



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 All standing by-laws linked to Schedule 4 items will be repealed from 1 March 2013 and new by-laws will be issued, as required.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>.

We invite comments on the guidelines via our email address: 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>.

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

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, 9740003, 0040007, 0240008, 1022040, 1028768	1	1301137
1E		9140016	29	1301116
2	Item deleted			
3	Item deleted			
4		9640031 9640032	10	1243557 1243684
5		No by-law	12	1243830
6		No by-law	12	1243830
7		9640001	9	1300603
8		9640033 9640034 9640036 9740009 9940005 9940007	11	1300987 1300989 1300964 1300978 1300995 1300982
9		9640037	13	1243872
10	Item deleted			
12	9640039, 9640040, 9640041, 9640046, 9640048, 9640049, 9640103, 9640104, 9640105	9640042, 9640043, 9640044, 9640045, 9640047	28	1300551
13	Item deleted			
14	Item deleted			
15		0040022 0906051 1228133	15	1300938 1300942 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 0904405	16	1244018 1244032
21	9640106, 9640108, 9640109, 9640110, 9640053, 0619031	9640119 9640055, 9640118	21	1304161 1304168
21A		By determination	21A	By determination
22	Item deleted 0440001, 0440002			
22A		0817449	14	1300532
23A		1104437	23	1301009

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 0540003	26	By determination 1305011
32B	9640101	9640098 0540004	26	By determination 1305011
33A	9640091	9640080, 9640086, 9640089, 9640090, 9640092 9640093	4	1300595 1300601
33B		9640102 9640095 9940008	27	1305014
34		8840062, 8840064, 8940017 8840063	22	1244196 1244204
35	Item deleted			
36	9640065, 9640066, 9640068, 9640070, 9640071, 9640111, 9640112, 9640113, 9940020, 1134474 1134476	9640067 9640069	48	1303871 1303873
37	9640076, 9640077, 9640078		6	No by-law
38		0618799	48	1303874
39A		9440015 9440017 9440033	48	1303876 1303877 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

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, 0040032, 0040033, 0040034	39	1301117
41H		0900069	39	1301117
42		No by-law	35	1305755
47	8940041, 9140001, 9140002, 9140009, 9140041, 9240002, 9240080, 9240088, 9340008, 9340015, 9340046		51	By determination
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 0240005	52	1301131 1301128
72B		0240006	53	1301133
73	Item deleted			