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s22(1)(a)(ii)

From: s47F
Sent: Tuesday, 10 June 2014 11:26 AM
To: Tariff Classification
Subject: FW: TA 20956300 APPLICATION [SEC=UNCLASSIFIED]
Attachments: TAODSReport.doc; TA18321700 - s47G Crown Seals.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Hi s22(1)(a)

Thank you for your email giving us the Tariff advice. I tried calling you on the given telephone number. In regards to the classification we have some doubts. We were of the opinion 8309.90 based on previous TA 18321700 which is for the same product may be applicable. I have attached the TA for your reference. It is an old TA and has expired however it may be relevant as a decision guide.

We also refer to the TCO 8342963

It makes you wonder why the below TC is there and not classified under Crown Corks. It has been in since 1984.

Tariff Code: 8309.90
Reference No: 8342963
Schedule4 Item: 50

SEALS, crown, stainless steel
 Op. 24.01.84 Dec. date 24.01.84 - TC **8342963**

Could you please give me a call and advice? Thank you for your assistance in this matter.

Kind regards,

s47F

From: Tariff Classification [mailto:tariffclassification@customs.gov.au]
Sent: Friday, 30 May 2014 3:27 PM
To: s47F
Subject: RE: TA 20956300 APPLICATION [SEC=UNCLASSIFIED]

Dear s47F

TARIFF ADVICE NO. 20956300

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The attached decision on the above Tariff Advice is the official decision of the Australian Customs and Border Protection Service on the classification of goods the subject of the above application. This decision is valid in all Australian ports for five (5) years from the date of this letter.

Customs and Border Protection may revoke or amend a Tariff Advice within five years, where particular circumstances warrant. Such circumstances include:

1. Where an amendment is made to the legislation which has relevance to the advice;
2. Where incorrect information was provided to Customs and Border Protection or relevant information was withheld from Customs and Border Protection;
3. Where Customs and Border Protection changes its views (this may occur as a result of legal precedent); and
4. Where Customs and Border Protection has issued conflicting advices.

You are encouraged to check past import transactions for compliance with the decision on this Tariff Advice. Where incorrect amounts of duty and/or indirect taxes (such as GST, LCT or WET) were paid, you may be either eligible for a refund or liable for additional duty payments. In the latter circumstance, voluntary disclosure and payment to Customs and Border Protection within thirty (30) days from the date of finalisation of this Tariff Advice, may exempt you from penalty action.

However if through subsequent compliance activities, a false or misleading statement or omission is identified then an administrative penalty may be imposed in accordance with the *Customs Act 1901*.

You may request for this decision to be reviewed by the Director Tariff Classification in Canberra. Requests for reviews must be in writing, fully address the reasons for disputing the decision and must incorporate any additional information relevant to that decision.

However, this appeal mechanism does not preclude the right to external review by the Administrative Appeals Tribunal (AAT) where there has been a 'payment under protest'. It should be noted that a Tariff Advice in itself is not a decision capable of review by the AAT or by the Federal Court.

Any queries you may have regarding this decision should be referred to the [Manual Insert - Section Name] at the above address or by telephone on the above number(s).

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Yours sincerely

s22(1)(a)(ii)

National Trade Advice Centre
Trade Branch | Trade and Customs Division
Australian Customs & Border Protection Service
1010 LaTrobe Street, Melbourne Docklands VIC 3008
p: 1800 053 016 | f: 03 9244 8680
e: TariffClassification@customs.gov.au

From: s47F
Sent: Tuesday, 8 April 2014 4:11 PM
To: Tariff Classification
Subject: TA 20956300 APPLICATION

Dear Customs Officer,

Please find attached copy of our TA 20956300 application. We have also attached relevant product information for your approval. If you need further information please do let us know.

Thank you and Kind regards,

s47F

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.*

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Australian Government
Australian Customs and
Border Protection Service

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TAPIN

Tariff Advice Application Number 20956300

Tariff Advice Details:

| | |
|--------------------------------------|--------------------------------|
| Previous Tariff Advice Number | 0 |
| Status | FINALISED |
| Changed Status | |
| Type | TARIFF CONCESSION ORDER ADVICE |
| State | NSW |
| Confidential | NO |
| Input Date | 08 APR 2014 |

Company and Contact Details:

| | | |
|-------------------------------|------|------------------|
| Importer | s47G | |
| Importer ABN / CAC | s47G | CCID |
| Supplier | s47G | |
| Supplier ABN / CAC | | CCID s47G |
| Applicant | s47G | |
| Applicant ABN / CAC | s47G | CCID |
| Applicant Contact Name | s47F | |
| Applicant Phone | s47G | Fax s47G |
| Applicant Reference | s47G | |
| Broker Box No | s4 | |

Goods Details:

| | |
|--------------------------------------|---|
| Goods Description | Crowns Gold Angel (Crown Seal LC Gold) Made of Metal Tin Plate incorporating plastic liners. The goods are crown seals being caps for beer bottle closures. Trade name Heineken Crown Seals. |
| Claimed Tariff Classification | 8309.90.00 |
| Claimed Instrument | 1314974 |
| Claimed Schedule 4 Item | 50 |
| Claimed Reasons | 8309: I/R 1 TOH. Crown Seals being lids for beer bottles. The goods do not incorporate cork liners, therefore they are not crown corks of 8309.10 IR6 and terms of subheading apply. TC 1314974 would apply as these are effectively caps for beverage bottles. |

Lodgement Details:

| | |
|--|-------------|
| Lodge Date | 09 APR 2014 |
| Sample Provided | NO |
| Illustrative Descriptive Material | YES |
| Additional Info Requested | NO |
| Additional Info Received | NO |
| Requested on | |
| Received on | |



