

49

s22(1)(a)(ii)

From: s22(1)(a)(ii)
Sent: Thursday, 17 December 2015 12:16 PM
To: TARCON
Cc: s22(1)(a)(ii)
Subject: FW: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Good afternoon s22(1)(a)(ii)

NTAC recommends that TC 1317650 should be classified to 4818.90.00.

For your consideration.

Regards,

s22(1)(a)(ii)

s22(1)(a)(ii)

s22(1)(a)(ii) NATIONAL TRADE ADVICE CENTRE | National Trade Services
 Customs Compliance Branch | Border Management Division
 Australian Border Force
 1010 LaTrobe Street, MELBOURNE DOCKLANDS VIC 3008

From: s22(1)(a)(ii)
Sent: Wednesday, 16 December 2015 6:12 PM
To: s22(1)(a)(ii)
Subject: FW: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Hi s22(1)(a)(ii)

Further to this email. TCO 1532775 mentioned earlier in the emails doesn't seem to have transferred into Tapin web.

Regards,

s22(1)(a)(ii)

s22(1)(a)(ii) | National Trade Advice Centre | Trade Advice, Facilitation and Compliance
 Customs Compliance Branch | Border Management Division
 Australian Border Force
 1010 LaTrobe St, Melbourne Docklands VIC 3008
 Ph. 1800 053 016 | Fax. 03 9244 8680

Formal rulings and internal reviews are processed by the National Trade Advice Centre in Melbourne. For updates on existing requests for a formal tariff classification advice please contact the National Trade Advice Centre on 1800 053 016 or by email tariffclassification@border.gov.au or fax 03 9244 8680.

From: s22(1)(a)(ii)
Sent: Wednesday, 16 December 2015 5:50 PM
To: s22(1)(a)(ii)
Subject: RE: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Hi s22(1)(a)(ii)

Released by DIBP under the
 Freedom of Information Act 1982

I have checked TCO application 1317650 and it should be classified to 4818.90.00 because the idm shows it as napkin stock in rolls rather than actual napkins (articles) which would go to 4818.30.00

Regards,

s22(1)(a)(ii)

s22(1)(a)(ii) | National Trade Advice Centre | Trade Advice, Facilitation and Compliance
 Customs Compliance Branch | Border Management Division
 Australian Border Force
 1010 Latrobe St, Melbourne Docklands VIC 3008
 Ph. 1800 053 016 | Fax. 03 9244 8680

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From: Tariff Classification

Sent: Thursday, 3 December 2015 12:34 PM

To: s22(1)(a)(ii)

Subject: FW: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Good afternoon s22(1)(a)

Please have your Team examine the enquiry below and advise me via email.

Regards,

s22(1)

s22(1)(a)(ii)

INSPECTOR TARIFF, NATIONAL TRADE ADVICE CENTRE | Trade Advice, Facilitation and Compliance
 Regional Command Vic/Tas | Strategic Border Command
 Australian Border Force
 1010 LaTrobe Street, MELBOURNE DOCKLANDS VIC 3008

From: TARCON

Sent: Thursday, 3 December 2015 12:01 PM

To: Tariff Classification

Cc: TARCON

Subject: FW: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Hi

Advice please.

Regards

s22(1)(a)(ii)

Industry Assistance
 Trade and Customs Branch | Traveller Customs and Industry Policy Division
 Policy Group
 Department of Immigration and Border Protection
 P: s22(1)(a)(ii) | M: s22(1)(a)(ii)
 E: s22(1)(a)(ii)@border.gov.au

From: s47F
Sent: Tuesday, 24 November 2015 10:00 AM
To: TARCON
Subject: RE: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Hi s22(1)

Further to my query below that concerned TC 1520129 which was subsequently replaced by TC 1532775 when it was re-classified, the new classification differs to the classification applied to TC 1317650 which describes the same goods except for a difference in size (which should not affect the classification in this instance).

4818.30.00 TABLE NAPKIN STOCK, wood cellulose, single ply OR multi-ply, in rolls having a width NOT less than 230 mm and NOT greater than 310 mm
 Op. 30.05.13 Dec. date 26.08.13 - TC 1317650

4818.90.00 TABLE NAPKIN STOCK, wood cellulose, single ply OR multi-ply, in rolls, having a width NOT less than 310 mm and NOT greater than 360 mm
 Op. 02.06.15 Dec. Date 27.08.15 - TC 1532775

It would be appreciated if you could have a look at this as we wish to lodge Tariff Advice applications in regard to these TCO's.

