Australian Customs Notice 1996 23

**RELEASE OF THE 1996 WORKING TARIFF**

Further to ACNs 95/48 and 96/03, subscribers are advised that the new working tariff issued in conjunction with the implementation of the *Customs Tariff Act 1995* (CT96) was mailed from Canberra on 28 May 1996. It should be remembered that it will not come into effect until 1 July 1996 and the document completely replaces the working tariff currently being used.

Tariff users are reminded of the criteria used in displaying rates of duty in the new Tariff -

the rate of duty for Hong Kong, Republic of Korea, Singapore and Taiwan Province is prefixed with the symbol "DCT";

the symbol "DCS" covers the same list of developing countries as previously. These countries appear in Part 2 of Schedule 1 to CT96;

if a "DCT" rate is not shown in Schedule 3 or Schedule 4 and a "DCS" rate is shown, then the "DCS" rate denotes the "DCT" rate of duty; if **no** "DCS" or "DCT" rate is shown, then the General rate of duty applies.

Preference indicators used in the COMPILE system will not change.

A number of changes to the *Customs Tariff Act 1995* will be proposed in Customs Tariff Proposal No. 1 (1996) before the Act comes into effect. Most of these are of an administrative nature and will not affect either the description of goods, Section or Chapter Notes or rates of duty. The changes of substance are outlined below -

the re-enactment of new rates of duty for beer and certain spirits and alcoholic beverages of Chapter 22, manufactured tobacco and tobacco products of Chapter 24 and petroleum products of Chapter 27. This is necessary to give legal effect in CT96 to the new rates of duty following the Consumer Price Index adjustments on 1 February 1996. The new rates are already contained in the Tariff that has been distributed.

heading 4801 covering newsprint has been restructured. This was undertaken because of an incorrect interpretation of revised Note 3 to Chapter 48 and subsequent representations from the Paper and Paperboard Industry. The new structure is -

|  |  |  |
| --- | --- | --- |
| **4801** | **NEWSPRINT, IN ROLLS OR SHEETS:** |  |
| 4801.00.10 | Not containing fibres obtained by a mechanicalprocess or of which not more than 10% by weight of the total fibre content consists of such fibres | 5% |
| 4801.00.20 | Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process | 5% CAN:2.5% |
| 4801.00.3 | Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process: |  |
| 4801.00.31 | Goods, as follows: (a) weighing more than 57 g/m2; or (b) having an ash content by weight of more than 8% | 5% CAN:2.5% |
| 4801.00.39 | Other | Free |

Tariff reprint pages will be issued before 1 July 1996 for this change.

an alteration to Note 1(o) in Chapter 84 is proposed. The Note now reads -

"Interchangeable tools of 8207 or brushes of a kind used as parts of machines (9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or 6804 or 6909); or ".

Tariff reprint pages will be issued before 1 July 1996 for this change.

a split of tariff subheading 8419.90.00 to comply with the World Trade Organization binding of 13% from 1 January 1997. As goods which are not "of kind used as replacement components etc." would not have been able to claim the phase down offered by item 53 in Schedule 4 after that date, it was decided to provide the split at this time.

The new split will read -

|  |  |  |
| --- | --- | --- |
| 8419.90 | -Parts: |  |
| 8419.90.10 | ---Of a kind used as replacement components in passenger motor vehicles | 15% DC:10% DCS:10% |
|  | From 1 January 1997 | 13% DC:8% DCS:10% |
|  | From 1 January 1998 | 9% DC:4% |
|  | From 1 January 1999 | 5% |
| 8419.90.90 | ---Other | 5% |

These changes are already reflected in the distributed Tariff.

the split for vehicle burglar alarms in subheading 8531.10.1 has been removed. The Macquarie Dictionary defines a burglar alarm as "an electric device which sounds a loud alarm if the building is forcibly entered". Vehicle safety alarms are classified to 8531.10.91.

Tariff reprint pages will be issued before 1 July 1996 for this change.

A concordance of changes for these alterations is attached to this ACN.

In addition to the changes listed above and in ACN 96/03, the following tariff headings and subheadings contain changes to statistical codes which are not consequent on World Customs Organization(WCO) amendments -

|  |  |  |  |
| --- | --- | --- | --- |
| 0304 | 3916 | 3917 | 4009.30 |
| 4009.50 | 4802.53.90 | 5905.00.10 | 6002.41.00 |
| 6103.41.00 | 6104.61.00 | 7212.40.00 | 7307.99.00 |
| 7318.15.00 | 9405.50.10 | 9503.80.00 | 9503.90 |
| 9603.2 | 9603.30.00 | 9603.40.00 | 9603.50.00 |
| 9603.90.00 | 9608.60.00 |  | |

New cardboard sectional dividers with mylar spine and tab for use in conjunction with the CT96 have been printed and will be distributed to subscribers in the near future. Further enquiries about CT96 may be made in the first instance to Ray Banvill on (06) 275 6516 or Nick Blackaby on (06) 275 6506.

# TARIFF ADVICES - (TAs) - AND THE TAPIN SYSTEM

**Importers are reminded that all current Tariff Advices (TAs) will be voided on 30 June 1996 and new TAs should be lodged as soon as possible.**

As previously advised in ACN 96/03, the DUAL TAPIN system was implemented on 2 January 1996 and will run until 30 June 1996. On 1 July 1996, it is proposed to "switch off" the DUAL TAPIN system and convert to CT96. DUAL TAPIN contains a number of functions to assist with the conversion and/or input of Post/96 TAs, namely TBCN - Broker TA Conversion (convert a current TA to a Post/96 TA) and NTBI - Broker Post Change TA Input (input a TA against the CT96 only).

Advice on the DUAL functionality was broadcast via COMPILE message and documentation was distributed through the State Customs Offices. DUAL TAPIN also contains copies of relevant documents relating to CT96. They are -

NHSN - New Harmonized Explanatory Notes NLEG - New Tariff Legislation

NTS1 - New Tariff Schedule 1 NTS3 - New Tariff Schedule 3 NTS4 - New Tariff Schedule 4

Queries regarding TAPIN should be directed to Cheryl Hartas on (06) 275 6534. Lucy Bitmead

Acting National Manager TARIFF AND VALUATION

May 1996

(Tariff Legislation - C96/4322)

ATTACHMENT TO ACN 96/23

# CONCORDANCE OF TARIFF SUBHEADINGS CUSTOMS TARIFF PROPOSAL NO. 1 (1996)

|  |  |  |  |
| --- | --- | --- | --- |
| **CT96** | **CT87** | **CT87** | **CT96** |
| 4801.00.10 | 4802.52.00 | 4801.00.00 | 4801.00.39 |
| 4801.00.20 | 4802.60.90 | 4802.52.00 | 4801.00.10 |
| 4801.00.31 | 4802.60.90 |  | 4802.52.00 |
| 4801.00.39 | 4801.00.00 | 4802.60.90 | 4801.00.20 |
| 4802.52.00 | 4802.52.00 |  | 4801.00.31 |
| 4802.60.90 | 4802.60.90 |  | 4802.60.90 |
| 8419.90.10 | 8419.90.00 | 8419.90.0 | 8419.90.10 |
| 8419.90.90 | 8419.90.00 |  | 8419.90.90 |
| 8531.10.10 | 8531.10.19 | 8531.10.11 | 8531.10.91 |

|  |  |  |  |
| --- | --- | --- | --- |
| 8531.10.91 | 8531.10.11 | 8531.10.19 | 8531.10.10 |
|  | 8531.10.91 | 8531.10.91 | 8531.10.91 |