Australian Government
Australian Customs and
Border Protection Service

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TAPIN

Tariff Advice Application Number 20956300

Acquittal Details:

| | |
|------------------------------------|---|
| Acquit Date | 30 MAY 2014 |
| Given Tariff Classification | 8309.10.00 |
| Given Instrument | |
| Given Schedule 4 Item | |
| Given Reasons | <p>DETAILED GOODS DESCRIPTION</p> <p>The item is Crown gold angel beverage cap or crown cork model number T007188001. The items are pry off or twist open crown shaped bottle caps and available in tin, stainless steel and other base metals and come with PVC or non PVC liners.</p> <p>IDENTIFICATION OF GOODS</p> <p>Crown cork bottle caps</p> <p>APPROPRIATE HEADING</p> <p>8309: stoppers, caps and Lids, the subject goods identified as bottle caps.</p> <p>SUBHEADINGS CONSIDERED</p> <p>8309.10.00: Crown cork</p> <p>8309.90.00: Other</p> <p>SUBHEADINGS REJECTED</p> <p>8309.90.00: Other , heading rejected as goods classifiable to specific subheading 8309.10.00</p> <p>APPROPRIATE SUBHEADING</p> <p>8309.10.00 TOSH IR6. The subject goods are identified as Crown cork bottle caps, the Macquarie online dictionary provides guidance, it defines a crown cork as " noun a metal cap, usually lined with cork or plastic for stopping bottles of beer, soft drink, etc., and which is fastened to a rim at the mouth of the bottle by crimping its edge over the rim."</p> <p>TARIFF CONCESSION ORDER</p> <p>TCO 1314974 schedule 4 item 50</p> <p>Does not apply as goods are classified to a different heading</p> <p>THIS DECISION ONLY APPLIES TO GOODS AS DETAILED IN THIS APPLICATION FROM THE SUPPLIER NOMINATED IN THIS APPLICATION AND IMPORTED BY THE OWNER NOMINATED IN THIS APPLICATION. THIS DECISION IS VALID IN ALL AUSTRALIAN PORTS</p> |

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Australian Government
Australian Customs and
Border Protection Service

GL

TAPIN

Tariff Advice Application Number 20956300

FOR FIVE (5) YEARS FROM THE DATE OF THIS DECISION APPLIES.

GOODS, WHICH ARE SUB ASSEMBLIES, PARTS OR COMPONENTS
OF THE GOODS DESCRIBED, ARE TO BE SEPARATELY CLASSIFIED
WHEN THEY ARE SEPARATELY IMPORTED.

Decision Officer Name s22(1)(a)(ii)
Decision Officer Phone 1800053016
Registry File Number
Multiple Classification NO
Rejection Reason

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Freedom of Information Act 1982



Australian Government
Australian Customs Service

Quote: TA 18321700

The Tariff Section
 Locked Bag 3000
 SYDNEY INTERNATIONAL
 AIRPORT NSW 2020

31 August 2006

Phone: s22(1)(a)(ii) [REDACTED]
 Facsimile: 8339 6711

s47F [REDACTED]
 s47G [REDACTED]

Dear s47F [REDACTED]

TARIFF ADVICE NO. 18321700

The attached decision on the above Tariff Advice is the official decision of the Australian Customs Service (Customs) on the classification of goods the subject of the above application. This decision is valid in all Australian ports for five (5) years from the date of this letter.

Customs may revoke or amend a Tariff Advice within five years, where particular circumstances warrant. Such circumstances include:

1. Where an amendment is made to the legislation which has relevance to the advice;
2. Where incorrect information was provided to Customs or relevant information was withheld from Customs;
3. Where Customs changes its views (this may occur as a result of legal precedent); and
4. Where Customs has issued conflicting advices.

You are encouraged to check past import transactions for compliance with the decision on this Tariff Advice. Where incorrect amounts of duty and/or indirect taxes (such as GST, LCT or WET) were paid, you may be either eligible for a refund or liable for additional duty payments. In the latter circumstance, voluntary disclosure and payment to Customs within thirty (30) days from the date of finalisation of this Tariff Advice, may exempt you from penalty action.

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However if through subsequent compliance activities, a false or misleading statement or omission is identified then an administrative penalty may be imposed in accordance with the *Customs Act 1901*.

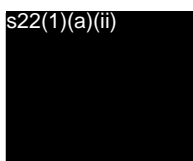
You may request for this decision to be reviewed by the Director Tariff Classification in Canberra. Requests for reviews must be in writing, fully address the reasons for disputing the decision and must incorporate any additional information relevant to that decision.

However, this appeal mechanism does not preclude the right to external review by the Administrative Appeals Tribunal (AAT) where there has been a 'payment under protest'. It should be noted that a Tariff Advice in itself is not a decision capable of review by the AAT or by the Federal Court.

Any queries you may have regarding this decision should be referred to the Tariff Section at the above address or by telephone on the above number.

Yours sincerely

s22(1)(a)(ii)



Supervisor Tariff Advice System
Tariff Section NSW



Australian Government
Australian Customs Service

TAPIN

Tariff Advice Application Number 18321700

Tariff Advice Details:

| | |
|--------------------------------------|--------------------------------|
| Previous Tariff Advice Number | 0 |
| Status | FINALISED |
| Changed Status | |
| Type | TARIFF CONCESSION ORDER ADVICE |
| State | NSW |
| Confidential | NO |
| Input Date | 17 AUG 2006 |

Company and Contact Details:

| | | |
|-------------------------------|-----------------|-----------------------------|
| Importer | s47G [REDACTED] | |
| Importer ABN / CAC | s47G [REDACTED] | CCID |
| Supplier | s47G [REDACTED] | |
| Supplier ABN / CAC | | CCID s47G [REDACTED] |
| Applicant | s47G [REDACTED] | |
| Applicant ABN / CAC | s47G [REDACTED] | CCID |
| Applicant Contact Name | s47F [REDACTED] | |
| Applicant Phone | s47F [REDACTED] | Fax s47G [REDACTED] |
| Applicant Reference | s47G [REDACTED] | |
| Broker Box No | s4 [REDACTED] | |

