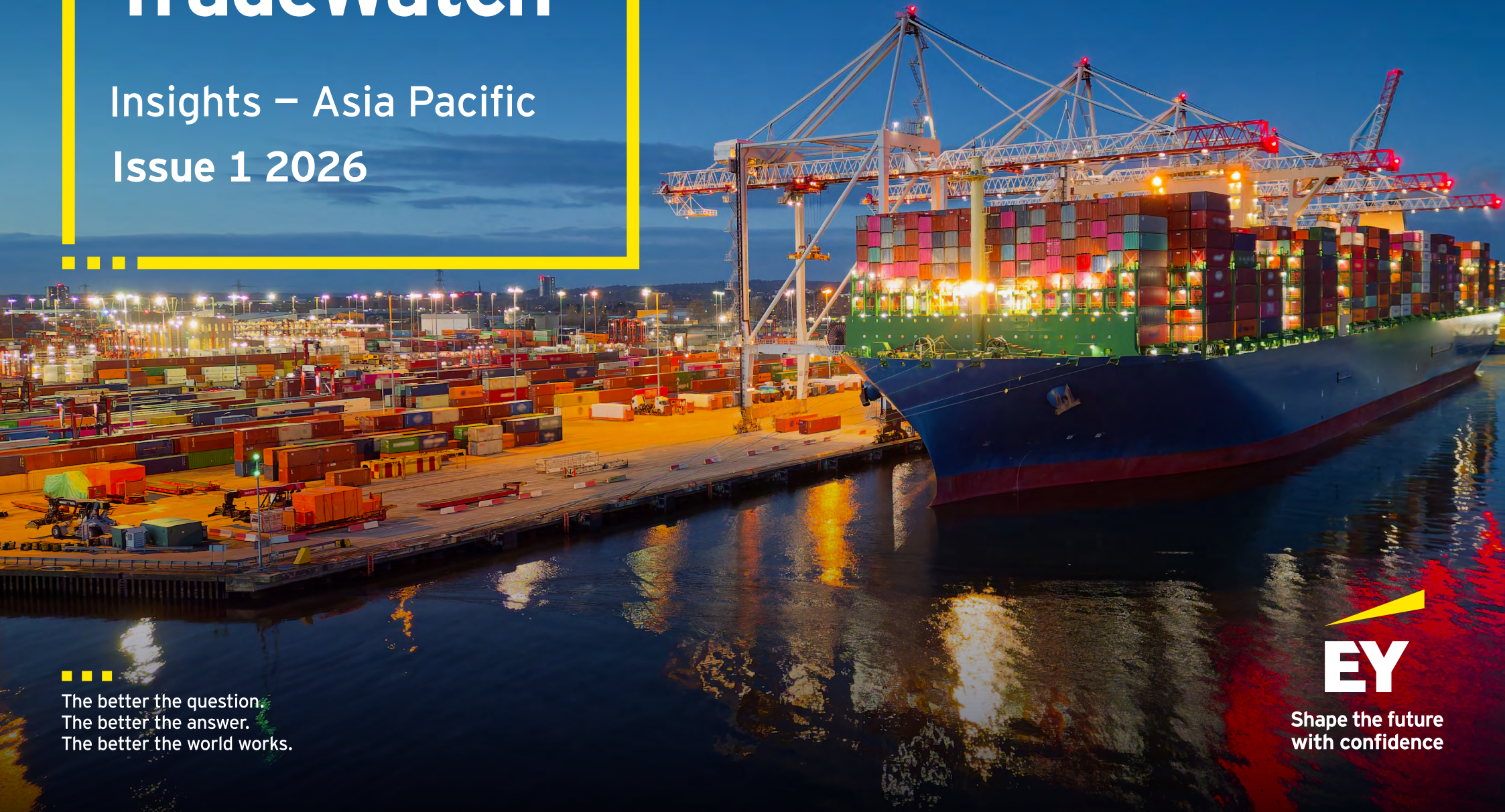


# TradeWatch

Insights – Asia Pacific

Issue 1 2026



■ ■ ■  
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# Insights

Insights

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# Australia: Moving to strengthen trade protections as Anti-Dumping Commission takes control of safeguard measures

Australia's trade remedy framework is set to undergo a significant institutional shift with implications for the posture of future safeguard measure investigations and import restrictions. In an environment already characterized by heightened geopolitical risk, supply chain disruption and a renewed focus on domestic manufacturing capability, the Australian Government has announced that responsibility for safeguard investigations will move from the Productivity Commission to the Anti-Dumping Commission.

