

40

Description of Goods including the
Customs Tariff Classification

Schedule 4 Item Number

4803.00.90 TABLE NAPKIN STOCK, wood cellulose, single ply OR multi ply, in rolls having a width NOT less than 310 mm and NOT greater than 360 mm 50

Op.02.06.15

- TC 1520129

Stated Use:

Rolls are converted into finished paper napkins (table linen)

Applicant: A.B.C.PAPER & PAPER MILLS PTY LTD

Notes

TCOs existing		NO
Tariff Advice		NO
Q5&6	F 5-6	
LM Searches	F 10-26	
IDM	F 27-36	

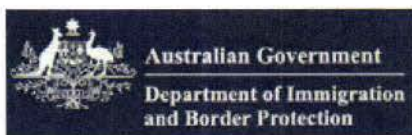
Please check words and use

s22(1)(a)(ii)

Trade Service Branch
5/6/15

Released by DIBP under the
Freedom of Information Act 1982

42

Trade
Branch

This Site: Trade Branch



Trade Branch > TCO > Table Napkin Stock 310 to 360 mm

TCO: Table Napkin Stock 310 to 360 mm

[New Item](#) | [Edit Item](#) | [Delete Item](#) | [Alert Me](#) | [Version History](#)

TCO Number	TC15/20129
Title	Table Napkin Stock 310 to 360 mm
Centre	NTAC
OP Date	2/06/2015
28 Day Due Date	30/06/2015
Date Sent	2/06/2015
Date Due	9/06/2015
Applicant	ABC Paper and Paper Mills
Broker/Agent	[REDACTED]
Goods	Table Napkin Stock 310 to 360 mm
Claimed Classification	4803.00.90
Tariff Screening Officer	
IDM Rejection	
Open TA	
Are the Goods Classifiable	yes
Comments	
Does Wording Reflect Tariff Class	yes - but it is a bit hard to tell re the sizes because the idm is largely the same for both
Tariff Classification	4803.00.90
Is TCO Restricted by Reg. 145 (EGS)	No
Comments	The idm as above is the same P/O but different photos which have a 3 ply product.
General Duty Rate	5%
Identification of Goods	napking paper stock
Tariff Advice No(s)	
Headings Considered	4803
Comments and Chapter Notes	IR 1 and 6
Query Date	
Tariff Officer	s22(1)(a)(ii) [REDACTED]
Finalisation Date	2/06/2015
Version Updates	s22(1)(a)(ii) [REDACTED] (5/06/2015 2:18 PM): TCO Accepted s22(1)(a)(ii) [REDACTED] (2/06/2015 5:46 PM): s22(1)(a)(ii) [REDACTED] (2/06/2015 1:16 PM): New Application

 Released by DIBP under the
Freedom of Information Act 1982

4

Application

Accepted

Attachments

ABC Tissues TCO Napkin paper stock 310 to 360mm.msg

Version: 3.0

Created at 2/06/2015 1:16 PM by s22(1)(a)(ii)

Last modified at 5/06/2015 2:18 PM by s22(1)(a)(ii)

Released by DIBP under the
Freedom of Information Act 1982

43

s22(1)(a)(ii)

To: [REDACTED]
Subject: URGENT: Amended wording TCO 1520128 & Withdrawal request TCO 1520129
Importance: High

Hi [REDACTED]

Please see below amended wording as discussed to encapsulate both TCO 1520128 & 1520129 - both have the same classification of 4803.00.90.

If acceptable, can ask you to advise withdrawal of 1520129.

TABLE NAPKIN STOCK, wood cellulose, single ply OR multi-ply, in rolls, having a width NOT less than 310 mm and NOT greater than 400 mm

Op. 02.06.15 - TC 1520128

Stated Use:
Rolls are converted into finished paper napkins

Regards,

s22(1)(a)(ii)

s22(1)(a)(ii) Industry Assistance | Trade Branch | Australian Customs and Border Protection Service |
Ph s22(1)(a)(ii) 02 6275 6376 | s22(1)(a)(ii)@customs.gov.au

Please note: I work part-time Monday to Thursday.

Released by DIBP under the
Freedom of Information Act 1982

45

s22(1)(a)(ii)

From: [REDACTED]
Sent: Monday, 22 June 2015 3:40 PM
To: s22(1)(a)(ii) [REDACTED]
Subject: separate COs 1520128 & 1520129

Sorry s22(1)(a)(ii) I have to go back on my phone call to you just now.

