

Export Control (Tariff Rate Quotas—General) Rules 2021

made under subsection 243(1) of the *Export Control Act 2020* and item 92 of Schedule 3 to the *Export Control (Consequential Amendments and Transitional Provisions) Act 2020*

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**About this compilation**

**This compilation**

This is a compilation of the *Export Control (Tariff Rate Quotas—General) Rules 2021* that shows the text of the law as amended and in force on 28 March 2021 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

**Uncommenced amendments**

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

**Application, saving and transitional provisions for provisions and amendments**

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

**Modifications**

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

**Self‑repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Chapter 1—Preliminary

1 Name

 This instrument is the *Export Control (Tariff Rate Quotas—General) Rules 2021*.

3 Authority

 (1) Subject to subsection (2), this instrument is made under the *Export Control Act 2020*.

 (2) Part 3 of Chapter 7 is made under the following:

 (a) the *Export Control Act 2020*;

 (b) item 92 of Schedule 3 to the *Export Control (Consequential Amendments and Transitional Provisions) Act 2020*.

5 Purpose of this instrument

 For the purposes of section 264 of the Act, this instrument provides for, and in relation to, the establishment and administration of a system of tariff rate quotas for the export of goods.

6 Definitions

 In this instrument:

***Act*** means the *Export Control Act 2020*, and includes:

 (a) legislative instruments made under the *Export Control Act 2020*; and

 (b) the Regulatory Powers Act as it applies in relation to the *Export Control Act 2020*.

***additional U.S. note*** means an additional U.S. note to chapter 4 of the US Harmonized Tariff Schedule.

***adjusted individual entitlement***: see subsection 32(3).

***allocation method*** means the method set out in Part 3 of Chapter 2.

***allocation penalty***: see section 33.

***allocation trigger***: see section 15.

***annual access amount***, for a quota type and a quota year, means the weight specified under Chapter 3 to be the annual access amount for that quota type in relation to that quota year.

***annual application day***: see section 27.

***Australia‑US*** ***Free Trade Agreement*** means the Australia‑US Free Trade Agreement done at Washington on 18 May 2004*,* as in force for Australia from time to time.

Note: The Agreement is in Australian Treaty Series 2005 No. 1 ([2005] ATS 1) and could in 2019 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).

***certification method*** means the method set out in Part 4 of Chapter 2.

***consignment*** means a single shipment (by sea or air) of a kind of goods that is exported to a single consignee.

***eligible past export***, for a quota type and a quota year, means an export of a consignment that is specified under Chapter 3 to be an eligible past export for the quota type in relation to the quota year.

***eligible person***, for a quota type, means a person that is specified under Chapter 3 to be an eligible person for that quota type.

***EU buffalo meat***: see section 53.

***EU grain fed beef***: see section 57.

***EU Grain Fed Beef Regulation*** means Commission Implementing Regulation (EU) No 481/2012, as in force from time to time.

Note: The Regulation could in 2019 be viewed on the EUR‑Lex website (https://eur‑lex.europa.eu).

***EU high quality beef***: see section 60.

***EU Tariff Quota Regulation*** means Commission Implementing Regulation (EU) No 2020/761, as in force from time to time.

Note: The Regulation could in 2021 be viewed on the EUR‑Lex website (https://eur‑lex.europa.eu).

***EU WTO dairy goods***: see section 71.

***first come, first served method*** means the method set out in Part 1 of Chapter 2.

***first year new entrant***: see subsection 28(2).

***high‑fill trigger method*** means the method set out in Part 2 of Chapter 2.

***Indonesia‑Australia Comprehensive Economic Partnership Agreement*** means the Indonesia‑Australia Comprehensive Economic Partnership Agreement done at Jakarta on 4 March 2019, as in force for Australia from time to time.

Note: The Agreement could in 2019 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).

***Indonesia quota goods***: see subsection 75(1).

***initial individual entitlement***: see subsection 32(1).

***Japan‑Australia Economic Partnership Agreement*** means the Agreement between Australia and Japan for an Economic Partnership, done at Canberra on 8 July 2014, as in force for Australia from time to time.

Note: The Agreement is in Australian Treaty Series 2015 No. 2 ([2015] ATS 2) and could in 2019 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).

