AUSTRALIAN CUSTOMS NOTICE NO. 2005/24

Cheese and curd tariff quota - Allocations for 2005-2006

The Australian Customs Service (Customs) will shortly be advising importers of their allocation of cheese and curd quota for the period 1 July 2005 to 30 June 2006.

The calculation of an importer’s quota is based on the actual use of the quota by that importer in the 23-month period ending 31 May 2005, as shown in Customs’ records of clearances for home consumption, where ‘clearance’ is deemed to have occurred at warranting or finalisation in EFT. The 23-month period has been chosen to reflect the most recent use of quota by importers.

This calculation excludes any part of the quota that was transferred to another importer during the 23-month period or that was unused as at 31 May 2005.

Importers are reminded that quotas are allocated for a particular financial year. To use the quota allocated importers are required to ‘enter for home consumption’ their imported cheese or curd by the end of the financial year to which the allocation relates, that is, by 30 June of that year. Where cheese or curd importations are of Australian origin (returned Australian goods), or a free rate of duty is provided under Schedule 3 of the Customs Tariff Act 1995 (the Tariff), preference circumstances, or a Free Trade Agreement (FTA), quota is unable to be used.

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 cheese or curd 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 will be taken to have been ‘entered for home consumption’ in the following financial year.

In such circumstances, the goods are either entered:

* + under quota for the following financial year (if the importer has sufficient quota for that year); or
  + without concession at the rate of customs duty applicable to the relevant subheading of Schedule 3 of the Tariff.



2.

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.

The Transfer of Base Quota (Cheese and Curd) form B235 is available on the internet website [www.customs.gov.au.](http://www.customs.gov.au/) Inquiries concerning this notice may be directed to Tariff Concessions on telephone number (02) 6275 6483 or fax number (02) 6275 6376.

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16 June 2005