

JJL**J. J. LAWSON**
CUSTOMS & FREIGHT BROKERS

Bare Facts

Number 5

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Bringing you the bear essentials

NEWS

News update

Customs Tariff

Following on from the last Bare Facts, the changes to the Customs Tariff have been implemented and many Tariff Rulings that importers have obtained in the past have now been voided by the Australian Customs Service. These Rulings form the basis of any defense to claims for additional duty and penalties from Customs.

Importers who have had rulings voided will have already been contacted by Customs. We are in the process of renewing the rulings for those of you who forwarded your Customs letter to us. If you have not yet acted on your letter, please contact us about having the rulings renewed.

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Matt's top tip

GST – Did you know that importers can defer the GST they have to pay on their imports?

The GST Deferral Scheme allows importers to defer the GST payable at time of importation so that it becomes payable when they lodge their BAS. This obviously assists with cash flow and the news gets even better.



If an importer uses the imported goods for a 'creditable purpose', he is also entitled to an input tax credit of up to 100% of the GST payable. That input tax credit falls in the same period as the GST liability. The importer can offset his deferred GST liability with the input tax credit, usually leaving him with no GST to pay on his BAS for that specific importation. Unfortunately, this deferral scheme does not apply to Customs Duty.

To be eligible to use the GST Deferral Scheme, you must:

Have an ABN

Be registered for GST

Lodge your BAS monthly

Do your BAS online with the ATO

Be up to date with your tax returns and payments with the ATO

Pay BAS payment electronically; and

Not have been convicted of any Customs or Tax Offences.

If you want to take advantage of the GST Deferral Scheme, please contact us and we can direct you to the appropriate location on the ATO website. All applications to use the GST Deferral Scheme must be made online with the ATO.

Matt McAuliffe

Consultant
Indirect Taxation



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AQIS accreditation

AQIS is handing over more of its work to those Customs Brokers that have passed various accreditation courses. J.J. Lawson is accredited by AQIS under the AEP for Commodities Scheme. We can self-assess your quarantine requirements for various types of imported goods, including machinery and parts thereof, new tyres, fish and dairy products from NZ, new and used non-passenger vehicles, used passenger vehicles, wooden articles and plywood and veneer products.

As part of the assessment, we may need to ask for certain documentation to be provided by your suppliers that have been requested in the past. We will notify you in regard to these documents as the need arises. These new documents should become part of the standard AQIS documents your suppliers complete, as with the Packing Declarations.



BEAR BITS

Paddington Bear first appeared in 1958 and was featured in 14 books written by Michael Bond and illustrated by Peggy Fortnum. According to legend, Bond based the bear on a teddy bear that he and his wife saw in a store around Christmas, and that they bought because it was the only one left on the shelf and thought it was lonely.

Winnie-the-Pooh was created by A. A. Milne and named after a toy bear owned by his son, Christopher Robin Milne, who was the basis for the character Christopher Robin. His other toys lent their names to most of the other characters, except for Owl and Rabbit, who were probably based on real animals, and the Gopher character, who was added in the Disney version. Christopher Robin's toy bear is now on display at the Donnell Library Center Central Children's Room in New York.

Help!... It's the Hair Bear Bunch! was a Saturday morning cartoon, produced by Hanna-Barbera Productions in 1971 for CBS. The series depicted three fun-loving hippie bears — the Afroed Hair Bear, confusing-talking Bubi Bear, and laid-back Square Bear — who always found a way to escape the Wonderland Zoo and go out on adventures. Trying to stop them were the head zoo-keeper, Mr. Eustace P. Peevly, and his hopelessly inadequate assistant Lionel J. Botch. The bears had a modern "bachelor pad"-styled den at the zoo, but they disguised it from Peavely and Botch to avoid revealing their comfortable surroundings. The bears also had an invisible motorcycle, which Square Bear could call upon when necessary.



wwwwebsite

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We are regularly adding new features and functionality.