Goods Details:

| | |
|--------------------------------------|--|
| Goods Description | Crown Seals, stainless steel for the use on Beer Bottles |
| Claimed Tariff Classification | 8309.90.00 |
| Claimed Instrument | 8342963 |
| Claimed Schedule 4 Item | 50 |
| Claimed Reasons | Stainless Steel Crown Seals, as described in the terms of the heading I.R. 1, 83091000 not considered as they are not lined with Cork. |

Lodgement Details:

| | |
|--|-------------|
| Lodge Date | 17 AUG 2006 |
| Sample Provided | NO |
| Illustrative Descriptive Material | NO |
| Additional Info Requested | NO |
| Requested on | |



Australian Government
Australian Customs Service

TAPIN

Tariff Advice Application Number 18321700

Acquittal Details:

| | |
|------------------------------------|--|
| Acquit Date | 31 AUG 2006 |
| Additional Info Received | NO |
| Given Tariff Classification | 8309.90.00 |
| Given Instrument | 8342963 |
| Given Schedule 4 Item | 50 |
| Given Reasons | <p>DETAILED DESCRIPTION OF GOODS:</p> <p>Crown seals of stainless steel for use on beer bottles.</p> <p>IDENTIFICATION OF GOODS:</p> <p>Crown seals incorporating plastic liners, said to be made of stainless steel.</p> <p>HEADINGS CONSIDERED:</p> <p>8309</p> <p>HEADINGS REJECTED AND REASONS WHY:</p> <p>N/A</p> <p>APPROPRIATE HEADING AND REASONS WHY:</p> <p>8309: the goods are crown seals being lids for beer bottles covered by the terms of the heading. HSEN to 8309 para (1) refers. IR 1 applies.</p> <p>APPROPRIATE SUBHEADING AND REASONS WHY:</p> <p>8309.90.00: the goods do not incorporate cork liners and therefore are not crown corks covered by 8309.10. IR 6 and terms of sub-heading apply.</p> <p>TCO ELIGIBILITY OR OTHERWISE AND REASONS WHY:</p> <p>TCO 8342963 applies for crown seals made of stainless steel.</p> |
| Decision Officer Name | s22(1)(a) |
| Decision Officer Phone | s22(1)(a)(ii) |
| Registry File Number | |
| Multiple Classification | NO |
| Rejection Reason | |



Australian Government
Australian Customs Service

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TAPIN

Tariff Advice Application Number 18321700

Tariff Advice Details:

| | |
|-------------------------------|--------------------------------|
| Previous Tariff Advice Number | |
| Status | INPUT |
| Changed Status | |
| Type | TARIFF CONCESSION ORDER ADVICE |
| State | NSW |
| Confidential | |
| Input Date | 17 Aug 2006 |

Company and Contact Details:

| | | |
|------------------------|--------|-----------|
| Importer | s47G | |
| Importer ABN / CAC | s47G / | CCID |
| Supplier | s47G | |
| Supplier ABN / CAC | / | CCID s47G |
| Applicant | s47G | |
| Applicant ABN / CAC | s47G / | CCID |
| Applicant Contact Name | s47F | |
| Applicant Phone | s47F | |
| Applicant Fax | s47G | |
| Applicant Reference | s47G | |
| Broker Box No | s4 | |

Goods Details:

| | |
|-------------------------------|--|
| Goods Description | Crown Seals, stainless steel for the use on Beer Bottles |
| Claimed Tariff Classification | 8309 . 90 . 00 |
| Claimed Instrument | 8342963 |
| Claimed Schedule 4 Item | 50 |
| Claimed Reasons | Stainless Steel Crown Seals, as described in the terms of the heading I.R. 1, 83091000 not considered as they are not lined with Cork. |

This application must be lodged with CUSTOMS by 20060824



Australian Government
Australian Customs Service

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TAPIN

Tariff Advice Application Number 18321700

Lodgement Details:

| | |
|-----------------------------------|----|
| Lodge Date | |
| Sample Provided | NO |
| Illustrative Descriptive Material | NO |
| Additional Info Requested | NO |
| Requested On | |

Acquittal Details:

| | |
|-----------------------------|----|
| Acquit Date | |
| Additional Info Received | NO |
| Given Tariff Classification | |
| Given Instrument | |
| Given Schedule 4 Item | |
| Given Reasons | |
| Decision Officer Name | |
| Decision Officer Phone | |
| Registry File Number | |
| Multiple Classification | NO |
| Rejection Reason | |

Void Details:

| | |
|-------------|--|
| Void Reason | |
| Void Date | |

This application must be lodged with CUSTOMS by 20060824

18321700

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Tariff Advice Details

Previous Tariff Advice
Number

Input Date 17 AUG 2006

Type TARIFF ADVICE

Lodge Date

State for Lodgement NSW

Acquit
Date

Confidential NO

Void Date

Company and Contact Details

ABN

CAC

Customs Client Id

Importer

s47G

Supplier

s47G

Applicant

s47G

Applicant Contact Name

s47F

Ph

s47F

Applicant Reference

s47G

Fax

s47G

Broker Box No

s4

Goods Details

Goods Description
Input

Crown Seals, stainless steel for the use on Beer Bottles

Claimed Tariff
Classification

8309 . 90 . 00

Claimed Instrument
Number

8342963

Claimed Schedule 4
Item Number

505

Claimed Reasons
Input

Classified to 83099000 with TC 8342963 as they are Crown Seals, as described in the terms of the heading I.R. 1 and they are not classified to 83091000 as they are not Crown Corks as they have no Cork

Stainless steel
They are not lined with cork.

not considered

Submit

Cancel

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Information

Close

Print

Date/Time: Thu Aug 17 09:34:26 EST 2006

Type**Message**

Tariff Advice successfully created. Advice Application No.=18321700



Please check the Tariff Advice and make sure it is correctly completed.



