

**Australian Government Department of Home Affairs**

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2013/27 New TCO scheme

# New TCO scheme for certain concessional items from 1 January 2014

The Australian Taxation Office (ATO) has announced that it is introducing a new scheme for certain concessional items from 1 January 2014.

* The new TCO scheme uses a number of provisions which have been outlined in “Exemption #1 – ”.
* These are the new concessional item provisions outlined in

the Attachment to this Notice. These changes will allow for concessional item allocations to be determined on a concessional item by-law which the ATO is due to publish on 1 January 2014.

This by-law will also be the subject of an online consultation within the period of 10 months to 30 May 2014.

The Customs Tariff Working Pages are available on the ATO website from the General Conditions to By-laws page.

(Matthew Duckworth) National Manager Tariff [tradepolicy1@homeaffairs.gov.au](mailto:tradepolicy1@homeaffairs.gov.au)

Section 29/2 of the Customs Tariff Act 1995 (Customs Tariff) sets out the rules for determining whether an entry is an AANZ originating good. This entry must meet the following conditions:

[https://www.homeaffairs.gov.au/busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-](https://www.homeaffairs.gov.au/busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-goods/current-tariff-classification) [goods/current-tariff-classification](https://www.homeaffairs.gov.au/busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-goods/current-tariff-classification)

the goods must:

carry an entry code;

have a current expiry date; and

enter for home consumption before the expiry date specified.

# AANZ originating goods Goods that may be specified in the AANZ originating good code

Example

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | | **R.11 Schedule 8/11**  **R.12 Schedule 8/12** |  |
| **R.13** |  |  |  | **Schedule 8/14** |
| **R.14** | **Schedule 8/15** | **Schedule 8/16** | **Schedule 8/17**  **R.18 Schedule 8/18 Heading or** | **subheading in** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item** |  |  | **Schedule 3/4 Rate #**  **\* Unless otherwise indicated rates of duty for Malaysian originating goods are Free.** |  |
|  | R.19 | **Column 1 Column 2** | **\* Unless otherwise indicated rates of duty for Thailand originating goods are Free.** | **R.20** |
|  | Item | **SCHEDULE 3B** | **PREMIUM AFFAIRS TARIFF SCHEDULE 9** | **Schedule 9/1**  **Chapter 22/5**  **CUSTOMS TARIFF SCHEDULE 9**  **SCHEDULE 9/2**  **R.22** |
|  | Item | **Preferential Rate #** | 1. **\* Unless otherwise indicated rates of duty for Singaporean originating goods are Free.  Operative 3/2/18**    1. **TABLE 3: CHEESE AND CURD IMMIGRATION QUOTA BY COUNTRY** | **R.3** |
|  | Item | **Rate #** | **Schedule 10/1** | **R.12**  **Schedule 10/2**  **Schedule 10/3**  **R.15**  **Item** |
| **R.16** | Item | **Schedule 6/2 Heading or** | **subheading in**  **Item Schedule 3 Rate #**   1. **Schedule 10/4 Heading or** 2. **subheading in**   **Item Schedule 3 Rate #** | **Item** |
|  |  |  | Heading or subheading in  Schedule 3 Rate #  Schedule 10/5 |  |

Any goods specified in the AANZ originating goods code (Schedule 6B to the Customs Tariff Act 1995) including AANZ originating goods for which a rate of duty for home consumption does not apply to a particular good are considered to be AANZ originating goods.

Schedule 6B to the Customs Tariff Act 1995

Part 2 of Schedule 6AB to the Customs Tariff Act 1995 sets out the AANZ originating goods, which is available on the Customs website (Customs Tariff webpage) from the following address:

\* Unless otherwise indicated rates of duty on Singaporean originating goods are Free.  Operative 3/2/18

TABLE 3: CHEESE AND CURD IMMIGRATION QUOTA BY COUNTRY

**“SECTION 34**

**EXCISE TARIFF ACT 1921**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item Schedule 3 Rate #** | |  | | **Schedule 10/6** |
| **Schedule 10/7**  **Heading or subheading in** | | **Schedule 10/9**  **Heading or subheading in**  **Item Schedule 3 Rate #**  **Schedule 10/10** | | **Heading or subheading in** |
| **Item Schedule 3 Rate #** | Item | # Unless otherwise indicated rates for Korean originating goods are Free.  Operative 1/8/18 | **TABLE 3: CHEESE AND CURD IMMIGRATION QUOTA BY COUNTRY**  **Table 3: CHEESE AND CURD IMMIGRATION QUOTA BY COUNTRY** | **R.3** |
| **Item** | Rate # | # Unless otherwise indicated rates for US originating goods are Free.  Operative 1/9/18 | **TABLE 3: CHEESE AND CURD IMMIGRATION QUOTA BY COUNTRY**  **R.3**   1. **# Unless otherwise indicated rates for Korean originating goods are Free.  Operative 1/9/18** 2. **TABLE 3: CHEESE AND CURD IMMIGRATION QUOTA BY COUNTRY** | **February to December 2017 CPI’S VARIABLE** |
|  |  |  | **Heading or subheading in** |  |
| **Item Schedule 3 Rate #** | Item | Heading or subheading in | **Item Schedule 3 Rate #**  **(Sections 15 and 16 of the Customs Tariff Act 1995)** | **R.22** |
|  |  |  | **Schedule 6/8 Heading or** |  |
| **subheading in** | Item | Schedule 3 Rate # | **(Sections 15 and 16 of the Customs Tariff Act 1995)**  **# Unless otherwise indicated rates for Chinese originating goods are Free.  Operative 4/2/19** | **TABLE 3: CHEESE AND CURD IMMIGRATION QUOTA BY COUNTRY**  **R.3** |
|  |  |  | Unless otherwise indicated rates for US originating goods are Free.  Operative 1/1/18  Traveller’s’ Tariff Schedule 6/8 Heading or  \* Unless otherwise indicated rates for Singaporean originating goods are Free.  Operative 4/2/19 |  |

