



AUSTRALIAN CUSTOMS NOTICE NO. 2006/51

Customs Tariff Amendment (2007 Harmonized System Changes) Bill 2006 Customs Amendment (2007 Harmonized System Changes) Bill 2006

The Customs Tariff Amendment (2007 Harmonized System Changes) Bill 2006 and the Customs Amendment (2007 Harmonized System Changes) Bill 2006 were passed by the Parliament on 19 October 2006. It is expected that these Bills will receive the Royal Assent in the near future.

As mentioned in Australian Customs Notices 2006/44 and 2006/45, which were issued in mid-September, the Tariff Amendment Bill contains approximately 1,200 amendments to the *Customs Tariff Act 1995* that will implement changes resulting from the third review of the Harmonized Commodity Description and Coding System, by the World Customs Organization. These changes will take effect from 1 January 2007.

The Customs Amendment Bill contains amendments to the *Customs Act 1901* to enable the CEO of Customs to revoke Tariff Concession Orders (TCOs), and make replacement TCOs, as a result of classification changes before those changes take effect. As foreshadowed in the September ACNs, current TCOs affected by the changes will be revoked with effect from 1 January 2007 and replacement TCOs will take effect then.

For further information, please refer to Australian Customs Notices No 2006/44 and No 2006/45 which provide links to the 'Harmonized System 2007 information page' on the Customs website at www.customs.gov.au and to the Australian Bureau of Statistics website at www.abs.gov.au.

More details about the implications of the changes for TCOs, Tariff Advices, Tariff Precedents and Origin Advices will be made available progressively in the next few weeks. Regional seminars about these issues will be offered during November 2006, with further assistance being made available after that time in response to client demand. Revised Customs Tariff working pages incorporating the HS related changes, including new statistical codes, are expected to be available in mid-November.

If you need any further information or advice about the changes, please contact Manager, Tariff Legislation on (02) 6275 6486 or Supervisor, Tariff Legislation on (02) 6275 6506.

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