



**Commonwealth
of Australia**

Gazette

No. TC 14/41, Wednesday, 22 October 2014
Published by the Commonwealth of Australia

TARIFF CONCESSIONS

CONTENTS

TCO Applications	2
TCO Applications Refused	7
TCOs Made.....	8
Customs Initiated - Intention to Revoke	11
Local Manufacturer Initiated - TCOs Revoked	12
TCOs Revoked and Re-Issued - Classification Change.....	13
Customs Initiated - TCOs Revoked	14
Customs Review of TCO Revocations Notification	16
Consultation – Legislative Proposal	17

The Australian Customs and Border Protection Service (Customs and Border Protection) publishes the Commonwealth of Australia Tariff Concessions Gazette (the Tariff Concessions Gazette) free of charge on the Customs internet site at: <http://www.customs.gov.au>
Please select “tariff”, then “tariff concessions gazette”.
The gazettes are listed in date order and may be selected from the list of Adobe (PDF) file.

General Inquiries: (02) 6275 6404 Facsimile: (02) 6275 6376
--

CUSTOMS ACT 1901 - NOTICE PURSUANT TO SECTION 269K(1) - APPLICATIONS MADE FOR TARIFF CONCESSION ORDERS

Applications have been lodged for Tariff Concession Orders for the goods described in the following TABLE.

Australian manufacturers who wish to contest the granting of a Tariff Concession Order for the goods described are invited to lodge a submission in writing in an approved form. Submissions must be lodged within 50 days of the date of publication of this Notice.

The operative date (Op.) and TC reference number follow the description of goods.

To assist local manufacturers, the use(s) to which the goods can be put follow the description of goods.

Submission forms are available from Custom Houses throughout Australia or on the Customs web site www.customs.gov.au.

For guidance on the required description style, phone 02 6275 6404, fax 02 6275 6376 or email tarcon@customs.gov.au.

THE TABLE

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number General Duty Rate
3916.90.00 SHEETS, polycarbonate, twin wall cellular structure, having a thickness NOT less than 8 mm and NOT greater than 10 mm Op. 16.09.14 Stated Use: For constructing roofing and cladding Applicant: PALRAM AUSTRALIA PTY LTD	50 - TC 1432979 5%
3923.50.00 CAPS AND/OR LIDS, LIP BALM HOLDER, plastic Op. 25.09.14 Stated Use: Packaging for lip balm Applicant: SCENTAL PACIFIC PTY LTD	50 - TC 1434045 5%
3923.90.00 HOLDERS, LIP BALM, plastic, with OR without caps Op. 25.09.14 Stated Use: Packaging for lip balm Applicant: SCENTAL PACIFIC PTY LTD	50 - TC 1434046 5%
4202.92.90 TROLLEY BAGS, including ALL of the following: (a) textile outer surface; (b) fixed wheels; (c) retractable telescopic handles Op. 18.09.14 Stated Use: For carrying travel goods Applicant: HERON TOWER	50 - TC 1433424 5%

