From:  
Sent: Thursday, 8 January 2015 1:32 PM  
To:  
Subject: Tariff Concession Orders (TCOs) - Requests for revocation [SEC=UNCLASSIFIED]  
Attachments: Time to 2 Talk Tariffs (2).pdf  
Importance: High

9504.40.00 CARDS, CASINO GAMING, in sets of 288 OR 312 OR 416, pre-shuffled, excluding jokers, having BOTH of the following:  
(a) sealed packaging;  
(b) unique UV sensitive security markings

casino gaming, in particular, the secure playing of baccarat, pontoon and blackjack

The concept of substitutable goods is unique to the TCS. The test determines if there are Australian-made goods with a use corresponding to the use of the imported goods subject to a TCO application. It is important to note the definition specifies 'corresponding use' - not identical use.
Hello

Good to speak with you again.

Further to our discussion in relation to your lodged revocation request form, and revocation requests in general, I have copied above current TCOs from tariff chapter 95 (classification 9504.40.00) which may be of concern for Australian Office.

It would appear that your immediate targets would be [...]. We would require separate forms in relation to each of these, with the front pages of the forms providing TC Reference Number – [...], etc – and goods description for each one at “Wording of the TCO....”, (box at the bottom of page 1).

On the revocation request form to hand, at item 1, I note the comments that “...we also have the ability to manufacture custom designed product upon a customer’s request.” In that regard, you recall I referred to Item 7 of the form “Production of Goods in the Ordinary Course of Business” – 7.1 being “Substitutable Goods Other Than Made-To-Order Capital Equipment”, and 7.2, “Substitutable Goods Being Made-To-Order Capital Equipment”.

The goods subject of this application are classified to tariff chapter 95, thus excluding the made-to-order option. (Chapters 84,85,86,87, 89 or 90 only). So you proceed on the basis that in the ordinary course of business you make goods other than ‘made-to-order’ which are substitutable for the goods described in the existing TCOs.

In relation to Item 6B and the costings provided for Australian labour, Australian materials etc, can you please provide bills of materials, spread sheets or the like which underpin the figures presented? As I mentioned, if a decision made by the Customs delegate in your favour is ever challenged in an external tribunal we would certainly be required to provide documentation validating the decision.

Finally, at item 8, please provide a date on which the company was first prepared to accept an order for the goods, ie 01 July 2002........

As I suggested, given the nature of the goods/product under consideration, it seems to me that completed form 1 will provide the cut-and-paste opportunity for the other [...], AND same for all the costings information.

If you have questions, please do not hesitate to call.

Best regards

[Redacted]

[Redacted]

[Redacted]

[Redacted]
Hi,

Nice speaking with your earlier and thanks for your time.

Please find attached the following items as per our discussion:

- [ ] TC Forms
- [ ] Bill of Materials
- [ ] Commercial Invoice example
- [ ] Images of all [x] SKUs

Please let me know if you require any further details.

Kind Regards,

Senior Brand Manager
Direct Line. +61 (03) 9487 [REDACTED]
Mobile: [REDACTED]
Email: [REDACTED]

---

Hi,

Sorry I have not had a chance to follow up on this yet.

I am heading overseas on a procurement trip on Sunday and not back in the office until 10th Feb.

Therefore, I am hand-balling responsibility to follow-up over to [REDACTED], Senior Brand Manager. I may give you a call to touch base and discuss the requirements.

Many Thanks,
REQUEST FOR REVOCATION OF A TARIFF CONCESSION ORDER (TCO) OR COMMERCIAL TARIFF CONCESSION ORDER (CTCO)

This form must be completed by a local manufacturer who wishes to request the revocation of a TCO or CTCO.

The form should be read carefully before being completed

(a) Section 269SB of the Customs Act 1901 requires a request for the revocation of a TCO to be in writing, be in an "approved form," contain such information as the form requires, and be signed in the manner indicated in the form. This is the approved form for the purposes of that section.

