



**Commonwealth  
of Australia**

# Gazette

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**TARIFF CONCESSIONS**

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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>  
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**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
7307.29.00 FITTINGS, DRAINAGE, Grade 316L stainless steel, being ANY of the following: (a) filter baskets; (b) removable water traps; (c) grates; (d) drainage bowls, having a diameter NOT greater than 300 mm Op. 24.09.10 Dec. date 20.12.10 - TC 1043685	50
8481.80.90 SUBSEA ISOLATION VALVE STATIONS, OIL AND GAS PIPELINE, including ALL of the following: (a) hydraulically actuated subsea ball valve module; (b) retrievable actuator; (c) umbilical controls; (d) umbilical; (e) subsea pipeline connectors Op. 23.09.10 Dec. date 20.12.10 - TC 1043568	50

**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The Tariff Concession Orders for the goods described in the following TABLE have been revoked.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
8419.89.90 ROTARY HEAT EXCHANGERS, comprising ALL of the following: (a) discs; (b) shaft; (c) stationary drum Op. 30.04.10 Dec. date 19.07.10 - TC 1019749  Substitutable goods produced in Australia in the ordinary course of business by Rotary Heat Exchangers Pty Ltd, Bayswater, Victoria. In transit provisions apply.	50 19.10.10
9402.90.00 BINS, WASTE, SYRINGE AND/OR SURGICAL INSTRUMENT, reusable Op. 22.07.10 Dec. date 11.10.10 - TC 1033690  Substitutable goods produced in Australia in the ordinary course of business by ASP Plastics Pty Ltd, St Marys, NSW. In transit provisions apply.	50 21.10.10

**NOTICE OF RESULTS OF REVIEW OF A DECISION MADE UNDER PROVISIONS OF ADMINISTRATIVE APPEALS TRIBUNAL ACT 1975**

The application lodged with the Administrative Appeals Tribunal under section 29 of the Administrative Appeals Tribunal Act 1975 for a review of the decision of the Australian Customs Service in respect of the Tariff Concession Tariff Concession Order for the goods described in the following TABLE has been resolved.

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

The decision of the Administrative Appeals Tribunal follows the description of goods.

## THE TABLE

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number
2921.43.10 PRECURSERS, HERBICIDE, having BOTH of the following: (a) NOT less than 96% trifluralin; (b) nitrosamine NOT greater than 0.4 parts per million Op. 09.10.07 AAT Decision: TARIFF CONCESSION ORDER MADE AAT Decision Date: 3 November 2010  Applicant DOW AGROSCIENCES AUSTRALIA LIMITED	50           - TC 0717217

## Note:

This decision is now under appeal to the Federal court. Importers should note that if the Federal Court overturns the Administrative Appeals Tribunal decision, and depending on the Court's orders, any duty foregone or refunds paid on the basis of this Tariff Concession Order may then be demanded back under s.163(3) of the *Customs Act 1901*, subject to the four-year limit from payment of refunds or duty-free entry of the subject goods.

**NOTICE OF DETERMINATIONS MADE UNDER PART XVI OF THE CUSTOMS ACT 1901**

Under subsection 273B(2) of the Customs Act 1901, notice is hereby given of the making of determinations applying to goods of a kind specified in the table below.

In the table:

(i) the first column specifies the kind of goods to which the determination applies, any conditions specified in the determination, the commencement and cessation dates of the determination and the Determination reference number;

(ii) the second column specifies the item in Schedule 4 to the Customs Tariff Act 1995 that applies to the specified goods.

(iii) 'AD' indicates the determination was made by AusIndustry.

(iv) 'DE' indicates that the determination was made by Customs.

## THE TABLE

Description of Goods Dates of Effect		Schedule 4 Item Number
LNG Trains for use in an LNG processing plant 01.01.11 to 31.12.12	- AD 01003023	71
Marine Loader Arms for use in an LNG plant 01.01.11 to 31.12.12	- AD 01003024	71
Large diameter pipe for use in an LNG project 03.12.10 to 10.11.11	- AD 01003025	71
Continuous Miners for use in an underground coal mine 01.05.11 to 28.02.13	- AD 01003061	71
Mobile Electric Shuttle Cars for use in an underground coal mine 01.05.11 to 28.02.13	- AD 01003066	71
One gas compression platform substructure and one gas compression platform topsides for a gas project 01.01.11 to 31.07.12	- AD 01003067	71

**CUSTOMS ACT 1901 - NOTICE PURSUANT TO SECTION 269J(1) - INTENTION TO MAKE TCOS IN THE ABSENCE OF APPLICATIONS**

The CEO intends to consider making Tariff Concession Orders despite the absence of a TCO application for the goods described in the following TABLE.

