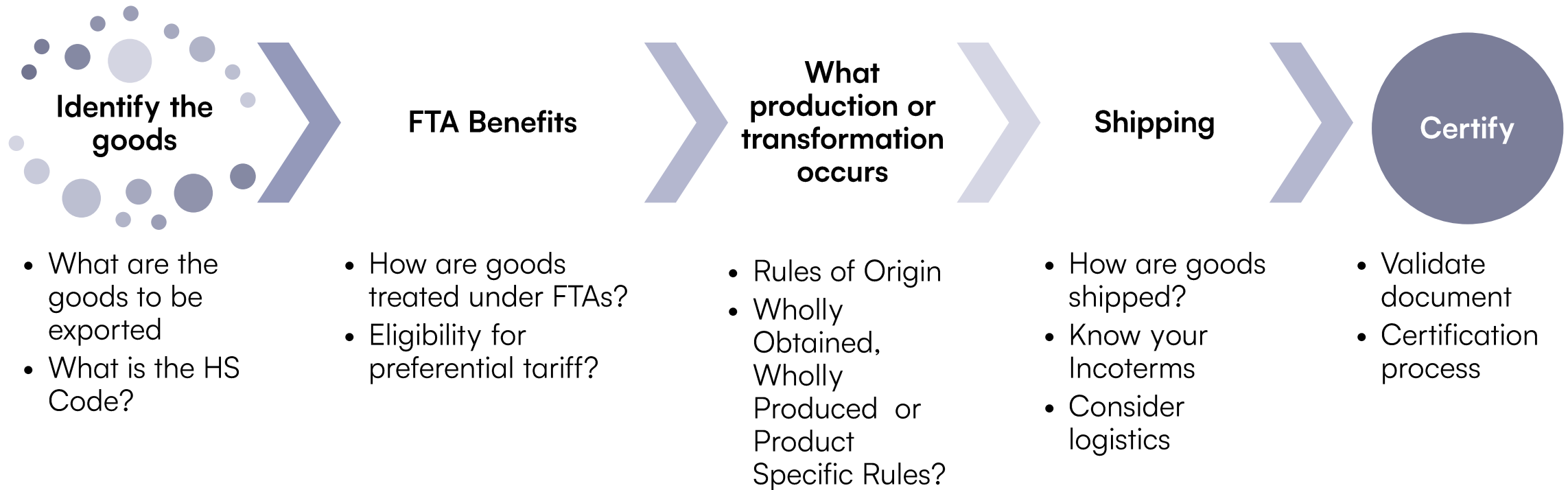
Inputs	Country of Origin	Value AUD \$
Material 1	China	\$6.00
Material 2	Australia	\$5.00
Material 3	USA	\$1.00
Material 4	India	\$1.00
Direct Expenses/Overheads	Australia	\$2.00 (X)
Profit		\$3.00 (Y)
FOB Value		\$18.00



IAECTA — How to Use the Benefits



FTA Benefits — How to Claim





HS Classifications — How do you manage this?

Recommended Actions

- Invest time upfront to properly classify the good.
- Sought all the proper documentation to substantiate the classification.
- Obtained Tariff Advice and equivalent across all their export countries.

Benefits

- Certainty for traders
- Reduce risk of penalties
- Precise and binding information
- Uniform classification across all export markets
- Consistent access to duty preferences
- Removed risk and uncertainty

Scenario:

Some products can be hard to classify given the varied and complex criteria.

For example: chemical products for use in agricultural market.





Why is Classification Important?

When goods
are
incorrectly
classified...

- **Overpayment** or **underpayment** of duties by the importer.
- Shipment **delays** resulting from extra product examinations by custom officials.
- **Fines** and **penalties**.
- Tarnished customs record that can lead to more **future interventions**.



IAECTA — Section 2A - Tariff Commitments — Schedule of India

IAECTA Chapter 4 Rules of Origin <https://www.dfat.gov.au/trade/agreements/in-force/australia-india-ecta/australia-india-ecta-official-text/chapter-4-rules-origin>