(b) Subitem 38(1) of Schedule 1 to the Customs Amendment Act 1996 provides that for the purposes of revocation of a CTCO, the Customs Act 1901 as amended by the first mentioned Act applies as though the CTCO were a TCO.

(c) The request will be date stamped on the day it is first received in Canberra by an officer of Customs. Any resultant revocation comes into force on that day. Instructions on how this form may be lodged are provided at the end of this form.

(d) Every question on the form must be answered.

(e) Where the form provides insufficient space to answer a question, an answer may be provided in an attachment. The attachment should clearly identify the question to which it relates.

(f) If you wish to provide any additional information in support of your request, that information may be provided in an attachment.

(g) Customs may require a local manufacturer to substantiate, with documentary evidence, information provided in relation to the request for revocation.

(h) Section 269SC of the Customs Act 1901 provides that the Chief Executive Officer may revoke a TCO and make a narrower TCO in its place.

(i) Further information on the Tariff Concession System is available in Part XVA of the Customs Act 1901, in the foreword to the Schedule of Concessional Instruments, in the administrative guidelines in Volume 13 of the Australian Customs Service Manual, in Australian Customs Notice No. 98/19, on the internet at www.customs.gov.au, by e-mailing information@customs.gov.au or by phoning the Customs Information Centre on 1300 363 263.

LOCAL MANUFACTURER DETAILS

Name
Australian Office
50 Raglan Street, PRESTON, VIC 3072
Postal Address (if the same as business address write "as above")
AS ABOVE
Australian Business Number (A.B.N.)
63 061 583 533
Reference
n/a
Company Contact

<table>
<thead>
<tr>
<th>Phone Number</th>
<th>Facsimile Number</th>
<th>E-mail Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>03 9487</td>
<td>03 9484 2156</td>
<td>@leadingbrands.com.au</td>
</tr>
</tbody>
</table>

DETAILS OF THE TCO OR CTCO

Wording of the TCO or CTCO

Australian Office, a subsidiary of Paper Australia; are the largest manufacturer and distributor of traditional paper related stationery products in Australia.

CARDS, CASINO GAMING, in sets of 288 OR 312 OR 416, pre-shuffled, excluding jokers, having BOTH of the following: (a) sealed packaging; (b) unique UV sensitive security markings

We believe that the TCO currently in place to have imported playing cards arrive into the country with no duty, puts at risk the potential to continue manufacturing in Australia.

We request that this Tariff concession be removed. We are the only commercial manufacturer of this product remaining in Australia, with substitute product coming in from China and other South East Asian countries.
DETAILS OF THE SUBSTITUTABLE GOODS PRODUCED IN AUSTRALIA

1. Describe the locally produced substitutable goods the subject of the revocation request.

"Substitutable goods" are defined in the Customs Act 1901 as "goods produced in Australia that are put, or are capable of being put, to a use that corresponds with a use (including a design use) to which the goods the subject of the application or the TCO can be put".

Australian office manufactures a broad range of paper playing cards at a production facility in Preston, Victoria. We manufacture 7 main material SKUs, including the standard playing card, Poker playing cards, Canasta and 500 decks. These products can be directly substituted for the plastic playing cards that have the TCO currently in place.

2. Attach technical, illustrative descriptive material and/or a sample to enable a full and accurate identification and understanding of the substitutable goods.

Refer to email

3. State the use(s) to which the substitutable goods are put or are capable of being put.

Playing cards can be used to play various card games in casinos or other social settings. These vary in skill and age groups. They are also used by magicians for magic tricks.

4. Are you aware of any other local manufacturers producing substitutable goods?

☐ YES  ☑ NO

5. If yes to question 4, please provide details of any goods produced in Australia which are substitutable for the goods covered/described by the TCO, and the names and addresses of the manufacturers of those goods.

n/a
### 6 PRODUCTION OF GOODS IN AUSTRALIA

Goods other than unmanufactured raw products will be taken to have been produced in Australia if:

(a) the goods are wholly or partly manufactured in Australia; and

(b) not less than 1/4 of the factory or works costs of the goods is represented by the sum of:
   (i) the value of Australian labour; and
   (ii) the value of Australian materials; and
   (iii) the factory overhead expenses incurred in Australia in respect of the goods.

