



# TARIFF CONCESSION SYSTEM

Customs and Border Protection manages a range of programs to support local industry. One in particular, the Tariff Concession System (TCS), might affect you if you are an Australian importer or manufacturer.

## WHAT IS THE TARIFF CONCESSION SYSTEM?

The TCS is designed to help industry become more internationally competitive. The system reduces costs to the general community by allowing duty-free entry for certain goods where there is no local industry that produces those goods. Certain classes of goods including foodstuffs, clothing and passenger motor vehicles are ineligible ('excluded goods').

## HOW THE TARIFF CONCESSION SYSTEM WORKS

A Tariff Concession Order (TCO) will be granted on imported goods if substitutable goods are not produced in Australia. Substitutable goods are Australian-made goods which have a use corresponding to a use of the imported goods.

It is important to note that, in determining whether substitutable goods are available, the assessment does not consider whether the Australian goods compete with the imported goods in any market.

A local manufacturer may object to the making of a TCO and can request an existing TCO be revoked, as described later in this document.

### HOW TO APPLY FOR A TCO

To apply for a TCO for imported goods, you need to complete the approved form (form B443).

It is important to provide all information and relevant attachments required on the form. If you fail to meet all the requirements outlined in the form your application may be delayed or rejected.

The form, 'Application for a TCO', is available from the Customs and Border Protection website [www.customs.gov.au](http://www.customs.gov.au) under media, publications and forms.

## PROCESSING A TCO APPLICATION

Customs and Border Protection first must assess the application to ensure that it is valid and conforms to the requirements on the approved form.

If the TCO application is found to be valid, it will be processed within 28 days of receipt of the application and details will be publicly notified in the Commonwealth of Australia Tariff Concessions Gazette.

Customs and Border Protection is then required to make a decision on each application within 150 days of the date of gazettal. Because of this strict time frame, it is important that you provide all information on time. Late replies will not be considered.

To make a decision, Customs and Border Protection will consider:

- the application
- any objection to the application (objections must be received within 50 days of the gazetting of the TCO application), and
- the results of any additional enquiries made by Customs and Border Protection.

## TCO COMMENCEMENT DATE

When a TCO is granted, it comes into effect on the date the application was first received by Customs and Border Protection. This means that all goods covered by the TCO and entered for home consumption on or after that date will be eligible for the concession. All goods covered by the TCO description, not only the applicant's goods, are eligible for concessional entry.

## OBJECTING TO A TCO APPLICATION

You have 50 days from the day a TCO was gazetted to object to it being granted.

Objections must be lodged on the approved form, titled 'Submission Objecting to a TCO' (form B444) which is available from the Customs and Border Protection website [www.customs.gov.au](http://www.customs.gov.au) under media, publications and forms.

## REVOKING A TCO

If you are a local manufacturer and believe your goods can be substituted for imports covered by a TCO, you may request that the TCO be revoked.

The form, 'Request for Revocation of a TCO' (form B441), is available from the Customs and Border Protection website [www.customs.gov.au](http://www.customs.gov.au) under media, publications and forms.

When a revocation request is received, a notification will be gazetted. A decision will be made within 60 days of the receipt of the request based on the information provided in the request and enquiries made by Customs and Border Protection.

When a TCO is revoked, the revocation takes effect from the date that the request for revocation was received by Customs and Border Protection.

## IMPORTANT PUBLICATIONS

If you are an importer or a manufacturer, the following publications are available on our website [www.customs.gov.au](http://www.customs.gov.au) to help you better understand the system:

- Australian Customs Notice (ACN) 2008/33
- Customs and Border Protection Practice Statements/ Volume 13
- Tariff Concession forms B441, B443 and B444
- Schedule of Concessional Instruments (a list of classes of goods for which a concessional rate of duty applies)
- Tariff Concessions Gazette

The Customs Act 1901 and the Customs Regulations 1926 are available from [www.comlaw.gov.au](http://www.comlaw.gov.au).

## MORE INFORMATION

For information on any Customs and Border Protection matters, contact the Customs Information and Support Centre on 1300 363 263, email [information@customs.gov.au](mailto:information@customs.gov.au) or browse our website [www.customs.gov.au](http://www.customs.gov.au).

For specific information about Tariff Concessions matters, email Tariff Concessions at [TARCON@customs.gov.au](mailto:TARCON@customs.gov.au).