

COMPILE Manual Supplement

Tax Reform Changes

June 2000

COMPILE Manual Supplement

CONTENTS

1	PRINCIPAL ELEMENTS OF TAX REFORM	5
2	ABN	5
2.1	Customs ABN File	5
2.2	ABN Trailers (CAC)	5
2.3	Linking ABN's to Owner Codes	5
2.4	Import Entries	6
2.5	Deferral Capability	6
3	GST	7
3.1	The VOTI and GST Calculation	7
3.2	Transport and Insurance	7
3.3	Apportionment of Transport and Insurance	7
3.4	Transport and Insurance Unit Value	8
3.5	Non-taxable Importations	8
3.6	Deferral	8
3.7	Return Values	8
4	WET	9
4.1	WET Goods	9
4.2	WET Calculation	9
4.3	WET Quoting	9
4.4	Exemptions	9
4.5	Return Values	10
5	LCT	11
5.1	LCT Goods	11
5.2	LCT Calculation	11
5.3	LCT Quoting	11
5.4	Exemptions	12
5.5	Return Values	12

COMPILE Manual Supplement

6	POST WARRANT AMENDMENTS (PWA)	13
6.1	Refunds of GST Paid	13
6.2	Refunds of Deferred GST	13
6.3	Refunds of WET and LCT Paid	13
6.4	Refunds of Sales Tax	13
6.5	Posts of Paid and Deferred GST	13
6.6	Posts of WET and LCT	13
6.7	Posts of Sales Tax	14
6.8	WET and LCT Quoting	14
6.9	Changing ABN's	14
6.10	PWA Contingency Arrangements	14
6.10.1	Refunds	14
6.10.2	Posts	14
6.10.3	Nil Posts	14
7	SECURITIES	16
7.1	Temporary Imports	16
7.2	Other Imports	16
8	PARENT/TRAILER LINES	17
9	TRANSITIONAL ARRANGEMENTS	18
10	COMPILE ENTRY SCREENS	19
10.1	Nature 10 Air Header	19
10.2	Nature 20 Air Header	19
10.3	Nature 30 Header	20
10.4	Nature 10 Air Marks	20
10.5	Nature 20 Air Marks	21
10.6	Nature 30 Marks	21
11	COMPILE ENTRY PRINTS	22
11.1	Nature 10	22
11.2	Nature 20	23

COMPILE Manual Supplement

11.3	Nature 30	24
12	COMPILE EFT RECEIPT	25
12.1	GST on the Tradegate Charge	25
12.2	EFT Receipt Example for 1 July 2000	26
12.3	EFT Receipt Example with Tradegate GST	27
13	GST EXEMPTION CODE LIST	28
14	WET EXEMPTION CODE LIST	32
15	LCT EXEMPTION CODE LIST	33

1 PRINCIPAL ELEMENTS OF TAX REFORM

The two principal elements of Tax Reform from an import perspective are the introduction of the ABN and the calculation of new taxes.

The ABN is a new client identifier known as the Australian Business Number.

The tax liabilities comprise three new taxes, the GST, WET and LCT. The GST is the Goods and Services Tax, the WET is the Wine Equalisation Tax and the LCT is the Luxury Car Tax.

2 ABN

It is the Government's intention that business will communicate with Government using only one number, the ABN. The ABN is an eleven digit number that is issued by the Australian Business Registrar (ABR). The ABR is part of the Australian Taxation Office (ATO).

2.1 Customs ABN File

Customs receives a subset of ABN information from the ABR. This data is loaded into Customs ABN System (CAS) and updated on a daily basis.

COMPILE and EXIT will access this file for selected information.

From the import systems perspective the information that will be used will be:

- ABN number
- Name
- Business address
- GST deferral flag
- WET quote status (for information only - not validation)
- LCT quote status (for information only - not validation)

2.2 ABN Trailers (CAC)

Most entities will simply have an ABN itself, unless they have been approved by the ATO to operate as GST branches within the entity. In these cases the GST branches will use the ABN of the parent followed by a three digit identifier known as trailer or Client Activity Centre (CAC). CAC's will be issued by the ATO.

In order to accommodate an ABN plus CAC for GST Branches, a CAC will be assigned to all entities. This will be determined automatically and will usually be 001.

2.3 Linking ABN's to Owner Codes

The ABN needs to be linked to an importer's owner code through the COS File in the COMPILE Reference File area. This will be the responsibility of the COMPILE user.

ABN's are linked to owner codes on a strict one to one basis.

COMPILE Manual Supplement

Users will enter the ABN and blank out the name and address. The system will verify the ABN and ensure it has not been linked to another owner code. The system will then draw down the ABN name and address.

Once an ABN is linked to an owner code it will not be able to be changed except by Customs.

2.4 Import Entries

The ABN will be a new field in the header on all import entries, including PWA's.

Importers who are not entitled to an ABN will continue to use an owner code.

2.5 Deferral Capability

Authorised importers may defer GST.

This capability will be managed by the ATO and transferred to the Customs ABN System (CAS). The COMPILE system will determine an importer's GST deferral capability through this mechanism.

This information is privacy protected and will only be available to Customs officers.

3 GST

The GST will be payable unless an importer can defer the GST or can claim an exemption.

3.1 The VOTI and GST Calculation

The GST will be calculated as 10% of the VoTI (Value of the Taxable Importation) and is calculated at line level. In the main this will be completely automatic.

The VOTI is the sum of the following elements:

- customs value
- duty
- transport and insurance
- WET

WET must be calculated prior to calculating GST.

3.2 Transport and Insurance

The transport and insurance component of the VoTI will be derived automatically from the difference of FOB and CIF and converted to Australian dollars (AUD). The amount will not be displayed on screen but will be available through the entry print.

If for some reason the transport and insurance amount is not the difference between CIF and FOB importers can input the appropriate amount of transport and insurance at the header level. This will be a separate field and must be supplied in AUD. If an entry shows a transport and insurance amount in the header field this therefore indicates that the amount was supplied by the user rather than derived by COMPILE.

3.3 Apportionment of Transport and Insurance

The transport and insurance amount will be automatically apportioned by COMPILE to each line of an entry based on the customs value of the line.

Importers may not agree with the approach of using customs value and may wish to use another method such as weight. In this case the importer can determine the apportionment method and must then specify the transport and insurance component for each and every line. The supplied line amounts must tally with the header amount. This is an add-info item and is entered as:

TILV ='transport and insurance amount'

In the case of Nature 30 entries, users must supply the transport and insurance amount for each line. The amount being based on the transport and insurance unit value derived from the original Nature 20 entry.