Goods are to be taken to have been partly manufactured in Australia if at least one substantial process in the manufacture of the goods was carried out in Australia.

Without limiting the meaning of the expression "substantial process in the manufacture of the goods", any of the following operations or any combination of those operations DOES NOT constitute such a process:

(a) operations to preserve goods during transportation or storage;
(b) operations to improve the packing or labelling or marketable quality of goods;
(c) operations to prepare goods for shipment;
(d) simple assembly operations;
(e) operations to mix goods where the resulting product does not have different properties from those of the goods that have been mixed.

### 7 PRODUCTION OF GOODS IN THE ORDINARY COURSE OF BUSINESS

(Answer 7.1 or 7.2)

#### 7.1 SUBSTITUTABLE GOODS OTHER THAN MADE-TO-ORDER CAPITAL EQUIPMENT

Substitutable goods (other than made-to-order capital equipment) are taken to be produced in Australia in the ordinary course of business if:

(a) they have been produced in Australia in the 2 years before the application was lodged; or
(b) they have been produced, and are held in stock, in Australia; or
(c) they are produced in Australia on an intermittent basis and have been so produced in the 5 years before the application was lodged, and a producer in Australia is prepared to accept an order to supply such goods.

| A | Have the goods been produced in Australia in the last 2 years? | ☑ YES ☐ NO |
| B | Have the goods been produced and are they held in stock in Australia? | ☑ YES ☐ NO |
| C | If the goods are intermittently produced in Australia, have they been so produced in the last 5 years? | ☐ YES ☑ NO |
| D | Are you prepared to accept an order for the goods? | ☑ YES ☐ NO |
7.2 SUBSTITUTABLE GOODS BEING MADE-TO-ORDER CAPITAL EQUIPMENT

"Made-to-order capital equipment" means a particular item of capital equipment that is made in Australia on a one-off basis to meet a specific order rather than being the subject of regular or intermittent production and that is not produced in quantities indicative of a production run. Capital equipment means goods which, if imported, would be goods to which Chapters 84, 85, 86, 87, 89 or 90 of Schedule 3 to the Customs Tariff Act 1995 would apply.

Goods that are made-to-order capital equipment are taken to be produced in Australia in the ordinary course of business if:

(a) a producer in Australia:
   (i) has made goods requiring the same labour skills, technology and design expertise as the substitutable goods in the 2 years before the application; and
   (ii) could produce the goods with existing facilities; and
(b) the producer in Australia is prepared to accept an order to supply the substitutable goods.

E Have goods requiring the same labour skills, technology and design expertise as the goods the subject of the application been made in Australia in the last 2 years? □ YES □ NO

If yes, describe the goods made during this period:

n/a

F Can the goods be produced with existing facilities? □ YES □ NO

G Are you prepared to accept an order for the goods? □ YES □ NO

8 What was the first date on which you were prepared to accept an order? 6/2/2013

Are the goods still in production? □ YES □ NO

If the answer is no, when did production cease? / /

If production has ceased and goods are held in stock, please estimate the date by which stock is expected to be sold, based on past sales information and attrition rate of the local goods. / /

9 If in your opinion a narrower TCO wording is appropriate, please suggest an amended form of wording which will exclude the locally produced goods the subject of the revocation request and at the same time preserve concessional entry for the balance of the imported goods.

I agree, in submitting this form by electronic means (including facsimile) that, for the purposes of Sub-Section 14(3) of the Electronic Transactions Act, this request will be taken to have been lodged when it is first received by an officer of Customs, or if by e-mail, when it is first accessed by an officer of Customs, as specified in Sub-Section 269SB(3) of the Customs Act.

