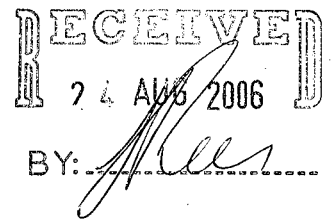




**Australian Government**  
**Australian Customs Service**

Submission 2  
TT 8 August 2006



Customs House  
5 Constitution Avenue  
CANBERRA ACT 2600

22 August 2006

Committee Secretary  
Joint Standing Committee on Treaties  
Parliament House  
CANBERRA ACT 2600

Dear Mr Rees

On Monday 14 August 2006, I appeared before the Joint Standing Committee on Treaties (JSCOT) in relation to the changes to the harmonized commodity description and coding system to come into effect on 1 January 2007. The proposed amendments impact on annexes 2C and 2D of the Singapore-Australia Free Trade Agreement (SAFTA) and annexes 4-A and 5-A of the Australia-United States Free Trade Agreement (AUSFTA).

In attempting to answer the question on advance rulings, I undertook to check for the Committee whether tariff classification advance rulings is an administrative process or a legislative process. Customs' Tariff Policy Section has clarified that in Australia, advance tariff classification rulings are an administrative process.

Yours sincerely

Matthew Bannon  
Director Valuation & Origin  
Trade Branch