



TARIFF CONCESSION SYSTEM

Customs and Border Protection manages a range of programs to support local industry. One in particular, the Tariff Concession System, might affect you if you are an Australian importer or manufacturer.

HOW THE TARIFF CONCESSION SYSTEM WORKS

A Tariff Concession Order (TCO) will be granted on imported goods if substitutable goods are not produced in Australia. Substitutable goods are Australian-made goods which have a use corresponding to a use of the imported goods.

It is important to note that, in determining whether substitutable goods are available, the assessment does not consider whether the Australian goods compete with the imported goods in any market.

A TCO can be granted to allow the duty-free entry of goods into Australia. Certain classes of goods including foodstuffs, clothing and passenger motor vehicles are on the Excluded Goods Schedule and are ineligible for a TCO.

HOW TO APPLY FOR A TCO

If you are applying for a TCO for imported goods, you must lodge an application on the approved form (form B443), and complete all information and attachments required on the form.

This is important as failure to meet all the requirements outlined in the form may result in delays or even rejection of the application.

The form, titled 'Application for a TCO', is available from Customs and Border Protection offices or the Customs and Border Protection website: www.customs.gov.au under media, publications and forms.

PROCESSING AN APPLICATION

Customs and Border Protection first must assess the application to ensure that it is valid and conforms to the requirements on the approved form.

If the TCO application is found to be valid, the details will be publicly notified in the Commonwealth of Australia Tariff Concessions Gazette (Gazette) within 28 days of receipt of the application.

Customs and Border Protection is then required to make a decision on each application within 150 days from the date of gazettal. Because of this strict time frame, it is important that you provide all information on time as late replies cannot be considered in the final decision.

COMMENCEMENT DATE OF A TCO

When a TCO is granted, it comes into effect on the date the application was first received by Customs and Border Protection. This means that all goods covered by the TCO and entered for home consumption on or after that date will be eligible for the concession. All goods covered by the TCO description, not only the applicant's goods, are eligible.

OBJECTIONS TO AN APPLICATION

All applications for TCOs are published in the Gazette. If you are a local manufacturer, you may object to the granting of a TCO within 50 days of the date of the Gazette that published details of the TCO.

Objections must be lodged on the approved form, titled 'Submission Objecting to a TCO' (form B444) which is available from Customs and Border Protection offices or the Customs and Border Protection website: www.customs.gov.au under media, publications and forms. The form has instructions to help you complete it.

REVOCAION OF TCOs

If you are a local manufacturer and you believe your goods are substitutable for those covered by a TCO, you may request that the TCO be revoked using the approved form. The form, titled 'Request for Revocation of a TCO' (form B441), is available from Customs and Border Protection offices or the Customs and Border Protection website: www.customs.gov.au under media, publications and forms. The form has instructions to help you complete it.

IMPORTANT PUBLICATIONS

If you are an importer or a manufacturer, the following publications are available to help you better understand the system:

- Customs Act 1901 and Customs Regulations
- Volume 13 of the Customs Manual (available on the Customs website: www.customs.gov.au under media, publications and forms)
- Schedule of Concessional Instruments
- Tariff Concessions Gazette (available on the Customs and Border Protection website: www.customs.gov.au under media, publications and forms)

HOW TO ACCESS THE PUBLICATIONS

The Schedule of Concessional Instruments (a list of classes of goods for which a concessional rate of duty applies) is available on the Customs and Border Protection website: www.customs.gov.au under import/export then customs tariff, schedule 4.

The Customs Act 1901 and the Customs Regulations are available from: www.scaleplus.law.gov.au. Volume 13 of the Customs Manual and the Schedule of Concessional Instruments) is available on the Customs and Border Protection website: www.customs.gov.au media, publications and forms then manuals then Tariff Concessions Volume 13.

Alternatively, you may ask to look at a copy of the above publications at any Customs and Border Protection office.

MORE INFORMATION

If you need more information contact Customs and Border Protection in your capital city or write to:

National Manager
Trade Services Branch
Australian Customs and Border Protection Service
5 Constitution Avenue Canberra ACT 2601

For information on any Customs and Border Protection matters, contact the Customs Information and Support Centre on 1300 363 263 or email information@customs.gov.au or browse the website www.customs.gov.au

For information specifically on Tariff Concessions matters, contact Tariff Concessions by email: TARCON@customs.gov.au