While the practical implications of this change will emerge over time, the direction of travel is clear. Consolidating safeguard and anti dumping functions within the Anti-Dumping Commission signals a more protection focused approach to trade remedies, with implications for domestic producers, importers and multinational businesses supplying into the Australian market.

## Background to Australia's approach to trade remedies

The three principal trade remedy instruments available under World Trade Organization (WTO) rules are anti dumping measures, countervailing duties and safeguard measures.<sup>1</sup> Each serves a distinct purpose, but all are designed to protect domestic industries from certain forms of injurious imports.

Anti dumping measures address situations where goods are exported to Australia at prices below their "normal value" and cause material injury to domestic Australian industry. Countervailing measures respond to subsidized imports. Both are administered by the Anti Dumping Commission within the Department of Industry, Science and Resources (DISR).<sup>2</sup> The Anti-Dumping Commission conducts investigations and makes recommendations to the Minister.

Safeguard measures, by contrast, apply where a surge in imports causes or threatens serious injury to domestic producers. Historically, safeguard



inquiries have been conducted by the Productivity Commission, reflecting Australia's long standing emphasis on productivity, competition and economy wide impacts rather than industry protection.

Current anti dumping and countervailing measures are concentrated in a small number of sectors, most notably steel and steel related products. As of the Anti-Dumping Commission's January 2026 Status Report, there were 53 active anti-dumping measures in place.<sup>3</sup> A significant proportion of these measures apply to steel products originating from China and

1 "Trade remedies", Australian Government Department of Foreign Affairs and Trade website, accessed March 17, 2026. [Find it here](#)

2 "Anti-Dumping Commission", Australian Government Department of Industry, Science and Resources website, accessed March 17, 2026. [Find it here](#)

3 "Anti-Dumping Notice No. 2026/024", Australian Government Anti-Dumping Commission website, accessed March 17, 2026. [Find it here](#)

other Asian economies, including hot rolled coil, reinforcing bar, hollow structural sections and wire rods.<sup>4</sup>

Safeguard measures, by contrast, have been used more sparingly. In fact, the last investigation completed by the Productivity Commission was in 2013 and resulted in no imposition of any safeguard measures.<sup>5</sup> This reflects the relatively high evidentiary threshold required to demonstrate serious injury from import surges and reflect the Productivity Commission's focus on macroeconomics rather than local industry protection.

### Australia's trade remedy landscape is changing

On 28 August 2025, the Australian Government announced a package of trade and productivity reforms that included the decision to transfer responsibility for safeguard investigations from the Productivity Commission to the Anti Dumping Commission.<sup>6</sup>

The announcement was included in a broader reform effort to streamline trade regulation, reduce costs for business and cut "nuisance tariffs". It also coincides with a one-off A\$5 million increase in funding for the Anti-Dumping Commission from 1 July 2025.<sup>7</sup> Importantly, this institutional shift has deeper implications for how safeguard measures may be approached in the future.

While the Productivity Commission has traditionally assessed safeguards through a whole of economy lens – weighing consumer impacts, downstream costs and productivity effects – the Anti Dumping Commission's mandate is more squarely focused on injury to domestic industry. This does not mean outcomes are predetermined, but it does



suggest a recalibration of priorities by the Australian Government.

The Government has not yet confirmed when the transition will formally take effect nor how existing legislative frameworks may be amended to support the change. Until further detail is released, safeguard investigations will continue to operate under existing rules, albeit with a clearly signaled change in future institutional ownership.

### An efficient, and more protectionist, direction for future trade remedies

The philosophical distinction between the Anti-Dumping Commission and the Productivity Commission is central to understanding the potential impact of this reform. As an authority under the

Treasury portfolio, the Productivity Commission has long been Australia's institutional champion of trade liberalization, competition and structural adjustment. Safeguards under its stewardship were assessed cautiously, with a strong emphasis on whether protection was justified in the broader national interest.