COMPILE Manual Supplement

3.4 Transport and Insurance Unit Value

COMPILE will derive a transport and insurance unit value for each line of a Nature 20 entry. This value can then be used with Nature 30 entries to derive the transport and insurance amount for each line. This approach is similar to the warehouse unit value.

3.5 Non-taxable Importations

GST will be calculated in all cases unless a good is a non-taxable importation.

Where the non-taxable importation is provided through Schedule 4 of the Customs Tariff Act, importers will use a treatment code or relevant tariff classification and do not need to quote a GST exemption code. These exemptions are marked with an *.

Where goods or situations are not covered by Schedule 4 then the importer must use an exemption code.

A GST exemption code can be used at the header level in the GST Exemption Code field or at the line level in the add-info field. The add-info item is entered as:

<code>GSTE='exemption code'</code>

GST exemption codes must be selected from the GST Exemption Code list and are detailed at the end of this document.

3.6 Deferral

Approved importers will be able to defer GST. As stated above this capability will be managed by the ATO. Importers must apply to the ATO for this right.

COMPILE will establish whether an importer can defer GST by reference to the Customs ABN System (CAS).

GST can be deferred for Nature 10 and 30 entries.

If an importer can defer GST then GST will be deferred in all cases. If the importer cannot defer then GST will be payable in all cases.

The GST liability will be calculated whether the GST is to be paid or deferred.

3.7 Return Values

COMPILE will return the following values via entry prints and EDIFICE:

- transport and insurance amount (entry and line - line only for N30)
- transport and insurance unit value (line - N20 only)
- VoTI (line)
- GST payable (entry and line)
- GST deferred (entry and line)

4 WET

WET will be payable for WET goods unless an importer can quote or claim an exemption.

4.1 WET Goods

Only selected goods are subject to WET and these goods will be identified by tariff item. A list will be published.

4.2 WET Calculation

WET is calculated on the value for WET. The value for WET is the sum of the customs value, customs duty and transport and insurance.

WET is therefore calculated by multiplying the value for WET by the WET rate. The WET rate is 29%.

WET is payable on Nature 10 and 30 entries.

4.3 WET Quoting

Some importers will be entitled to quote for WET and must have an ABN.

Importers wishing to quote for WET must do so for every affected entry line. Importers will do this using the add-info field. The add-info item is entered as:

WETQ=Y

Importers may quote on Nature 10 and 30 entries.

There will be an associated declaration to answer when an importer quotes. The text of the declaration is as follows:

<i>QUOTATION UNDER THE ANTS (LUXURY CAR TAX) ACT 1999 OR ANTS (WINE EQUALISATION TAX) ACT 1999. I HEREBY QUOTE MY AUSTRALIAN BUSINESS NUMBER XXXXXXXXXXXXXXXX IN RELATION TO THE IMPORTATIONS DESCRIBED ON THE ENTRY LINES WHERE I HAVE INDICATED MY INTENTION TO QUOTE.</i>
--

4.4 Exemptions

Importers may claim an exemption to WET in certain cases.

Unlike the GST where exemption codes can be used at both entry and line level, WET exemption codes can only be used at the line level using the add-info field. The add-info item is entered as:

WETE='exemption code'

COMPILE Manual Supplement

Where an exemption is applicable, a WET exemption code must be used except for the Schedule 4 items listed in the WET exemption code list.

WET exemption codes must be selected from the WET Exemption Code list and are detailed at the end of this document.

4.5 Return Values

COMPILE will return the following values in regard to WET:

- WET payable (entry and line)

5 LCT

LCT is payable in circumstances as specified in the LCT Act. Essentially it is a tax for luxury cars in addition to the GST.

5.1 LCT Goods

Some motor vehicles are subject to LCT. LCT goods cannot be specifically identified by tariff item. Only broad tariff definitions are possible. The definition of a luxury car is also dependent upon the value of the vehicle.

Therefore the determination of whether a car is subject to LCT will be a matter of self-assessment for the importer.

5.2 LCT Calculation

LCT is based on the Luxury Car Tax Value. This value is the VoTI for GST plus the GST.

LCT is payable when the Luxury Car Tax Value exceeds the Luxury Car Tax Threshold. The threshold amount is a published value which will change from time to time. It is currently \$55,134.

The LCT is calculated as 25 percent of ten elevenths of the difference between the LCT Value and the LCT Threshold.

$LCT = 25\% \times 10/11 \times (LCT \text{ Value} - LCT \text{ Threshold})$
--

The calculation of LCT will be self-assessed. The importer will calculate and enter the amount into import entries.

LCT is payable on Nature 10 and 30 entries.

When LCT is payable on an entry line the quantity for that line must be one.

LCT will be entered in the add-info field. The add-info item is entered as:

LCT='the LCT payable'

5.3 LCT Quoting

Importers of trading stock will be able to quote for LCT and must have an ABN.

Importers wishing to quote for LCT must do so for every affected entry line. Importers will do this using the add-info field. The add-info item is entered as:

LCTQ=Y

Importers may quote on Nature 10 and 30 entries.

COMPILE Manual Supplement

There will be an associated declaration to answer when an importer quotes. The text of the declaration is as follows:

QUOTATION UNDER THE ANTS (LUXURY CAR TAX) ACT 1999 OR ANTS (WINE EQUALISATION TAX) ACT 1999. I HEREBY QUOTE MY AUSTRALIAN BUSINESS NUMBER XXXXXXXXXXXXXXXX IN RELATION TO THE IMPORTATIONS DESCRIBED ON THE ENTRY LINES WHERE I HAVE INDICATED MY INTENTION TO QUOTE.

5.4 Exemptions

Importers may claim an exemption to LCT in certain cases.

Unlike the GST where exemption codes can be used at both entry and line level, LCT exemption codes can only be used at the line level using the add-info field. The add-info item is entered as:

LCTE='exemption code'

Where an exemption is applicable, a LCT exemption code must be used except for the Schedule 4 items listed in the LCT exemption code list.

LCT exemption codes must be selected from the LCT Exemption Code list and are detailed at the end of this document.

5.5 Return Values

COMPILE will return the following values in regard to LCT:

- LCT payable (entry and line)

6 POST WARRANT AMENDMENTS (PWA)

In general PWA's are entries that are amendments to original entries. When such amendments are made the importer may be entitled to a refund or incur a post of duty, sales tax, GST, WET and/or LCT.

