Australian Customs Notice 1999 69

**TEMPORARY IMPORTS - FACT SHEET ATTACHMENT C to 99/69**

This paper provides guidance for personal and commercial importers wishing to use the provisions for temporary duty free admission of goods intended to be re-exported.

The contents should be read in conjunction with Australian Customs Notice 99/69 of 18 November 1999 which explains the new Section 162AA provisions and notifies importers and exporters of new requirements to lodge a formal application for Section 162A goods arriving without carnet.

Applications for temporary duty free admission can be lodged under the following provisions:

# SECTION 162A/REGULATION 125A (OLYMPIC PROVISIONS)

This provision caters for goods imported in connection with the Sydney 2000 Olympic and Paralympic Games and associated events ("Olympics"). All goods admitted under Regulation 125A must be re-exported by 31 December 2000, or such further period as the Customs may allow on application.

Importers must now apply for permission to take delivery of such goods on "Application for Permission to Take Delivery of Goods Upon Giving a Security or Undertaking for the Payment of Duty" - Form 46A (applicable to Olympic goods only).

## Electronic/documentary lodgement

Determine the goods are eligible for temporary duty free admission.

Complete and lodge Form 46A with supporting documentation such as invoices, packing lists, waybills, etc. with the Securities/Auxiliaries area in the port of import.

Securities will allocate a continuing or single permission security concession number (SCN), which can be quoted up to the registered value on all applications submitted through COMPILE.

Both the SCN and the new treatment code specific to Olympic goods (353) must be quoted on the COMPILE application. Treatment code 353 will exempt applications from Customs COMPILE processing charges. All remaining goods temporarily admitted under Section 162A (including goods arriving without a carnet) will not attract the processing charges. (**Note:** COMPILE will produce an error message if the user inputs the incorrect treatment code or mixes permanent imports with temporary imports on the one lodgement).

Quote the common Customs owner code (2873281A) and supplier code (2873284Q) allocated to identify all temporarily imported Olympic goods. The Schedule 3 tariff item must also be quoted when using the new treatment code.

Goods temporarily imported using COMPILE will be subject to standard response times, as specified in service level agreements. The standard value threshold (A$250) also applies to such goods.

## Data capture

The existing COMPILE screens will be used to input import data. Existing mandatory fields will be retained and the following fields used to minimise complexity and maintain control. **Fields**

Owner Code

2873281A **-** this is a generic code for all Olympic related temporary imports. It does not attract Customs COMPILE processing charges. However, the Tradegate and AQIS charges still remain applicable for COMPILE/EDIFICE lodgements. (**Note:** goods arriving without a carnet are exempt the processing charges).

Owner Ref

This field is free format and users should enter the International Standards Organisation country code for the origin of the goods and the importers name, eg. UK BBC network.

Supplier Code

2873284Q - this is a generic code used for all Olympic related temporary imports. **Manual lodgement**

Applications for temporary admission on Form 46A will be accepted when lodged by eligible importers direct with Customs and supported by the necessary documentation.

Goods valued at less than the value threshold (A$250) or for personal temporary importations may be admitted on Form 46A without the need to provide information through COMPILE, if the officer is satisfied the goods are intended for re-export and are related to the Olympics and associated events.

# SECTION 162A/REGULATION 125 (ELIGIBLE GOODS, INCLUDING OLYMPIC GOODS, ARRIVING WITHOUT CARNET)

This provision is used to admit goods eligible, including Olympic goods, for ATA (Admission Temporaire/ Temporary Admission) Carnet or Carnet de Passages en Douane which arrive in Australia without a carnet.

Importers must now apply for permission to take delivery of eligible goods arriving without carnet on "Application for Permission to Take Delivery of Goods Upon Giving a Security or Undertaking for the Payment of Duty" Form 46AA (applicable to eligible non-Olympic goods).

