



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

AUSTRALIAN CUSTOMS NOTICE NO. 2009/54

End-date for item 53C in Schedule 4 to the Customs Tariff Act 1995

Item 53C in Schedule 4 to the *Customs Tariff Act 1995* provides a mechanism to reduce rates of Customs duty for goods that are not “of a kind used as components in passenger motor vehicles”, to the rate that applies to other manufactured goods. Item 53C reduces the General rate of duty from 10% to 5% for such goods.

On 1 January 2010, the General rate of Customs duty for components for passenger motor vehicles will fall from 10% to 5%. (Australian Customs Notice 2009/49 refers). As a consequence, there will no longer be a need for the item 53C concession and the item will be redundant.

Customs Notice (No. 3) 2009 was published in a Special Commonwealth Gazette on 14 December 2009 to insert a sunset provision of 31 December 2009 into the text of the item.

Item 53C operates through treatment code 853. Importers should note that treatment code 853 will not operate in the Integrated Cargo System (ICS) from 1 January 2010. Importers should take action to remove treatment code 853 from import declarations created in the ICS from that date.

Customs Tariff Working Page Schedule 4/27 (R.9) will be issued in connection with this change.

For further information, please contact the Manager Tariff Legislation on telephone number 02 6275 6542.

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