S. No.	HS Code	Description by Book	Customs Effective Rates	AIDC	Number of years in which duty will be eliminated /reduced.	Duty elimination (E), Reduction (R), TRQ (T), Other condition (C), Exclusion List (EL)	Condition for liberalisation-Duty reduction, other conditions
	20322	Hams, Shoulders And Cuts Thereof, With Bone In					
55	2032200	Hams, shoulders and cuts thereof, with bone in	30		EL	EL	
	20329	Other Meat Of Swine, Frozen					
56	2032900	other	30		EL	EL	
	204	Meat Of Sheep Or Goats, Fresh, Chilled Or Frozen					
	20410	Cres And Half-Cres Of Lamb, Frsh Or Chld					
57	2041000	Carcasses and half carcasses of lamb, fresh or chilled	30		EIF	E+C	Only sheep meat allowed
	20421	Cres And Hlf Cres Of Sheep,Frsh Or Chld					
58	2042100	Carcasses and half carcasses	30		EIF	E+C	Only sheep meat allowed
	20422	Other Cuts With Bone In					
59	2042200	Other cuts with bone in	30		EIF	E+C	Only sheep meat allowed
	20423	Boneless					
60	2042300	Boneless	30		EIF	E+C	Only sheep meat allowed
	20430	Carcasses And Half-Carcasses Of Lamb, Frozen					
61	2043000	Carcasses and half-Carcasses of lamb, frozen	30		EIF	E+C	Only sheep meat allowed
	20441	Carcasses And Half-Carcasses					
62	2044100	Carcasses and half-Carcasses	30		EIF	E+C	Only sheep meat allowed
	20442	Other Cuts With Bone In					
63	2044200	Other cuts with bone in	30		EIF	E+C	Only sheep meat allowed
	20443	Boneless					

S. No.	HS Code	Description by Book	Customs Effective Rates	AIDC	Number of years in which duty will be eliminated /reduced.	Duty elimination (E), Reduction (R), TRQ (T), Other condition (C), Exclusion List (EL)	Condition for liberalisation-Duty reduction, other conditions
	30214	Atlantic Salmon (Salmo Salar) And Danube Salmon (Hucho Hucho) Fresh Or Chilled					
124	3021400	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	30		7	E	
	30219	Other Salmonide Fresh Or Chilled Excl Of Heading 030291 To 030299					
125	3021900	Other	30		7	E	
	30221	Halibut Fresh Or Chilled					
126	3022100	Halibut (Rheinhardtius hippoglossidae, Hippoglossus hippoglossus, Hippoglossus stenolepis)	30		7	E	
	30222	Plaice Fresh Or Chilled					
127	3022200	Plaice (Pleuronectes platessa)	30		7	E	
	30223	Sole Fresh Or Chilled					
128	3022300	Sole (Solea spp.)	30		7	E	
	30224	Turbots					
129	3022400	Turbots (Psetta maxima)	30		7	E	
	30229	Other Flat Fish Fresh Or Chilled Excl Of Heading 030291 To 030299					
130	3022900	Other	30		7	E	
	30231	Albacore Or Long Finned Tunas					
131	3023100	Albacore or long finned tunas (Thunnus alalunga)	30		7	E	
	30232	Yellowfin Tunas Fresh Or Chilled					
132	3023200	Yellowfin tunas (Thunnus albacares)	30		7	E	
	30233	Skipjack Or Stripe Bellied Bonito Fresh Or Chilled					
133	3023300	Skipjack or stripe bellied bonito	30		7	E	



IAECTA — Section 2A - Tariff Commitments — Schedule of India

	22	Beverages, spirits and vinegar					
	2201	Waters, Including Natural Or Artificial Mineral Waters And Aerated Waters, Not Containing Added Sugar Or Other Sweetener					
	220110	Mineral Waters And Aerated Waters					
1508	22011010	Mineral waters	30		EL	EL	
1509	22011020	Aerated waters	30		EL	EL	
	220190	Others Excl Minrl/Aerated Waters					
1510	22019010	Ice and snow	30		EL	EL	
1511	22019090	Other	30		EL	EL	
	2202	Waters, Including Mineral Waters And Aerated Waters, Containing Added Sugar Or Other Sweetening Matter Or Flavoured					
	220210	Waters Inclg Mnrl Waters And Aerated Waters Cntg Added Sugar/Other Sweetening Matter Or Flavoured					
1512	22021010	Aerated waters	30		EL	EL	
1513	22021020	Lemonade	30		EL	EL	
1514	22021090	Other	30		EL	EL	
	220291	Non Alcoholic Beer					
1515	22029100	Non alcoholic beer	30		EL	EL	
	220299	Other Sweetened Flavoured Waters					
1516	22029910	Soya milk drinks, whether or not sweetened or flavoured	30		EL	EL	
1517	22029920	Fruit pulp or fruit juice based drink	30		EL	EL	
1518	22029930	Beverages containing milk	30		EL	EL	
1519	22029990	Other	30		EL	EL	
	2203	Beer Made From Malt					
	220300	Beer Made From Malt					
1520	22030000	BEER MADE FROM MALT	100		EL	EL	


	2204	Wine Of Fresh Grapes, Including Fortified Wines; Grape Must Other Than That Of Heading 2009					
	220410	Sparkling Wine					
1521	22041000	Sparkling wine	50	100	10	R+C	Conditions as per Wine Appendix