The Anti Dumping Commission, by contrast, is part of the Department of Industry, Science and

4 "Current measures in the dumping commodity register (DCR)", *Australian Government Department of Industry, Science and Resources website*, accessed March 17, 2026. [Find it here](#)

5 "Safeguard action investigations", *Australian government Productivity Commission website*, accessed March 17, 2026. [Find it here](#)

6 "Another 500 nuisance tariffs slashed to cut costs and boost productivity", *Minister for Trade and Tourism Special Minister of State website*, August 28, 2025. [Find it here](#)

7 "Strengthening anti-dumping", *Parliamentary Budget Office website*, accessed March 17, 2026. [Find it here](#)

Resources and its purpose built to assess industry injury and recommend trade remedies. Housing safeguard investigations within one authority (the Anti-Dumping Commission) aligns Australia more closely with key international partners. This includes the United States with its International Trade Commission's Investigations Office<sup>8</sup> and the United Kingdom with its Trade Remedy Authority.<sup>9</sup> In both cases, these single authorities are responsible for administering the three principal trade remedy instruments available: anti dumping measures, countervailing duties and safeguard measures.

## What businesses need to know

Looking ahead, trade protectionism is spiking globally, and supply chain disruptions have exposed the fragility of global value chains. We may anticipate further strengthening of Australia's trade enforcement capabilities and additional industry support to protect sensitive sectors as we head to a new Commonwealth Budget.

For all firms exposed to the Australian market – whether domestic manufacturers, or foreign importers – the implications of the Anti-Dumping Commission taking responsibility for safeguard mechanisms are significant. Proactive businesses will be best placed to manage risk by closely monitoring developments and engaging early in future investigations.

Sectors with existing or expired trade remedies and/or investigations are likely to be particularly relevant, including:

- **Steel and aluminum products:** A long standing focus of Australia's anti dumping regime, with numerous measures currently in force, particularly against imports from China.
- **Chemicals and polymers:** Including products linked to construction and manufacturing inputs, where import surges can materially impact domestic producers.
- **Agricultural products:** The focus of several safeguard investigations by the Productivity Commission, including for pigmeat and processed tomato and processed fruit products.

Anti dumping investigations are complex, with companies at both ends of the spectrum – whether they be domestic production or importation or a foreign exporter – providing comprehensive cost and pricing data for technical assessment and detailed evidence-led submissions on injury and causation. Safeguard investigations, by contrast, are historically and generally less technical and more open, allowing a broader range of stakeholders – including importers, downstream users and industry bodies – to make submissions. What is certain is that the Anti-Dumping Commission will now chart a new course for future safeguard investigations.

Businesses should ensure internal capability to respond quickly to safeguard inquiries, particularly where import volumes, sourcing patterns or market share could be construed as contributing to serious injury.

## Next steps

Although the shift of safeguard responsibility to the Anti Dumping Commission was announced on 28 August 2025, key details remain outstanding. Further government announcements will be needed to confirm timing, transitional arrangements and any legislative amendments.

Businesses should remain alert to new and emerging trade remedy investigations, across both anti dumping and safeguard measures. Early engagement, evidence based submissions and coordinated internal responses will be critical.

Taken together, this reform marks a clear signal that Australia's trade remedy environment is becoming more protection focused. While the practical impacts unfold, the direction is clear – and businesses exposed to the Australian market should be preparing accordingly. ■

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<sup>8</sup> "Office of Investigations", *United States International Trade Commission website*, accessed March 17, 2026. [Find it here](#)

<sup>9</sup> "Introduction to trade remedies", *Trade Remedies Authority website*, November 5, 2025. [Find it here](#)

# Japan 2026 tax reform: Abolition of 60% valuation rule and new domestic JCT framework on low-value goods



Japan's 2026 Tax Reform proposal introduces changes which may significantly impact the customs and consumption tax treatment of low-value imports, particularly those made through cross-border e-commerce. The primary objectives are to address the rapid increase of cross-border e-commerce and ensure tax fairness between imported and domestic goods. This article will address two key areas: the abolition of the 60% Customs Valuation Rule for personal-use imports and the introduction of a domestic Japanese Consumption Tax (JCT) on low-value goods.