Thank You.

s47F

From: TARCON [mailto:tarcon@border.gov.au]
Sent: Wednesday, 26 August 2015 10:18 AM
To: s47F
Cc: TARCON <tarcon@border.gov.au>
Subject: RE: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Hello s47F

Thank you for the advice. We have confirmation from the National Trade Advice Centre that the correct classification is 4818 .90.00. We will revoke and reissue the concession (with a new number).

Regards

s22(1)(a)(ii)
 Industry Assistance
 Trade Branch | Trade Customs and Industry Policy Division
 Policy Group
 Department of Immigration and Border Protection
 P: s22(1)(a)(ii) | M: s22(1)(a)(ii)
 E: s22(1)(a)(ii)@border.gov.au

From: s47F
Sent: Friday, 21 August 2015 9:37 AM
To: TARCON
Subject: Tariff Concession Order TC 1520129

Dear Tariff Concessions Group

TC 1520129 was advertised as being made in the gazette TC 15/32 of 19 August 2015

Based on the description of goods, the TC appears to be incorrectly classified as it does not meet the terms of Note 8(a) to Chapter 48.

Heading 4823?

s47F

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s22(1)(a)(ii)

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File Note 2013/017650

The National Trade Advice Centre has recommended that TC 1317650 should be classified to 4818.90.00. The TCO describes goods in rolls but the tariff heading describes serviettes. Rolls of table napkin stock are classified 4818.90.00.

The Comptroller-General of Customs' delegate has declared the intention, subject to s.269SD (1AA), to make an order revoking TCO 1317650 with effect from 7 March 2016. On 7 March 2016, the Comptroller-General of Customs' delegate formed the belief in respect of the TCO, that if the TCO was not in force on that day, and an application for the TCO was made on that day, the CEO would not have made the TCO.

The reason is that the TCO does not contain a full description of the goods as the goods are not serviettes covered by the classification 4818.30.00 to which the TCO is keyed. The TCO describes table napkin stock from which serviettes are made. In order to be a full description, I am satisfied that the TCO description must not be inconsistent with the tariff heading to which the TCO is keyed.

s22(1)(a)(ii)

Delegate of the Comptroller-General of Customs

7 March 2016

*Intention to revoke
 gazette No: 16/09: 9/3/16.*

s22(1)(a)(ii)

Note for file - TCO 1317650

Following the intention to revoke notice in gazette TC 16/09, two submissions were received as follows.

Century Customs and Freight

s47F [REDACTED] stated that he submitted the application for the TCO on behalf of his client Castaway paper Products. He stated that his client would be disadvantaged if the TCO were to be revoked. He argued that the TCO description was an accurate description of the goods his client imported and the goods are classified 4818 by virtue of the goods being incomplete goods of 4818, that is, incomplete serviettes.

s47F [REDACTED] argued that this TCO should be treated in the same way that TCO 1520129 which was revoked and reissued with the operative date being the date TCO 1520129 came into force. The circumstances of TCO 1520129 were different in that the classifier failed to take into account a Chapter Note 8. In this case, there has been a change of opinion of the classification of the goods.

s47G [REDACTED]

Under instructions from s47G [REDACTED], s47F [REDACTED] stated that the incorrect tariff classification of the TCO should be treated as a transcription error and a new TCO should replace the existing TCO with an operative date of 30 May 2013.

Analysis of submissions

Tariff heading 4818 includes, in summary, paper in rolls of a width less than 360 mm and complete items. The TCO goods are described by the first part of the heading, that is, paper in rolls and such goods fall to the residual heading 4818.90.00. As the goods are specifically covered by 4818.90.00, they cannot be classified as incomplete items of 4818.30.00.

The classification error made at the time the TCO application was processed cannot be treated as a transcription error as, at the time, the intention was to key the TCO to 4818.30.00.

269SD (4) states that a new TCO under 269SD (2) can have an effective date of the date the original TCO came into force or a later date.

Decision

Having regard to the written advice on the matter given by an officer of customs in the email of 17 December 2015, I am satisfied that the TCO must be revoked and a new TCO made in respect of the goods with effect from 17 December 2015.

s22(1)(a)(ii) [REDACTED]

Delegate of the Comptroller-General of Customs
5 May 2016