

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2013/07

**Implementation of the Customs Tariff Amendment (Schedule 4) Act 2012 Arrangements for Customs By-laws and Other Instruments**

Australian Customs and Border Protection Notice No. 2012/55 advised that amendments to Schedule 4 of the *Customs Tariff Act 1995* (the Customs Tariff), contained in the *Customs Tariff Amendment (Schedule 4) Act 2012* would commence on 1 March 2013. That Notice set out administrative arrangements, including new treatment codes, reference numbers, statistical codes and GST exemption codes, for use with the new Schedule 4 items.

Further to the above Notice, this Notice provides information on the new standing by-laws and other instruments that will also take effect on 1 March 2013, as part of the Schedule 4 implementation.

# General Use (Standing) By-laws

Standing by-laws are set out in the Schedule of Concessional Instruments Part II (SCI Part II) of the Customs Tariff Working Pages. All standing by-laws linked to Schedule 4 items will be repealed from 1 March 2013 and new by-laws will be issued, as required. In many instances, existing by-laws applicable to similar or related goods have been combined. Where a standing by-law is redundant or has had no usage in the last three years, or the parent item is being revoked without replacement, a new by-law has not been created.

Most of the new by-laws have been reworded for clarification. However, where new by-laws have been issued, the scope of the previous by-laws has not changed.

The Attachment to this Notice is a Correlation Table linking pre -1 March and post -1 March by-laws, sorted by the pre -1 March 2013 concessional item number. For those pre -1 March items and their associated by-laws, the Table shows a replacement by-law number, where a new by-law has been issued. The Table also shows those by-laws where a replacement by-law has not been issued.

Administrative Arrangements

All existing standing by-laws will cease to operate on and from 1 March 2013. However, the by-law numbers will continue to be available in the Customs and Border Protection Integrated Cargo System (ICS) for eligible goods entered in the period of validity of the by-law.

For goods entered on or after 1 March 2013, it will be necessary to use the appropriate new by-laws, with the relevant treatment code or reference number on import declarations.

# Tariff Concession Orders (TCOs)

The text of item 50 applicable to TCOs has been amended for clarification. However, TCOs will continue to be given effect through item 50 of Schedule 4 by quoting existing TCO numbers and the relevant treatment code.

# Cheese and curd quota

Holders of cheese and curd quota instruments may continue to use these instruments until

30 June 2013. Further advice concerning administrative arrangements for these quota instruments will be provided prior to that date.

# Enhanced Project By-law Scheme (EPBS)

AusIndustry Determinations made for the purposes of current item 71 of Schedule 4 to the Customs Tariff give effect to decisions to grant tariff concessions under the EPBS.

The legislation that gives effect to the changes to Schedule 4 includes provisions that deem any item 71 determinations, in effect on 1 March 2013, to be item 44 determinations in respect of goods entered for home consumption after that date. Therefore, those importers holding item 71 determinations made before 1 March 2013 that are in effect on that day can continue to use those determinations in the same way that they were used before that day. This means that on import declarations for relevant goods, importers will continue to quote the existing AusIndustry Determination number, security Personal Identification Number (PIN) and treatment code 471.

Those importers receiving new EPBS concessions on and from 1 March 2013 will receive:

* an item 71 AusIndustry Determination for particular goods entered for home consumption before that day (where applicable); and
* an item 44 AusIndustry Determination for particular goods entered for home consumption on and from that day.

An item 71 AusIndustry Determination granted on or after 1 March 2013 will apply only to relevant goods entered for home consumption before that day and will be accessible only through refund action. To access the concession importers will need to quote the AusIndustry Determination number, security PIN and treatment code 471.

An item 44 AusIndustry Determination granted on or after 1 March 2013 will apply only to relevant goods entered for home consumption on and from that day. To access the concession importers will need to quote the AusIndustry Determination number, security PIN and treatment code 744.

# Certain Inputs to Manufacture (CIM)

CIM concessions are given effect through AusIndustry Determinations made for the purposes of item 57 or item 60 (new items 46 and 47, respectively) of Schedule 4 to the Customs Tariff.

