



**Australian
BORDER FORCE**

Australian Customs Notice No. 2026/12

Cheese and Curd Quota Scheme – Allocations for 2026-2027

The Australian Border Force will shortly contact Cheese and Curd Quota Scheme holders to discuss quota allocations for 2026-2027.

The calculation of an importer's forthcoming allocation is based on the importer's usage of their quota, as shown in the Australian Border Force's (ABF's) records of Import Declarations, which were entered for home consumption between **1 July 2024 and 31 May 2026**

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 preferential 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 2026**,
- for the 2026-27 allocation period, the allocation will be calculated by the sum of:
 - a) all quota entered for home consumption in 2025-26, **and**
 - b) all quota entered for home consumption between 1 July 2026 and 31 May 2027;
- Goods entered for home consumption between 1 June and 30 June 2026 will be included in the 2027-2028 allocation; and

- 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 ABF will publish the final allocation in the *Commonwealth of Australia: Tariff Concessions Gazette* in July 2026.

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 cheeseandcurd@abf.gov.au.

Transfer requests are processed in order of their receipt. The transfer form is available on the ABF'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 ABF of any changes to company details such as addresses, phone, email and principal contact person.

You may direct any enquiries concerning this notice to cheeseandcurd@abf.gov.au.

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