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number General Duty Rate
<p>6805.30.00 REPLACEMENT ROLLER HEADS, HAND HELD FOOT FILE, having BOTH of the following: (a) abrasive coating; (b) plastic spindle Op. 23.09.14</p> <p>Stated Use: Replacement roller head for electronic foot file to remove hard skin</p> <p>Applicant: RECKITT BENCKISER (SINGAPORE) PTY LTD</p>	<p>50</p> <p>- TC 1433799</p> <p>5%</p>
<p>7228.30.90 BARS OR RODS, high alloy steel, annealed AND peeled, complying with British Standard 970-3:1991 (BS 970-3:1991) Grade 655M13, having ALL of the following: (a) sulphur AND phosphorous content NOT greater than 0.01%; (b) molybdenum content NOT greater than 0.20%; (c) grain size NOT less than 6.0, complying with American Society for Testing and Materials standard E112-13 (ASTM E112-13); (d) etch testing complying with American Society for Testing and Materials standard E381-01 (ASTM E381-01), being evaluated for S, R and C ratings to plate 1, having ratings NOT greater than S1, R1, C1; (e) tested to German Institute for Standardisation 50 602 (DIN 50 602) method K4, with the maximum overall total index of 20 according to table 7 of the standard Op. 16.09.14</p> <p>Stated Use: Manufacturers of gears, gearbox gears and case hardened steel bushes</p> <p>Applicant: GLOBAL METALS PTY. LTD</p>	<p>50</p> <p>- TC 1432916</p> <p>5%</p>
<p>7304.23.00 DRILL PIPE, carbon alloy steel, having BOTH of the following: (a) tool joints attached at each end; (b) outside diameter NOT less than 139 mm Op. 26.09.14</p> <p>Stated Use: Offshore drilling for oil and gas</p> <p>Applicant: NOBLE CONTRACTING II GMBH</p>	<p>50</p> <p>- TC 1434260</p> <p>5%</p>
<p>7307.29.00 COUPLINGS, FLOW, OIL AND/OR GAS WELL, stainless steel, having BOTH of the following: (a) threaded connections; (b) internal working pressure rating NOT less than 850 bar Op. 23.09.14</p> <p>Stated Use: Used above or below a restriction in an oil and/or gas well completion as to limit the effect of erosion due to turbulent flow</p> <p>Applicant: SCHLUMBERGER AUSTRALIA PTY LTD</p>	<p>50</p> <p>- TC 1433855</p> <p>5%</p>
<p>7326.90.90 PARTS, INTERMEDIATE BULK CONTAINER, galvanized steel, pressed AND/OR formed AND/OR pre-drilled, being ANY of the following: (a) bottom plates; (b) middle OR corner feet; (c) centre bridges; (d) label affixing plates; (e) horizontal AND vertical structural support bars Op. 19.09.14</p>	<p>50</p> <p>- TC 1433793</p>

(Continued on next page)

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number General Duty Rate
(Continued from previous page)	
<p>Stated Use: For the construction on the outer cage of intermediate bulk containers</p>	
Applicant: SCHUTZ HOLDING AUSTRALIA PTY LTD	5%
7326.90.90 CLOSURES, PRESSURE VESSEL, having pressure locking mechanisms Op. 22.09.14	50 - TC 1433798
<p>Stated Use: The closures (doors) are specifically designed for attachment to pressure vessels</p>	
Applicant: NDA AUSTRALIA PTY LTD	5%
7616.99.00 CARABINERS, decorative, NOT including fall protection carabiners Op. 25.09.14	50 - TC 1434047
<p>Stated Use: Can be attached to bags, belts or belt loops for decorative purposes</p>	
Applicant: THE TRUSTEE FOR THE HARDGROVE TRUST	5%
8419.32.00 PAPERBOARD DRYING SYSTEM, including ALL of the following: (a) heating modules; (b) traction modules; (c) touch screens; (d) fans; (e) glue gap control module; (f) under belt rollers Op. 16.09.14	50 - TC 1433073
<p>Stated Use: Remove moisture from newly manufactured paperboard</p>	
Applicant: VISY INDUSTRIES AUSTRALIA PTY LTD	5%
8438.50.00 BAND SAWS, MEAT OR FISH, programmable logic controlled, maximum output capacity NOT less than 180 portions per minute Op. 30.09.14	50 - TC 1434347
<p>Stated Use: To portion meat and fish</p>	
Applicant: MAREL AUSTRALIA PTY LTD	5%
8464.90.00 TENONER MACHINES, EDGE PROFILING, double end, process logic controlled Op. 19.09.14	50 - TC 1433444
<p>Stated Use: Profile edges of fibre cement boards</p>	
Applicant: JAMES HARDIE AUSTRALIA PTY LTD	5%

