

Submission Regarding Nuisance Tariffs

Productivity Commission

L2 4 National Circuit Barton ACT 2600

29th November 2021.

Tariff Concessions

I refer in this example to Tariff Concessions which particularly refer to Chapter 85 of the Australian Customs Tariff 1901 as amended.

Under 8515 various Welding Equipment are afforded Duty Concession , as it has been established , that there is no "manufacture" of suitable or "substitutable"(1) goods in Australia .

In the attached Tariff Concession extract ,you can see that the duplications of the goods in various wordings has led to what I believe is unnecessary Tariff Concessions being made and applied for, which all cost time and money .

If a Tariff Concession Officer from Customs /Border Force/ Home Affairs was given some Authority , they could see that there is no manufacture and accepted a wording that covered the goods in total. Parts, Goods ,Equipment ,Accessories.

Industry knows their market and if there is any Manufacture in Australia , you have to trust them to advise and the Import stats back up their expert advice .

In years gone by we had a very efficient system under Schedule 4 to the Customs Tariff that afforded a BY LAW BL8462973(from memory) for ALL Parts , excepting some Tariff items that were excluded In Chap 84 and 85 .

Doing away with this By-Law caused much disruption which continues in the Import Trade to this day

The Customs Tariff On Line .

Its probably and opportunity to address the Online Customs Tariff Schedule 3, Tariff Concessions, in particular ,which is all but unworkable from my observations of chapt 8515.

We would not know Tariff Concessions are available unless we referred to our in-house systems ,as , when we look up the Concessions see attached,as it isnt displaying All the current Concessions.

We have to access the Integrated Cargo System via encryption and do a Tariff Concession search to bring up those Concessions that are not displayed in the Electronic Tariff one by one .

If Our system wasnt populated with the Concession Number then we , nor would anyone , be able to display all concessions and therefore most likely pay Customs Duty and GST (proportionally) unnecessarily .

(1) The definition of "substitutable" goods has been widely tested in the various courts and tribunals

I thank you for the opportunity to air just some of the many Issues associated with the Import and Export from observations over 48 Years experience in the Customs and Forwarding Industry .

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