

AUSTRALIAN CUSTOMS NOTICE NO. 2008/31

**Import - Regulation 4B/3 Schedule 10/3**

This Notice supersedes the 2004 edition of the Australian Harmonized Export Commodity Classification (AHECC) which was included in the Customs Tariff Amendment (Administration of New Conditions on Tariff Concession Provisions) Act 2004 and which commenced on 3 June 2004.

The new Schedules 10 and 11 of the Customs Tariff Act 1995 require the importer of goods to import goods listed in any tariff subheading to which they do not otherwise have a right, unless it can be established that:

the goods are imported otherwise than for the purposes of trade (sale, lease or hire); or

# each of the following apply:

New subheadings in Schedule 10 (see table below), Schedule 11 (see table below), or Schedule 12 (see table below) have been created to allow more flexibility in the import and export of agricultural chemicals.

The new Regulations have applied to prescribed goods only in a number of instances under different statistical codes for these items. The main purpose of these statistical codes has been to support the Harmonized Commodity Description System (HSDS). There is currently a confusion amongst importers, importers of medicinal products, labelling and labelling requirements for imported medicinal products, and statistical codes for certain products.

This Notice clarifies where certain imported medicinal substances are subject to a customs duty rate and where certain goods have a preferential duty rate on prescribed medicinal products.

The new Schedule 10 and 11 subheadings will be of interest to importers and exporters who are considering duty free entry of certain goods covered by these subheadings in the US and European Union. However, they will not be of a sufficient size to be included in a single Notice of Objection.

# Schedule 10/3, Subheading 41 Schedule 10/4, Subheading 51

The concessional provisions relating to the use of Schedule 10 and 11 for certain medicinal and veterinary products have been removed and replaced by Schedule 4.

In Schedule 10 and 11, prescribed and non-prescribed medicinal products have been classified as follows.

The concessional provisions on Schedule 10 will not apply to those goods that are prescribed under the Schedule 4 conditions. If required, the concessional provisions are to apply to substances specified in Schedule 4 for use in diagnostic applications only.

# Other Goods

Inquiries concerning this Notice may be directed to Tariff Legislation Section on telephone (02) 6275 6076.

# Material

*All statistical codes used in preparing this Notice are contained in the HSDS Schedule 4; new statistical codes have been added for Schedule 10 and 11.* [www.legislation.gov.au/Details/C2018A00131](http://www.legislation.gov.au/Details/C2018A00131)

*Enquiries concerning this Notice may be directed to Manager, Tariff Legislation Section on telephone (02) 6275 6076 or facsimile (02) 6275 6079.*[www.legislation.gov.au/Details/F2019L00350](http://www.legislation.gov.au/Details/F2019L00350)

# Tariff Advices

A copy of the relevant Australian Customs Notice (ACN) should be forwarded to:

[www.abf.gov.au/importing-exporting-and-manufacturing/importing/cost-of-importing-goods/refund](http://www.abf.gov.au/importing-exporting-and-manufacturing/importing/cost-of-importing-goods/refund)

Manager, Tariff Legislation Australian Customs Service [www.abf.gov.au/licensing/warehouses/about](http://www.abf.gov.au/licensing/warehouses/about)

Department of Immigration and Border Protection 5 Constitution Avenue [www.ato.gov.au/tobaccotaxpoint](http://www.ato.gov.au/tobaccotaxpoint)

# CANBERRA ACT 2601

Or email: [tobaccopolicy@homeaffairs.gov.au](mailto:tobaccopolicy@homeaffairs.gov.au)

Trusted Trader

Chief Executive Officer 12 August 1998

This message contains a copy of the notice to be sent to subscribers to ACN 95/50.

J H D Devereux National Manager

**Cargo Reporting and Disclosure Group Customs House**

24 May 1995

* Any inquiries concerning this ACN should be directed to Andrew Garnett, Senior Manager, Tariff Legislation, via email to [email protected].
* [signed]
* Anthony Seebach National Manager, Trade and Customs Branch CANBERRA ACT

16 February 1997

Any enquires concerning this ACN should be directed to John Arndell, Chief Executive Officer, via email to [email protected].

Australian Customs Service

A copy of the most recent Australian Customs Notice (ACN) should be forwarded to:

Principles of procedural fairness in respect of information that is potentially adverse to the applicant will be applied and if information is received that is considered credible, relevant and significant, the applicant will be made aware of the substance of the representation and given the opportunity to respond to the representation.

Applicants will not be provided with a copy of the communication and details of its author unless Customs is authorised by the author to fully disclose the representation.

* Matthew Duckworth Assistant Director Tariff Policy & Implementation Branch Customs House

# Australian Customs Service

5 Constitution Avenue

* CANBERRA ACT 2601
* AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE
* SCHEDULE 4 - TRADE AGREEMENTS AND BROKERS LICENCES

As at 30 June 1998, quota rules for certain imports under quota arrangements in Schedule 3 of the Customs Tariff have been amended. These changes take effect on 1 July 1998.[nationalrefunds@abf.gov.au](mailto:nationalrefunds@abf.gov.au)

Section 162 of the Customs Tariff provides for the quota allocation for a financial year to be determined on 1 June (T00) of that year.

Quota allocations for the financial years 1997-1998 and 1996-1997 are calculated on an as-available basis, so that the highest quota allocation for the financial year to be declared, ie, the highest allocation on 1 June of that financial year, applies to all products within a particular class.

# Export- Import Operational Conditions

* Customs undertakes an obligation to comply with the relevant export-import operating conditions. These requirements are expressed in the ICS in Chapters 11 and 12.
* Specific conditions relating to quota entitlements are set out in Tables 1-4.

The reference to "section 162 quota allocation" should not be construed to apply to any other quota allocation. Quota entitlement is determined on the basis of the actual usage of quota in that financial year.