AUSTRALIAN CUSTOMS NOTICE NO. 2008/33

Changes to Tariff Advice and Tariff Concession Order Applications

# Tariff Advice Applications

In response to an increased demand for Tariff Advices, Customs will be screening all future Tariff Advice applications to ensure that supporting evidence is supplied. This is expected to assist Customs’ capacity to meet service standards.

From Monday 21 July 2008, Customs will expect all Tariff Advice applications to at least meet a minimum standard of supplied information. Details of the information required are provided at Customs website ([www.customs.gov.au](http://www.customs.gov.au/)) under “*Guidelines for Lodgement of Tariff Advices*”. The information requirements for future Tariff Advice applications may be summarised as follows:

* detailed identification and description of the goods to be imported;
* detailed reasons for the claimed heading and subheading (as well as for the tariff headings considered and rejected); and
* Illustrative Descriptive Material (IDM), other supporting evidence and/or sample (as appropriate) to be provided to Customs when lodging a manual application or within five days of entering the electronic Tariff Advice application.

Customs will not process a Tariff Advice application that does not include clear and legible IDM, other supporting evidence and/or a sample as required.

Where a Tariff Advice application is accepted but further information is requested by Customs, applicants will have 14 days to respond with the requested material. Failure to respond at all within this period will mean the application is rejected. Customs will consider an extension of the 14 day period, on a case-by-case basis, where a response has been received but the applicant requires more time to provide the information.

# Tariff Concession Order (TCO) Applications

As a result of a similar increase in the number of applications for Tariff Concession Orders, Customs will require more information about the goods to be covered in future TCO applications as well as improved compliance in certain other aspects.

Customs has accommodated deficient TCO applications in recent years by accepting the application at the screening period and then spending much effort and time pursuing more information from the applicants. Although this meant there were few rejections of applications, it has also affected Customs ability to process all applications efficiently and effectively.



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Customs acknowledges that, in some cases, the date of operative effect is important in TCO applications, but this does not remove the requirement for valid and complete applications. Following consultation with industry representatives, Customs has agreed to only reject TCO applications at the time of lodgement where:

* the identified goods are included in Customs Regulation 185 as goods for which a TCO should not be made or are on the Excluded Goods Schedule;
* there is no IDM or it is irrelevant or illegible;
* there is no supporting evidence for the classification of the goods (consistent with the requirements for Tariff Advice applications);
* there is no evidence of a local manufacturer search or that search is misleading or erroneous; or
* potential local manufacturers have not been given at least ten working days to respond to inquiries concerning local manufacture prior to the lodgement of a TCO application.

Where a TCO application is accepted but further information is requested by Customs during the processing phase, applicants will have five calendar days to respond. Customs has only a limited period to screen TCO applications under the legislation and therefore the opportunity for applicants to redress deficient applications must be similarly constrained. These arrangements for TCO applications will take effect from Monday

21 July 2008.

# Duplication of Tariff Advice and TCO application processes

The legislation requires Customs to determine the classification of goods covered by a TCO application and it is an unnecessary duplication of effort where Customs is also asked to provide a Tariff Advice at the same time for the same goods.

For this reason, Customs will no longer process a Tariff Advice application that deals concurrently with goods covered by a TCO application.

If a Tariff Advice is obtained prior to the lodgement of a TCO application for the same goods, there is no change and it should be quoted in the TCO application. Similarly, there is no change to the status of a Tariff Advice in terms of its binding nature for five years, unless voided earlier.

Any queries concerning this ACN may be addressed either to the Manager, Tariff Review (for Tariff Advice matters) on telephone (02) 6275 6434 or by email to [tarrev2@customs.gov.au](mailto:tarrev2@customs.gov.au) or the Manager, Tariff Operations (for TCO matters) on telephone (02) 6275 5001 or by email to [tarcon@customs.gov.au.](mailto:tarcon@customs.gov.au)

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