CIM concessions that would have been in effect on 1 March 2013 but for the changes to Schedule 4 will be repealed on and from that day. AusIndustry has written to those importers holding CIM concessions and will continue to communicate with them concerning the process for granting new CIM concessions for goods entered for home consumption on and from 1 March 2013.

Those importers holding CIM AusIndustry Determinations can continue to access CIM for relevant goods entered for home consumption before 1 March 2013 by quoting their AusIndustry Determination number, security PIN and treatment code 746 or 747 on import declarations.

# Tradex Scheme

Tariff concessions under the Tradex Scheme are given effect through item 21A of Schedule 4 to the Customs Tariff.

The legislation underpinning the changes to Schedule 4 provides that tradex orders will not be impacted by those changes. On and from 1 March 2013, concessions under the Tradex Scheme will continue to be given effect through item 21A of Schedule 4 and there will be no change to the way that tradex order holders gain access to those concessions.

On import declarations for relevant goods entered before, on or after 1 March 2013, tradex order holders will be able to quote:

* their tradex orders and treatment code 821 for combined tariff and GST exemption; and
* GST exemption code 421A to gain GST exemption where the tariff rate is otherwise free.

# Guidelines

Customs and Border Protection will progressively publish guidelines for comment, for each new Schedule 4 item, through the tariff public advice system. This can be accessed on the tariff public advice products page at: [http://www.customs.gov.au/tariff/precedents.asp.](http://www.customs.gov.au/tariff/precedents.asp)

We invite comments on the guidelines via our email address: [tariff@customs.gov.au.](mailto:tariff@customs.gov.au)

New users of this system will need to sign on to the subscription service if they wish to receive updates when material is added or changed. Details on how to subscribe can be found on the general tariff page: [http://www.customs.gov.au/tariff/default.asp.](http://www.customs.gov.au/tariff/default.asp)

Finalised guidelines will also be available on the Tariff Schedule 4 page on the Customs website.

# Tariff Working Pages

Schedule 4 Pages

Replacement Schedule 4 Working Pages will be issued in the week commencing 18 February 2013. These pages will entirely replace the present Schedule 4 pages and will be issued as Original (R.0) pages. These pages will be marked “Operative 1/3/13”.

SCI Part II Pages

Schedule of Concessional Instrument Part II Working Pages will be issued in the week commencing 25 February 2013. These pages will entirely replace the SCI Part II pages and will be issued as Original (R.0) pages. These pages will be marked “Operative 1/3/13”.

# Enquiries

In the first instance, those seeking information on the Schedule 4 changes and their consequential amendments should refer to the “Tariff Schedule 4” Customs web page at:

<http://www.customs.gov.au/tariff/schedule-4.asp>

This page contains links to all available information relevant to the Schedule 4 changes. Changes relating to Schedule 4 items and by-laws

For further information relating to the new Schedule 4 items and their associated by-laws, please direct enquiries to:

Manager Tariff Legislation

Australian Customs and Border Protection Service Ph: (02) 6275 6095

Email: [tariff@customs.gov.au](mailto:tariff@customs.gov.au)

Other instruments

Further information about the Schedule 4 changes relating to EPBS and CIM determinations, administered by AusIndustry, may be obtained as follows:

EPBS

Please direct enquiries to Alex May, Assistant Manager, EPBS on (02) 6276 1697. CIM

Please direct enquiries to Justine Murphy, Customer Service Manager, CIM on (02) 6276 1568.

(signed)

