Australian Customs Notice 2001 06

**Guidelines for Entry of Partially Dismantled Vehicles**

Following changes made last year to the Motor Vehicle Standards Regulations 1989, approval permits for complete vehicles imported for dismantling are no longer issued.

As a result, there is a need to clarify the point at which a disassembled vehicle ceases, for Customs Tariff purposes, to be considered as a complete vehicle but rather is considered as parts for a vehicle. Parts do not require an import approval from the Department of Transport and Regional Services.

The following tariff precedents have been created to clarify this issue and to provide uniformity of information to importers and brokers to assist them in complying with entry of goods under the Customs Act 1901 (Customs Act):

Precedent No. 15439700 relates to parts of trucks for the purposes of subheading 8708.99.99. For these goods to be considered as parts they must be imported with at least the engine and gearbox removed and these components must not be shipped on the same vessel;

Precedent No. 15439800 relates to bodies for passenger motor vehicles for the purposes of subheading 8707.10.91. For these goods to be considered as parts they must be imported with at least the engine, transmission and all wheels and axles removed and these components must not be shipped on the same vessel; and

Precedent No. 15439900 relates to parts of motorcycles for the purposes of subheading 8714.19.90. For these goods to be considered as parts of motorcycles they must be imported with at least the front forks, steering and wheels removed and these components must not be shipped on the same vessel.

Customs will monitor the importation of these goods periodically. Importers should note that where breaches are detected and the goods have been imported outside the scope of these decisions without a valid permit, administrative penalties under section 243T of the Customs Act may apply.