We wish to maintain two separate TCOs that stand alone by themselves just in case a potential local producer comes out of the woodwork and objects. Even though we have found no local producers or know of any local producers and even though we could defend any objection, we wish to avoid having to ward off an objection (spurious or otherwise and whether now at application/processing stage or even years later) for one size napkin paper stock potentially pulling down (or delaying) the other size TCO getting through/continuing.

From: s22(1)(a)(ii) [mailto:s22(1)(a)(ii)@customs.gov.au]
Sent: Monday 22 June 2015 14:51 pm
To: [REDACTED]
Subject: URGENT: Amended wording TCO 1520128 & Withdrawal request TCO 1520129 [SEC=UNCLASSIFIED]
Importance: High

Hi [REDACTED]

Please see below amended wording as discussed to encapsulate both TCO 1520128 & 1520129 - both have the same classification of 4803.00.90.

If acceptable, can ask you to advise withdrawal of 1520129.

TABLE NAPKIN STOCK, wood cellulose, single ply OR multi-ply, in rolls, having a width NOT less than 310 mm and NOT greater than 400 mm
 Op. 02.06.15 - TC 1520128

Stated Use:
 Rolls are converted into finished paper napkins

Regards,

s22(1)(a)(ii)

s22(1)(a)(ii) Industry Assistance | Trade Branch | Australian Customs and Border Protection Service
 Ph s22(1)(a)(ii) 02 6275 6376 | s22(1)(a)(ii)@customs.gov.au

Please note: I work part-time Monday to Thursday.

Released by DIBP under the
 Freedom of Information Act 1982

This email message and any attached files may be protected information under section 16 of the Customs Administration Act 1985 (CA Act) and may also contain information that is confidential, and/or subject to legal professional privilege.

The content of this email is intended only for use by the individual or entity to whom it is addressed.

If you ARE the intended recipient, and are subject to an undertaking provided under section 16 of the CA Act, you must not use or further disclose the information within this email except for the purpose for which it was provided to you or otherwise as required or authorised by law.

*If you are NOT the intended recipient, you must not use, copy, disseminate, forward, retain or reproduce this email. If you receive this email in error, please notify the Customs Incident Response Centre immediately on **1800 303 387 (24hrs)** and delete all copies of this email and any attachments.*

Unsolicited commercial emails MUST NOT be sent to the originator of this email.

From 1 July 2015 email addresses will change from '@immi.gov.au' or '@customs.gov.au' to '@border.gov.au'. This is to reflect the Department of Immigration and Border Protection and the Australian Customs and Border Protection Service integrating into a single organisation - the Department of Immigration and Border Protection - on 1 July 2015. At this time the Australian Border Force will be established within the Department. Please update your records and systems to reflect this change.



Australian Government

Australian Customs and
Border Protection Service

48

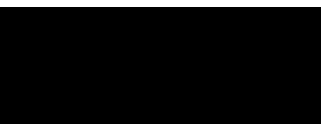
Reply to the Chief Executive Officer

Quote: TC 1520129

Your Ref:

Australian Customs and
Border Protection Service
Customs House
5 Constitution Avenue
CANBERRA ACT 2601
Ph: (02) 6275 6666
Fax: (02) 6275 6376
Email: tarcon@customs.gov.au

22 June 2015



Dear 

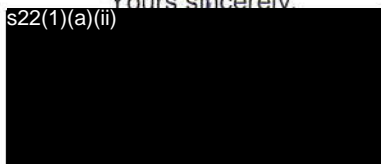
TARIFF CONCESSION SYSTEM
APPLICATION ACCEPTANCE

Your application for Tariff Concession Order (TCO) Number TC 1520129 has been accepted by Customs as a valid application. The application will be published in Gazette Number TC15/24 of 24 June 2015. Details of the gazette notice are shown in the attachment.

Please examine the wording of the gazette notice and advise Customs immediately if the wording does not accurately describe the goods for which a TCO has been sought. This is a verification of agreed wording not an opportunity to further amend.