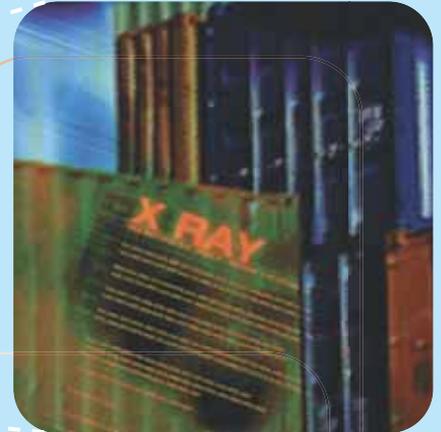
Use our e-tracking facility to check the status of your air cargo or sea container, download forms and request a quote or dehire advice.

If you can't find the information you are looking for, please let us know. We will promptly answer any query and add relevant information to the site.

Don't hang on to empties!

Once you've emptied your container, tell us that it is ready for collection by completing our online 'Empty Container Pickup Advice' form, located on the www.jjlawson.com.au homepage, and we'll organise the pickup for you. Easy!

Container Examination Facilities (CEFs)



Customs regularly intercepts large imports of illicit and illegal cargo. Traffickers are generally very adept at hiding their contraband in unusual and imaginative ways in an attempt to escape detection. However, Container Examination Facilities (CEFs) are able to x-ray and swiftly examine entire containers to detect any illegal drugs, firearms, explosives or other harmful substances while also ensuring that containers comply with import and export requirements.

Customs currently has CEFs located by the ports of Melbourne, Adelaide, Sydney Brisbane, Fremantle and Darwin. The first was opened in Melbourne in December 2002. Darwin boasts the newest CEF, opened in July 2005.

Collectively, these CEFs have dramatically increased the volume of cargo searched without delaying industry processes. Prior to the introduction of x-ray facilities, 3000-4000 containers were examined per year. In the first two years of x-ray being available for cargo screening, 122,000 containers were examined. All containers entering Australia are assessed for risk; selected containers are then flagged for x-ray and further examination.

Flagged containers are driven to the CEF and x-rayed whilst still on the truck. This process is completed and, if all is found to be in order, the container is returned to the wharf within 24 hours. The result of the x-ray determines the need for detailed physical examination – approximately ten per cent of containers are unpacked and searched after x-ray.

CEFs provide customs with:

- increased ability to detect prohibited, illicit and non-compliant goods in sea cargo
- ability to sample trade for misreported consignments, revenue evasion, smuggling and fraud
- rapid, safe and non-intrusive means of verifying container contents while providing Australian industry with
- faster clearance rates
- a reduction in the time consignments remain under Customs control
- enhanced compliance with increasingly stringent international demands for secure trade without a major impact on legitimate container traffic flow

Customs and APEC 2007

Australia is hosting the Asia Pacific Economic Cooperation (APEC) forum in 2007. During this time, Australian Customs will play an integral role in APEC through participating in various forums and ensuring delivery of its security requirements.

Specifically, Australian Customs will be organising, hosting and chairing the APEC Sub-Committee on Customs Procedures (SCCP) and APEC Customs-Business Dialogue (ACBD). It will also play a key role in the Secure Trade in the APEC Region (STAR) conference and participate in the APEC Transport Ministerial Industry Showcase.

Australian Customs will maintain its border security role during the 2007 APEC year with a particular focus leading up to and during the week in September when Leaders from the 21 APEC Member Economies will meet in Sydney.



As time goes by...

Customs House

On 26th January 1788, Captain Arthur Philip planted the first union flag on Australian soil, on what was to become the site of Customs House at Sydney's Circular Quay.

The first Customs House was built on this site during the 1840s and became a symbol of British power over sea and trade. Customs officers worked at the waterfront, checking for contraband and smugglers. In 1889, a new three-storey building was opened, built around the original, and then extended over the following decade as the economy boomed. At the time, wool was a primary export.

Commuters used ferries and trams to travel to the city until the Harbour Bridge opened in 1932, which made the city so much more accessible. Customs House became separated from the water firstly by Circular Quay station in 1956 and then the Cahill Expressway in 1962.

Around this time, many of the city's woolstores were being replaced by skyscrapers and the Overseas Passenger Terminal was opened to cope with the influx of migrants.

Customs vacated its traditional home at Customs House in 1990, moving to a downtown city location and again, in 2004, to its current address at Sydney Airport.

