



AUSTRALIAN CUSTOMS NOTICE NO. 2008/34

Change of Tariff Classification Practice and ACN 2008/18

This ACN clarifies the provisions that apply when an advised change of administrative practice occurs in regard to the classification of particular goods.

Where such a change of practice occurs, Customs will not apply the new practice retrospectively.

Where the change results in a *higher* rate of duty applying to particular goods, Customs will not seek to recover further duties for

- goods imported prior to advice of the change of practice; or
- on goods in transit at the time of the advised change

provided that such goods were entered in accordance with the advised practice applicable prior to the change.

Where the change of practice results in a *lower* rate of duty applying to particular goods, section 166 of the *Customs Act 1901* applies. Accordingly, there will be no entitlement (as a result of the change to practice) to refunds of any duty paid before the alteration of the practice.

ACN 2008/18 provided guidance on a change of administrative practice in regard to the tariff classification treatment of various packing materials and packing containers. ACN 2008/18 was signed on 26 May 2008 and has a date of effect of Friday 6 June 2008.

Inquiries concerning this notice may be directed to the Manager Tariff Review on telephone number (02) 6275 6434 or by email to tarrev2@bigpond.com

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