You must print and send this Tariff Advice to arrive at Customs within 7 calendar days.



You should consider sending samples or information sheets/brochures etc. to expedite your request.

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s22(1)(a)(ii)

From: s47F
Sent: Monday, 23 June 2014 2:52 PM
To: TARCON
Subject: TC 8342963

Categories: Actioned by s22(1)(a)(ii), Actioned by s22(1)(a)(ii), Sharepoint

Attn: Customs

We believe the above TC from 1984 is in the incorrect heading. The TC states the following:-

Tariff Code: 8309.90
Reference No: 8342963
Schedule4 Item: 50

SEALS, crown, stainless steel
Op. 24.01.84 Dec. date 24.01.84 - TC 8342963

We have lodged a Tariff Advice TA20956300 and were claiming the above TC however the Customs decision advised that our product will not fall under 8309.90.00 but as Crown Corks of 8309.10.00.

If Crown seals are considered Crown corks then we believe that the TC should be moved to the correct heading. You might be able to look into what goods were originally applied for in the TC application.

I have now found further information from a USA Customs ruling and also Wikipedia describing that Crown Seals are to be considered Crown Corks.

<http://rulings.cbp.gov/index.asp?ru=955016&qu=crown+seals&vw=detail>

http://en.wikipedia.org/wiki/Crown_cork

Your urgent attention to this would be appreciated.

Regards

s47F

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s22(1)(a)(ii)

From: s22(1)(a)(ii)
Sent: Wednesday, 30 July 2014 11:51 AM
To: s22(1)(a)(ii)
Cc: s22(1)(a)(ii)
Subject: FW: TA 20956300 Crown Corks [SEC=UNCLASSIFIED]
Attachments: Crowns Gold Angel IDM.pdf; TAODSReport.pdf; FW: TA 20956300 APPLICATION [SEC=UNCLASSIFIED]

Good Morning s22(1)

As per our conversation please find attached my notes regarding TCO file C1983/42963-01 Crown corks.

I will attach a copy of the email to the file and send it up to you.

Regards

s22(1)(a)(ii)

National Trade Advice Centre
 Trade Branch | Trade and Customs Division
 Australian Customs & Border Protection Service
 1010 LaTrobe Street, Melbourne Docklands VIC 3008
 p: 1800 053 016 | f: 03 9244 8680
 e: TariffClassification@customs.gov.au

From: s22(1)(a)(ii)
Sent: Monday, 23 June 2014 3:28 PM
To: s22(1)(a)(ii)
Cc: s22(1)(a)(ii)
Subject: RE: TA 20956300 Crown Corks [SEC=UNCLASSIFIED]

Good afternoon s22(1)

As per our discussion today RE: TA 20956300 classification of Crown Corks.

Background:

TA 20956300 completed 30May2014 (IDM and Report attached)
 Item: 29mm Crown cork,,26mm Crown cork, Smart crown, Pry off Crown cork and Twist off crown cork
 Classified to 8309.10.00
 TCO 1314974 (8309.90.00) - Does not apply as goods are classified to a different heading

The Classification:

8309: stoppers, caps and Lids, the subject goods identified as bottle caps.
 SUBHEADINGS CONSIDERED
 8309.10.00: Crown cork
 8309.90.00: Other
 SUBHEADINGS REJECTED
 8309.90.00: Other, heading rejected as goods classifiable to specific subheading 8309.10.00
 APPROPRIATE SUBHEADING

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8309.10.00 TOSH IR6. The subject goods are identified as Crown cork bottle caps, the Macquarie online dictionary provides guidance, it defines a crown cork as "noun a metal cap, usually lined with cork or plastic for stopping bottles of beer, soft drink, etc., and which is fastened to a rim at the mouth of the bottle by crimping its edge over the rim."

Broker Request:

I received an email from the broker 10June2014 (see attached) regarding TA 20956300. The broker has previously received a Tariff advice 18321700 which has now expired and was questioning the new classification to 8309.10.00 from 8309.90.00.

The broker highlighted previous use of the following on similar stainless steel goods;

Tariff Code: 8309.90

SEALS, crown, stainless steel

Op. 24.01.84 Dec. date 24.01.84 - TC 8342963

The identified issue:

As a result of the email on the 10June2014 I ordered the original TCO file C 83/42963 to determine why the TCO Stainless Steel Crown Seals was classified to heading 8309.90.00 'other' and not to subheading 'Crown corks'

The file shows that the TCO was originally classified to headings:

83.13 – Stoppers, Crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packaging accessories, of base metal.

Subheading:

83.13.1000 – Capsules

83.13.9000- Other - (keyed to this heading)

It appears that when amendments were made to the Tariff in 1985 TCO 8342963 was moved (22/7/1985) to what I suspect to be the incorrect subheading 8309.90.00, 'Other'

It appears this TCO should have been moved to the more specific heading 8309.10.00: Crown cork.

There are currently no active Tariff advices applying this TCO, however I suspect that TA 20956300 may become the subject of a review in the near future.

Regards

s22(1)(a)(ii)

National Trade Advice Centre
Trade Branch | Trade and Customs Division
Australian Customs & Border Protection Service
1010 LaTrobe Street, Melbourne Docklands VIC 3008
p: 1800 053 016 | f: 03 9244 8680
e: TariffClassification@customs.gov.au

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From: s22(1)(a)(ii) [redacted]
Sent: Monday, 23 June 2014 10:53 AM
To: s22(1)(a)(ii) [redacted]
Cc: s22(1)(a)(ii) [redacted]
Subject: RE: TA 20956300 Crown Corks [SEC=UNCLASSIFIED]

Hi s22(1)(a) [redacted]
 Let's all get together this morning.
 s22(1)(a)(ii) [redacted] can you attend too please.

s22(1)(a)(ii) [redacted]
 s22(1)(a)(ii) [redacted]

From: s22(1)(a)(ii) [redacted]
Sent: Friday, 20 June 2014 2:03 PM
To: s22(1)(a)(ii) [redacted]
Cc: s22(1)(a)(ii) [redacted]
Subject: TA 20956300 Crown Corks [SEC=UNCLASSIFIED]

Good afternoon s22(1) [redacted]

Could we please arrange a time next week to discuss TA 20956300 regarding Crown Corks. I have received the original 1983 file which has highlighted more questions than answers.