\* Unless otherwise indicated rates of duty on Singaporean originating goods are Free.  Operative 3/2/18

TABLE 3: CHEESE AND CURD IMMIGRATION QUOTA BY COUNTRY

Table 3: Cheese and curd quota by country “#” Column 1 Column 2

# Unless otherwise indicated rates of duty on Singaporean originating goods are Free.  Operative 3/2/18

TABLE 3: CHEESE AND CURD IMMIGRATION QUOTA BY COUNTRY

Column 1 Column 2

Rate #

**Schedule 7/8**

**R.14 Schedule 7/10**

Schedule 7/12

Schedule 7/14

Part 2/3

Item

R.15

Item Schedule 3/4

Schedule 8/9

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 3 | **3** |  |  | **7 (Sections 15 and 16 of the Customs Tariff Act 1995)**  **Schedule 6/9 Heading or** |  |
|  |  | Schedule 6/10  **Heading or subheading in** | *Item* | 1. **Schedule 3 Rate #**    1. **Schedule 6/11**    2. **Heading or subheading in** 2. **# Unless otherwise indicated rates for Chilean originating goods are Free.  Operative 1/4/18** | **R.6**  **R.6** |
|  | R.5 |  |
|  |  |  |  | Schedule 6/12 |  |
|  |  |  |  | (Sections 15 and 16 of the Customs Tariff Act 1995)  Schedule 6/13  (Sections 15 and 16 of the Customs Tariff Act 1995) has been amended to provide for the substitution of "Customs Tariff Working Pages" for “Heading or subheading in  Schedule 3 Rate # or “Item Schedule 3 Rate #” when referring to heading or subheading in  Item Schedule 3 Rate # or “Item Schedule 3 Rate ##. |  |

* **# Unless otherwise indicated rates of duty on Singaporean originating goods are Free.  Operative 3/2/18**

TABLE 3: CHEESE AND CURD IMMIGRATION QUOTA BY COUNTRY

\* Unless otherwise indicated rates of duty on Singaporean originating goods are Free.  Operative 3/2/18

\* Unless otherwise indicated rates of duty on United Arab Emirates originating goods are Free.  Operative 3/2/18

\* Unless otherwise indicated rates of duty on Thai originating goods are Free.

**\* Unless otherwise indicated rates of duty for Thailand originating goods are Free.**

**\* Unless otherwise indicated rates of duty for Burma originating goods are Free.  Operative 3/2/18**

R.9 Schedule 8/10

**Item**

**By-law No.**

**Description of Goods**

**Start date/ End date**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ” | **R.7** | **Item** | **# Unless otherwise indicated rates for Chilean originating goods are Free.  Operative 1/4/18**   1. Where this item is applicable, the rate for goods of Chilean origin listed in 2. Schedule 3 of the Customs Tariff is Free. 3. Unless otherwise indicated rates for Chilean originating goods are Free.  Operative 1/4/18    1. Searches for items under tariff heading 8279.10, 8279.90, 8279.95 and 8279.99 in Schedule 6 of the Customs Tariff are to be made at the rate of “Free”.    2. (Sections 15 and 16 of the Customs Tariff Act 1995)       1. (Sections 15 and 16 of the Customs Tariff Act 1995)       2. (Sections 15 and 16 of the Customs Tariff Act 1995)       3. (Sections 15 and 16 of the Customs Tariff Act 1995) 4. Section 13B of the Customs Tariff Act 1995 provides that “excise duty” on tobacco products is not operative until 7 June 1999, and “subheading (1)(j)” until 10 June 1999, unless the Minister for Foreign Affairs or the Australian Customs and Border Protection Service, as the case requires, prescribe a different date for the entry of goods. 5. The Customs Tariff Amendment (Customs Tariff Concession Orders) Act 1999 provides that this date should be extended until 10 June 1999. 6. (Sections 15 and 16 of the Customs Tariff Act 1995)   Schedule 6 of the Customs Tariff Act 1995 provides for the substitution of "Heading or subheading in | **Item Schedule 3 Rate #" for "Heading or subheading in Schedule 3 Rate #" where the substitutable rates of Customs Duty are determined by a formula. The formula is set out in Schedule 7 of the Customs Tariff Act 1995.** |
|  |  |  | Heading or subheading in |  |

* + **Part 2/4**