Geoff Johannes National Manager

Trade, Policy and Implementation Branch 5 Constitution Ave

CANBERRA ACT

14 February 2013

**Pre -1 March to Post -1 March 2013 By-law Concordance**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Old Item** | **By-laws revoked and not re-made** | **By-laws revoked and re-made** | **New Item** | **New By-law** |
| 1A |  | 9140012 | 3 | 1300557 |
| 1B |  | No by-law | 7 | No by-law |
| 1C |  | 9140014 | 3 | 1300557 |
| 1D |  | 9140015, 9540003, | 1 | 1301137 |
|  | 9740003, 0040007, |  |  |
|  | 0240008,1022040, |  |  |
|  | 1028768 |  |  |
| 1E |  | 9140016 | 29 | 1301116 |
| 2 | Item deleted |  |  |  |
| 3 | Item deleted |  |  |  |
| 4 |  | 9640031 | 10 | 1243557 |
|  | 9640032 |  | 1243684 |
| 5 |  | No by-law | 12 | 1243830 |
| 6 |  | No by-law | 12 | 1243830 |
| 7 |  | 9640001 | 9 | 1300603 |
| 8 |  | 9640033 | 11 | 1300987 |
|  | 9640034 |  | 1300989 |
|  | 9640036 |  | 1300964 |
|  | 9740009 |  | 1300978 |
|  | 9940005 |  | 1300995 |
|  | 9940007 |  | 1300982 |
| 9 |  | 9640037 | 13 | 1243872 |
| 10 | Item deleted |  |  |  |
| 12 | 9640039, 9640040, | 9640042, 9640043, | 28 | 1300551 |
|  | 9640041, 9640046, | 9640044, 9640045, |  |  |
|  | 9640048, 9640049, | 9640047 |  |  |
|  | 9640103, 9640104, |  |  |  |
|  | 9640105 |  |  |  |
| 13 | Item deleted |  |  |  |
| 14 | Item deleted |  |  |  |
| 15 |  | 0040022 | 15 | 1300938 |
|  | 0906051 |  | 1300942 |
|  | 1228133 |  | 1300953 |
| 16 |  | 9640030, 9640038 | 1 | 1301139 |
| 17 |  | No by-law | 17 | 1300533  1300536 |
| 17A |  | No by-law | 17A | No by-law |
| 18A |  | No by-law | 18 | No by-law |
| 18B |  | No by-law | 18 | No by-law |
| 18C |  | No by-law | 18 | No by-law |
| 19 |  | No by-law | 19 | No by-law |
| 20A |  | No by-law | 20 | 1305083 |
| 20B |  | 9740004 | 20 | 1305083 |
| 20C |  | 0904400 | 16 | 1244018 |
|  | 0904405 |  | 1244032 |
| 21 | 9640106, 9640108, | 9640119 | 21 | 1304161 |
|  | 9640109, 9640110, | 9640055, 9640118 |  | 1304168 |
|  | 9640053, 0619031 |  |  |  |
| 21A |  | By determination | 21A | By determination |
| 22 | Item deleted 0440001, 0440002 |  |  |  |
| 22A |  | 0817449 | 14 | 1300532 |
| 23A |  | 1104437 | 23 | 1301009 |

