Australian Customs Notice 2002 31

**Cheese and curd tariff quota - allocations for 2002-2003**

The Australian Customs Service (Customs) will shortly be advising importers of their allocation of cheese and curd quota for the period 1 July 2002 to 30 June 2003.

Allocations have been based on the actual usage of quota in the 23 months ending

31 May 2002, as shown in Customs records of clearances for home consumption. The 23-month period has been chosen to reflect the most recent usage of quota.

The calculation of an importer's quota entitlement excludes any quota transferred to another importer during the 23-month period or unused as at 31 May 2002.

Importers are reminded that quota is allocated for a particular financial year and that to use their quota allocation they are required to 'enter for home consumption' the cheese or curd by the end of the financial year to which the allocation relates, ie by 30 June of that year.

The cheese or curd is 'entered for home consumption' if:

1. an entry for home consumption for the goods is lodged with Customs; **and**
2. the vessel or aircraft carrying the goods has arrived at the first Australian port or airport at which **any** cargo is intended to be discharged.

If both conditions are not met by the end of the financial year to which the allocation relates, the goods are taken to have been 'entered for home consumption' in the following financial year.

In such circumstances, the goods can be entered:

under quota for that financial year (if the importer has sufficient quota for that year); or

without quota at the rate of customs duty applicable to the relevant subheading of Schedule 3 of the *Customs Tariff Act 1995*.

Quota allocations are transferable between importers. An application to transfer quota entitlements may be made by completing a Transfer of Base Quota (Cheese and Curd) form (form B235) and submitting it to:

Director Tariff Concessions Australian Customs Service Customs House

5 Constitution Avenue CANBERRA CITY ACT 2601

Applicants are reminded that transfer applications are dealt with strictly in order of receipt and may take up to four working days to process. This processing time is suspended when it is necessary to return an incomplete or incorrect application, and resumes when the application is returned. Applications should be submitted well in advance of intended use.

Transfer of Base Quota (Cheese and Curd) form B235 is now available on the internet

website [www.customs.gov.au](https://borderauthor.border.gov.au/). Further information on the Cheese and Curd Quota Scheme may be obtained from Ninia Benedictos by telephoning (02) 6275 6483.

Tom Marshall National Manager Tariff

For Chief Executive Officer June 2002