## 1. Abolition of the 60% Customs Valuation Rule (effective 1 April 2028)

The primary method of customs valuation is the transaction value method (i.e., the price actually paid or payable by the buyer, to or for the benefit of the seller, for the goods in an import transaction plus statutory additions). A special rule for imports by individuals allowed individuals importing goods for personal use to declare a customs value equal to 60% of their overseas purchase price at retail ("60% Rule"), meaning that individuals paid customs duties and import JCT on only 60% of their purchase price rather than the full price. The Tax Reform proposal will terminate this special rule, and duties and import JCT will be assessed on the full purchase price. There is a special provision in the customs rules which exempts import taxes (customs duties and import JCT) for goods with a customs value of JPY 10,000 or less, with certain exceptions. Accordingly, if the 60% Rule is abolished, individuals importing goods worth 10,000 JPY or more will be affected. For example, currently individuals who import goods purchased at 16,666 JPY or less will declare a customs value of 10,000 JPY or less (60% of purchase price) and would qualify for the import tax exemption. However, if the 60% Rule is implemented, the individual will declare the full value of the imported goods and will no longer qualify for the import tax exemption.



## 2. Domestic JCT on low-value goods (effective April 1, 2028)

Under current rules, domestic JCT is not imposed on goods if their title transfers outside Japan before import clearance. However, this has created a loophole where low-value goods (≤ JPY 10,000) may escape both import and domestic JCT.

The proposed reform will impose domestic JCT on such goods regardless of where title transfers. Sellers will be required to collect and remit JCT unless the sale is made through a second-class platform operator, that is a fulfillment service and e-commerce platform operator with annual revenue (including JCT) of 5 billion JPY or more and obliged to collect JCT and remit the JCT to the tax office on behalf of overseas sellers. This change will transfer the obligation from the seller to the platform operator.

In a case where a shipment includes multiple items with different values, their JCT treatment will be rather complex. For example, if a consumer imports two items – one priced at JPY 9,000 and another at JPY 11,000 – the total shipment exceeds the import taxes exemption threshold of JPY 10,000 and import JCT will be incurred. Under the proposed JCT rules, however, the item of JPY 9,000 may also be subject to domestic JCT, potentially resulting in

double taxation. In such a scenario, import JCT will not be charged to the item of JPY 9,000 if the seller is registered as a Designated Low-Value Goods (LVG) Seller (even if charged, the seller may credit import JCT in its tax return). There may still be operational challenges for implementation – for example, if the seller is a Designated LVG Seller, it would mean that the importer will be exempt from import JCT on Product A but will pay import JCT on Product B, and upon receipt of the goods the consumer will pay domestic JCT on Product A but not on Product B. As there is still time before implementation, we are hopeful that the final rules will address such operational challenges.

	Product A (9,000 JPY)	Product B (11,000 JPY)
<b>Customs duties</b>	<b>Yes</b> Total import value exceeds JPY 10,000	<b>Yes</b> Total import value exceeds JPY 10,000
<b>Import JCT</b>	<b>Yes/exempt if Designated LVG Seller</b> Total import value exceeds JPY 10,000	<b>Yes</b> Total import value exceeds JPY 10,000
<b>Domestic JCT</b>	<b>Yes</b> Title transfers before import clearance but LVG (value of JPY 10,000 or less)	<b>No</b> Title transfers before import clearance and not LVG (value exceeds JPY 10,000)

The 2026 tax reform marks a significant shift in Japan's approach to taxing low-value imports. Businesses engaged in cross-border e-commerce should begin preparing for these changes, including reviewing their import structures, status as platform operators and tax compliance systems. ■

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# Japan: Signing of the Japan-Bangladesh Economic Partnership Agreement

## Overview of the agreement

On 6 February 2026, Japan and Bangladesh signed the “Japan-Bangladesh Economic Partnership Agreement”<sup>1</sup> in Tokyo, marking Bangladesh’s first-ever bilateral Economic Partnership Agreement (EPA).<sup>2</sup> The agreement is regarded as an “economic lifeline” for Bangladesh, as it will preserve duty-free access for Bangladeshi products to the Japanese market following Bangladesh’s scheduled graduation from Least Developed Country (LDC) status<sup>3</sup> in November 2026, which would otherwise result in the termination of preferential tariff treatment. In addition to the liberalization of trade in goods and services, this agreement introduces new rules across a broad range of areas, including investment protection, intellectual property and dispute settlement. The agreement is expected to make a significant contribution to strengthening economic relations between the two countries.