Regards

s22(1)(a)(ii) [redacted]
 [redacted]

National Trade Advice Centre
 Trade Branch | Trade and Customs Division
 Australian Customs & Border Protection Service
 1010 LaTrobe Street, Melbourne Docklands VIC 3008
 p: 1800 053 016 | f: 03 9244 8680
 e: TariffClassification@customs.gov.au

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s47G

s47G

Conformity Certificate

| | |
|------------------------|--|
| Item: | CROWNS GOLD ANGEL (CROWN SEAL LC GOLD) |
| Item Code: | T007188001 |
| Customer: | s47G |
| Order Customer: | s47G |
| Batch: | s47G |

| | |
|---------------------------|---------------------------|
| Metal: | Tin Plate E1 2.8/2.8 |
| Metal Thickness: | 0,210 ÷ 0,250 |
| Metal Hardness: | T61 HR30T |
| Height: | 5,85 ÷ 6,15 mm |
| External Diameter: | 31,9 ÷ 32,3 mm |
| Liner Material: | PVC-Free Oxygen Scavenger |
| Profile: | P916 |

Performances

s47G declares that all the products supplied meet all performance parameters provided by s47G standards.

Food Contact

Plastic lining compound comply with Regulation 10/2011 CE (PIM, related to plastic products and materials intended to become in contact with food, and relevant updates) and with FDA 21CFR §177.1210. Internal coatings comply with Directive 1895/2005/EC and FDA 21CFR §175.300. Finished products comply with Regulation 1935/2004 CE (Framework), 2023/2006 CE (GMP) and 1907/2006 CE (REACH).

Unsigned report because electronically generated

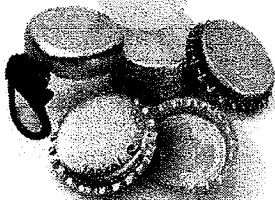
Printed on: 19/03/2014

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[COMPANY](#) [SUSTAINABILITY](#) [PRODUCTS](#) [MARKETS](#) [CONTACT](#) [CAREER](#)

“ s47G ... The only option in the bottling closure market. We can offer you the most efficient, reliable and professional service worldwide. On top of the best.”



NEWS RELEASE
 Craft Brewers Conference and Beer & Wine America
 11/1/2014

s47G

s47G

8/04/2014

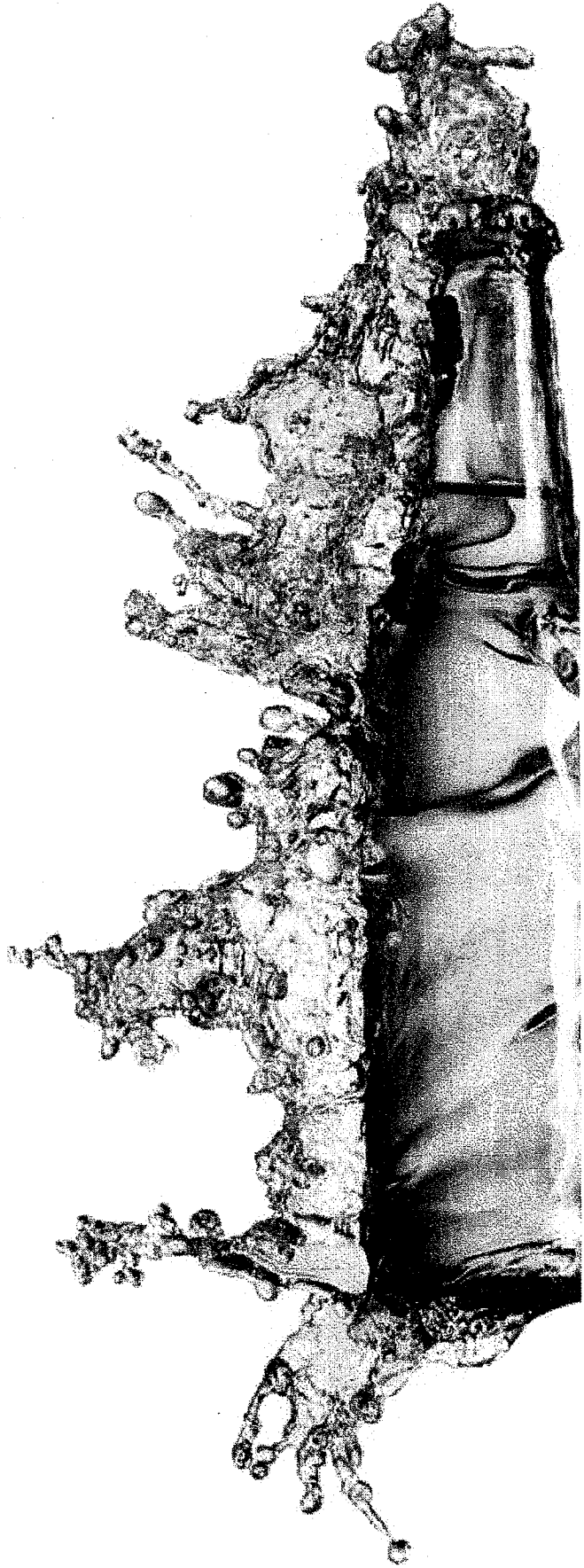
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s47G

