



Australian
BORDER FORCE

Australian Customs Notice

No. 2024/15

Cheese and Curd Quota Scheme – Allocations for 2024-2025

The Australian Border Force will shortly contact Cheese and Curd Quota Scheme holders to discuss quota allocations for 2024-2025.

The calculation of an importer's forthcoming allocation is based on the importer's usage of quota, as shown in the Department's records of Import Declarations, which were entered for home consumption between **01 July 2022 and 31 May 2024**

We remind importers that quotas are allocated for a particular financial year. To use the quota allocated, importers are required to 'enter for home consumption' their imported cheese or curd by the end of the financial year to which the allocation relates, that is, by 30 June of that year. Where cheese or curd importations are of Australian origin (returned Australian goods), or a free rate of duty is provided under Schedule 3 of the *Customs Tariff Act 1995*, then the quota cannot be used. Similarly, if preference circumstances or Free Trade Agreements (FTAs), as listed in the various schedules of the *Customs Tariff Act 95* apply, then the quota is not available.

Pursuant to subsections 71A(7) and (8) of the *Customs Act 1901*, the cheese or curd is 'entered for home consumption' on the **latter** of the following two dates:

- (a) the date of original lodgment; Or
- (b) the date of the arrival of the vessel or aircraft at the first Australian port or airport at which any cargo is intended to be discharged.

Please note that:

- The quota calculation excludes any part of the quota transferred to another importer during the 23-month period or that remains unused at **31 May 2024**
- For the 2024-25 allocation period, the allocation will be calculated by the sum of:
 - a) all quota entered for home consumption in 2023-24, **and**
 - b) all quota entered for home consumption between 01 July 2024 and 31 May 2025

Note. Goods entered for home consumption between 01 June and 30 June 2024 will be included in the 2025-2026 allocation

- Quota allocated in a particular financial year cannot be used to amend declarations entered for home consumption during a previous financial year

At this time of the year, quota holders should take stock of quota balances with a view to optimising usage and consequently maximising their next allocation.

The Australian Border Force will publish the final allocation in the *Commonwealth of Australia: Tariff Concessions Gazette* in July 2024.

Where you anticipate quota usage shortfalls, there is an option to transfer allocations between importers. You can apply for a transfer by completing a Transfer of Base Quota (Cheese and Curd) form (B235) and submitting it by email to Trusted Trader and Trade Compliance at tarcon@abf.gov.au.

Transfer requests are processed in order of their receipt. Each request may take up to four working days to process. The transfer form is available on the Department's website at <https://www.abf.gov.au/form-listing/forms/b235.pdf>.

To facilitate efficient administration of the annual allocation, we urge importers and brokers to notify the Australian Border Force of any changes to company details such as addresses, phone, email and principal contact person.

You may direct any enquiries concerning this notice by email to tarcon@abf.gov.au.

Signed
Donna Tori
Acting Director National Trade Services
Customs and Trade Compliance Branch
National Operations Group
Australian Border Force
Canberra ACT
14th May 2024