Full Name: [Redacted]

Signature: [Redacted]

Position Held: Senior Brand Manager

Date: 6/2/15

NOTE: SECTION 234 OF THE CUSTOMS ACT 1901 PROVIDES THAT IT IS AN OFFENCE TO MAKE A STATEMENT TO AN OFFICER THAT IS FALSE OR MISLEADING IN A MATERIAL PARTICULAR.

WHEN THIS FORM HAS BEEN COMPLETED LODGE IT WITH CUSTOMS BY:

- posting it by prepaid post to the National Manager, Tariff Branch Australian Customs Service Customs House 5 Constitution Avenue CANBERRA ACT 2601
- delivering it to the ACT Regional Office located at Customs House, Canberra or
- sending it by facsimile to (02) 6275 6376 or
- e-mailing it to tarcon@customs.gov.au.
Queen's Slipper

The Queen's Slipper brand is synonymous with playing cards and has
provided Australian's with entertainment for over 30 years. The range
includes 52, Pinochle, 501 and Canasta and is suitable for all popular
card scenes.

Australia's number one choice in playing cards, Queen's Slipper is widely
recognised for the high quality and unique features associated.

Our Playing Cards

Queen's Slipper has established itself as one of the most
recognised playing card brands in the Australian marketplace.

The Queen's Slipper playing cards are renowned for their traditional
look and feel allowing consumers to experience feelings of nostalgia &
nostalgia while playing with these.

1800 882 935

For more information about Queen's Slipper please visit
www.queensslipper.com.au
Queen's Slipper

The Queen's Slipper brand is synonymous with playing cards and has provided Australian's with entertainment for over 90 years. The range includes 52's, Poker, 500s and Canasta and is suitable for most popular card games.

As Australia's number one choice for playing cards, Queen's Slipper is widely recognised for its high quality and unique heritage associations.

Our Playing Cards

Queen's Slipper has established itself as one of the most highly recognised playing card brands in the Australian marketplace.

The Queen's Slipper playing cards are renowned for their traditional look & feel, allowing consumers to experience feelings of nostalgia & heritage when playing with them.

Also available as part of the Queen's Slipper brand offering, are customised printed playing cards, ideal for those wanting to promote their business, brand or sporting club.

For more information about Queen's Slipper please visit www.queenslipper.com.au.
**Pending**

TCO Number: 1339007

<table>
<thead>
<tr>
<th>TCO Revocation Details</th>
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</thead>
<tbody>
<tr>
<td>Customs Initiated</td>
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<tr>
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<tr>
<td>Reason Type</td>
</tr>
<tr>
<td>Effective Date</td>
</tr>
<tr>
<td>Initial Gazette Date</td>
</tr>
<tr>
<td>Final Gazette Date</td>
</tr>
</tbody>
</table>

**User Advice Reference Delegate Name**

Is Customs satisfied that the Local Manufacturer makes substitutable goods? NO

Decision Summary of Reasons

TCO Wording

CARDS, CASINO GAMING, in sets of 288 OR 312 OR 416, pre-shuffled, excluding jokers, having BOTH of the following: (a) sealed packaging; (b) unique UV sensitive security markings

TAPIN Notes

Characteristic Codes

Message Advice Identifiers

Local Manufacturer

ID Type: ABN
ID: 63061583533  CAC 1
Reference
Name: PAPER AUSTRALIA PTY LTD
Contact Details

Processing Time Clock: 7
Sequence Number: 1
TCO Number: TC15/07
Objection Received: NO
Revocation Status: PEN
Revocation Details

Assigned Officer: 47F
TCO Number: 1339007
TCO Status: TCO
Received Date: 06 FEB 2015
Status Date: 13 FEB 2015
Dear [Mr. Name],

TARIFF CONCESSION SYSTEM
REVOCATION APPLICATION ACKNOWLEDGEMENT

Your application to revoke Tariff Concession Order Number 1339007 has been received. Details of your request will appear in Gazette Number TC15/07 of 18 February 2015.