Description of Goods including the Customs Tariff Classification		Schedule 4 Item Number General Duty Rate
8479.50.90	RAILWAY WHEELSET END CAP MOUNTING MACHINES, programmable logic controlled Op. 19.09.14 Stated Use: To automatically mount end caps onto railway wheelsets Applicant: BHP BILLITON IRON ORE PTY LTD	50 - TC 1433480 5%
8479.89.90	FIBRE CEMENT STACKED ADJACENT SHEET SEPARATING MACHINES, programmable logic controlled, having BOTH of the following: (a) integrated conveyor; (b) hydraulic powered anvils AND rollers Op. 17.09.14 Stated Use: For breaking the bonds formed between stacked adjacent fibre cement sheets during the steam curing process Applicant: JAMES HARDIE AUSTRALIA PTY LTD	50 - TC 1433235 5%
8479.89.90	WASHING MACHINES, RAILWAY WHEELS AND/OR WHEELSETS AND/OR AXLES, programmable logic controlled Op. 18.09.14 Stated Use: The cleaning, washing, degreasing and drying of railway wheels, wheelsets and axles Applicant: BHP BILLITON IRON ORE PTY LTD	50 - TC 1433274 5%
8479.89.90	RAILWAY WHEELSET END CAP REMOVAL MACHINES, including ALL of the following: (a) rotary platform; (b) electrical screwdriver; (c) spindles; (d) electrical cabinet Op. 19.09.14 Stated Use: To automatically remove the end caps from railway wheelsets Applicant: BHP BILLITON IRON ORE PTY LTD	50 - TC 1433481 5%
8479.89.90	INSPECTION STATIONS, RAILWAY WHEELS AND/OR WHEELSETS AND/OR AXLES, with OR without EITHER of the following: (a) Radio Frequency Identification (RFID) unit scanners; (b) electrical panels Op. 19.09.14 Stated Use: Inspection of railway wheels, wheelsets and axles for diagnostic and maintenance purposes Applicant: BHP BILLITON IRON ORE PTY LTD	50 - TC 1433490 5%

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number General Duty Rate
8516.79.00 COOKERS, BENCH TOP, electric, having BOTH of the following: (a) multi-function cooking; (b) removable internal pot Op. 30.09.14 Stated Use: Preparation and cooking of food Applicant: SUNBEAM CORPORATION LTD	50 - TC 1434268 5%
8536.90.90 POWER OUTLETS, having BOTH of the following: (a) combination switch AND socket housing; (b) compliance with International Electrotechnical Commission Standard 60529 (IEC 60529) Ingress Protection Rating 66 (IP 66) Op. 18.09.14 Stated Use: For connecting and/or disconnecting power supplies Applicant: CONNECTED GROUP AUSTRALIA PTY LTD	50 - TC 1433273 5%
8705.90.00 WATER CANNON TRUCKS, MINING, self-propelled, four wheel drive, having BOTH of the following: (a) on board water tank; (b) telescopic boom AND nozzle actuator Op. 23.09.14 Stated Use: Eliminates ore flow blockages and releases trapped reserves in underground mines Applicant: MACLEAN ENGINEERING & MARKETING AUSTRALIA PTY LTD	50 - TC 1433800 5%
9503.00.20 ACCESSORIES, DOLL, whether OR not as sets, being ANY of the following: (a) clothing; (b) shoes; (c) hats; (d) socks Op. 30.09.14 Stated Use: Clothe dolls Applicant: MODERN TEACHING AIDS PTY LTD	50 - TC 1434453 5%

CUSTOMS ACT 1901 - NOTICE PURSUANT TO SECTION 269R(1) - TARIFF CONCESSION ORDERS MADE

Tariff Concession Orders have been made for the goods described in the following TABLE.

The operative date (Op.) and TC reference No. follow the description of goods. Local manufacturers of substitutable goods may request the revocation of TCOs at any time.