Yours sincerely,

s22(1)(a)(ii)



for National Manager
Trade Services

Released by DIBP under the
Freedom of Information Act 1982

47

Description of Goods including the
Customs Tariff Classification

Schedule 4 Item Number

4803.00.90 TABLE NAPKIN STOCK, wood cellulose, single ply OR multi-ply, in
rolls, having a width NOT less than 310 mm and NOT greater than
360 mm
Op. 02.06.15

50

- TC 1520129

Stated Use:

Rolls are converted into finished paper napkins

Applicant:

ABC PAPER & PAPER MILLS PTY LTD

Released by DIBP under the
Freedom of Information Act 1982

46

Description of Goods including the Customs Tariff Classification		Schedule 4 Item Number
4803.00.90	TABLE NAPKIN STOCK, wood cellulose, single ply OR multi-ply, in rolls, having a width NOT less than 310 mm and NOT greater than 360 mm Op. 02.06.15 Stated Use: Rolls are converted into finished paper napkins Applicant: ABC PAPER & PAPER MILLS PTY LTD	50 - TC 1520129

Released by DIBP under the
Freedom of Information Act 1982

TARIFF CONCESSION ORDER

Under Section 269P of the Customs Act 1901, I, s22(1)(a)(ii) a delegate of the Chief Executive Officer declare that the goods specified in Column 1 of THE TABLE are goods to which the item in Part III of Schedule 4 to the Customs Tariff Act 1995 specified in Column 2 of THE TABLE applies. This Order shall have effect from 02.06.15 and continue in force until revoked under sections 269SC or 269SD of the Act, or the date, if any, specified in Column 2.

THE TABLE

COLUMN 1 Description of Goods including the Customs Tariff Classification	COLUMN 2 Schedule 4 Item Number Last date of effect
4803.00.90 TABLE NAPKIN STOCK, wood cellulose, single ply OR multi-ply, in rolls, having a width NOT less than 310 mm and NOT greater than 360 mm Op. 02.06.15	50 - TC 1520129

This is page 1 of 1 Page of the above Table.

Dated 17 August 2015

s22(1)(a)(ii)

Delegate of the Chief Executive Officer

Released by DIBP under the
Freedom of Information Act 1982

54

s22(1)(a)(ii)

From: s47F
Sent: Friday, 21 August 2015 9:37 AM
To: TARCON
Subject: Tariff Concession Order TC 1520129

Dear Tariff Concessions Group

TC 1520129 was advertised as being made in the gazette TC 15/32 of 19 August 2015

Based on the description of goods, the TC appears to be incorrectly classified as it does not meet the terms of Note 8(a) to Chapter 48.

Heading 4823?

Regards,

s47F

File requested 21/8/15.

Released by DIBP under the
Freedom of Information Act 1982

s22(1)(a)(ii)

From: TARCON
Sent: Wednesday, 26 August 2015 10:14 AM
To: s22(1)(a)(ii)
Subject: RE: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Hi s22(1)(a)(ii)

Thanks. This is an easy fix.

Regards

s22(1)(a)(ii)

Industry Assistance
 Trade Branch | Trade Customs and Industry Policy Division
 Policy Group
 Department of Immigration and Border Protection
 P: s22(1)(a)(ii) | M: s22(1)(a)(ii)
 E: s22(1)(a)(ii)@border.gov.au

From: s22(1)(a)(ii)
Sent: Tuesday, 25 August 2015 3:40 PM
To: TARCON
Subject: RE: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Hi s22(1)(a)(ii)

I am very sorry but he is correct.

Because the rolls are under 360mm in width they fail to meet part (a) of note 8 to chapter 48 and so should be classified to 4818.90.00.

Regards,

s22(1)(a)(ii)

National Trade Advice Centre | Trade Advice, Facilitation and Compliance
 Regional Command Vic/Tas | Strategic Border Command
 Australian Border Force
 1010 Latrobe St, Melbourne Docklands VIC 3008
 Ph. 1800 053 016 | Fax. 03 9244 8680

Formal rulings and internal reviews are processed by the National Trade Advice Centre in Melbourne. For updates on existing requests for a formal tariff classification advice please contact the National Trade Advice Centre on 1800 053 016 or by email tariffclassification@border.gov.au or fax 03 9244 8680.

From: TARCON
Sent: Tuesday, 25 August 2015 12:02 PM
To: s22(1)(a)(ii)
Subject: FW: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Hi s22(1)(a)(ii)

Could you look at this request please?