This will mainly affect goods eligible for temporary admission under the "Exhibitions, Fairs, Meetings or Similar Events" Convention, which were previously delivered without entry. **Electronic/documentary lodgement**

Determine the goods are eligible for temporary duty free admission under the relevant provisions of the convention(s) listed below:

* *ATA Carnet Convention on Temporary Admission*
* *Istanbul Convention*
* *Convention Concerning Welfare Material for Seafarers*
* *Convention Concerning Customs Facilities for Touring (includes Private Motor Vehicles)*
* *International Convention to Facilitate the Importation of Commercial Samples and Advertising Materials*
* *Customs Convention on the Temporary Importation of Professional Equipment*
* *Customs Convention on the Temporary Importation of Scientific Equipment*
* *Customs Convention on the Temporary Importation of Pedagogic Material*
* *Customs Convention on Containers*
* *The European Convention on Customs Treatment of Pallets used in International Transport*
* *Customs Convention Concerning Facilities for the Importation of Goods for Display or use at Exhibitions, Fairs, Meetings or Similar Events.*

Complete and lodge Form 46AA with supporting documentation such as invoices, packing lists, waybills, etc. with the Securities/Auxiliaries area in the port of import.

Securities will allocate a continuing or single permission security concession number (SCN), which can be quoted up to the registered value on all applications submitted through COMPILE.

Both the SCN and the new treatment code specific to goods arriving without carnet (354) must be quoted on the COMPILE application. Treatment code 354 will exempt applications from Customs COMPILE processing charges. Goods arriving without a carnet are also exempt from processing charges. **(Note:** COMPILE will produce an error message if the user inputs the incorrect treatment codes or mixes permanent imports with temporary imports on the one lodgement).

If goods are connected with the Olympics, quote the common Customs owner code (2873281A) and supplier code (2873284Q) allocated to identify all temporarily imported Olympic goods that arrive without carnet.

The Schedule 3 tariff item must also be quoted when using the new treatment code.

Goods temporarily imported using COMPILE will be subject to standard response times, as specified in service level agreements.

## Manual lodgement

Applications for temporary admission on Form 46AA will be accepted when lodged by eligible importers direct with Customs and supported by the necessary documentation.

Goods valued at less than A$250 or for personal temporary importations may be admitted on Form 46AA without the need to apply using COMPILE, provided the officer is satisfied the goods are intended for re-export and satisfy the relevant Convention provisions.

# SECTION 162A/REGULATION 125 (CARNETS)

Carnets issued under the Customs Conventions listed above remain acceptable for the temporary duty free admission of goods, provided the carnet is current and valid for Australia. Carnets for Olympic goods issued under Conventions such as the fairs and exhibitions and professional equipment provisions will be accepted.

The carnet holder should present the carnet and related supporting documentation to cargo examination staff in the port of import, in accordance with existing procedures. Completion of Forms 46A or 46AA is not necessary for goods covered by carnet.

(**Note**: In all instances, permission to take delivery without payment of duty is granted subject to the conditions set out in the Customs Regulations. In particular, temporarily imported goods must not be lent, sold, pledged, mortgaged, hired, given away, exchanged, altered or disposed of without prior permission from Customs).

The goods must be re-exported within the specified period and the importer is required to advise the Customs prior to export so the security or undertaking can be acquitted, otherwise a claim for the revenue will be issued.

# SAMPLING

A proportion of applications lodged for temporary import permission will be subject to compliance checks. For example, compliance checks will be conducted on Olympic goods temporarily admitted under Regulation 125A to ensure eligibility requirements have been satisfied and that the goods are as described and supported by the appropriate documentation.

# SECURITIES

The Securities officer in the port of import will determine the nature of the security/ undertaking required with regard to the potential revenue risk. Customs retains the right to seek bank guarantees or similar negotiable instruments if the goods represent significant revenue exposure.