A celebration of unity

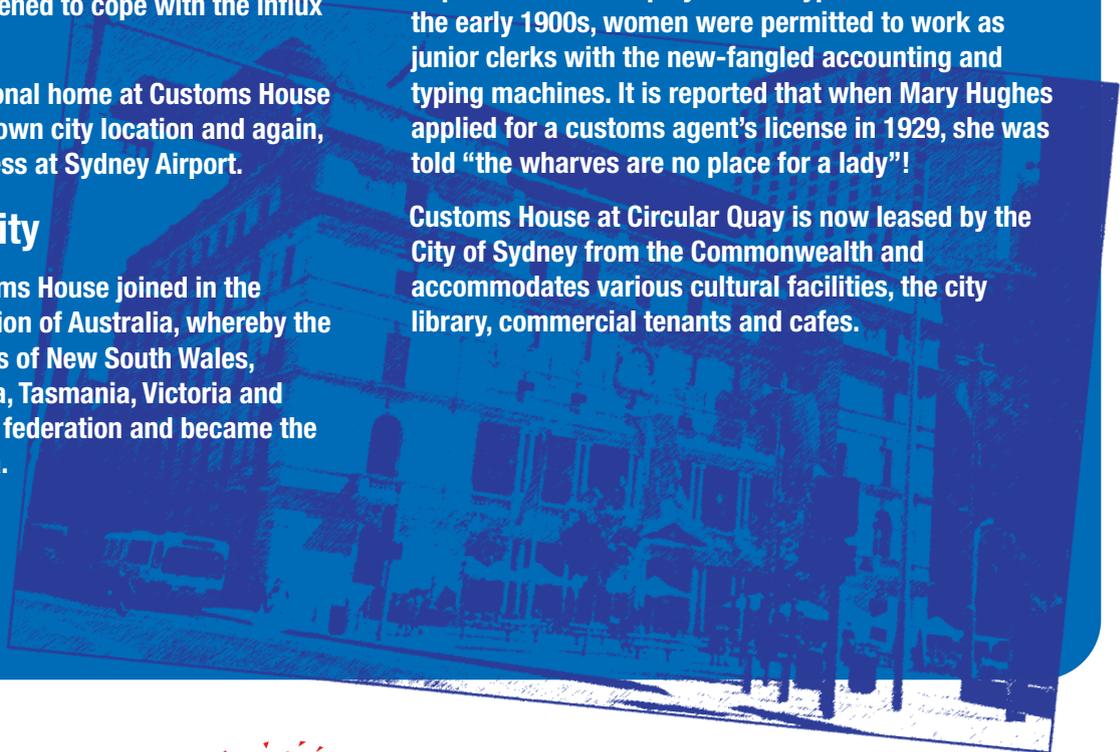
On 1st January 1901, Customs House joined in the celebration of the Constitution of Australia, whereby the six separate British colonies of New South Wales, Queensland, South Australia, Tasmania, Victoria and Western Australia formed a federation and became the Commonwealth of Australia.

Trade and Customs was the first Commonwealth department established. A uniform tariff was one of the major reasons for federation - it stopped the fierce border disputes between the colonies. High duties on imports protected national industries and raised government revenue. Customs controlled the import of prescription and illicit drugs, checked trademarks and patents, monitored passports and controlled quarantine.

The discovery of gold in the 1850s attracted many Chinese immigrants and Customs decided where they could live and work. Over the following years, legislation changed to prevent Chinese immigration and people smuggling became a problem. Customs upheld the 'White Australian policy' by refusing entry to Asians who failed a dictation test in an obscure foreign language. Local Chinese, already resident in Australia, were exempt from these rules. Incredibly, the 'White Australia' law existed until the 1970s.

Women were very much in the minority in Customs House. The first female worker in the NSW Customs Department was employed as a 'typewriter' in 1872. In the early 1900s, women were permitted to work as junior clerks with the new-fangled accounting and typing machines. It is reported that when Mary Hughes applied for a customs agent's license in 1929, she was told "the wharves are no place for a lady"!

Customs House at Circular Quay is now leased by the City of Sydney from the Commonwealth and accommodates various cultural facilities, the city library, commercial tenants and cafes.



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