



Notice of Intent

Voiding of Current Tariff Precedents

Background

Tariff Precedents are being reviewed in preparation for the Classification Opinions system. As advised, this change is intended to be a 'clean slate' introduction with clear and explicit policy on life-span, processes, authority and reliability in regard to the published advice.

It has been noted that many historical precedents on the current database are either redundant, provide little guidance or potentially capable of misinterpretation, thereby failing to achieve their purpose. It is in the best interest of all parties that such precedents that are determined to be unhelpful or unreliable are removed as soon as possible, and these would have normally been voided on an ad hoc basis.

As the current precedent system has many internal cross references, voiding normally requires that other potential related precedents are checked prior to voiding. Given that the precedents are currently being reviewed, a larger number of precedents are marked for voiding than would normally be processed at one time. With this volume, the cross-checking process adds an unacceptable delay to corrections. Removal of marked precedents without cross-checking provides timeliness but raises concerns that either inconsistencies or references to voided precedents may arise or remain, causing problems for both industry and internal Customs and Border Protection users.

Intended Action

To ensure a workable set of advices prior to the introduction of the new of precedents, Customs and Border Protection is intending to undertake the following actions:

- voiding of all current Tariff Precedents; and
- replacement by new Tariff Precedents written to the quality standards that will be expected of the new Customs Classification Opinions.

This is expected to have the following benefits:

- cleansing of the database of historical precedents that no longer serve as reliable advice;
- automatic removal of any linkages to such precedents;
- provision of contemporary advice; and
- the opportunity for industry to view the style intended for Customs Classification Opinions so informed comment can be made prior to change-over.

This Notice of Intent is provided to inform interested parties of actions intended to be undertaken in the area of provision of tariff advice during the period of the 6th October to 9th October 2009.

Attachment to Notice of Intent: “Voiding of Current Tariff Precedents”

Current Precedent to be Voided

Precedent: 12168700

Description: Brass plaques, not engraved, or otherwise decorated.

Classification: 7419 99 00

Reason: Precedent based on a US Customs decision. The goods are imported in an undecorated form, engraved and blackened after importation, to produce a sign plate or name plate. The same processes could also be employed to produce a plaque bearing a picture of some description. HSEN to Ch 83.10 (in small print) reinforces the opinion the goods, as imported, are not yet either decorative plaques or sign/name plates.

Assessment of 12168700

Insufficient description to be a clear precedent on a particular type of incomplete plaque as it fails to describe the features which distinguish the good as a plaque rather than a good of 7409. As a precedent intending to exclude blank signs from 8310, it would be better addressed directly to 8310.

Replacement

Description: Incomplete sign-plates, name-plates, address-plates and similar plates

Classification: 8310 00 00

Reason: This advice is to assist in clarifying when incomplete or unfinished sign-plates, name-plates, address-plates and similar plates may be classified to 8310.00.00

8310.00.00 covers informative sign plates, that is plates which bear words, letters, numbers or designs giving all the essential information required for a sign-plate, name-plate, advertising plate, address-plate or other similar plate.

Plates which bear this information, and thereby have the essential character of a sign of 8310, but which require further finishing processes, such as the drilling of fixing holes or varnishing, remain in 8310.00.00 under Interpretive Rule 2(a).

Base metal plaques or signs which contain the bulk of information essential to the purpose of the sign at the time of importation but require some details to be added are also covered by 8310 under Interpretive Rule 2(a). For example a plate imported showing the essential information about a machine (make, model, power rating etc) requiring only the insertion of the individual serial number after import, is classified to 8310.00.00.

8310 does not cover incomplete plates which, at the time of importation:

* are blank; or

* which do not bear letters, numbers or symbols; or

* which bear only particulars incidental to the essential information which is to be added later.

Such plates lack the essential character of a sign bearing information and are classifiable dependent upon the constituent material and, where this is applicable to classification, the type and degree of working.

Incidental marking can include borders and commerce marks relating to the origin and composition of the physical sign. They also include text or symbols that indicate the placement or type of information but which do not provide the essential information.

If doubt exists as to whether markings are incidental or essential, it is recommended that advice be sought from the Customs and Border Protection Service.