With tax reform there will be special rules that govern the processing of PWA's.

6.1 Refunds of GST Paid

GST paid on original entries may have already been claimed through the ATO as an input tax credit via the Business Activity Statement (BAS). Therefore the importer will be asked whether they are entitled to an input tax credit. If they are entitled to input tax credits then GST will not be refunded. If they are not entitled to an input tax credit then GST will be refunded.

The GST refund claim question will appear on the COMPILE amendment menu screen. The text of the question is as follows:

<i>Are you entitled to an input tax credit for these goods?</i>

An answer of Y will result in **no** refund of GST.

An answer of N will result in a refund of GST.

6.2 Refunds of Deferred GST

Customs will not refund GST where GST was originally deferred.

6.3 Refunds of WET and LCT Paid

Refunds of WET and LCT will be paid in all cases.

6.4 Refunds of Sales Tax

In certain circumstances entities are entitled to a special credit for sales tax paid for stock on hand at 30 June 2000. These input tax credits are claimed from the ATO. Where the importer has overpaid sales tax on an importation and they are not entitled to a special input tax credit then they can apply to Customs for a refund.

6.5 Posts of Paid and Deferred GST

Posts of GST whether paid or deferred will be collected in all cases.

6.6 Posts of WET and LCT

Posts of WET and LCT will be collected in all cases.

6.7 Posts of Sales Tax

Additional sales tax will be collected in all cases.

6.8 WET and LCT Quoting

Refunds and posts of quoted WET and LCT will have no effect, in that WET and LCT was not originally paid.

The WET and LCT quote status used on an entry cannot be altered by a PWA. If an importer has omitted to quote on the original entry there is no option to alter this position.

6.9 Changing ABN's

There are no deferral provisions available for PWA's. If a PWA is created to amend an ABN, the total GST will be payable regardless of whether the correct ABN holder is ordinarily entitled to deferral.

6.10 PWA Contingency Arrangements

Due to time constraints PWA changes will not be able to be introduced until approximately mid-September 2000. Therefore PWA processing will be switched off from 17 June 2000. Contingency arrangements will be put in place for this period.

6.10.1 Refunds

Refunds will be processed manually. Users must use COMPILE to generate a training entry to aid in calculating the correct entry values. Users will be required to lodge a manual Nature 12 entry plus the training entry and original entry as well as the other usual supporting documentation

All data will be fully recovered into COMPILE by Customs at the end of the contingency period.

Detailed procedures will be issued separately.

6.10.2 Posts

Similar approach to refunds.

6.10.3 Nil Posts

In circumstances where users need to amend cargo information on entries to enable electronic release of cargo a special contingency arrangement will be put in place. Such amendments are normally made to information contained in the Marks screen of a COMPILE entry. Information in the Marks screen such as bill and container numbers must match with information in the Cargo Automation systems to gain electronic release.

A special screen will be temporarily made available to users to amend cargo information to allow electronic clearance. This screen is known as the CCA screen

COMPILE Manual Supplement

and users can access it via the control field in COMPILE. From the CCA screen users will be able amend cargo information in the same manner as they would through the entry Marks screen.

Users should note that use of this screen is only necessary for amendments that are to be made to finalised entries. Entries that have not been finalised can be amended in the normal manner.

More detailed procedures will be issued.

7 SECURITIES

The new taxes of GST, WET and LCT will be included in securities taken by Customs. In the case of GST and WET, COMPILE will automatically calculate the amount. However since LCT is self-assessable then the importer must manually calculate the appropriate security amount.

There are two classes of securities with regard to GST, which relate to whether the goods will ultimately remain in home consumption or be exported. Goods that are to remain in home consumption will have an element of GST that will be payable or deferred immediately.

Importers may quote for WET and LCT and therefore the WET or LCT would not be included in the security in this case.

7.1 Temporary Imports

Temporary imports are imports of goods that are ultimately to be exported from Australia and will therefore not attract GST. The GST component of the security will thus be equal to the full GST payable should the importer not comply with the conditions of the security.

If an importer defaults the full security will be collected. Deferral will not apply.

7.2 Other Imports

All other securities relate to goods that will remain in Australia and therefore an amount of GST will be payable regardless of whether the security conditions are complied with or not.

An amount of GST will be collected or deferred immediately, based on the concessional customs duty, customs value, transport and insurance and WET.

The GST element of the security will be based on the difference between the concessional customs duty and the customs duty that would apply if the conditions of the security are not met.

As with securities for temporary imports, if an importer defaults the full security will be collected. Deferral will not apply.

8 PARENT/TRAILER LINES

Parent/trailer lines are used for special cases where two separate values need to be recorded. An example is where goods are exported for repair and are imported on return.

In the repair and return case the value of the goods and the value of the repair need to be separately recorded. Duty and tax are payable on the value of the repair and not the value of the goods. The value of the goods is recorded primarily for statistical purposes.

Under the new tax rules the transport and insurance costs associated with such transactions must be fully included in the cost of the repair.

COMPILE however will automatically apportion transport and insurance costs across all lines of an entry, including parent trailer lines. Clearly this does not accord with the tax rules for the valuation of a repair as a portion of the transport and insurance costs will be associated with the value of the goods.

In this case users will need to calculate and apportion transport and insurance costs across entry lines manually. The method has been described above and needs to be performed for all entry lines not just the affected parent trailer line combination.

9 TRANSITIONAL ARRANGEMENTS

When the new taxes take effect on 1 July 2000 there will be specific transitional rules for the processing of transactions. The rules are directed at ensuring that transactions are processed under the appropriate rules.