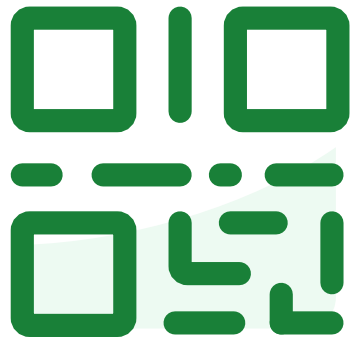
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S. No.	HS Code	Description by Book	Customs Effective Rates	AIDC	Number of years in which duty will be eliminated /reduced.	Duty elimination (E), Reduction (R), TRQ (T), Other condition (C), Exclusion List (EL)	Condition for liberalisation-Duty reduction, other conditions
	220421	Wine Of Fresh Grapes(Other Than Sparkling Wine)Grape Must With Minimum Alcohol Content By Volume Of 12% Holding 2 Ltrs/L					
1522	22042110	Port and other red wines	50	100	10	R+C	Conditions as per Wine Appendix
1523	22042120	Sherry and other white wines	50	100	10	R+C	Conditions as per Wine Appendix
1524	22042190	other	50	100	10	R+C	Conditions as per Wine Appendix
	220422	Wine Of Fresh Grapes In Containers Holding More Than 2 L But Not More Than 10 L:					
1525	22042210	Port and other red wines	50	100	10	R+C	Conditions as per Wine Appendix
1526	22042220	Sherry and other white wines	50	100	10	R+C	Conditions as per Wine Appendix

Sample of
IAECTA
Certificate of
Origin

Authorised by the Australian Government, Australian Industry Group is a recognised body for issuing both Preferential Free Trade Agreement (FTA) and Non-Preferential Certificates of Origin for goods exported internationally.

ORIGINAL					
1. Exporter's Name, Address, and Country Exporter's Business Name Street Address Town/ City, State, PC, Country		Certificate No. _____ Number of pages: 1 Australian Industry Group - TO STAMP NUMBER			
2. Producer's Name, Address, and Country Producer's Business Name Street Address Town/ City, State, PC, Country		INDIA - AUSTRALIA ECONOMIC COOPERATION AND TRADE AGREEMENT CERTIFICATE OF ORIGIN			
3. Importer or Consignee's Name, Address, and Country Importer's Business Name Street Address Town/ City, State, PC, Country					
4. Transport details: Shipment Date: CA 28/10/2022 Vessel's name/Aircraft etc.: CA DC763 Port of Discharge: CA Mumbai, India					
5. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS Code (six-digit level) CA 1 2GT214 538 CT 12 x 25G Lanolin Oil (Woolgreasing Cream) HS 3504.99		6. Origin criterion (see Overleaf Note) <input type="checkbox"/> Cumulation (if applicable) CA PGR	7. Gross weight or other quantity CA 19,536 KG	8. Invoice number(s) date(s) CA INV 0601 28/10/2022	
9. Remarks: (If applicable) <input checked="" type="checkbox"/> ISSUED RETROSPECTIVELY The Export Document Number		10. Non-Party Involving Name, Address, and Country (if applicable)			
11. Declaration by the Exporter: I, the undersigned, declare that: - the above details and statement are true and <u>correct</u> ; - the good(s) described above meet the condition(s) required for the issuance of this certificate; and - the country of origin of the good(s) described above is: <u>AUSTRALIA</u> <div style="text-align: right;">(Signature)</div> Date Signatory's Name Company Name Town/ City, State Place, date, signature, name (printed), and company		12. Certification The Export Document Number (refer to Box 9) It is hereby certified, <u>on the basis of</u> control carried out, that the declaration by the exporter is correct. <div style="text-align: right;">Australian Industry Group TO SIGN</div> Place, date, signature, and stamp of Issuing Body			



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What can happen when goods are incorrectly classified?

Case Study IAECTA Wins for Australia



Opportunities for Australia — India's wine market

HS2204 — Wine of fresh grapes incl. fortified wines; grape must, partly fermented and of an actual

Exporters	Imported Value in '000 in 2023	Imported Value in '000 in 2024
World	435,940	26,046
Singapore	4,426	5,846
Australia	8,949	4,897
France	5,260	3,863
Italy	4,313	2,740
Bhutan	0	1,883
United Kingdom	1,253	1,409
Spain	405,304	1,055
Chile	1,569	872

- **Australia's share in 2023 was at USD8.95M or 19% of total imports.**

Wine from 5USD to < 15USD Per 750ml bottle (CIF Value)	
Date	Tariff
Base Rate before AIECTA	150%
29/12/2022	100%
1/1/2023	95%
1/1/2024	90%
1/1/2025	85%
1/1/2026	80%
1/1/2027	75%
1/1/2028	70%
1/1/2029	65%
1/1/2030	60%
1/1/2031	55%
1/1/2032	50%