THE TABLE

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number Last Date of Effect
3907.20.00 POLYETHER POLYOL, PRIMARY FORM Op. 24.07.14	Dec. date 20.10.14 - TC 1425600 50
3923.50.00 CLOSURES, PUSH-PULL SLIDER, aseptic cold fill, having ALL of the following: (a) polyethylene pourer with moulded tamper-evident band and bore seal; (b) polypropylene tamper-evident dust overcap; (c) internal pressure rating NOT less than 200 kPa Op. 28.07.14	Dec. date 20.10.14 - TC 1425918 50
3924.10.00 KITCHENWARE, plastic, being EITHER of the following: (a) food pan lids; (b) food drain plates Op. 06.08.14	Dec. date 20.10.14 - TC 1427337 50
7323.92.00 COOKWARE, enamelled cast iron, being ANY of the following: (a) dutch ovens with OR without lids; (b) saute pans with OR without lids; (c) sauce pans with OR without lids; (d) braisers with OR without lids; (e) grill skillets; (f) baking dishes; (g) roasting dishes with OR without lids; (h) fry pans; (i) grill trays Op. 29.07.14	Dec. date 20.10.14 - TC 1426072 50
7323.94.00 BAKEWARE, coil coated steel, being springform pans Op. 29.07.14	Dec. date 20.10.14 - TC 1426122 50
7615.10.00 COOKWARE, ASSORTED, with OR without lids AND/OR non-stick coating, having two or more of the following: (a) milk pans; (b) saucepans; (c) universal steamers; (d) casserole dishes AND/OR pots; (e) dutch AND/OR french ovens; (f) steamer inserts; (g) stock pots; (h) fry pans; (i) pasta inserts; (j) steamer baskets; (k) roasters; (l) baking dishes AND/OR pans; (m) oven pans; (n) saute pans; (o) chefs pans; (p) woks; (q) grills; (r) griddles; (s) stew pots; (t) roasting pans with rack; (u) double boilers Op. 07.08.14	Dec. date 20.10.14 - TC 1428019 50

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number Last Date of Effect
8302.50.00 PARTS, BOAT TRAILER, being EITHER of the following: (a) brackets; (b) spring hangers Op. 10.07.14	Dec. date 14.10.14 - TC 1424105
8413.50.90 PUMPING SYSTEM, skid mounted, including ALL of the following: (a) three plunger positive displacement pumps; (b) centrifugal pump; (c) diesel engine; (d) manual transmission; (e) maximum output pressure rating NOT less than 650 bar Op. 28.07.14	Dec. date 20.10.14 - TC 1425830
8418.69.00 SPIRAL COOLER AND FREEZER, BREAD PRODUCTION LINE, programmable logic controlled, having interconnecting conveyor Op. 25.07.14	Dec. date 20.10.14 - TC 1425823
8419.89.90 PROOFERS, DOUGH, including ALL of the following: (a) transfer mechanism; (b) product support guides; (c) conveyor; (d) air conditioning unit Op. 24.07.14	Dec. date 20.10.14 - TC 1425602
8419.89.90 MORTUARY COOLING MACHINES, with OR without ANY of the following: (a) cooling wraps; (b) cooling blankets; (c) cooling bags; (d) hoses; (e) carry cases Op. 25.07.14	Dec. date 20.10.14 - TC 1425635
8424.89.90 SCORING MODULES, WATER NOZZLE, DOUGH, programmable logic controlled Op. 24.07.14	Dec. date 20.10.14 - TC 1425603
8428.39.00 CONVEYORS, BAGGAGE TUB, modular curved, including ALL of the following: (a) conveyor width NOT greater than 1 000 mm; (b) polyurethane covered aluminium non-driven wheels AND friction driven wheels; (c) curved angles NOT less than 30 degrees and NOT greater than 90 degrees; (d) static load capacity NOT greater than 150 kg/m; (e) speed NOT greater than 114 m/min Op. 23.07.14	Dec. date 20.10.14 - TC 1425412
8479.89.90 REELS, COILED TUBING, OIL AND GAS WELL, skid mounted, including ALL of the following: (a) hydraulic motors; (b) planetary gearbox; (c) spring brakes Op. 24.07.14	Dec. date 20.10.14 - TC 1425599
8479.89.90 LEAD ACID BATTERY RECYCLING PLANT, programmable logic controllers, including ALL of the following: (a) conveyors; (b) hammer mill crushers; (c) vibrating feeder channels; (d) hammer mills; (e) vibrating screens; (f) tanks; Continued on next page)	50