Yours sincerely,

[Custom Supervisor Name]
Trade Services

13 February 2015
REASONS FOR DECISION
in relation to
REQUESTS FOR REVOCATION OF TARIFF CONCESSION ORDERS

TC 1339007

Name of Decision Maker: Local Manufacturer Requesting Revocation: Australian Office

A. DETAILS OF THE TARIFF CONCESSION ORDER

TCO Descriptions:

TC 1339007
CARDS, CASINO GAMING, in sets of 288 OR 312 OR 416, pre-shuffled, excluding jokers, having BOTH of the following:
(a) sealed packaging;
(b) unique UV sensitive security markings

Stated use: Secure casino gaming, in particular, the secure playing of baccarat, pontoon and blackjack.

Tariff classification: 9504.40.00
B. INFORMATION RECEIVED

Request for Revocation received from:

Australian Office, all revocation requests received on 6 February 2015.

Local manufacturer's claims made regarding the production of substitutable goods in Australia:

In respect of revocation requests, Australian Office submitted that it was a subsidiary of Paper Australia which is the largest manufacturer and distributor of traditional paper and related stationery products in Australia.

Australian Office manufactures a broad range of paper playing cards at a production facility in Preston, Victoria. It manufactures 7 main SKUs (stock keeping units) including the standard playing card, poker playing cards, Canasta and 500 decks. These products can be directly substituted for the plastic playing cards that have the TCO(s) currently in place.

Information given to the CEO by the local manufacturer to substantiate claims was:

In completing the ‘Request for Revocation of a Tariff Concession Order (TCO) or Commercial Tariff Concession Order (CTCO)’ (Form B441), Australian Office stated:

- The goods are wholly or partly manufactured in Australia.
- Not less than 25% of the factory or works costs consist of Australian labour, Australian materials and Australian factory overhead expenses.
• At least one substantial process in the manufacture of the goods is carried out in Australia.

• It has produced the goods in the last two years.

• It was prepared to accept an order for the goods.

C. LEGISLATION:

In relation to the Customs Act 1901:

Section 269SC provides that in considering a request for revocation of a TCO, the CEO must decide whether or not he or she is satisfied that on the day of lodgement of the request, the person requesting the revocation of the TCO is a producer in Australia of goods that are substitutable goods in relation to the goods the subject of the order; AND that, if the TCO were not in force on that day but that day were the day on which the application for that TCO was lodged, the CEO would not have made the TCO.

Section 269P(3) requires the CEO to make a decision whether or not he or she is satisfied that an application meets the core criteria.

Section 269C states that, "For the purposes of this Part, a TCO application is taken to meet the core criteria if, on the day on which the application was lodged, no substitutable goods were produced in Australia in the ordinary course of business.

Section 269B(1) defines substitutable goods, in respect of goods the subject of a TCO application as "goods produced in Australia that are put, or are capable of being put, to a use, that corresponds with a use (including a design use) to which the goods the subject of the application are put or can be put."

Section 269B(3) specifies that, in determining whether goods produced in Australia are put, or capable of being put, to a use corresponding to a use to which goods the subject of a TCO application can be put, it is irrelevant whether or not the local product competes with the goods the subject of the application in any market.

Section 269D(1) and (2) specify the conditions which goods must meet to be taken to be produced in Australia. In essence, these require that the goods are wholly or partly manufactured in Australia, that not less than one quarter of the factory or works costs of the goods consists of Australian labour, materials and factory overhead expenses incurred in Australia in respect of the goods, and at least one substantial process in the manufacture of the goods was carried out in Australia.

Section 269E(1) specifies that substitutable goods are taken to be produced in Australia in the ordinary course of business if:

(a) they have been produced in Australia in the 2 years before the application was lodged; or

(b) they have been produced and are held in stock, in Australia; or
(c) they are produced in Australia on an intermittent basis and have been so produced in the 5 years before the application was lodged and a producer in Australia is prepared to accept an order to supply them.