The rules are:

- entries must be created and lodged before 1 July 2000 or created and lodged on or after 1 July 2000
 - EXCEPT THAT advance entries with an arrival date post 1 July can be created prior to 1 July and put on hold - such entries will be processed with pre 1 July rules and when taken off hold will be reprocessed with post 1 July rules
- payment of entries can be made at any time

COMPILE Manual Supplement

10.3 Nature 30 Header

N30	NATURE 30 ENTRY NUMBER					14 SEP 99 16:30	1007
CMND	/	WHSC	OWNC	OREF			
PDES	WRN	ACC TYP	DUE	AREF			
TCVL		ORG	PRF	GSTE 0123	ABN 01 234 567 890 / 012		
MISC							
	STR	STE	STXC				
LNO LP	TARIFF	STAT	TRT	QUANTITY	UQ CVAL	INST	WRL
ADD INFO							
DESC							
ADD INFO							
DESC							
ADD INFO							
DESC							
ADD INFO							
DESC							
						CONTROL	

10.4 Nature 10 Air Marks

MARKS	NATURE 10 AIR MARKS	ENTRY NUMBER	8C92790001A	14 SEP 99 16:30	1010
CMND	/		TOTAL CUSTOMS VALUE	15000	
OWNN	COMPILE TRAINING WHEELS PTY LTD		TOTAL DUTY	2250	
SUPN	COMPILE TRAINING THOMSON ASSOCS		TOTAL GST	1700	
			TOTAL OTHER TAXES	1000	
			TOTAL DUTY AND TAX	4950	
M/BILL			PKGS		
H/BILL(S)					
CONT	/	/	/	/	/
	/	/	/	/	/
	/	/	/	/	/
MARKS					
PKGS THIS CA	PRINT COPIES 1	PRINTER 13609	PRIORITY N		
		PUP N			
PRIME ENTRY NUMBER FOR ENCLOSURES			CONTROL		

COMPILE Manual Supplement

10.5 Nature 20 Air Marks

MARKS NATURE 20 AIR MARKS ENTRY NUMBER 8C92790001A 14 SEP 99 16:30 1010
CMND / | TOTAL CUSTOMS VALUE 15000
OWNN COMPILE TRAINING WHEELS PTY LTD
SUPN COMPILE TRAINING THOMSON ASSOCS

M/BILL | PKGS
H/BILL(S) |
CONT | / | / | / |
| / | / | / |
| / | / | / |
MARKS |

PKGS THIS CA | PRINT COPIES 1 | PRINTER 13609 | PRIORITY N |
EFT PAYMENT Y | PUP N |
PRIME ENTRY NUMBER FOR ENCLOSURES | CONTROL |

10.6 Nature 30 Marks

MARKS NATURE 30 MARKS ENTRY NUMBER 8C92790001A 14 SEP 99 16:30 1012
CMND / | TOTAL CUSTOMS VALUE 15000
OWNN COMPILE TRAINING WHEELS PTY LTD TOTAL DUTY 2250
WHSN THE PLACE WHERE WE KEEP STUFF **TOTAL GST 1700**
TOTAL PKGS | **TOTAL OTHER TAXES 1000**
MARKS TOTAL DUTY AND TAX 4950

PRINT COPIES 1 | PRINT PRIORITY N | PRINTER ID 13609 |
EFT PAYMENT Y | PUP N |
PRIME ENTRY NUM FOR ENCLOSURES | CONTROL |

COMPILE Manual Supplement

11 COMPILE ENTRY PRINTS

11.1 Nature 10

***** E F T O N L Y *****	X XXXXX	*****	PAGE 1
	X X X	* AUSTRALIAN CUSTOMS *	
	X X X	* ENTRY FOR HOME CONSUMPTION *	ENTRY NO. 1S.0183.0001K PRINT 1
	X X X	* *	
	X X X	*****	
	X XXXXX		DESTINATION PORT: SYDNEY
		PREPARED 26OCT99 10:59 HRS	
OWNER : COMPILE TEST (2984431A) (12 345 678 901/001)	AGENCY : CUSTOMS TEST SITE	MODE : SEA	COPY NUM: 01
	(111111)	(A8C123)	SHIP : SS TAKS
O/REF : TEST	BOX NO : 999A		SHIP VOY : 123
	A/REF : TEST		
SUPPLIER: COMPILE TEST (2336877U)	FOB (1) : 50000.00 = \$A	50000.00	LOAD PT : LOS ANGELES
	CIF (1) : 52000.00 = \$A	52000.00	FIRST PT : SYDNEY 01JUL00
	GRWT (KG) : 1000.00 = KG	1000.00	DSCH PT : SYDNEY 01JUL00
	T & I : 2000.00 = \$A	2000.00	
ITERMS : FOB			
VALUATION DATE : 01JUN00	ITOT (1): 50000.00 = \$A	50000.00	TOTAL CUSTOMS VALUE : \$A 50000.00
	OSEA (2): 800.00 = \$A	1600.00	
CRNCYS 1 AUST @ 1.0000	ONS (2): 200.00 = \$A	400.00	FACTOR : 1.00000000
2 USA @ 0.5000			CALCULATION DATE : 1JUL00
LN TARIFF STAT TREAT ORIGIN/ INVOICE/TARIFF INVOICE CUSTOMS VALUE/ DUTY/ GST INSTRUMENT NO NO PREF QUANTITY PRICE BASE DUTY RATE			
001 0302 12 00 0008 USA 200.00 KG 5000.00 5000.00 0.00 0.00 ADD INFO GSTE=FOOD PACIFIC SALMON			
VOTI= 5200.00 T&I= 200.00 WET= 0.00 LCT= 0.00			
002 1604 30 00 0001 USA 100.00 KG 10000.00 10000.00 0.00 1040.00 CAVIAR			
VOTI= 10400.00 T&I= 400.00 WET= 0.00 LCT= 0.00			
003 2204 10 90 0037 USA 1500.00 L 15000.00 15000.00 750.00 1635.00 ADD INFO WETQ=Y WINE			
VOTI= 16350.00 T&I= 600.00 WET= 0.00 LCT= 0.00			
004 2204 10 90 0037 USA 2000.00 L 20000.00 20000.00 1000.00 2812.20 WINE			
VOTI= 28122.00 T&I= 800.00 WET= 6322.00 LCT= 0.00			
			***** E F T O N L Y *****
			* TOTAL DUTY 1750.00
			* TOTAL GST 0.00
			* TOTAL WET 6322.00
			* TOTAL LCT 0.00
			* OTHER CHARGES 33.55
			* TOTAL AMOUNT PAYABLE *** 8105.55

			* OFFICIAL USE ONLY
			*
			* / /
			* SIGNATURE OF AUTHORISING OFFICER DATE

			* WARRANTED AND RECEIPTED:
			*
I BEING AN AUTHORISED AGENT/OWNER, MAKE THIS ENTRY AND AUTHORISE LODGEMENT. (SIGNED) / / AGENT/OWNER			