I, David Mulcair, a delegate of the Chief Executive Officer (CEO), pursuant to subsection 269J(1) of the Customs Act 1901, declare that I have decided it is desirable to consider making a Tariff Concession Order (TCO) for each of the goods described in the table below.

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.

Refer ACN 2010/57 for further information.

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](http://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](mailto:tarcon@customs.gov.au).

## THE TABLE

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number General Rate
4016.99.00 FINGERS, POULTRY PLUCKING, rubber Op. 22.12.10  Stated Use: Poultry processing  Applicant: AUSTRALIAN CUSTOMS AND BORDER PROTECTION SERVICE	- TC 1055549      5%
7616.99.00 FERRULES, wire rope splicing Op. 22.12.10  Stated Use: Splicing wire rope  Applicant: AUSTRALIAN CUSTOMS AND BORDER PROTECTION SERVICE	- TC 1055548      5%
8515.90.00 WELDING GUNS OR TORCHES, being ANY of the following: (a) gas metal arc; (b) flux cored; (c) submerged arc; (d) tungsten inert gas; (e) carbon arc gouging; (f) manual metal arc welding Op. 22.12.10  Stated Use: Welding torches for the welding industry  Applicant: AUSTRALIAN CUSTOMS AND BORDER PROTECTION SERVICE	- TC 1055550         5%
9612.10.00 RIBBONS, THERMAL, polyester film carrier, wound on a plastic core, having BOTH of the following: (a) maximum width 110 mm; (b) maximum length 450 m Op. 22.12.10  Stated Use: Printing graphics, barcoding and text  Applicant: AUSTRALIAN CUSTOMS AND BORDER PROTECTION SERVICE	- TC 1055552         5%

**CUSTOMS ACT 1901****NOTICE PURSUANT TO SECTION 269SE(2) - TARIFF CONCESSION ORDER REVOCATION AT THE INITIATIVE OF CUSTOMS**

The Tariff Concession Orders listed in THE TABLE below have not been used for at least 2 years and have been revoked under Section 269SD(1A). In transit provisions apply.

The intention to revoke these orders was notified in Gazette TC 10/51 dated 22 Dec 2010.

Contact: Phone 02 6275 6404, fax 02 6275 6376 or email [tarcon@customs.gov.au](mailto:tarcon@customs.gov.au).

## THE TABLE

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number Last Date of Effect
5603.11.00 POLYVINYL ALCOHOL MATERIAL, weighing NOT more than 25 g/m2, in rolls Op. 01.07.96 Dec. date 18.03.08 Tapin Notes: TC 0803658 expired on 01/10/2006 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010. The CEO chose not to make an application for a replacement TCO under 269J of the Customs Act 1901 as it was determined that the TCO had not been used in the last 2 years and would have been a candidate for revocation under the 2 year non-use provisions of 269SD(1A).  Refer ACN 2010/57 for further information.	50 20.12.10 - TC 0803658
5603.12.00 POLYVINYL ALCOHOL MATERIAL, weighing more than 25 g/m2 but NOT more than 70 g/m2, in rolls Op. 01.07.96 Dec. date 18.03.08 Tapin Notes: TC 0803659 expired on 01/10/2006 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010. The CEO chose not to make an application for a replacement TCO under 269J of the Customs Act 1901 as it was determined that the TCO had not been used in the last 2 years and would have been a candidate for revocation under the 2 year non-use provisions of 269SD(1A).  Refer ACN 2010/57 for further information.	50 20.12.10 - TC 0803659

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number Last Date of Effect
<p>5603.13.00 POLYVINYL ALCOHOL MATERIAL, weighing more than 70 g/m2 but NOT more than 150 g/m2, in rolls Op. 01.07.96 Dec. date 18.03.08 Tapin Notes: TC 0803660 expired on 01/10/2006 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010. The CEO chose not to make an application for a replacement TCO under 269J of the Customs Act 1901 as it was determined that the TCO had not been used in the last 2 years and would have been a candidate for revocation under the 2 year non-use provisions of 269SD(1A).</p> <p>Refer ACN 2010/57 for further information.</p>	50 20.12.10
<p>8451.80.00 SHOWERS, FELT CLEANING, PAPER OR PAPERBOARD MAKING MACHINE, traversing jet Op. 11.05.99 Dec. date 29.07.06 Tapin Notes: TC 0612103 expired on 01/10/2009 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010. The CEO chose not to make an application for a replacement TCO under 269J of the Customs Act 1901 as it was determined that the TCO had not been used in the last 2 years and would have been a candidate for revocation under the 2 year non-use provisions of 269SD(1A).</p> <p>Refer ACN 2010/57 for further information.</p>	50 20.12.10

