



Application for Advance Ruling (Tariff)

The *Privacy Act 1988* requires us to tell you why we are collecting this information, how we will use it and whether we will disclose it. This information will be used to consider and to respond to your request for a Advance Ruling (Tariff). The Department of Immigration and Border Protection is not permitted to disclose this information except when required or authorised to do so by law.

Applicant

1. Applicant Company Name:		
2. Applicant Identifier:	ABN/CAC:	CCID:
3. Address:		
4. Telephone No:	5. Email Address:	6. Fax No.:
7. Applicant Contact Name:		8. Your Reference:

Importer

9. Importer/Company Name:		
10. Importer Identifier:	ABN/CAC:	CCID:

Supplier

11. Supplier/Company Name:		
12. Supplier CCID:		

Goods (If space is insufficient, please attach pages)

13. Full Description of Goods		
14. Composition of goods:		
15. The use/s for which the goods are designed:		
16. The form in which the goods will be imported:		
17. Previous ruling given? If yes, ruling number: _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	18. IDM with form? (IDM is essential, see Note 14 on completing the form)
	<input type="checkbox"/> Yes <input type="checkbox"/> No	19. Sample with form? <input type="checkbox"/> Yes <input type="checkbox"/> No

Applicant's Opinion (If space is insufficient, please attach pages)

20. Claimed Heading:	
21. Reason for claimed heading/TCO:	22. TCO Claimed (if any):

Applicant's Signature

23. Signed:	24. Date:
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Official DIBP Use Only

Lodgement Date:	Ruling Number:	Lodging Officer:
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Please email completed form to: tariffclassification@border.gov.au or visit our website for current address details at: <https://www.border.gov.au>.

NOTES ON COMPLETING FORM B102 - 'APPLICATION FOR ADVANCE RULING (TARIFF)'

General

An application for a ruling must be legible and complete in all material detail.

The ruling must be for goods **as they will be imported**. If material information given about the goods is incorrect, or the goods imported differ in material aspect from those on the application the Department of Immigration and Border Protection does not consider itself to be bound by the resulting Ruling. Guidelines on completing this form are available from the <https://www.border.gov.au> web site.

The Department of Immigration and Border Protection endeavours to complete all rulings within 30 days. It may take longer at peak periods or if the information given on the goods is insufficient.

Applicant Section (parts 1 – 8)

These are the details of the person or company requesting the Ruling. The Advance Ruling (Tariff) will be returned to the person or company listed as the applicant in this Section. Provision of an email address will assist if the Department of Immigration and Border Protection requires further information regarding the goods.

Either an Australian Business Number (ABN / CAC) or a Customs Client ID (CCID) can be used in part 2. The Department of Immigration and Border Protection computer systems need either an ABN or CCID on any document input for processing. If no ABN or CCID exists, then applicants will need to complete and attach a form B319 "Registering as client in Integrated Cargo System (ICS)".

Importer Section (parts 9 – 10)

This is the person or company that will be importing the goods. If the importer is the applicant, write "as above". The information on ABNs and CCIDs in relation to part 8 above also applies to part 10 of this section.

Supplier Section (parts 11 - 12)

These are the details of the person or company supplying the goods. A Customs Client ID (CCID) is also required by the Department of Immigration and Border Protection. If the supplier has not exported to Australia before, complete and attach a B319 form "Registering as client in Integrated Cargo System (ICS)". This form can be completed by the applicant.

Goods Section (parts 13 - 19)

This section must contain a clear description of the goods including the model number and the manufacturer.

The composition of the goods given in part 14 should be clear and specify percentages where relevant, e.g. cotton 20% / polyester 80%. With imports of chemicals, please attach full composition information.

In describing the use, it is the use for which goods are designed rather than the specific intended use. If importing a machine to cut plastic, but the actual machine cuts a range of materials, then the range should be described e.g. "cutting plastics, cardboard and thin sheet metal".

The form in which the goods will be imported requires a description of the relevant aspects of how the goods are when imported. For example, are they –

- Assembled / unassembled / semi-knocked down completely / knocked down.
- Imported in bulk, individual pieces or packaged for retail sale.

IDM stands for Illustrative Descriptive Material. IDM is needed to enable a full and accurate identification of the goods. Supporting IDM can include samples, commercial, trade and/or technical literature, chemical formulae or other illustrative information. Applications without IDM or with illegible IDM will be rejected.

Applicant's Opinion Section (parts 20-22)

Applicants must state either the tariff classification (eight digits) or tariff heading (four digits) that is considered to apply to the goods.

For a ruling on whether the goods are eligible for a Tariff Concession Order (TCO), applicants must provide the TCO number at part 21.

In "Reason for claimed heading/TCO", applicants must specify clearly why the claimed classification heading applies, including reference, as appropriate, to the relevant Interpretation Rule, legal Notes or Harmonized System Explanatory Notes. For claims against TCO eligibility applicants must further provide detailed reasons as to why the goods are eligible for the TCO.

Applicant's Signature Section (parts 23 – 24)

All B102 forms must be signed by the applicant.