

Australian Customs Notice 1997 36

VALUATION AND TARIFF INTERNAL REVIEW PROCESS

Australian Customs Notice (ACN) 91/29 of 25 February 1991 advised details of the "Centralisation of Tariff Decision Making" and included details of the internal appeal system for Valuation and Tariff Advice (VA/TA) decisions.

As a result of the Review of the Australian Customs Service (RACS) these internal appeal protocols have been re-addressed. The new protocol is set out below.

Where an applicant for a Valuation or Tariff Advice is dissatisfied with the relevant Australian Customs Service (Customs) decision, the applicant should discuss this with the decision maker. If the matter remains unresolved the applicant may appeal to the Chief Inspector (or Senior Inspector) Tariff and Valuation, Commercial Services in the region of original application. At this stage, the applicant should provide further supporting data to support the appeal.

Should the applicant disagree with the regional decision, a final review by Director Valuation (VA's) or Director Tariff Classification (TA's), Canberra, may be requested. All such requests must be in writing and fully supported by argument addressing both the original claim and reasons for dissatisfaction with the advice given.

Any further enquiries regarding this Notice should be directed to the :

Director Valuation

(Ms Lee Deegan, 06 275 5610 (phone),
06 275 6477 (facsimile)) or

Director Tariff Classification

(Mr Roger Howland, 06 275 6465 (phone),
06 275 6471 (facsimile)).

R JANECKO
National Manager
Tariff, Valuation and Origin

CANBERRA ACT 2601

16th April 1997

(Valuation - C96/08663)

(Tariff Classification - C91/00943)