Wine =/> 15USD Per 750ml bottle (CIF Value)	
Date	Tariff
Base Rate before AIECTA	150%
29/12/2022	75%
1/1/2023	70%
1/1/2024	65%
1/1/2025	60%
1/1/2026	55%
1/1/2027	50%
1/1/2028	45%
1/1/2029	40%
1/1/2030	35%
1/1/2031	30%
1/1/2032	25%



Benefits of IAECTA — Preferential Tariff

India Wine Imports								
Price of wine > USD5 per bottle but below USD15	CIF Value Per bottle in USD	Total CIF Value in USD	Base Rate at 150%	IAECTA Rate at 80% - 1/1/26	Preferential Tariff Savings Per Shipment	Total Landed Cost Per Bottle @ Base Rate	IAECTA Rate — Total Landed Cost Per Bottle	Savings Per Bottle
12000 bottles per FCL	\$5	\$60,000	\$90,000	\$48,000	\$42,000	\$12.50	\$9.00	\$3.50
Price of wine > USD15 per bottle	CIF Value Per bottle in USD	Total CIF Value in USD	Base Rate at 150%	IAECTA Rate at 55% - 1/1/26	Preferential Tariff Savings Shipment	Total Landed Cost Per Bottle @ Base Rate	IAECTA Rate — Total Landed Cost Per Bottle	Savings Per Bottle
12,000 bottles per FCL	\$15	\$180,000	\$270,000	\$99,000	\$171,000	\$37.50	\$23.25	\$14.25

Note: This analysis on landed costs includes import tariffs only; other costs like clearance, storage, and local transportation are not included.



Opportunities for Australia — India's infant formula market

HS1901.10 - Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted

Exporters	Imported Value in '000 in 2023	Imported Value in '000 in 2024
World	27,617	15,119
Singapore	11,745	14,944
Netherlands	583	161
Thailand	15,238	14
Germany	0	0
Switzerland	0	0
United Kingdom	0	0
USA	0	0

Date	Tariff
Base Rate before AIECTA	50%
29/12/2022	43%
1/1/2023	36%
1/1/2024	29%
1/1/2025	21%
1/1/2026	14%
1/1/2027	7%
1/1/2028 onwards	0%



Opportunities for Australia — India's Sheep Meat Market

HS0204 — Meat of sheep or goats, fresh, chilled or frozen.

Exporters	Imported Value in '000 in 2023	Imported Value in '000 in 2024
World	3,109	2,446
New Zealand	827	1,524
Australia	2,282	923

Date	Tariff
Base Rate before AIECTA	30%
29/12/2022	0%



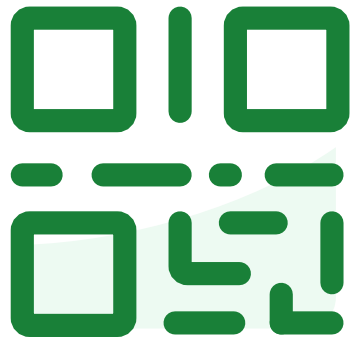
Opportunities for Australia – India's Breakfast Cereals Market

HS1904 — Prepared foods obtained by swelling or roasting of cereals or cereal products

Exporters	Imported Value in '000 in 2023	Imported Value in '000 in 2024
World	2,744	2,406
France	1,300	1,219
Thailand	183	280
Chile	531	240
UAE	72	149
Malaysia	237	145
China	62	101
USA	111	86
Australia (12 th)	10	13

Date	Tariff
Base Rate before AIECTA	30%
29/12/2022	26%
1/1/2023	21%
1/1/2024	17%
1/1/2025	13%
1/1/2026	9%
1/1/2027	4%
1/1/2028 onwards	0%





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Rules of origin determine whether a product qualifies for preferential tariff treatment under IAECTA. True or False?



Any Questions?

Upcoming Events & Resources and Next Steps



Upcoming Events & Resources

Unlock New Market Opportunities through India's Retail Evolution

ZOOM Online - 5 February 2026 Register here:

<https://www.eventbrite.com.au/e/1974960554182>

In conversation with Sanjeev Gandhi - Manufacturing in India: Opportunities and Insights

Melbourne — 11 February 2026

<https://www.eventbrite.com.au/e/1974640303303>

Austrade Go Global Toolkit - Information, tools and support to grow your business globally

<https://export.business.gov.au/>

Questions & Next Step?

Stay Updated:

Register to receive updates on future events and activities.

<https://www.aigroup.com.au/services-and-advice/business-improvement/australia-india-business-engagement-program/#block-48873>

Share Your Feedback:

We'd love to hear your thoughts to help us improve.

Complete the survey:

<https://www.surveymonkey.com/r/AIBEP09Dec25>

Contact:

Tel: 1300 776 063 or E: big@australianindustrygroup.com.au

Share Your Feedback
IAECTA Event on 9 Dec 2025





Australia India Business Engagement Program

E: big@australianindustrygroup.com.au