## Comparison with LDC preferential treatment

### ■ Product coverage and tariff reduction schedule

- Under the LDC preferential tariff system, almost all products were eligible for duty-free treatment with the exception of certain sensitive items such as rice, selected agricultural products and some leather goods.

- Under the new agreement, Japan has committed to eliminating tariffs on approximately 91% of imports from Bangladesh (based on the trade value calculated from the average import value of 2022 and 2023)<sup>4</sup> either immediately or within 10 years of the agreement’s entry into force. Most products that previously benefited from duty-free treatment under the LDC system will continue to enjoy duty-free access under the agreement. In particular, for apparel products, duty free treatment will take effect immediately. As a result, uninterrupted duty free access to the Japanese market will be secured even after the termination of LDC preferences. It should be noted that leather products and footwear are initially excluded from the scope of the agreement and will be subject to review within 90 days from the date of entry into force of the agreement.
  - Bangladesh will eventually eliminate tariffs on approximately 83% of imports from Japan (based on the trade value calculated from the average import value of 2022 and 2023), with a maximum staging period of up to 18 years. While Bangladesh has traditionally imposed relatively high tariffs on foreign products, it has committed to the phased elimination of tariffs on many industrial goods that constitute Japan’s key export items, including steel and automotive parts.
- ### ■ Rules of Origin
- Under the LDC preferential system, apparel products classified under Chapter 61 and 62 are subject to a change in tariff classification at the two-digit level (CC) whereas most other products are generally required to meet a four-digit change in tariff heading (CTH).<sup>5</sup> In this respect, for apparel products, the LDC preferential system applies a single transformation while many EPAs impose a two-process rule, requiring two qualifying manufacturing processes to be performed in the EPA contracting parties.

1 Japan-Bangladesh Economic Partnership Agreement, *Ministry of Foreign Affairs of Japan*. [Find it here](#)

2 A Free Trade Agreement (FTA) mainly focuses on the trade in goods, whereas an EPA provides a broader framework covering services, investment, the movement of people and related rules

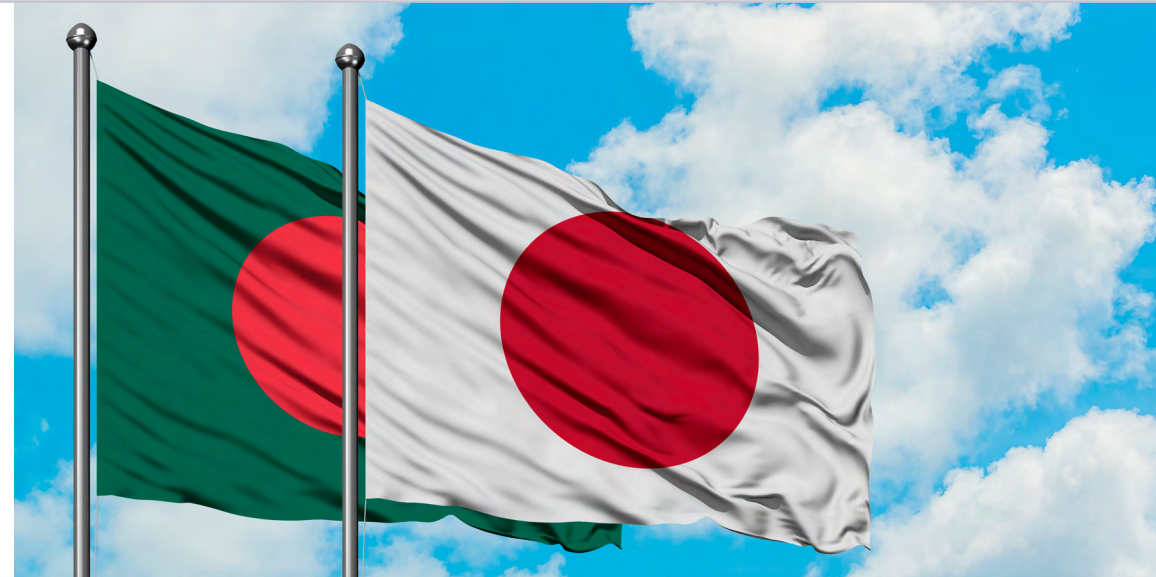
3 In Japan, imports from LDCs are eligible for more favorable tariff treatment than that available to developing countries under the Generalized System of Preferences (GSP)

4 Overview of the Japan-Bangladesh EPA”, *Ministry of Foreign Affairs of Japan*, accessed 2 March 2026. [Find it here](#)

5 Appended Table (Article 9) of the Enforcement Regulations of the Temporary Customs Tariff Measures Act.

- The new agreement maintains similarly flexible rules of origin. As a result, apparel products can qualify as originating in Bangladesh even if the fabric is sourced from third countries and only the sewing processes are carried out in Bangladesh. This ensures that the same rule of origin requirements as under the previous LDC preferential system continue to apply, allowing Bangladeshi apparel products to continue to be exported to Japan on a duty-free basis.