Description of Goods including the
Customs Tariff Classification

Schedule 4 Item Number
Last Date of Effect

(Continued from previous page)

	(g) pumps;			
	(h) hydrodynamic separator;			
	(i) water separation vibrating screens;			
	(j) mixers;			
	(k) filter presses;			
	(l) flocculent dissolvers;			
	(m) scrubbers;			
	(n) pipes AND pipe fittings			
Op. 30.07.14		Dec. date 20.10.14	- TC 1426333	
8903.99.10	DRAGON BOATS, including decorative dragon heads AND/OR tails, with OR without oars AND/OR paddles			50
Op. 31.07.14		Dec. date 20.10.14	- TC 1426410	5%

CUSTOMS ACT 1901**INTENTION TO REVOKE TARIFF CONCESSION ORDERS**

It is intended to revoke the Tariff Concession Order for the goods described in the following TABLE.

THE TABLE

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number
8481.80 VALVES, SOLENOID OPERATED, oil hydraulic cartridge style, two, three and four way direction, pressure rating 6.9 MPa or greater Op. 05.08.91 Dec. date 10.02.92	50
Not a full description of the goods covered by the TCO	

**CUSTOMS ACT 1901 - NOTICE PURSUANT TO SECTION 269SE(1) - AUSTRALIAN INDUSTRY INITIATED - TARIFF CONCESSION
ORDERS REVOKED**

The Tariff Concession Orders for the goods described in the following TABLE have been revoked.

THE TABLE

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number Last Date of Effect
7211.13.00 FLAT BAR, alloyed steel, hot rolled, having ALL of the following: (a) thickness of 14mm; (b) width NOT less than 200 mm and NOT greater than 300 mm; (c) minimum yield strength NOT less than 325 Mpa; (d) minimum tensile strength NOT less than 490 Mpa; (e) minimum elongation greater than 17%; (f) rolled edge condition; (g) chemical composition by weight of ALL of the following: (i) carbon content NOT greater than 0.20%; (ii) manganese content greater than 1.20% and NOT greater than 1.65%; (iii) phosphorus content NOT greater than 0.035%; (iv) sulphur content NOT greater than 0.035%; (v) silicon content NOT greater than 0.55%	50 02.10.14
For the purposes of this order, tolerances allowable for (a) are +/- 10%	
Op. 20.11.13	Dec. date 24.04.14
- TC 1339085	
Substitutable goods produced in Australia in the ordinary course of business by BlueScope Steel Limited, Port Kembla, NSW. In transit provisions apply	
7318.15.00 SCREWS, MASONARY, having ALL of the following: (a) heat treated carbon steel grade 10B21; (b) diameter NOT less than 5 mm and NOT greater than 16 mm; (c) hexagonal or countersunk head Op. 17.12.08	50 31.08.14
Dec. date 22.05.09	- TC 0917112
Substitutable goods produced in the ordinary course of business by ITW Pty Ltd (trading as Ramset), Chirnside Vic. In transit provisions apply	
7318.15.00 BOLTS, STUDS ANCHOR, being ANY of the following: (a) carbon steel; (b) stainless steel; (c) galvanised steel Op. 12.02.14	50 31.08.14
Dec. date 05.05.14	- TC 1405903
Substitutable goods produced in the ordinary course of business by ITW Pty Ltd (trading as Ramset), Chirnside, Vic. In transit provisions apply	
7326.20.00 SHELVING, steel wire AND bars, epoxy coated Op. 20.05.14	50 18.09.14
Dec. date 12.09.14	- TC 1416695
Substitutable goods manufactured in Australia in the ordinary course of business by Keylar Shelving (QLD) Pty Ltd, Banyo, Qld. In transit provisions apply	