Crown Corks, plastic closures and aluminium closures

Page 2 of 2

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s47G

8/04/2014

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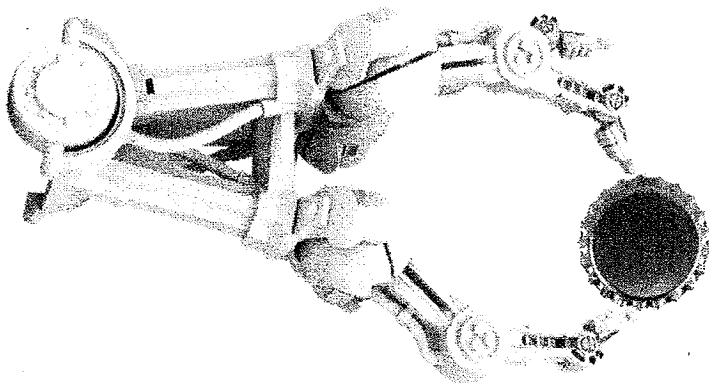
s47G

29 mm Crown Corks

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29 MM CROWN CORK

Crown cork

s47G produces 29mm single-use crown caps in steel and aluminum for glass bottles. The s47G 29mm steel caps guarantee maximum seal pressure and best / optimal airtightness for a wide range of beverages, whether fizzy or natural, and are available with a range of special seals for the vinification and fermentation process of Champagne. These closures are organoleptically neutral and therefore suitable for water, beer, wine, soft and energy drinks. The 29 mm steel and aluminum caps can be decorated with a colour print both internally and externally, according to the customer's specific requirements, and are suitable for different technologies, for competitions and promotions. The s47G 29mm crown caps in steel and aluminum are guaranteed by strict quality controls and produced with raw materials in compliance with the highest international regulations for materials that are for contact with food and are compatible with the processes of pasteurisation and hot fill, the most widespread and common in the food and beverage industry.

CAPSULES
CHAMPAGNE
(PRODUCT:
CATEGORIES/29
MM/CAPSULES-
CHAMPAGNE)

PRY-OFF FOR
WATER/BEER & ...
(PRODUCT:
CATEGORIES/29
MM/CROWN-CORK)

s47G

s47G

8/04/2014

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s47G

29 mm Crown Corks

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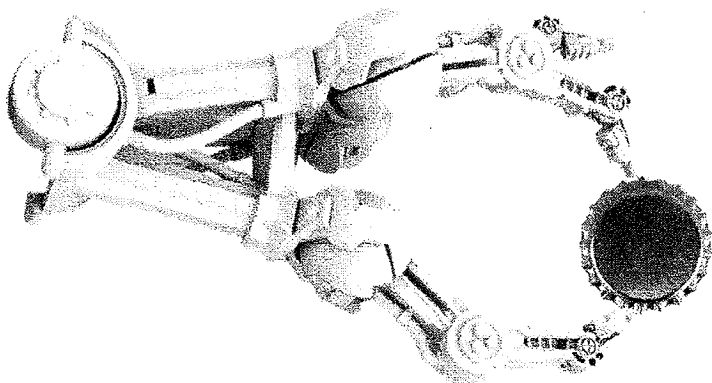
s47G

29-mm-crown-cork

8/04/2014

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26 MM CROWN CORK

Crown cork

s47G produces 26 mm single-use crown cap in steel for plastic bottles (PET), aluminium and glass. The s47G 26mm steel caps are available in both pry-off (opening with bottle opener) and twist (opening by rotation/unscrewing), ensuring the highest seal pressure and the best / optimal tightness for a wide range of drinks, be they fizzy or natural. The 26mm metal cap twist is also available in "soft touch" version, with a greater number of corrugations in the indentation of the crown, which makes it more comfortable when in contact with the consumer's fingers during the opening process. For a company always looking for new ideas, a particular alternative is certainly represented by the crown cap called "Embossed". This is characterised by a surface where the logo of the client is imprinted, creating an original tactile sensation. These closures are organoleptically neutral and therefore suitable for bottles of water, beer, soft and energy drinks. The 26mm steel caps can be decorated with a colour print both internally and externally, according to the customer's specific requirements, and are suitable for different technologies, for competitions and promotions. The s47G 26mm crown caps in steel are guaranteed by strict quality controls and produced from raw materials in compliance with the highest international regulations for materials that are for contact with food and are compatible with the processes of sterilisation, pasteurisation and hot fill, the most widespread and common in the food and beverage industry.

SMART CROWN
(SMART CROWN)

PRY OFF CROWN
CORKS (#PRODUCT-
CATEGORIES:26-MM/PRY
-OFF)

TWIST OFF CROWN
CORKS (#PRODUCT-
CATEGORIES:26-
MM/TWIST)

s47G

s47G

/26-mm-crown-cork

8/04/2014

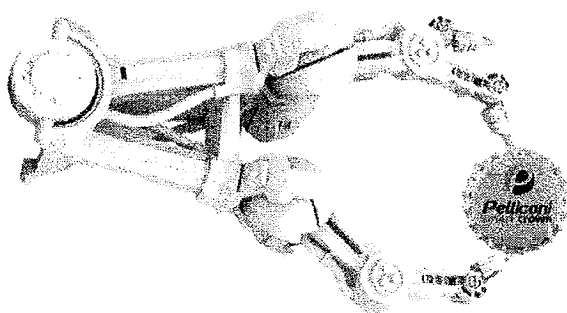
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SMART CROWN

