



**Australian
BORDER FORCE**

Australian Customs Notice No. 2021/50

Customs Tariff Changes for 1 January 2022

This Australian Customs Notice (ACN) provides guidance on customs tariff changes that will commence on 1 January 2022.

2022 Harmonized System Implementation

The 2022 Harmonized System will commence on 1 January 2022. All information relating to the implementation of the 2022 Harmonized System can be found on the 2022 Harmonized System web page - [2022 Harmonized System Changes \(abf.gov.au\)](https://abf.gov.au/2022-Harmonized-System-Changes).

Tariff Concession Orders (TCOs)

The Australian Border Force (ABF) has completed a review of TCOs affected by the implementation of the 2022 Harmonized System (HS2022).

A concordance of TCOs outlining which will be revoked and which will be remade will be made available on the 2022 Harmonized System Changes web page. For TCOs that will be remade, the concordance will set out the HS2022 classification for the new TCO.

Two special Tariff Gazettes will be issued on 11 and 13 January 2022.

Tariff Advices (TAs)

In December 2021, the ABF will void TAs affected by the HS2022 changes. A list of the tariff classifications will be made available on the 2022 Harmonized System Changes web page.

Importers who wish to seek a new TA to replace one that will be voided will need to submit a new TA application through the TAPIN system on or after 1 January 2022. TAPIN will reject TA applications submitted before 1 January 2022, which refer to HS2022 classifications.

Tariff Precedents

The ABF has reviewed existing Tariff Precedents affected by HS2022. After 1 January 2022, these precedents will be voided or altered as required. Further advice will be published at that time.

Customs Tariff By-laws

Customs Tariff By-law No. 1700051 will be revoked and replaced by Customs Tariff By-law No. 2100221 (the new by-law). The tariff classifications referenced in the new by-law will be updated to reflect HS2022 classifications. The text of the new by-law can be accessed on the Federal Register of Legislative Instruments. Revised Tariff Working Pages can be found on the 2022 Harmonized System Changes web page.

Import declarations – transitioning to HS2022

Importers should take care when quoting tariff classifications, TCOs or TAs that are affected by the HS2022 implementation. From 1 January 2022, the Integrated Cargo System (ICS) will not accept declarations quoting repealed tariff classifications, revoked TCOs or voided TAs.

Once the TA voiding process commences in December 2021, importers should take care when quoting TAs on import declarations. The ICS will reject an import declaration that quotes a voided TA in the TA field of a tariff line. Until 31 December 2021, importers who still need to refer to a TA that will be voided as part of the HS2022 implementation process should quote that TA in the goods description field of the relevant tariff line, instead of in the TA field.

For cargo on the water, goods arriving at or before 23:59 on 31 December 2021 should be entered according to the 2017 Harmonized System, while goods arriving after that time should be entered according to the 2022 Harmonized System.

Claiming preference under a free trade agreement

Information on the effect of HS2022 on claiming preference under a free trade agreement is provided in ACN 2021/51.

Notice of Intention to Propose Customs Tariff Alterations (No. 4) 2021

On 15 December 2021, Notice of Intention to Propose Customs Tariff Alterations (No. 4) 2021 (the Notice) was signed. The Notice makes two changes to the *Customs Tariff Act 1995*. The first is to omit the reference to heading 3006 in Note 1(g) to Chapter 13, and substitute a reference to 3822. The second is to repeal the subheading referenced in item 270 of Schedule 14, and substitute a reference to 3808.93.00. Both of these amendments will commence on 1 January 2022.

The text of the Notice is available on the Federal Register of Legislative Instruments.

Australian Harmonized Export Commodity Classification (AHECC)

The AHECC is the product classification used to identify goods being exported from Australia. The AHECC will be updated to reflect HS2022, with the revised version commencing on 1 January 2022. The revised AHECC is available on the Australian Bureau of Statistics website - [Australian Harmonized Export Commodity Classification \(AHECC\), 2022 | Australian Bureau of Statistics \(abs.gov.au\)](#).

Peru-Australia Free Trade Agreement – Preferential duty rate reduction

On 1 January 2022, the preferential customs duty rates applied to certain Peruvian originating goods will be reduced. These preferential customs duty rates are provided in Schedule 6A to the *Customs Tariff Act 1995*.

Regional Comprehensive Economic Partnership Agreement – Entry into Force

On 1 January 2022, the Regional Comprehensive Economic Partnership Agreement will enter into force for Australia. Further information on this is provided in ACN 2021/49.

For enquires related to this notice please contact tradepolicy1@abf.gov.au

[Signed]

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