CUSTOMS ACT 1901 - NOTICE PURSUANT TO SECTION 269SE(2)**TARIFF CONCESSION ORDER REVOKED AND NARROWER TARIFF CONCESSION ORDERS MADE IN ACCORDANCE WITH 269SD(2) OF THE CUSTOMS ACT.**

Tariff Concession Orders for the goods described in the following TABLE have been revoked and narrower Tariff Concession Orders made in respect of the goods described below.

The operative date (Op.), decision date (Dec. date) and TC reference number follow the description of goods.

THE TABLE

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number Last Date of Effect
TCO REVOKED	
3920.10.00 FILM, polyethylene terephthalate, metallised, amorphous, having BOTH of the following: (a) width NOT less than 600 mm; (b) thickness NOT greater than 12 microns Op. 11.04.14 Dec. date 05.05.14	50 05.06.14 - TC 1413924
Order Revoked - See TC1434459 - Keyed to 3920.62.00	
TCO REISSUED	
3920.62.00 FILM, polyethylene terephthalate, metallised, amorphous, having BOTH of the following: (a) width NOT less than 600 mm; (b) thickness NOT greater than 12 microns Op. 06.06.14 Dec. date 16.10.14	50 - TC 1434459

CUSTOMS ACT 1901**TARIFF CONCESSION ORDER REVOCATION AT THE INITIATIVE OF CUSTOMS**

The Tariff Concession Orders listed in THE TABLE below have been revoked.

THE TABLE

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number Last Date of Effect
2915.29 POTASSIUM ACETATE, analytical reagent quality Op. 01.01.88 Dec. date 01.01.88	50 08.10.14 - TC 8531935
Order revoked following intention to revoke advertised by the CEO in Tariff Concessions Gazette TC 14/35, 10 September 2014. In transit provisions apply	
3506.10.00 GLUE STICKS, having BOTH of the following: (a) weight NOT greater than 36 grams; (b) retractable or sponge applicators Op. 19.11.08 Dec. date 06.02.09	50 08.10.14 - TC 0840384
Order revoked following intention to revoke advertised by the CEO in Tariff Concessions Gazette TC 14/35, 10 September 2014. In transit provisions apply	
3506.91.00 ADHESIVE, hot melt, ethylenevinyl-acetate based, recommended working temperatures 200-220 degrees C Op. 18.08.94 Dec. date 25.11.94	50 15.10.14 - TC 9406897
Order revoked following intention to revoke advertised by the CEO in Tariff Concessions Gazette TC 14/36, 17 September 2014. In transit provisions apply	
3603.00.00 DETONATORS, ELECTRONIC, having BOTH of the following: (a) a programmable delay from 0 ms to 15 000 ms (15 secs); (b) a maximum standard deviation of firing time of +/- 0.1% of programmed delay Op. 17.10.95 Dec. date 19.01.96	50 15.10.14 - TC 9511303
Order revoked following intention to revoke advertised by the CEO in Tariff Concessions Gazette TC 14/36, 17 September 2014. In transit provisions apply	
3701.20.00 FILM, instant print, photographic, combining negative, positive and developing materials, to the following specifications: (a) film size: 85 mm x 108 mm or 90 mm x 120 mm; (b) exposures: 10 per pack; (c) development time @ 20 degrees Celsius: 20, 40 or 120 seconds Op. 26.09.96 Dec. date 06.12.96	50 15.10.14 - TC 9611098
Order revoked following intention to revoke advertised by the CEO in Tariff Concessions Gazette TC 14/36, 17 September 2014. In transit provisions apply	
8537.20.90 ELECTRICAL PROTECTION AND DISTRIBUTION SYSTEMS, comprising ALL of the following: (a) isolated phase bus; (b) generator circuit breakers; (c) starting frequency converter breaker cabinets; (d) power control centres, consisting of ALL of the following:	50 09.09.14

(Continued on next page)

CUSTOMS ACT 1901 - NOTIFICATION OF REQUEST FOR REVIEW OF A TARIFF CONCESSION REVOCATION DECISION

Requests have been received for review by Customs of the decisions made on the requests for revocation of a Tariff Concession Order for goods described in the following TABLE.