- Projected to replace potential standard crown corks with a lightweight, lower cost version
- Users stronger, thinner metal
- Refined manufacturing process
- Metal thickness reduction
- Cost and CO2 footprint reduction

s47G



s47G



s47G



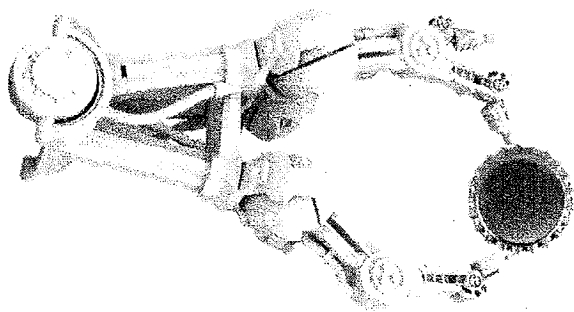
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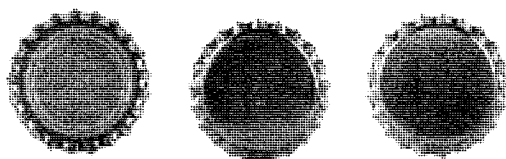
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PRY OFF CROWN CORKS

- Available in TFS, ETP or Stainless Steel, in addition to this, the shell can be decorated outside and/or inside
- Available with PVC-free and PVC liners
- Available with many different profiles (916, 923, ...)
- Available with Oxygen Scavenger or Physical barrier to volatile substances liners



s47G

s47G

26-mm/pry-off

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Pry Off crown corks crown corks | s47G crown corks, metal and plastic caps for th... Page 2 of 2

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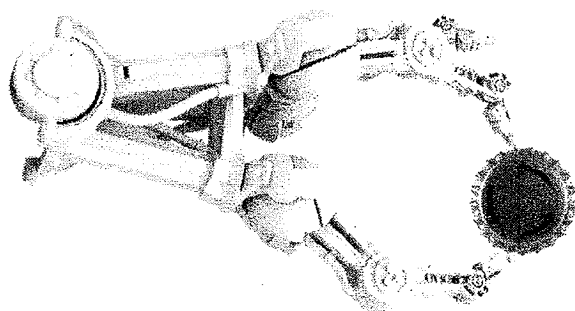
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s47G 26-mm/pry-off

8/04/2014

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TWIST OFF CROWN CORKS

- Available in TFS, ETP or Stainless Steel, in addition to this, the shell can be decorated outside and/or inside
- Available with PVC-FREE, Foamed PVC and solid PVC liners
- Available with many different profiles (DN01, 912, 917)
- Available with Oxygen Scavenger liners



s47G

s47G

/26-mm/twist

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Twist Off crown corks crown corks | s47G crown corks, metal and plastic caps for ... Page 2 of 2

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s47G

26-mm/twist

8/04/2014

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Australian Government
Australian Customs and
Border Protection Service

TAPIN

Tariff Advice Application Number 20956300

Tariff Advice Details:

| | |
|--------------------------------------|--------------------------------|
| Previous Tariff Advice Number | 0 |
| Status | FINALISED |
| Changed Status | |
| Type | TARIFF CONCESSION ORDER ADVICE |
| State | NSW |
| Confidential | NO |
| Input Date | 08 APR 2014 |

Company and Contact Details:

| | | |
|-------------------------------|------|------------------|
| Importer | s47G | |
| Importer ABN / CAC | s47G | CCID |
| Supplier | s47G | |
| Supplier ABN / CAC | | CCID s47G |
| Applicant | s47G | |
| Applicant ABN / CAC | s47G | CCID |
| Applicant Contact Name | s47F | |
| Applicant Phone | s47F | Fax s47G |
| Applicant Reference | s47G | |
| Broker Box No | s4 | |

Goods Details:

| | |
|--------------------------------------|---|
| Goods Description | Crowns Gold Angel (Crown Seal LC Gold) Made of Metal Tin Plate incorporating plastic liners. The goods are crown seals being caps for beer bottle closures. Trade name Heineken Crown Seals. |
| Claimed Tariff Classification | 8309.90.00 |
| Claimed Instrument | 1314974 |
| Claimed Schedule 4 Item | 50 |
| Claimed Reasons | 8309: I/R 1 TOH. Crown Seals being lids for beer bottles. The goods do not incorporate cork liners, therefore they are not crown corks of 8309.10 IR6 and terms of subheading apply. TC 1314974 would apply as these are effectively caps for beverage bottles. |

Lodgement Details:

| | |
|--|-------------|
| Lodge Date | 09 APR 2014 |
| Sample Provided | NO |
| Illustrative Descriptive Material | YES |
| Additional Info Requested | NO |
| Additional Info Received | NO |
| Requested on | |
| Received on | |



Australian Government
Australian Customs and
Border Protection Service

TAPIN

Tariff Advice Application Number 20956300

Acquittal Details:

Acquit Date 30 MAY 2014

Given Tariff Classification 8309.10.00

Given Instrument

Given Schedule 4 Item

Given Reasons DETAILED GOODS DESCRIPTION

The item is Crown gold angel beverage cap or crown cork model number T007188001. The items are pry off or twist open crown shaped bottle caps and available in tin, stainless steel and other base metals and come with PVC or non PVC liners.

IDENTIFICATION OF GOODS

Crown cork bottle caps

APPROPRIATE HEADING

8309: stoppers, caps and Lids, the subject goods identified as bottle caps.

SUBHEADINGS CONSIDERED

8309.10.00: Crown cork

8309.90.00: Other

SUBHEADINGS REJECTED

8309.90.00: Other , heading rejected as goods classifiable to specific subheading 8309.10.00

APPROPRIATE SUBHEADING

8309.10.00 TOSH IR6. The subject goods are identified as Crown cork bottle caps, the Macquarie online dictionary provides guidance, it defines a crown cork as " noun a metal cap, usually lined with cork or plastic for stopping bottles of beer, soft drink, etc., and which is fastened to a rim at the mouth of the bottle by crimping its edge over the rim."