SS-

Regards

s22(1)(a)(ii)

Industry Assistance

Trade Branch | Trade Customs and Industry Policy Division

Policy Group

Department of Immigration and Border Protection

P: s22(1)(a)(ii)

M: s22(1)(a)(ii)

E: s22(1)(a)(ii)@border.gov.au

From: s47F

Sent: Friday, 21 August 2015 9:37 AM

To: TARCON

Subject: Tariff Concession Order TC 1520129

Dear Tariff Concessions Group

TC 1520129 was advertised as being made in the gazette TC 15/32 of 19 August 2015

Based on the description of goods, the TC appears to be incorrectly classified as it does not meet the terms of Note 8(a) to Chapter 48.

Heading 4823?

Regards,

s47F



Released by DIBP under the
Freedom of Information Act 1982

57

s22(1)(a)(ii)

From: TARCON
Sent: Wednesday, 26 August 2015 10:18 AM
To: s47F
Cc: TARCON
Subject: RE: Tariff Concession Order TC 1520129 [SEC=UNCLASSIFIED]

Hello s47F

Thank you for the advice. We have confirmation from the National Trade Advice Centre that the correct classification is 4818 .90.00. We will revoke and reissue the concession (with a new number).

Regards

s22(1)(a)(ii)

Industry Assistance
Trade Branch | Trade Customs and Industry Policy Division
Policy Group
Department of Immigration and Border Protection
P: s22(1)(a)(ii) | M: s22(1)(a)(ii)
E: s22(1)(a)(ii)@border.gov.au

From: s47F
Sent: Friday, 21 August 2015 9:37 AM
To: TARCON
Subject: Tariff Concession Order TC 1520129

Dear Tariff Concessions Group

TC 1520129 was advertised as being made in the gazette TC 15/32 of 19 August 2015

Based on the description of goods, the TC appears to be incorrectly classified as it does not meet the terms of Note 8(a) to Chapter 48.

Heading 4823?

Regards,

s47F


Released by DIBP under the
Freedom of Information Act 1982

58

Note for File 2015/032775

Advice from an officer of Customs is that the goods covered by TC 1520129 notified in gazette TC15/32 of 19 August 2015 were incorrectly classified. The correct classification of the goods is 4818.90.00. I am satisfied that the TCO should be revoked and reissued with the original operative date.

s22(1)(a)(ii)

A large black rectangular redaction box covers the text in this block.

Delegate of the Comptroller-General of Customs

27 August 2015

Released by DIBP under the
Freedom of Information Act 1982

TARIFF CONCESSION REVOCATION ORDER

Under Section 269SD(2) of the Customs Act 1901, I s22(1)(a)(ii) a delegate of the Chief Executive Officer

(a) revoke Tariff Concession Order Number 1520129 made on 17.08.15, in respect of the goods described in TABLE A below. This Revocation has effect from 02.06.15; and

(b) make in its place the Tariff Concession Orders described in TABLE B. The goods specified in Column 1 of TABLE B are goods to which the item in Part III of Schedule 4 to the Customs Tariff Act 1995 specified in Column 2 of TABLE B applies. The Order shall have effect from the date notified in paragraph (a) above as the date of effect for the Revocation.

TABLE A

COLUMN 1 Description of Goods including the Customs Tariff Classification	COLUMN 2 Schedule 4 Item Number Last date of effect
4803.00.90 TABLE NAPKIN STOCK, wood cellulose, single ply OR multi-ply, in rolls, having a width NOT less than 310 mm and NOT greater than 360 mm Op. 02.06.15	50 02.06.15
	- TC 1520129

This is page 1 of 2 Pages of the instrument.

Dated 27 August 2015

s22(1)(a)(ii)

Delegate of the Chief Executive Officer

Released by DIBP under the
Freedom of Information Act 1982

TABLE B

59

COLUMN 1		COLUMN 2
Description of Goods including the Customs Tariff Classification		Schedule 4 Item Number Last date of effect
4818.90.00	TABLE NAPKIN STOCK, wood cellulose, single ply OR multi-ply, in rolls, having a width NOT less than 310 mm and NOT greater than 360 mm	50
Op. 02.06.15		- TC 1532775

This is page 2 of 2 Pages of the instrument.

Dated 27 August 2015

s22(1)(a)(ii)

Delegate of the Chief Executive Officer

Released by DIBP under the
Freedom of Information Act 1982