COMPILE Manual Supplement

11.2 Nature 20

```
***** E F T      O N L Y  ****          XXXXX XXXXXX          *****
          X X X          * AUSTRALIAN CUSTOMS *          PAGE 1
        XXXXX X X          * ENTRY FOR WAREHOUSING *          ENTRY NO. 1S.0183.0002B PRINT 1
          X          *          *
          X X X          *****
        XXXXX XXXXXX          PREPARED 26OCT99 11:00 HRS          DESTINATION PORT: SYDNEY

OWNER   : COMPILE TEST          AGENCY   : COMPILE TEST SITE          COPY NUM: 01
(2985542E) (12 345 678 910/001)          (111111) (A8C123)          MODE : SEA

O/REF   : TEST          BOX NO  : 999A          SHIP      : SS TAKS
          A/REF   : TEST          SHIP VOY  : 123

SUPPLIER: COMPILE TEST          FOB (1) : 190000.00 = $A 190000.00 LOAD PT : LOS ANGELES
(2336877U)          CIF (1) : 200000.00 = $A 200000.00 FIRST PT : SYDNEY 01JUL00
          GRWT (KG): 4000.00 = KG 4000.00 DSCH PT : SYDNEY 01JUL00
          T & I : 10000.00 = $A 10000.00

ITERMS : CIF

VALUATION DATE : 02JUN00          ITOT (1) : 200000.00 = $A 200000.00          TOTAL CUSTOMS VALUE : $A 190000.00
          OSEA (1) : 9500.00 = $A 9500.00          FACTOR : 0.95000000
CRNCYS 1 AUST @ 1.0000          ONS (1) : 500.00 = $A 500.00          CALCULATION DATE : 01JUL00
          WAREHOUSE: COMPILE TEST
          (8010A)

LN  TARIFF  STAT  TREAT ORIGIN/  INVOICE/TARIFF  INVOICE  CUSTOMS VALUE/  T & I  WAREHOUSE UV
NO.          PREF  QUANTITY  PRICE  BASE  T & I UV
001 6204 42 00 0017  USA  800.00 NO  40000.00  38000.00  2000.00  47.5000
COTTON GARMENTS  UT  2.50
002 8703 21 19 0003  USA  1.00 NO  100000.00  95000.00  5000.00  95000.0000
LUXURY CAR  UT  5000.00
003 8703 21 19 0003  USA  1.00 NO  60000.00  57000.00  3000.00  57000.0000
LUXURY CAR  UT  3000.00

TOTAL NUMBER OF PACKAGES 275

*** THIS ENTRY MUST BE DELIVERED TO THE WAREHOUSE NOMINATED AS SOON AS PRACTICABLE BEFORE THE GOODS ARE DELIVERED
*** TO THE WAREHOUSE OR OTHERWISE DEALT WITH - SECTION 101 OF THE CUSTOMS ACT APPLIES. PENALTY $1000

I .....
THE AUTHORISED AGENT/OWNER MAKE THIS ENTRY OF 2 PAGE(S).
THE FOLLOWING ACTION HAS BEEN TAKEN IN RESPECT OF
QUARANTINE AND/OR PROHIBITED IMPORT REGULATIONS .....

.....

(SIGNED) / / ..... AGENT/OWNER

***** E F T      O N L Y  *****
*
*
* CHARGES 31.25
* TOTAL AMOUNT PAYABLE *** 31.25 ***
*
*****
* OFFICIAL USE ONLY
*
* ..... / /
* SIGNATURE OF AUTHORISING OFFICER DATE
*****
* WARRANTED:
*
*
```

COMPILE Manual Supplement

11.3 Nature 30

***** E F T O N L Y *****	XXXXX XXXXXX	*****	PAGE 1
	X X X	* AUSTRALIAN CUSTOMS *	
	XXXXX X X	* EX-WAREHOUSING ENTRY *	ENTRY NO. 1S.0183.0003C PRINT 1
	X X X	*****	
	XXXXX XXXXXX		DESTINATION PORT: SYDNEY
		PREPARED 01JUL00 11:02 HRS	
OWNER : COMPILE TEST	AGENCY : COMPILE TEST	COPY NUM: 01	
(2985542E) (12 345 678 910/001)	(20786C)	WAREHOUSE: COMPILE TEST	
		8010A	
		(A8C123)	
O/REF : TEST	BOX NO : 999A	TOTAL CUSTOMS VALUE : \$A	171000.00
	A/REF : TEST	CALCULATION DATE : 01JUL00	
	ACCT TYPE:		
	DUE DATE : 0000000		

LN NO.	TARIFF	STAT	TREAT	ORIGIN/PREF	INVOICE/TARIFF QUANTITY	CUUSTOMS VALUE/BASE	DUTY/DUTY RATE	GST	INSTRUMENT NO	N20 ENTRY LINE/WUV
001	6204	42	00	0017	USA	400.00 NO	19000.00	4750.00 25%	2475.00	1S0183 0002B WUV= 47.5000
ADD INFO WRN=1S01830002B*TILV=1000										
COTTON GARMENTS										
VOTI= 24750.00 T&I= 1000.00 WET= 0.00 LCT= 0.00										

LN NO.	TARIFF	STAT	TREAT	ORIGIN/PREF	INVOICE/TARIFF QUANTITY	CUUSTOMS VALUE/BASE	DUTY/DUTY RATE	GST	INSTRUMENT NO	N20 ENTRY LINE/WUV
002	8703	21	19	0003	USA	1.00 NO	95000.00	14250.00 15%	11425.00	1S0183 0002B WUV= 95000.0000
ADD INFO WRN=1S01830002B*TILV=5000*LCT=16032.05										
LUXURY CAR										
VOTI= 114250.00 T&I= 5000.00 WET= 0.00 LCT= 16032.05										

LN NO.	TARIFF	STAT	TREAT	ORIGIN/PREF	INVOICE/TARIFF QUANTITY	CUUSTOMS VALUE/BASE	DUTY/DUTY RATE	GST	INSTRUMENT NO	N20 ENTRY LINE/WUV
003	8703	21	19	0003	USA	1.00 NO	57000.00	8550.00 15%	6855.00	1S0183 0002B WUV= 57000.0000
ADD INFO WRN=1S01830002B*TILV=5000*LCTQ=Y										
LUXURY CAR										
VOTI= 68550.00 T&I= 3000.00 WET= 0.00 LCT= 0.00										

***** E F T O N L Y *****										
*										
* TOTAL DUTY 27550.00										
*										
* TOTAL GST 20755.00										
*										
* TOTAL WET 0.00										
*										
* TOTAL LCT 16032.05										
*										
* OTHER CHARGES 7.65										
*										
* TOTAL AMOUNT PAYABLE *** 64344.70 ***										

* OFFICIAL USE ONLY										
*										
* / /										
* SIGNATURE OF AUTHORISING OFFICER DATE										

* WARRANTED AND RECEIPTED:										
*										
*										
*										
*										

I
BEING AN AUTHORISED AGENT/OWNER, MAKE THIS ENTRY AND AUTHORISE LODGEMENT.
(SIGNED) / / AGENT/OWNER

12 COMPILE EFT RECEIPT

The EFT Receipt details all duties, taxes and charges that are associated with the import entry declaration that have been actually paid. It does not detail GST deferred. Information on GST deferred can be obtained from the entry print.