THE TABLE

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number Last Date of Effect	Initial Decision
3808.93.00 HERBICIDES, technical intermediate, having a basis of NOT less than 37% clethodim Op. 05.11.12	50 05.08.14 - TC 1242279	REVOKED

CONSULTATION - LEGISLATIVE PROPOSAL: DEREGULATION

Public comment is sought on a proposal to remove a redundant provision in the *Customs Act 1901* that requires manufacturers to supply details of their manufacturing costs when seeking to revoke a Tariff Concession Order (TCO), or objecting to the making of a TCO.

Background

Australian manufacturers have the right to apply to revoke a Tariff Concession Order or to object to the making of a new Tariff Concession Order. To do so, Australian manufacturers must meet two tests relating to their production. They are required to provide evidence that at least 25% of factory costs occur in Australia and demonstrate that a substantial process of manufacture occurs in Australia.

In the last 100 cases where the Australian manufacturer demonstrated that a substantial process of manufacture occurred in Australia, they always easily exceeded the 25% costs test. The costs' test is therefore unnecessary and imposes a significant financial workload on Australian manufacturers. Provision of costings is time-consuming as balance sheets, accounting worksheets, sales invoices and other commercial-in-confidence material may be required. Additional costs can be incurred if cases are subsequently contested in the Administrative Appeals Tribunal and it becomes necessary to seek to maintain confidentiality of costing information.

The use of a single test will align the TCS with Australia's anti-dumping legislation, which requires Australian manufacturers to meet only one test - that they can demonstrate a substantial process of manufacture occurs in Australia.

Legislative change proposed

Paragraph 269D(1)(b) of the *Customs Act 1901* requires that in order for goods to be regarded as "produced in Australia" the sum of the value of Australian labour, Australian materials and factory overhead costs must not be less than 25% of the factory costs of the goods.

It is proposed that this paragraph be removed from section 269D. This will simplify the objection/revocation process while retaining the core requirement that an Australian manufacturer must undertake a substantial process of manufacture in Australia. Consequential amendments to delete subsections 269D(4) and (5) would also be required.

Making a submission

Australian Customs and Border Protection Service is inviting stakeholder comment on a proposal to amend legislation in Part XVA of the *Customs Act 1901*. The proposal has been developed as part of the Government's deregulation agenda.

Feedback will be taken into account in the development of final proposals to the government.

Closing date for submissions is 5 November 2014.

Submissions should be addressed to tarconconsult@customs.gov.au or to:

Director, Industry Assistance
Trade and Customs Division
5 Constitution Avenue
Canberra ACT 2601

Customs and Border Protection will treat submissions as public documents, and will publish them on its website unless the author expressly states that they would like all or part of the submission to remain in confidence.

Note that the Disability and Discrimination Act requires that all information published on the website be accessible to all. Therefore we prefer all submissions to be sent to us both in PDF (unsecured) and in Word or RTF. If you choose not to attach an accessible version of your submission, we will contact you if a request for an accessible version is received.

Please ensure that your submission does not include any personal information such as home address and phone number.

As this information is intended to inform government decision-making, it is possible that Customs and Border Protection may make submissions available to other Commonwealth Government departments. Any submission received may be subject to requests for disclosure under the Freedom of Information Act 1982.

Please direct any enquiries about this matter to the Director, Industry Assistance, Australian Customs and Border Protection Service on 02 6245 5492.