AUSTRALIAN CUSTOMS NOTICE NO. 2008/27

Changes to the Cheese and Curd Quota Scheme

Customs Determination of 27 June 2008 sets out cheese and curd quota allocations for the period 1 July 2008 to 30 June 2009. This Determination is different from previous years' cheese and curd Determinations as it includes an extra condition to more clearly reflect the policy on the use of cheese and curd quotas.

The purpose of this extra condition is to make clear that quota allocated in a particular financial year is only available to be utilized within that financial year. Unused allocation at the end of the financial year will not be carried over to a subsequent financial year or remain available to be used after the end of the financial year in which the allocation was made. Any allocations unused by quota holders during a financial year will be cancelled at the end of that financial year.

The Determination requires that the concessional rate of duty applicable to the cheese and curd quota be claimed *at the time* the cheese and curd is entered for home consumption. The treatment code that identifies the cheese and curd quota must be included in the entry for home consumption of the eligible goods *at the time* such goods are entered for home consumption.

Holders of cheese and curd quota under the scheme should use treatment code 462 to enter the eligible goods at the concessional rate. Quota holders will not be able to claim the concessional rate of duty for the imported goods through a refund if they do not include the relevant treatment code in the entry for home consumption of the goods.

The changes outlined above will only apply to cheese and curd entered for home consumption on or after 1 July 2008.

Inquiries concerning this notice may be directed to Supervisor, Tariff Concessions on telephone number (02) 6275 6483 or fax number (02) 6275 6376.

Jennifer Reimitz

A/g National Manager Trade Services Branch CANBERRA ACT

30 June 2008