Section 269E(2) specifies that substitutable goods which are made to order capital equipment are produced in Australia in the ordinary course of business if a producer in Australia:

(d) has made goods requiring the same labour and skills, technology and design expertise as the substitutable goods in the 2 years before the application was lodged; and

(ii) could produce the substitutable goods with existing facilities; and

(iii) the producer is prepared to accept an order to supply the substitutable goods.

Section 269SC(1) provides that the CEO must decide whether or not he is satisfied that on the day of lodgement of the request, the person requesting the revocation of the TCO is a producer in Australia of goods that are substitutable goods in relation to the goods the subject of the order – and if the TCO were not in force on that day but that day were the day on which the application for that TCO was lodged, whether the CEO would not have made the TCO.

Section 269SC(4) provides that if the CEO is satisfied that the claims of the local manufacturer are legitimate and substantiated - and that if the TCO was not in force and an application for the TCO was made - the TCO would not have been made, but the CEO is satisfied that he would have made a narrower TCO, then the CEO must revoke the TCO and make a narrower TCO.

D. CONSIDERATIONS:

The first issue is whether the locally manufactured goods are substitutable goods.

Section 269B defines substitutable goods as goods produced in Australia that are put, or are capable of being put, to a use that corresponds with a use (including a design use) to which the goods the subject of the application or of the TCO can be put. Thus:

- Claims that the locally produced goods are not substitutable because the TCO goods are superior in quality and/or function and/or cost are irrelevant.
- Claims that the locally produced goods are not substitutable because they do not have the same specifications as the goods the subject of the TCO application are irrelevant.
- It is also irrelevant whether the goods produced in Australia compete with the goods the subject of the TCO application in any market.

The wording of the TCOs has been described earlier in this statement. The goods covered by the TCOs are playing cards, which can be put to the use of gambling in Casinos and the like. Some of the cards have specific features such as UV
security features, but the all the goods covered by the TCO wording are, essentially, playing cards.

Despite the stated uses of TCO goods, there would be nothing to prevent playing cards imported under these TCOs being used in non-gambling card games. The stated use of a TCO is indicative only; it is not limiting or necessarily covers the all the possible uses of the TCO goods.

Australian Office provided IDM including a deck of its “Queen’s Slipper” playing cards. The deck consists of the standard 52 playing cards in four suits, jokers, and a bridge scoring table. Australian Office also produces a range of cards known as “Casino Playing Cards”.

It is evident that these cards are put, or could be put, to the uses of gambling and entertainment, which is a corresponding use to the goods the subject of the TCOs.

As the locally produced goods have a corresponding use to the goods the subject of the TCO, I consider the locally produced goods to be substitutable for the purpose of s.269B of the *Customs Act 1901*.

**The second issue is whether the goods are produced in Australia.**

Australian Office advised in respect of their revocation request that:

- Its goods are wholly or partly manufactured in Australia.
- At least one substantial process in the manufacture of the goods is carried out in Australia.
- Greater than 25% of the factory or works costs of the goods consist of Australian labour, Australian materials and Australian factory overhead expenses incurred in Australia.

Australian Office provided extracts from its accounting system to demonstrate that it goods exceeded the 25 percent threshold for local content.

From the documents provided by Australian Office including the description of the manufacturing process, I am satisfied that it makes a new or different thing from basic components. I am therefore also satisfied that a substantial process of manufacture is undertaken in the production of Australian Office’s goods.

Consequently, I am satisfied that Australian Office’s goods meet the legislative test for being produced in Australia.
The third issue is whether the goods are produced in the ordinary course of business.

In respect of the revocation requests Australian Office advised that they have produced the relevant goods in the two years prior to its request being lodged. It also stated that they were prepared to accept an order for the goods. Documents on file, including an invoice dated in the two years before the applications were lodged support these claims.

I am satisfied that Australian Office’s goods are produced in the ordinary course of business for the purpose of s.269E.

The fourth issue is whether the wording of the Tariff Concession Order (TCO) should be narrowed.

Alternative wording was not suggested by the local manufacturer nor can I envisage suitable narrower wording for these TCOs.