Category	LDC Preferential Treatment	Japan-Bangladesh EPA
<b>Product coverage and tariff reduction</b>	Unilateral coverage applying only to exports to Japan. Japan grants duty-free access to almost all Bangladeshi products, excluding a limited number of sensitive items. Preferences apply while Bangladesh retains LDC status and may be phased out after LDC graduation.	Bilateral coverage applying to both countries. Japan eliminates tariffs on 91% of imports from Bangladesh (immediate elimination for apparel; leather products and footwear subject to post-EPA consultations). Bangladesh will eliminate tariffs on 83% of Japanese imports, with steel, automotive products and machinery liberalized gradually.
<b>Rules of origin</b>	A change in tariff heading (CTH, four-digit level) generally applies. For apparel products classified under Chapter 61 and 62, a change in tariff classification at the chapter level (CC, two-digit level) applies.	Rules of origin are determined by the Product-Specific Rules set out in Annex 2. For apparel products classified under Chapter 61 and 62, a change in tariff classification at the chapter level (CC, two-digit level) applies.



### Conclusion

Bangladesh will be able to continue enjoying duty free access to the Japanese market for most products even after its graduation from LDC status. In particular, apparel products, which constitute the backbone of Bangladesh’s exports, will be granted immediate duty free access, allowing Bangladesh to avoid the risk of tariff increases that may arise in other countries following LDC graduation, at least with respect to Japan.

From Japan’s perspective, the agreement offers the advantage of strengthening economic relations with Bangladesh on a long term and forward looking basis. For Japanese exports to Bangladesh, tariffs on a wide range of industrial products, including steel, automotive parts and machinery, which have traditionally faced high tariff barriers, will be eliminated progressively. ■

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# Tax alerts



Tax alerts

# Americas

## Argentina

- Argentina enacts amendments under Labor Modernization Law affecting income tax, VAT and excise taxes  
*23 March 2026*
- Argentina allows exporters to convert and display tax credit balances and export refunds in US dollars  
*08 December 2025*

## Canada

- Canada Border Services Agency adjusts certain fees for inflation and GST/HST  
*04 March 2026*
- Ways and Means Subpanel holds digital trade hearing  
*15 January 2026*
- Canada Border Services Agency issues 2026 trade compliance verification list  
*15 January 2026*
- Canada provides guidance for steel derivative goods surtax and relief for certain steel goods  
*14 January 2026*
- Canada Border Security Agency invites feedback on 2023 revisions to Valuation for Duty Regulations  
*12 December 2025*
- Canada announces new trade measures for steel imports  
*09 December 2025*

## Chile

- Chile issues new ruling confirming no withholding tax on software distribution under Chile-US tax treaty, highlighting applicability for regional hubs  
*16 March 2026*

## Colombia

- Colombian Government establishes temporary taxes amid State of Economic Emergency  
*07 January 2026*

## Mexico

- Mexico Confirms New Import Tariffs Effective January 1, 2026  
*31 December 2025*
- Amendments to the Customs Law for 2026  
*25 November 2025*

## United States

- US Customs and Border Protection announces 20 April 2026 rollout of CAPE process for Phase 1 entries to administer IEEPA duty refunds in ACE  
*10 April 2026*
- US presidential proclamation modifies Section 232 tariffs on steel, aluminum, copper and their derivative products  
*03 April 2026*
- US Section 232 proclamation imposes up to 100% tariffs on patented pharmaceuticals and active pharmaceutical ingredients  
*03 April 2026*
- US Customs and Border Protection updates court on process to refund IEEPA duties; Phase 1 scope refined and progress milestones reported  
*02 April 2026*
- US Customs and Border Protection details new CAPE process in ACE to administer IEEPA duty refunds; phased rollout planned  
*13 March 2026*

