



Australian Government
**Australian Customs and
Border Protection Service**

AUSTRALIAN CUSTOMS NOTICE NO. 2009/50

**Thailand-Australia Free Trade Agreement – Change in refund
circumstance for safeguard goods**

Special safeguard provisions which apply to certain Thai originating goods that are defined under section 16A of the *Customs Tariff Act 1995* (the Tariff Act) as 'safeguard goods', concluded on 31 December 2008.

Section 16A of the Tariff Act specified the quantities of Thai safeguard goods that could be imported into Australia in a particular calendar year (between 2005 through to 2008) with a 'Free' rate of customs duty, provided that other requirements of the Thailand-Australia Free Trade Agreement were met. Any safeguard goods imported in excess of these quantities during that calendar year were dutiable at the full rate of customs duty.

From 1 January 2009 onwards, *all* quantities of safeguard goods can be imported with a 'Free' rate of customs duty.

Regulation 126B of the *Customs Regulations 1926* (the Regulations) prescribes the circumstances under which refunds of customs duty can be made for Thai originating goods excluding 'safeguard goods'. As the safeguard measure has become inoperative from 1 January 2009, subregulation 126B(2) of the Regulations has been amended to allow refunds of customs duty to be paid on Thai originating goods that are safeguard goods, where the goods have been imported into Australia on or after 1 January 2009. For Thai originating goods which were safeguard goods imported before 1 January 2009, the refund exclusion will still apply.

This change takes effect from 28 November 2009.

Inquiries concerning this notice may be directed to origin@customs.gov.au, or to the Valuation and Origin Section on telephone number (02) 6275 6556, or fax number (02) 6275 6477.

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