TARIFF CONCESSION ORDER

TCO 1314974 schedule 4 item 50

Does not apply as goods are classified to a different heading

THIS DECISION ONLY APPLIES TO GOODS AS DETAILED IN THIS APPLICATION FROM THE SUPPLIER NOMINATED IN THIS APPLICATION AND IMPORTED BY THE OWNER NOMINATED IN THIS APPLICATION. THIS DECISION IS VALID IN ALL AUSTRALIAN PORTS

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Australian Government
Australian Customs and
Border Protection Service

TAPIN

Tariff Advice Application Number 20956300

FOR FIVE (5) YEARS FROM THE DATE OF THIS DECISION APPLIES.

GOODS, WHICH ARE SUB ASSEMBLIES, PARTS OR COMPONENTS
OF THE GOODS DESCRIBED, ARE TO BE SEPARATELY CLASSIFIED
WHEN THEY ARE SEPARATELY IMPORTED.

Decision Officer Name s22(1)(a)(ii)
Decision Officer Phone 1800053016
Registry File Number
Multiple Classification NO
Rejection Reason

112

C8342963

FILE NOTE

Tariff Code: 8309.90

Reference No: 8342963

Description of goods: SEALS, crown, stainless steel

The subject goods are properly classified to 8309.10.00. TC 8342963 is to be revoked and reissued under the correct classification – reason – Change in Tariff

Classification.

s22(1)(a)(ii)

29/10/14

CUSTOMS TARIFF
SCHEDULE 3Section 15
Chapter 83/5

R.4

| Reference Number | Statistical Code/Unit | Goods | Rate # |
|------------------|-----------------------|---|--------|
| 8308 | | CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL: | |
| 8308.10.00 | 05 TH † | - Hooks, eyes and eyelets | 5% |
| 8308.20.00 | 18 TH † | - Tubular or bifurcated rivets | 5% |
| 8308.90.00 | 08 .. | - Other, including parts | 5% |
| 8309 | | STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL: | |
| 8309.10.00 | 09 No | - Crown corks | 5% |
| 8309.90.00 | 10 .. | - Other | 5% |
| 8310.00.00 | 11 .. | SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF 9405 | 5% |

† Thousands of articles

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 5, 6, 7 or 8 rates for US, Thai, Chilean and AANZ originating goods, respectively, are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

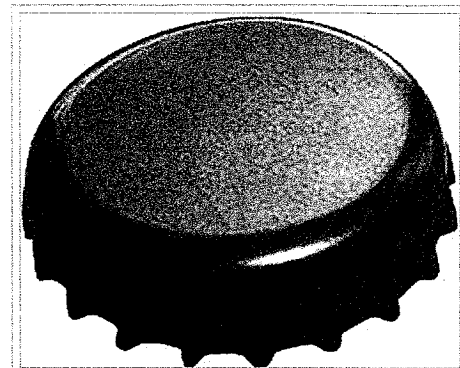
If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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Crown cork

From Wikipedia, the free encyclopedia

The **crown cork** (also known as a **crown seal**, **crown cap** or just a **cap**), the first form of bottle cap, was invented by William Painter in 1892 in Baltimore. The company making it was originally called the Bottle Seal Company, but it changed its name with the almost immediate success of the crown cork to the *Crown Cork and Seal Company*. It still informally goes by that name, but is officially Crown Holdings. Crown corks are similar to the Pilfer proof caps, as usage of both products is to seal the bottle.



A crown cork

Contents

- 1 Overview
- 2 See also
- 3 References
- 4 External links

Overview

The crown cork was the first highly successful disposable product (it can be resealed but not easily). This inspired King C. Gillette to invent the disposable razor when he was a salesman for the Crown Cork Company. The firm still survives, producing many forms of packaging.^[1]

Prior to the invention of the crown cork bottle stopper, soda bottles had ordinary cork bottle stoppers and often had rounded bottoms so they could not be stored standing upright. The reason for this is corks have a tendency to dry out and shrink, which allows the gas pressure in the bottle to cause the cork to "pop." Storing bottles on their side prevents the corks from drying out and "popping." After the invention of the crown cork bottle stopper, this problem was eliminated, and soda bottles could be stored standing upright.^[2]

Crown corks are collected by people around the world who admire the variety of designs and relative ease of storage.^{[3][4]} Collectors tend to prefer the term **crown cap** over corks. In Mexico, these are called **corcholatas**. In Spain as well as in South America, the name **chapitas** is used, while in the Philippines the term **tansan** is employed.

After the discs of metal destined to be crown corks are punched out of the thin sheets of metal, the remaining waste is sold to air filter manufacturers to be used as retainers of the spun-glass filter material in furnace filters.

http://en.wikipedia.org/wiki/Crown_cork

6/08/2014

TARIFF CONCESSION REVOCATION ORDER

Under Section 269SD(2) of the Customs Act 1901, I §22(1)(a)(ii) a delegate of the Chief Executive Officer

(a) revoke Tariff Concession Order Number 8342963 made on 24.01.84, in respect of the goods described in TABLE A below. This Revocation has effect from 29.10.14; 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 | | COLUMN 2 | |
|--|-------------------------------|---|----------|
| Description of Goods including the Customs Tariff Classification | | Schedule 4 Item Number Last date of effect | |
| 8309.90 | SEALS, crown, stainless steel | 50 | |
| | Op. 24.01.84 | - TC 8342963 | 28.10.14 |

This is page 1 of 2 Pages of the instrument.

Dated 06 November 2014

§22(1)(a)(ii)

.....
Delegate of the Chief Executive Officer

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TABLE B

| COLUMN 1 | | COLUMN 2 | |
|---|-------------------------------|------------------------|---------------------|
| Description of Goods including the Customs Tariff Classification | | Schedule 4 Item Number | Last date of effect |
| 8309.10.00 | SEALS, crown, stainless steel | | 50 |
| | Op. 29.10.14 | - TC 1438370 | |

This is page 2 of 2 Pages of the instrument.

Dated 06 November 2014

s22(1)(a)(ii)

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