12.1 GST on the Tradegate Charge

The GST calculated by COMPILE is for taxable importations. However there are a number of other charges and fees associated with a COMPILE entry. In the main these charges and fees are exempt from GST. There is one exception that being the network charge that is set by Tradegate and collected by Customs on their behalf.

The GST on the Tradegate Charge (Tradegate GST) is payable immediately and cannot be deferred.

The Tradegate Charge listed on the EFT Receipt as of 1 July 2000 will include both the Tradegate Charge and the Tradegate GST.

The Tradegate GST will be determined by Tradegate prior to 1 July 2000 and published in an Australian Customs Notice (ACN). Importers must pay this amount at importation and can claim it as an input tax credit on their BAS.

Customs will endeavour to separately identify the Tradegate GST on the EFT Receipt as soon as possible.

COMPILE Manual Supplement

12.2 EFT Receipt Example for 1 July 2000

*****	O R I G I N A L	*****	*****
			* AUSTRALIAN CUSTOMS SERVICE *
			* COMPILE ENTRY *
			* ELECTRONIC FUNDS TRANSFER *
			* RECEIPT *

			PREPARED 01JUL00 13:36 HRS
			THIS IS TO CERTIFY THAT AN ELECTRONIC FUNDS TRANSFER TO THE AUSTRALIAN CUSTOMS SERVICE
			FOR THE TOTAL AMOUNT INDICATED HAS BEEN INITIATED BY THE AGENT/OWNER WHOSE DETAILS APPEAR HEREON.
Entry Number	1S0183.0001K		*****
			* DATE PAID : 01JUL00 *
Ship	: SS TAKS		* Account Name : TEST *
Bills	: 89489848400/M		* BSB Code/Account No : 111-111/111111111 *
Number of Packages	: 250		* Duty : 1750.00 *
Agency Name	: TEST SITE		* GST AMOUNT : 0.00 *
Agency Code	: 111111		* LCT AMOUNT : 0.00 *
Agent Reference	: TEST		* WET AMOUNT : 6322.00 *
Owner Name	: COMPILE TEST		* ELECTRONIC ENTRY CHARGE : 29.65 *
Owner Code	: 2984431A		* AQIS ENTRY CHARGE : 1.00 *
Owner Reference	: TEST		* TRADEGATE CHARGE # : 2.90 *
ABN/CAC	: 12345678901/001		* TOTAL AMOUNT : 8105.55 *

			(# includes GST for this supply)
			ACKNOWLEDGEMENT THAT THE TOTAL AMOUNT SO INITIATED HAS BEEN RECEIVED BY THE AUSTRALIAN CUSTOMS SERVICE IS
			CONDITIONAL UPON THE ELECTRONIC FUNDS TRANSFER TRANSACTION BEING HONOURED BY THE RELEVANT BANK AND THE
			SUBSEQUENT CREDITING OF THAT AMOUNT TO THE ACCOUNT OF THE AUSTRALIAN CUSTOMS SERVICE AT THE RESERVE BANK OF
			AUSTRALIA

COMPILE Manual Supplement

12.3 EFT Receipt Example with TradeGate GST

*****	O R I G I N A L	*****	*****
			* AUSTRALIAN CUSTOMS SERVICE *
			* COMPILE ENTRY *
			* ELECTRONIC FUNDS TRANSFER *
			* RECEIPT *

			PREPARED 01JUL00 13:36 HRS
			THIS IS TO CERTIFY THAT AN ELECTRONIC FUNDS TRANSFER TO THE AUSTRALIAN CUSTOMS SERVICE
			FOR THE TOTAL AMOUNT INDICATED HAS BEEN INITIATED BY THE AGENT/OWNER WHOSE DETAILS APPEAR HEREON.
Entry Number	1S0183.0001K		*****
			*
Ship	: SS TAKS		* DATE PAID : 01JUL00 *
			*
Bills	: 89489848400/M		* Account Name : TEST *
			*
Number of Packages	: 250		* BSB Code/Account No : 111-111/111111111 *
			*
Agency Name	: TEST SITE		* Duty : 1750.00 *
			*
Agency Code	: 111111		* GST AMOUNT : 0.00 *
			*
Agent Reference	: TEST		* LCT AMOUNT : 0.00 *
			*
Owner Name	: COMPILE TEST		* WET AMOUNT : 6322.00 *
			*
Owner Code	: 2984431A		* ELECTRONIC ENTRY CHARGE : 29.65 *
			*
Owner Reference	: TEST		* AQIS ENTRY CHARGE : 1.00 *
			*
ABN/CAC	: 12345678901/001		* TRADEGATE CHARGE : 2.65 *
			*
			* TRADEGATE GST : 0.25 *
			*
			* TOTAL AMOUNT : 8105.55 *
			*

			ACKNOWLEDGEMENT THAT THE TOTAL AMOUNT SO INITIATED HAS BEEN RECEIVED BY THE AUSTRALIAN CUSTOMS SERVICE IS
			CONDITIONAL UPON THE ELECTRONIC FUNDS TRANSFER TRANSACTION BEING HONoured BY THE RELEVANT BANK AND THE
			SUBSEQUENT CREDITING OF THAT AMOUNT TO THE ACCOUNT OF THE AUSTRALIAN CUSTOMS SERVICE AT THE RESERVE BANK OF
			AUSTRALIA