E. DECISION

In accordance with ss.269SC(1) of the Customs Act 1901, the requests for revocation of TCO 1339007 are granted as I am satisfied, in respect of each of the TCOs, that:

(a) on the day of lodgement of the request, the person requesting the revocation of the TCO was a producer in Australia of goods that are substitutable goods in relation to the goods the subject of the orders; and

(b) if the TCO was not in force on that day but that day were the day on which the application for that TCO was lodged, the CEO would not have made the TCO.

Deputy of the Chief Executive Officer

5 March 2015
TCO Details

TCO Number 1339007
Assigned Officer
Start Date 25 Nov 2013
Tariff Advice Number 2
Delegate Name
Summary Heading CARDS, CASINO GAMING, in sets
Refusal Reason
Previous TCO Number

Re-issued TCO Number(s)

Tariff Classification
Supplied Classification 9504.40.00
Confirmed Classification 9504.40.00

Applicant
ID Type ABN
ID 46006973262
CAC 001
Reference
Name CROWN MELBOURNE LIMITED

Importer
ID Type ABN
ID 46006973262
CAC 001
Reference
Name CROWN MELBOURNE LIMITED

Agent/Broker
ID Type ABN
ID 75285172749
CAC 001
Reference
Name ERNST & YOUNG

Gazette Details
Initial Date 18 Dec 2013
Days Since Initial Gazette 442
Final Date 12 Feb 2014

Indicators
Excluded Goods Ind NO
Illustrative Descriptive Material YES
Supporting Additional Information Exists NO
Deemed Accepted Ind NO
TCO Objection Ind NO
Customs Initiated Revocation Pending Ind NO
Internal Review Pending Ind NO
Is This A Reissue NO

JCS Information
User Advice Reference
Message Advice Identifiers
Characteristic Codes 5

Proposed TCO Wording
Description of Imported Goods
Stated Uses of Imported Goods
Summary of Reasons
Details of Results Of Inquiries
Rejection Reason Comments
TAPIN Notes
Dear [Name],

TARIFF CONCESSION SYSTEM
REVOCATION APPLICATIONS SUCCESSFUL

Your applications requesting the revocation of Tariff Concession Orders (TCOs) numbered 1339007, have been considered and the Chief Executive Officer is satisfied that the following terms of subsection 269SC(1) (a) and (b) have been met:

a) that on the day of lodgement of the requests, the person requesting the revocation of the TCOs is a producer in Australia of the goods that are substitutable goods in relation to the goods the subject of the orders; and

b) that, if the TCOs were not in force on that day but that day were the day on which the applications for those TCOs were lodged, the Chief Executive Officer would not have made the TCOs.

This decision will appear in Gazette Number TC15/10 of 11 March 2015.

In accordance with subsection 269SC(3) the TCOs have been revoked, effective from 6 February 2015.

Yours sincerely,

[Signature]

Delegate of the Chief Executive Officer
TARIFF CONCESSION REVOCATION ORDER

Under Section 269SC(1) & (3) of the Customs Act 1901, I, [Delegate Name], a delegate of the Chief Executive Officer, revoke Tariff Concession Order Number 1339007 made on 10.02.14, in respect of the goods described in the TABLE below. The Revocation has effect from 06.02.15.

THE TABLE

<table>
<thead>
<tr>
<th>COLUMN 1</th>
<th>COLUMN 2</th>
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<tbody>
<tr>
<td>Description of Goods including the Customs Tariff Classification</td>
<td>Schedule 4 Item Number</td>
</tr>
<tr>
<td>9504.40.00 CARDS, CASINO GAMING, in sets of 288 OR 312 OR 416, pre-shuffled, excluding jokers, having BOTH of the following: (a) sealed packaging; (b) unique UV sensitive security markings</td>
<td>50</td>
</tr>
<tr>
<td>Op. 25.11.13</td>
<td>05.02.15</td>
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</tbody>
</table>

- TC 1339007

Dated 05 March 2015

Delegate of the Chief Executive Officer