- USTR initiates Section 301 investigations into 60 economies regarding imported goods produced with forced labor; comment period and hearings announced  
*13 March 2026*
- US Trade Representative initiates Section 301 investigations into structural excess capacity; comment period and hearings announced  
*12 March 2026*
- US Customs and Border Protection outlines potential refund and liquidation mechanics following court order on IEEPA duties  
*06 March 2026*
- US Court of International Trade orders CBP to liquidate and reliquidate entries without IEEPA duties  
*05 March 2026*
- US implements global 10% import tariff under Section 122 of the Trade Act of 1974  
*24 February 2026*
- US Supreme Court rules IEEPA does not authorize presidents to impose tariffs  
*20 February 2026*
- US Supreme Court strikes down IEEPA tariffs  
*20 February 2026*
- US Section 232 proclamation imposes 25% tariff on certain semiconductors  
*15 January 2026*
- US Court of International Trade clarifies refund pathway for IEEPA tariffs, denies preliminary injunction in IEEPA-related refund case  
*16 December 2025*
- US announces new trade frameworks and expanded agricultural tariff exclusions  
*17 November 2025*

# Asia-Pacific

## China

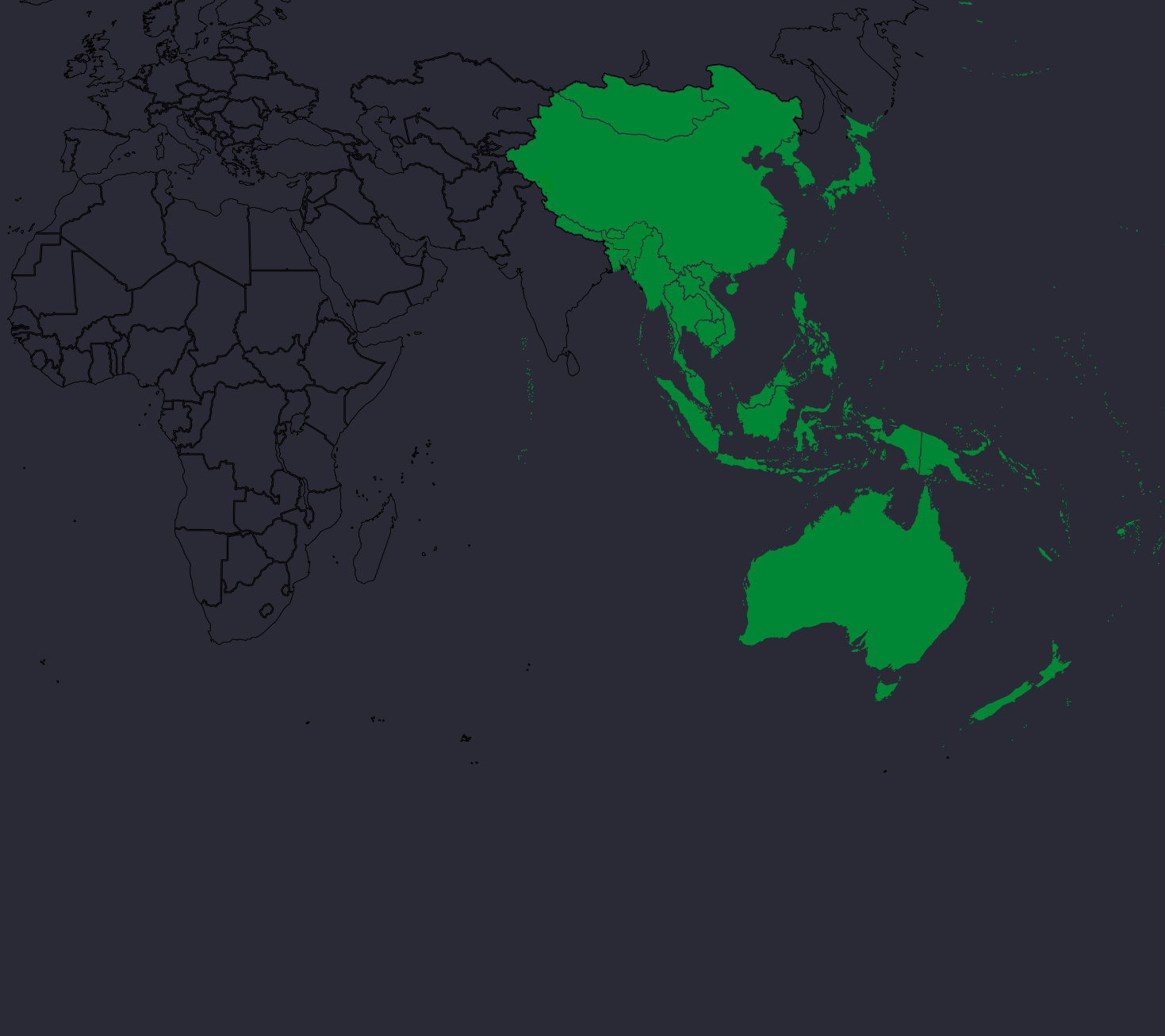
- US President announces new trade and economic deal with China and commitments to Republic of Korea  
*04 November 2025*