COMPILE Manual Supplement

13 GST EXEMPTION CODE LIST

404	Item 4 Schedule 4 - Goods owned & for official use of other Governments	*
408	Item 8 Schedule 4 - Goods for use by or sale to SOFA personnel	*
	Item 12 Schedule 4 - Aids & appliances for people with disabilities (See Exemption Codes for GST-Free Medical Aids & Appliances)	
415	Item 15 Schedule 4 - Passenger and crew effects	*
417	Item 17 Schedule 4 - Goods exported and returned unaltered	
418A	Item 18A Schedule 4 - Imported goods returned after repair under warranty	*
418B	Item 18B Schedule 4 - Free of charge warranty goods	*
418C	Item 18C Schedule 4 - Global product safety recall goods	*
419	Item 19 Schedule 4 - Goods returned after repair - subject to a TCO under s. 269Q of the Customs Act	*
420A	Item 20A Schedule 4 - Goods returned after repair	*
420B	Item 20B Schedule 4 - Goods returned after repair - part of a batch repair process	*
421	Item 21 Schedule 4 - TEXCO goods	*
421A	Item 21A Schedule 4 - TRADEX Scheme	*
423A	Item 23A Schedule 4 - Goods donated or bequeathed by non residents	*
423B	Item 23B Schedule 4 - Goods donated or bequeathed to the public	*
424	Item 24 Schedule 4 - Goods under a will or intestacy	*
425A	Item 25A Schedule 4 - Trophies won outside Australia	*
425B	Item 25B Schedule 4 - Decorations etc awarded outside Australia	*
425C	Item 25C Schedule 4 - Trophies or prizes sent by donor non residents	*
432A	Item 32A Schedule 4 - Low value goods	*
432B	Item 32B Schedule 4 - Low value goods	*
433A	Item 33A Schedule 4 - Calenders, catalogues & overseas printed matter	*
433B	Item 33B Schedule 4 - Samples of negligible value	*
434	Item 34 Schedule 4 - Containers imported then exported	
464	Item 64 Schedule 4 - Olympic family goods	*
4101	Item 101 Schedule 4 - Goods for official use of diplomatic missions	*
4102	Item 102 Schedule 4 - Goods for use of staff of diplomatic missions	*
4103	Item 103 Schedule 4 - Goods for use in consular posts	*
4104	Item 104 Schedule 4 - Goods for personal use of consulate employees	*
4105	Item 105 Schedule 4 - Goods for official use of other consular posts	*
4106	Item 106 Schedule 4 - International Organisation Privileges & Immunities Act Goods	
AB1	Milk, skim milk, butter milk, casein, whey, whey powder or paste	
AB2	Beverages consisting of products referred to in AB1	
AB3	Lactose	
AB4	Soy milk and rice milk beverages	
AB5	Tea, coffee, coffee essence, chicory, chicory essence, malt	
AB6	Malt extract marketed principally for drinking purposes	
AB7	Tea, coffee or malted beverages preparations for drinking purposes	
AB8	Substitutes for preparations covered by AB6 or AB7	
AB9	Dry preparation for flavouring milk	
AB10	Concentrates $\geq 90\%$ by vol of fruit juices for non alcoholic beverages	
AB11	Non alcoholic carbonated beverages of 100% fruit or vegetable juice	
AB12	Non alcoholic non carbonated beverages $\geq 90\%$ fruit or vegetable juice	
AB13	Beverages or ingredients for beverages for infants or invalids	
AB14	Natural water, non carbonated and without additives	
B1	Heart monitors	
B2	Pacemakers	
B3	Surgical stockings	
B4	Communication boards and voice output devices	
B5	Communication cards	
B6	Page turners	

COMPILE Manual Supplement

B7	Eye pointing frames
B8	Software programs designed for people with disabilities
B9	Printers and scanners for software and hardware for use by people with disabilities
B10	Switches and switch interfaces
B11	Mouth/head/stick pointers
B12	Alternative keyboards
B13	Electrolarynx replacements
B14	Speech amplification/clarification aids
B15	Urine/faecal drainage/collection devices
B16	Waterproof covers or mattress protectors
B17	Absorbent pads for beds and chairs
B18	Disposable/reusable pants/pads/nappies for continence use
B19	Enuresis alarms
B20	Incontinence appliances
B21	Hospital/medical/continence deodorising products
B22	Waterproof protection for beds and chairs
B23	Sterile plastic bags
B24	Electric bag emptiers
B25	Enemas, suppositories and applicators
B26	Urinals and bedpans
B27	Penile clamps
B28	Customised eating equipment for people with disabilities
B29	Customised toothbrushes for people with disabilities
B30	Dentures and artificial teeth
B31	Environmental control units
B32	Computer modifications for people with disabilities
B33	Medical alert devices
B34	Finger prickers
B35	Alcohol skin wipes
B36	Test strips
B37	Needles and syringes
B38	Glucose monitors
B39	Home dialysis machines
B40	Enteral nutrition and associated delivery equipment
B41	Surgical shoes, boots, braces and irons
B42	Orthotics
B43	Hearing aids
B44	VDUs designed for deaf people or speech impaired people
B45	Telephone communication devices
B46	Batteries specifically for hearing aids
B47	Visual/tactile alerting devices
B48	Interactive and broadcast videotext systems
B49	Closed caption decoding devices
B50	External processors for cochlear implants
B51	Bidet/bidet toilet attachments for people with disabilities
B52	Special door fittings for people with disabilities
B53	Special purpose car seats
B54	Car seat harness specifically for people with disabilities
B55	Wheelchair and occupant restraint
B56	Wheelchair ramp
B57	Electric/hydraulic wheelchair lifting device
B58	Motor vehicle modifications
B59	Manually operated adjustable beds
B60	Electronically operated adjustable beds
B61	Hospital-type beds
B62	Customised bed rails for people with disabilities

