



DEPARTMENT OF HOME AFFAIRS

NOTICE No.2019/20

Tariff Advice and Tariff Concession Order (TCO) Applications

This Home Affairs Notice (HAN) updates the Australian Customs Service (ACS) Australian Customs Notice (ACN) No. 2008/33 to reflect changes brought about by the establishment of the Department of Home Affairs (the Department).

ACN 2008/33 is hereby cancelled with effect from the date of publication of this HAN.

Tariff Advice Applications

As advised previously in ACN 2008/33, the National Trade Advice Centre (NTAC) of the Department will screen all Tariff advice applications to ensure that supporting evidence is supplied.

All Tariff Advice applications are expected to meet a minimum standard of supplied information. Details of the information required are provided at the Department's website (<https://www.abf.gov.au/importing-exporting-and-manufacturing/tariff-classification>) under "Tariff Advice System". The information requirements for 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 the Department when lodging a manual application or within five days of entering the electronic Tariff Advice application.

NTAC 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 NTAC, applicants will have 14 days to respond with the requested material. Failure to respond within this period will result in rejection of the application. NTAC will consider an extension of the 14 day period on a case-by-case basis, where the applicant shows that more time is needed to provide the information.

Tariff Concession Order (TCO) Applications

When considering a TCO application, delegates of the Comptroller-General of Customs (Comptroller-General) require detailed information about the goods the subject of the TCO application as well as improved compliance with the level of detail required by the approved form. Further details of the improved compliance are detailed in HAN 2019/21 Applicant's obligations when applying for a Tariff Concession Order (TCO).

The Department acknowledges that the date of operative effect is important in TCO applications, but this does not remove the requirement for valid and complete applications. As clarified following consultation with

industry representatives in 2008, delegates of the Comptroller-General will reject TCO applications at the time of lodgement where:

- the identified goods are included in paragraph 145 and Schedule 6 of the *Customs Regulation 2015* as goods for which a TCO should not be made or are on the Excluded Goods Schedule; or
- there is no IDM or it is irrelevant or illegible; or
- there is no supporting evidence for the classification of the goods (consistent with the requirements for TA applications); or
- 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 a delegate of the Comptroller-General during the processing phase, applicants will have up to five calendar days to respond. A delegate of the Comptroller-General 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 took effect from Monday 21 July 2008.

Duplication of Tariff Advice and TCO application processes

The legislation requires the Comptroller-General to determine the classification of goods covered by a TCO application. NTAC checks the classification proposed by the applicant and determines the correct classification based on the information provided during the 28-day screening period immediately following the lodgement of the TCO application.

NTAC will not process a Tariff Advice application that deals with goods covered by a concurrent TCO application, as this is an unnecessary duplication of effort.

If a Tariff Advice is obtained prior to the lodgement of a TCO application for the same goods, and there is no change to the goods, the Tariff Advice reference should be quoted in the TCO application. A Tariff Advice is valid and binding for five years, unless voided earlier.

In circumstances where a valid Tariff Advice is quoted on a TCO application for the same goods, the TCO application and IDM will not be referred to NTAC for confirmation of the tariff classification. The TCO application is to include a copy of the valid Tariff Advice and IDM as part of the supporting material.

Any queries concerning this HAN may be addressed to the Director, Tariff Concessions Administration:

- for Tariff Advice matters at tariffclassification@abf.gov.au; and
- for TCO matters at tarcon@homeaffairs.gov.au.

[signed]
Tim Fitzgerald
Assistant Secretary
Trusted Trader and Trade Services
31 May 2019