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| **Old Item** | **By-laws revoked**  **and not re-made** | **By-laws revoked**  **and re-made** | **New Item** | **New By-law** |
| 23B |  | 9640058 | 23 | 1301035 |
| 23C |  | No by-law | 5 | No by-law |
| 24 |  | No by-law | 24 | No by-law |
| 25A |  | 0340004 | 25 | 1301053 |
| 25B |  | 9640060 | 25 | 1301053 |
| 25C |  | 9640061 | 25 | 1301053 |
| 26 |  | No by-law | 5 | No by-law |
| 27 | 9340016 | 8840053  9840020 | 54 | 1303352 |
| 28A |  | 9340068 | 8 | 1243719 |
| 28B |  | No by-law | 8 | 1243816 |
| 29 | 9640062 |  | 43 | By determination |
| 30 |  | 9940001 | 42 | 1305752 |
| 31 |  | No by-law | 34 | No by-law |
| 32A | 9600084 | 9640088 | 26 | By determination |
|  |  | 0540003 |  | 1305011 |
| 32B | 9640101 | 9640098 | 26 | By determination |
|  |  | 0540004 |  | 1305011 |
| 33A | 9640091 | 9640080, 9640086, | 4 | 1300595 |
|  |  | 9640089, 9640090, |  |  |
|  |  | 9640092 |  |  |
|  |  | 9640093 |  | 1300601 |
| 33B |  | 9640102 | 27 | 1305014 |
|  | 9640095 |  |  |
|  | 9940008 |  |  |
| 34 |  | 8840062, 8840064, | 22 | 1244196 |
|  | 8940017 |  |  |
|  | 8840063 |  | 1244204 |
| 35 | Item deleted |  |  |  |
| 36 | 9640065, 9640066, | 9640067 | 48 | 1303871 |
|  | 9640068, 9640070, | 9640069 |  | 1303873 |
|  | 9640071, 9640111, |  |  |  |
|  | 9640112, 9640113, |  |  |  |
|  | 9940020, 1134474 |  |  |  |
|  | 1134476 |  |  |  |
| 37 | 9640076, 9640077,  9640078 |  | 6 | No by-law |
| 38 |  | 0618799 | 48 | 1303874 |
| 39A |  | 9440015 | 48 | 1303876 |
|  | 9440017 |  | 1303877 |
|  | 9440033 |  | 1303878 |
| 39B |  | No by-law | 48 | No by-law |
| 39C |  | No by-law | 48 | No by-law |
| 40A | 9840007, 9340030 |  | 32 |  |
| 40A |  | 9340018 | 32 | 1303567 |
| 40A |  | 9340019 | 32 | 1303574 |
| 40A |  | 9340028 | 32 | 1303578 |
| 40A |  | 9440030 | 32 | 1303584 |
| 40A |  | 9540001 | 32 | 1303592 |
| 40A |  | 9840001 | 32 | 1303598 |
| 40A |  | 9840002 | 32 | 1303602 |
| 40A |  | 9340037 | 32 | 1303608 |
| 40A |  | 9840004 | 32 | 1303612 |
| 40A |  | 9840005 | 32 | 1303616 |

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| **Old Item** | **By-laws revoked** | **By-laws Re-made** | **New Item** | **New By-law** |
| 40A |  | 9840003 | 32 | 1303621 |
| 40A |  | 0140004 | 32 | 1303625 |
| 40A |  | 1134478 | 32 | 1303862 |
| 40A |  | 9340021 | 32 | 1303865 |
| 40A |  | 9340022 | 32 | 1303866 |
| 40A |  | 9340035 | 32 | 1303867 |
| 40A |  | 9340033 | 32 | 1303868 |
| 40A |  | 9340038 | 32 | 1303869 |
| 40B |  | No by-law | 33 | No by-law |
| 41E | Item deleted |  |  |  |
| 41F |  | 0040029 | 38 | 1300584 |
| 41G |  | 0040030, 0040031, | 39 | 1301117 |
|  | 0040032, 0040033, |  |  |
|  | 0040034 |  |  |
| 41H |  | 0900069 | 39 | 1301117 |
| 42 |  | No by-law | 35 | 1305755 |
| 47 | 8940041, 9140001, |  | 51 | By determination |
|  | 9140002, 9140009, |  |  |
|  | 9140041, 9240002, |  |  |
|  | 9240080, 9240088, |  |  |
|  | 9340008, 9340015, |  |  |
|  | 9340046 |  |  |
| 50 |  | Tariff Concession  Order | 50 | Tariff Concession  Order |
| 51 |  | No by-law | 40 | No by-law |
| 53C | Item deleted |  |  |  |
| 57 |  | By determination | 46 | By determination |
| 58 |  | No by-laws | 30 | No by-laws |
| 59 |  | 9240035, 0140001,  9740014 | 37 | 1305091 |
| 60 |  | By determination | 47 | By determination |
| 61 | Item deleted |  |  |  |
| 62 |  | Quota instrument | 55 | Quota instrument |
| 63 |  | No by-law | 2 | No by-law |
| 66 |  | 9940009 | 49 | 1301124 |
| 68 |  | No by-law | 31 | No by-law |
| 69 |  | No by-law | 41 | No by-law |
| 70 |  | 0240007 | 45 | 1301120 |
| 71 |  | By determination | 44 | By determination |
| 72A |  | 0240004 | 52 | 1301131 |
|  | 0240005 |  | 1301128 |
| 72B |  | 0240006 | 53 | 1301133 |
| 73 | Item deleted |  |  |  |