COMPILE Manual Supplement

B63	Bed cradles
B64	Bed restraints
B65	bed poles and sticks
B66	Pressure management mattresses and overlays
B67	Backrests, leg rests and footboards for bed use
B68	Spinal orthoses
B69	Lower limb orthoses
B70	Upper limb orthoses
B71	Pressure management garments and lymphoedema pumps
B72	Callipers
B73	Surgical corsets
B74	Handsplints and cervical collars
B75	Mandibular advancement splints
B76	Alternative positional seating corner chairs
B77	Alternative positional seating abduction cushion or long leg wedges
B78	Alternative positional seating modifications
B79	Standing frames
B80	Standing frames or tilt table modifications
B81	Side lying boards
B82	Night-time positioning equipment modifications
B83	Artificial limbs and associated supplements and aids
B84	Mammary prostheses
B85	Postural support seating trays
B86	Electrically operated therapeutic lounge/recliner chairs for people with disabilities
B87	Cushions designed for people with disabilities
B88	Manual, electric, ceiling track or pool hoists for people with disabilities
B89	Hoist slings
B90	Goosenecks
B91	Transfer boards
B92	Transfer sheets, mats or belts
B93	Stairlifts
B94	Portable stair climbers
B95	Monkey rings for people with disabilities
B96	Crutches
B97	Walking sticks – specialised
B98	Walking frames – standard adult
B99	Walking frames – standard child
B100	Walking frames – specialised
B101	Walking frames modifications
B102	Specialised ambulatory orthoses
B103	Specialised ambulatory orthosis modifications
B104	Quadrupod and tripod walking aids
B105	Wheelchairs, scooters, tricycles, spinal carriages & similar goods for people with disabilities
B106	Accessories associated with B105
B107	Battery chargers for goods of B105
B108	Stair-aid apparatus for carrying people with disabilities in wheelchairs up or down stairs
B109	Syringe drivers
B110	Patient control analgesia
B111	Bathboards or toilet seats for people with disabilities
B112	Bath supports
B113	Shower chairs or stools
B114	Shower supports
B115	Shower trolleys
B116	Mobile shower chairs
B117	Commodes

COMPILE Manual Supplement

B118	Commode cushions
B119	Commode pans
B120	Toilet frames
B121	Toilet supports
B122	Self-help poles
B123	Ventilators
B124	Continuous positive airway pressure (CPAP) appliances
B125	Complete respiratory appliance mask assemblies
B126	Respiratory appliance mask assemblies – components
B127	Respiratory appliance accessories
B128	Sleep apnoea machines
B129	Peak flow meters
B130	Nebulisers
B131	Spacers
B132	Vaporisers
B133	Respirators
B134	Air pumps
B135	Bottled oxygen and associated hardware
B136	Oxygen concentrators
B137	Breathing monitors
B138	Ventilators
B139	Safety helmets for people with disabilities
B140	Jobst suits
B141	Transcutaneous nerve stimulator machines
B142	Stoma products for patients with colostomies and ileostomies
B143	Tactile or braille books, magazines or newspapers
B144	Electronic reading aids
B145	Talking book machines for people with a visual impairment
B146	Enlarged text computer monitors for people with a visual impairment
B147	Braille note takers
B148	Braille printers and papers
B149	Braille translators (hardware & software)
B150	Money identification equipment
B151	Auditory/tactile alerting devices
B152	Sonar canes
B153	Reading magnification devices
B154	Artificial eyes
B155	Lenses for prescription spectacles
B156	Prescription contact lenses
B157	Ultrasonic sensing devices for people with a visual impairment
B158	Viewscan apparatus for people with a visual impairment
BMO	Other GST-free health goods
CCM	Course materials
FOOD	Food for human consumption not elsewhere excluded
	Beverages (See Exemption Codes for GST-Free Beverages)
	Medical aids & appliance (See Exemption Codes for GST-Free Medical Aids & Appliances)
IWA	Water
LPM	Precious metals
PVET	Cars for use by disabled veterans
PODP	Cars for use by other disabled people
OTHR	Other – not specified above

* Do not need to use exemption code if Schedule 4 item used.
(Exemption code required with Schedule 3 tariff item)

COMPILE Manual Supplement

14 WET EXEMPTION CODE LIST

404	Item 4 Schedule 4 - Goods owned & for official use of other Governments	*
408	Item 8 Schedule 4 - Goods for use by or sale to SOFA personnel	*
415	Item 15 Schedule 4 - Goods imported by passengers or crew of ships or aircraft etc	*
417	Item 17 Schedule 4 - Goods exported and returned unaltered	*
418A	Item 18A Schedule 4 - Imported goods returned after repair	*
418B	Item 18B Schedule 4 - Free of charge warranty goods	*
418C	Item 18C Schedule 4 - Global product safety recall goods	*
421	Item 21 Schedule 4 - TEXCO goods	*
421A	Item 21A Schedule 4 - TRADEX goods	*
424	Item 24 Schedule 4 - Goods under a will or intestacy	*
433B	Item 33B Schedule 4 - Samples of negligible value	*
4101	Item 101 Schedule 4 - Goods for official use of Diplomatic Missions	*
4102	Item 102 Schedule 4 - Goods for use of staff of Diplomatic Missions	*
4103	Item 103 Schedule 4 - Goods for use in Consular Posts	*
4104	Item 104 Schedule 4 - Goods for personal use of Consulate employees	*
4105	Item 105 Schedule 4 - Goods for official use of other Consular Posts	*
4106	Item 106 Schedule 4 - International Organisation Privileges & Immunities Act goods	
W75a	Exemptions for dealings that are GST-free supplies	
W75b	Exemption for a local entry relating to an importation that is a non-taxable importations	
W720	Sales in bond	

* Do not need to use exemption code if Schedule 4 item used.
(Exemption code required with Schedule 3 tariff item)

COMPILE Manual Supplement

15 LCT EXEMPTION CODE LIST

404	Item 4 Schedule 4 - Goods owned & for official use of other Governments	*
408	Item 8 Schedule 4 - Goods for use by or sale to SOFA personnel	*
415	Item 15 Schedule 4 - Goods imported by passengers or crew of ships or aircraft etc	*
417	Item 17 Schedule 4 - Goods exported and returned unaltered	*
418A	Item 18A Schedule 4 - Imported goods returned after repair	*
418B	Item 18B Schedule 4 - Free of charge warranty goods	*
418C	Item 18C Schedule 4 - Global product safety recall goods	*
421	Item 21 Schedule 4 - TEXCO goods	*
424	Item 24 Schedule 4 - Goods under a will or intestacy	*
4101	Item 101 Schedule 4 - Goods for official use of Diplomatic Missions	*
4102	Item 102 Schedule 4 - Goods for use of staff of Diplomatic Missions	*
4103	Item 103 Schedule 4 - Goods for use in Consular Posts	*
4104	Item 104 Schedule 4 - Goods for personal use of Consulate employees	*
4105	Item 105 Schedule 4 - Goods for official use of other Consular Posts	*
4106	Item 106 Schedule 4 - International Organisation Privileges & Immunities Act goods	
L710	Luxury car tax has already become payable	
L251	Motor vehicles excluded from the definition of a luxury car	
OTHR	Other – Not specified above	

* Do not need to use exemption code if Schedule 4 item used.
(Exemption code required with Schedule 3 tariff item)