## New Zealand

- India-New Zealand FTA signed in April 2026, enabling zero-duty access for Indian exports to New Zealand  
*28 April 2026*

## Vietnam

- Customs & Global Trade Alert | January 2026 | Key changes to customs procedures effective from 1 February 2026  
*13 January 2026*
- Customs & Global Trade Alert | January 2026 | New import requirements for used technology lines, equipment, machinery and tools in high-tech sector  
*05 January 2026*



# Europe, Middle East, India and Africa

## Belgium

- Latest edition of EY Belgium's customs and excise update  
*04 November 2025*

## Ghana

- Ghana Court of Appeal decides on procedures for claiming VAT and corporate tax refunds  
*17 March 2026*
- Ghana's Parliament enacts several indirect tax-related laws, effective 1 January 2026  
*12 January 2026*

## Gibraltar

- Gibraltar announces details of Transaction Tax on goods and changes to duty  
*13 February 2026*

## India

- Reserve Bank of India (RBI) issues the Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026 (EXIM Guidelines)  
*24 March 2026*
- Reciprocal tariffs announced by US government in April 2025, struck down by US Supreme Court  
*24 February 2026*
- RBI issues Export and Import Regulations, 2026  
*21 January 2026*

## Italy

- Italy makes indirect tax changes through 2026 Italian Budget Law and publishes consolidated VAT code  
*09 January 2026*
- Italy | VAT audit focus on year-end transfer pricing adjustments  
*15 December 2025*

## Liechtenstein

- USTR issues notice implementing new trade framework between the United States, Switzerland and Liechtenstein  
*18 December 2025*

## Netherlands

- Netherlands announces changes to non-EU VAT refund scheme as of 1 April 2026  
*24 March 2026*
- Dutch Parliament receives government-solicited, EY-prepared report on VAT in the Digital Age (ViDA) e-invoicing and digital reporting  
*12 March 2026*
- Sustainability and green taxes  
*19 January 2026*

## Turkiye

- Turkiye introduces new tax certification requirements for nondeductible VAT on certain import transactions  
*12 February 2026*
- Turkiye removes simplified entries for B2C e-commerce imports  
*09 January 2026*
- Turkiye revises Digital Service Tax rate for 2026 and 2027  
*06 January 2026*

## Saudi Arabia

- Saudi Arabia amends its integrated customs tariff schedule  
*10 December 2025*
- Saudi Arabia to implement new excise tax method for sweetened beverages  
*03 December 2026*

## UAE

- UAE Ministry of Finance releases e-invoicing guidelines  
*25 February 2026*



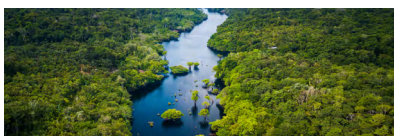
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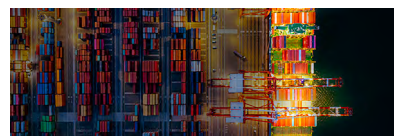
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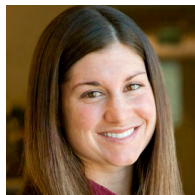
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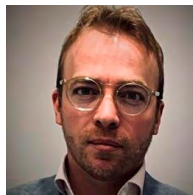
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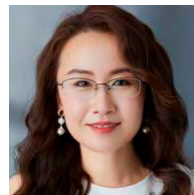
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