**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
<p>4016.99.00 FINGERS, POULTRY PLUCKING, rubber Op. 10.12.97 Dec. date 12.07.07 Tapin Notes: TC 0704890 expired on 1 April 2007 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. An application for a replacement TCO, TC 1055549, was lodged by the CEO under section 269J of the Customs Act 1901 on the same day. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010.</p> <p>Refer ACN 2010/57 for further information.</p>	<p>50 - TC 0704890 21.12.10</p>
<p>5603.14.00 POLYVINYL ALCOHOL MATERIAL, weighing more than 150 g/m2, in rolls Op. 01.07.96 Dec. date 18.03.08 Tapin Notes: TC 0803661 expired on 01/04/2007 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010. The CEO chose not to make an application for a replacement TCO under 269J of the Customs Act 1901 as it was determined that the classification of the TCO was incorrect and the correct classification could not be determined.</p> <p>Refer ACN 2010/57 for further information.</p>	<p>50 - TC 0803661 21.12.10</p>
<p>7616.99.00 FERRULES, wire rope splicing Op. 01.07.96 Dec. date 05.07.07 Tapin Notes: TC 0710336 expired on 1 October 2006 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. An application for a replacement TCO, TC 1055548, was lodged by the CEO under section 269J of the Customs Act 1901 on the same day. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010.</p> <p>Refer ACN 2010/57 for further information.</p>	<p>50 - TC 0710336 21.12.10</p>



Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number Last Date of Effect
8438.90.90 PARTS, POULTRY PROCESSING MACHINERY, being ANY of the following: <ul style="list-style-type: none"> <li>(a) adjusting arms;</li> <li>(b) adjusters;</li> <li>(c) anti rotators;</li> <li>(d) arms;</li> <li>(e) base plates;</li> <li>(f) bird washers;</li> <li>(g) blade holders;</li> <li>(h) blades;</li> <li>(i) blocks;</li> <li>(j) cam guides;</li> <li>(k) cam rollers;</li> <li>(l) cam wheels;</li> <li>(m) carriers;</li> <li>(n) catching arms;</li> <li>(o) cells;</li> <li>(p) clamp bushes;</li> <li>(q) collars;</li> <li>(r) cones;</li> <li>(s) corner wheels;</li> <li>(t) crankshaft handwheel;</li> <li>(u) cutters;</li> <li>(v) cutting edges;</li> <li>(w) cutting segments;</li> <li>(x) cutting wheels;</li> <li>(y) cylindrical knives;</li> <li>(z) detecting plates;</li> <li>(aa) discs;</li> <li>(ab) eccentric wheels;</li> <li>(ac) end pieces;</li> <li>(ad) extensions;</li> <li>(ae) feelers;</li> <li>(af) finger discs;</li> <li>(ag) flanges;</li> <li>(ah) funnels;</li> <li>(ai) guide fittings;</li> <li>(aj) guide rails;</li> <li>(ak) guides;</li> <li>(al) guiding blocks;</li> <li>(am) guiding/counterhold plates;</li> <li>(an) handles;</li> <li>(ao) hashers;</li> <li>(ap) holders, sleeve;</li> <li>(aq) holders;</li> <li>(ar) holding plates;</li> <li>(as) housings;</li> <li>(at) index wheels;</li> <li>(au) inner rings;</li> <li>(av) intestine release rollers;</li> <li>(aw) joints;</li> <li>(ax) knife holders;</li> <li>(ay) knives;</li> <li>(az) leg spreaders;</li> <li>(ba) lifters;</li> <li>(bb) links;</li> <li>(bc) motor brackets;</li> <li>(bd) packing horn;</li> <li>(be) peeler rollers;</li> <li>(bf) peelers;</li> <li>(bg) pipes;</li> <li>(bh) plastic wheels;</li> <li>(bi) rails;</li> <li>(bj) releasers;</li> <li>(bk) rings;</li> <li>(bl) rollerheads;</li> <li>(bm) rollers, spiral;</li> <li>(bn) rollers;</li> <li>(bo) saddles;</li> <li>(bp) scraper plates;</li> <li>(bq) screens;</li> <li>(br) segment holders;</li> </ul>	50 21.12.10

