Australian Customs Notice 1996 39

**TEMPORARY IMPORTATION OF GOODS**

The Australian Customs Service (Customs) is undertaking a review of the administration of Sections 162 and 162A of the *Customs Act* 1901 to ensure that policy objectives are being met.

Under the provisions of Sections 162 and 162A of the *Customs Act* goods may be temporarily imported in certain circumstances. The Regulations made for the purposes of those Sections set out the conditions, restrictions and requirements for temporary importation.

The review will consider, among other things, the operation of Regulation 124(1)(b)(iv) in relation to the importation of goods "for other industrial purposes". The Regulation provides that for the purposes of Section 162 of the Customs Act goods imported for assembly or other industrial purposes approved by the Regional Director are prescribed classes of goods.

Pending the outcome of the review, the decision to grant approval for the temporary importation of goods "for other industrial purposes" will be considered on the basis that goods which are to have work done to them may be granted an approval, but goods which are to perform work will not. For example, an approval to import will not be given for goods which could be described as stand alone machinery or equipment such as an excavator unless those goods are to be imported to have work done to them and then exported. However, an approval may be given in respect of machinery or equipment which is:

. to be assembled in Australia and then exported; or

. incorporated in goods which are assembled in Australia and then exported.

Importers who intend to temporarily import goods should continue to apply for approval at the Regional Offices of the Australian Customs Service.

If you require any further information, please contact Ms Jennifer Reimitz, Export Policy on 06-2756569. (C.F. VASSAROTTI)

National Director

Commercial Services

for CHIEF EXECUTIVE OFFICER CANBERRA ACT 2601

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