# EXPORT REPORTING

Goods temporarily imported under Section 162 or Section 162A that are included in a consignment over the value of $500 and classified to a single export statistical item under the Australian Harmonised Export Commodity Classification (AHECC) code, require an export entry (Section 162), or an application to export (Section 162A). Goods which arrived on carnet do not require separate export documentation.

Records of all high risk Olympic related goods will be maintained to ensure exportation has taken place. If the goods are not re-exported, recovery of the revenue will be sought as if the goods had not initially been granted temporary import admission (i.e. revenue is payable at the rate applying at the time of initial import).

**AHECC requirements** Prior to 1 February 2000

The current AHECC classifications will remain unchanged:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **HEADING NO** | **HS CODE** | **EXPORT STAT ITEM** | **UNITS** | **DESCRIPTION** |
|  |  |  |  |  |
| 9902 |  |  |  | TEMPORARY TRADE: |
|  |  |  |  |  |
|  | 9902.20(A) |  |  | - Goods re-exported, being goods originally imported on a temporary basis: |
|  |  | 9902.20.11 | NR | - - Cargo (loaded on vessel or towed) |
|  |  | 9902.20.21 | NR | - - Non-cargo (under own power) |

## Post 1 February 2000

From 1 February 2000 goods will be classified as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **HEADING NO** | **HS CODE** | **EXPORT STAT ITEM** | **UNITS** | **DESCRIPTION** |
|  |  |  |  |  |
| 9902 |  |  |  | TEMPORARY TRADE: |
|  |  |  |  |  |
|  | 9902.20(A) |  |  | - Goods re-exported, being goods originally imported on a temporary basis: |
|  |  | 9902.20.05 | NR | - - Goods used in, or for purposes related to, the Sydney 2000 Olympic and Paralympic Games and associated events |
|  |  | 9902.20.12 | NR | - - Cargo (loaded on vessel or towed) |
|  |  | 9902.20.22 | NR | - - Non-cargo (under own power) |

# Section 162A/Regulation 125A (Olympic Provisions)

**Electronic/documentary lodgement** - goods admitted under Section 162A/Regulation 125A by quoting Supplementary Item 111A and treatment code 353 will require an application to export the goods.

**Manual lodgement (Form 46A)** - goods admitted using Form 46A will require an application to export the goods. **Section 162A/Regulation 125 (eligible goods arriving without carnet)**

**Electronic/documentary lodgement** - goods admitted under Section 162A by quoting Supplementary Item 111A and treatment code 354 will require an application to export the goods. **Manual lodgement (Form 46AA)** - goods admitted using Form 46AA will require an application to export the goods.

# Section 162A/Regulation 125 (Carnets)

Goods arriving under carnet do not require an application to export the goods. The only reporting required on re-export is where goods are exported as cargo. In such cases, the manifest should include exempt code EX5 - "Goods Temporarily Imported Under Section 162A". The carnet number should also be quoted on the line details.

Exempt code EX 5 can only be quoted for goods falling within the Customs Conventions allowing for duty free temporary importation into Australia, using carnet. Where goods covered by a carnet are carried as accompanied baggage no manifest reporting is required.

# Section 162/Regulation 124

**Electronic/documentary lodgement** - goods admitted under Section 162 by quoting Supplementary Item 111 and treatment codes 351 or 352 will require an export entry.

**Manual lodgement (Form 46)** - goods admitted using "Application for Permission to Take Delivery of Goods Upon Giving a Security or Undertaking for the Payment of Duty" (Form 46 - applicable to Section 162/Regulation 124 goods only), do not require an export entry. This procedure will not change for Olympic related goods.

# COMMUNITY PROTECTION

Standard provisions covering prohibitions and restrictions, including quarantine, will apply to any temporarily admitted goods.

# CONTACT DETAILS

Please refer any initial queries to the Securities Officer in the port of import. Matters unable to be resolved at regional level will be referred to Customs Central Office. COMPILE queries may be directed to User Liaison in the port of import.

Import/Export Management Branch Canberra 18 November 1999

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