(Continued on next page)

Description of Goods including the  
Customs Tariff ClassificationSchedule 4 Item Number  
Last Date of Effect

(Continued from previous page)

- (bs) segments;
- (bt) sensors;
- (bu) separators;
- (bv) silencers;
- (bw) sliding spoons;
- (bx) stabilizers;
- (by) stays;
- (bz) suction handles;
- (ca) suspension splice plates;
- (cb) tensioners;
- (cc) tighteners;
- (cd) timers;
- (ce) toothed wheel;
- (cf) tracks;
- (cg) unit probes;
- (ch) vacuum pipes;
- (ci) vacuum tubes;
- (cj) water distribution pipes;
- (ck) water levellers;
- (cl) wheels;
- (cm) wing cutters;
- (cn) wing holders;
- (co) Y-pieces

Op. 10.12.97

Dec. date 12.07.07

- TC 0711125

TC 0711125 expired on 01/04/2007 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010. The CEO chose not to make an application for a replacement TCO under 269J of the Customs Act 1901 as it was determined that the classification of the TCO was incorrect and the correct classification could not be determined.

Refer ACN 2010/57 for further information.

8515.90.00

WELDING GUNS OR TORCHES, being ANY of the following:

- (a) gas metal arc;
- (b) flux cored;
- (c) submerged arc;
- (d) tungsten inert gas;
- (e) carbon arc gouging;
- (f) manual metal arc welding

50  
21.12.10

Op. 04.02.98

Dec. date 16.08.06

- TC 0613442

TC 0613442 expired on 1 April 2008 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. An application for a replacement TCO, TC 1055550, was lodged by the CEO under section 269J of the Customs Act 1901 on the same day. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010.

Refer ACN 2010/57 for further information.

Description of Goods including the Customs Tariff Classification	Schedule 4 Item Number Last Date of Effect
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8518.29.90    SPEAKER SETS, MULTI-MEDIA, magnetically shielded, comprising BOTH of the following: (a) power supplies; (b) amplifier Op. 17.02.00	50 21.12.10
Dec. date 08.08.07	- TC 0712635

TC 0712635 expired on 01/04/2010 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010. The CEO chose not to make an application for a replacement TCO under s.269J of the Customs Act 1901 due to the presence of manufacturers of substitutable goods in Australia.

Refer ACN 2010/57 for further information.

9612.10.00    RIBBONS, THERMAL, polyester film carrier, wound on a plastic core, having BOTH of the following: (a) maximum width 110 mm; (b) maximum length 450 m Op. 15.10.99	50 21.12.10
Dec. date 08.05.07	- TC 0706698

TC 0706698 expired on 1 April 2010 as a result of the unexpected operation of the sunseting provisions of the Legislative Instruments Act 2003. Due to constraints in ICS the expiry has been inputted into TARCON/ICS as a revocation taking effect from 22 December 2010, the date of the ACN informing the public of the expiry of the TCO. An application for a replacement TCO, TC 1055552, was lodged by the CEO under section 269J of the Customs Act 1901 on the same day. Although sunsetted TCOs are not legally subject to in transit provisions the in transit provisions have been applied administratively to goods imported or in transit on 22 December 2010.

Refer ACN 2010/57 for further information.

## AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2010/57

### Expiry of 11 TCOs due to the operation of the *Legislative Instruments Act 2003*

Customs and Border Protection advises that 11 Tariff Concession Orders (TCOs) have expired because of the operation of the *Legislative Instruments Act 2003* (the *Legislative Instruments Act*).

Customs and Border Protection was operating on the basis that sunseting or expiry of legislative instruments, which includes TCOs, would not occur under the *Legislative Instruments Act* before 1 April 2015 (10 years and 3 months after the commencement of that Act). Customs and Border Protection recently received advice that this was not the case and a small number of TCOs are affected. The relevant expiry dates range from 1 October 2006 to 1 April 2010. The effect of a TCO expiring under the *Legislative Instruments Act* is equivalent to the revocation of the TCO. The relevant TCOs and expiry dates are listed below.

