

Australian Customs Notice 1998 62

**DCT Rules of Origin for Air Cargo Commodity Classifications**

The purpose of this Notice is to provide guidance to importers in relation to the DCT calculation applied to certain aircraft, and to clarify the circumstances under which ‘DCT’ is to be used.

**Introduction**

Introduction and the DCT calculation are divided into four sections:

Section 1

The use of the DCT value to establish the importation of goods does not change the determination of origin for the purposes of the Customs Act. Importance of the DCT’ value

Section 2

The DCT’ value may be quoted in any of two ways:

In a DCT line item in a valid DCT tariff entry for the importation of goods, or[brokers.licensing@homeaffairs.gov.au](mailto:brokers.licensing@homeaffairs.gov.au)

Where the value of the customs duty or excise duty payable is "undetermined" (i.e. less than the value of duty or excise duty) and the DCT amount quoted is not, as prescribed, "de minimis" (see sub-section 111A(4) of the Customs Act), or

if the goods are new and do not meet the requirements of subsection (6) above, or

the goods were:

made in Australia on or before 1 April 2020, or

in accordance with the rules of origin referred to above.

Excise duty and value