TCO number*	Summary of wording (full description at Attachment A)	Date expired
0710336	Ferrules	01/10/2006
0803658	Polyvinyl	01/10/2006
0803659	Polyvinyl	01/10/2006
0803660	Polyvinyl	01/10/2006
0803661	Polyvinyl	01/10/2006
0704890	Poultry plucking fingers	01/04/2007
0711125	Machinery parts	01/04/2007
0613442	Welding guns	01/04/2008
0612103	Cleaning jet	01/10/2009
0706698	Ribbons	01/04/2010
0712635	Speaker sets	01/04/2010

\*Unless expressly stated

otherwise, all references to the expiry of TCOs in this notice are references to the TCOs in this table and the relevant expiry dates are the dates in this table.

You can find out more about the *Legislative Instruments Act* on the Attorney-General's Department website at:

[http://www.ag.gov.au/www/agd/agd.nsf/Page/Administrativelaw\\_BackgroundtotheLegislativeInstrumentsAct2003](http://www.ag.gov.au/www/agd/agd.nsf/Page/Administrativelaw_BackgroundtotheLegislativeInstrumentsAct2003)

Customs and Border Protection is considering options for the future treatment of TCOs under the *Legislative Instruments Act*.

#### Replacement TCOs

On 22 December 2010, a delegate of the Customs and Border Protection Chief Executive Officer declared under section 269J of the *Customs Act 1901* (Customs Act) an intention to make replacement TCOs for some of those TCOs that have expired already. Specifically, the delegate has declared an intention to make replacement TCOs for TCO 0710336 (Ferrules), 0704890 (Poultry plucking fingers), 0613442 (Welding guns) and 0706698 (Ribbons).

However, the delegate has decided not to declare an intention to make replacement TCOs for the other expired TCOs for the following reasons. TCOs 0803658 (Polyvinyl), 0803659 (Polyvinyl), 0803660 (Polyvinyl) and 0612103 (Cleaning jet) because industry has not used those TCOs in the last 2 years; TCO 0712635 (Speaker sets) because the delegate identified substitutable goods made in Australia; and TCO 0711125 (Machinery parts) and TCO 0803661 (Polyvinyl) because the illustrative descriptive material was insufficient to allow the delegate to properly classify all the goods.

Once a delegate makes a declaration under section 269J, the usual process for assessing and making TCOs follows. Importantly, and provided all the relevant conditions are satisfied, the resulting TCO instrument will have effect from the day that the delegate made the declaration.

The delegate's declarations will appear in the *Commonwealth of Australia Gazette: Tariff Concessions* on 22 December 2010, which you can find found on the Customs and Border Protection website at:

<http://www.customs.gov.au/site/page4402.asp>

Interested parties may lodge an objection to any of the proposed TCOs in the usual way, by using the Approved Form B444. In addition, interested parties may lodge fresh applications for any of the goods by using the Approved Form B443.

**Recovery action**

Customs and Border Protection will not seek recovery of any relevant duty foregone since the expiry of these TCOs unless there is evidence that the person who received the concession did so through inappropriate conduct such as fraud.

**In-transit arrangements**

Customs and Border Protection will administratively apply in-transit arrangements to goods covered by the expired TCOs where the relevant goods were:

- imported into Australia on or before the date of this notice (22 December 2010), and are entered for home consumption , before, on, or within 28 days after, that day.
- in-transit to Australia on the date of this notice (22 December 2010), and are entered for home consumption before, on, or within 28 days after the day on which they were imported into Australia.

Goods shall be taken to be in transit to Australia if, and only if, they have left for direct shipment to Australia from a place of manufacture, or a warehouse, in the country from which they are being exported.

**Refund claims**

Customs and Border Protection does not intend to pay refunds for goods imported into Australia after the expiry of the relevant TCOs. These goods have already been entered for home consumption and no reliance was placed on the concession when imported.

**Integrated Cargo System**

Given the unique circumstances in this matter and Customs and Border Protection's approach to recovery action, we will record the expiry of the TCOs in the Integrated Cargo System as the date of this notice (22 December 2010), notwithstanding that the TCOs actually expired on the dates listed in the table above. This should ensure the ICS does not hold future transactions for possible debts accrued since the legal end date of the relevant TCO. Please note that you should not construe anything in this notice or the information in the ICS about the expired TCOs as the Commonwealth waiving any debts accrued because of the operation of the Legislative Instruments Act.

**Enquiries**

If you have any questions about this notice, please direct those questions to the Manager, Tariff Concessions on telephone number (02) 6275 6041 or by email to tarcon@customs.gov.au.

[signed]  
Anthony Seebach  
National Manager  
Trade Services Branch  
CANBERRA ACT

22 December 2010