***Japan quota goods***: see subsection 86(1).

***maximum transfer percentage***: see section 27.

***minimum quota allocation***, for a quota type and a quota year, means the amount specified under Chapter 3 to be the minimum quota allocation for that quota type in relation to that quota year.

***new entrant***: see subsection 28(1).

***new entrant access amount***: see section 27.

***new entrant access cap***: see section 27.

***new entrant available amount***: see section 27.

***penalty individual threshold***: see section 27.

***penalty pool threshold***: see section 27.

***post‑trigger access amount***: see section 14.

***provisional tariff rate quota entitlement***: see subsection 20(1).

***quarterly access amount***: see subsection 7(1).

***quarter of a quota year***, for a quota type, means the period specified under Chapter 3 to be a quarter of a quota year for that quota type.

***quota type*** means a kind of goods for export to a particular destination.

***quota year***, for a quota type, means the period that is specified under Chapter 3 to be a quota year for that quota type.

***reclamation day***: see section 27.

***redistributed individual entitlement***: see subsection 32(7).

***relevant destination authority***, for a kind of goods for export to a particular destination, means the authority or body that is responsible for regulating the importation of that kind of goods into that destination.

***required usage percentage***: see section 27.

***second year new entrant***: see subsection 28(3).

***standard access amount***: see section 27.

***tariff rate quota certificate*** means a tariff rate quota certificate issued under this instrument.

Note: A tariff rate quota certificate is not a government certificate (see the definition of ***government certificate*** in section 12 of the Act).

***tariff rate quota entitlement***: a person’s tariff rate quota entitlement for a quota type and a quota year at a particular time is the weight reserved at that time for the person’s use for the purposes of applications for tariff rate quota certificates in relation to consignments of that quota type for export in that quota year.

***third year new entrant***: see subsection 28(4).

***trigger amount***: see section 14.

***trigger deadline***: see section 14.

***UK buffalo meat***: see section 89A.

***UK high quality beef***: see section 89E.

***UK Quota Table*** means the Quota Table within the meaning of the UK Tariff Quota Regulations.

***UK Tariff Quota Regulations*** means the *Customs (Tariff Quotas) (EU Exit) Regulations 2020* (UK), as in force from time to time.

Note: The Regulations could in 2021 be viewed on the UK legislation website (https://legislation.gov.uk).

***uncommitted annual access amount***: the uncommitted annual access amount for a quota type and a quota year at a particular time is the annual access amount for that quota type and quota year reduced by the sum of:

 (a) the total weight for which tariff rate quota certificates have been issued in relation to consignments of that quota type for export in that quota year; and

 (b) if tariff rate quota entitlements have been allocated for that quota type and quota year—the total tariff rate quota entitlements of all persons.

Note: If a tariff rate quota certificate in relation to a consignment is revoked, the certificate is taken never to have been issued (see subsection 119(5)).

***uncommitted new entrant access amount***: see section 27.

***uncommitted quarterly access amount***: see subsection 7(2).

***uncommitted standard access amount***: see section 27.

***uncommitted trigger amount***: see section 14.

***US beef***:see subsection 90(1).

***US FTA dairy goods***:see subsection 98(1).

***US Harmonized Tariff Code*** means the code used in the US Harmonized Tariff Schedule.

***US Harmonized Tariff Schedule*** means the Harmonized Tariff Schedule of the United States published by the United States International Trade Commission, as in force from time to time.

Note: The Schedule could in 2019 be viewed on the United States International Trade Commission’s website (http://www.usitc.gov).

***using new entrant access quota***, in relation to issuing a tariff rate quota certificate, has the meaning given by subsection 36(6).

***using standard access quota***, in relation to issuing a tariff rate quota certificate, has the meaning given by subsection 36(7).

***US WTO dairy goods***: see section 110.

7 Quarterly access amounts

 (1) If a provision of Chapter 3 provides that there is a quarterly access amount for a quota type, then, subject to subsection (4), the ***quarterly access amount*** for that quota type and a quarter of a quota year is the annual access amount for that quota type and quota year divided by 4.

 (2) The ***uncommitted quarterly access amount*** for a quota type and a quarter of a quota year at a particular time is the difference between:

 (a) the quarterly access amount for that quota type and quarter; and

 (b) the total weight for which tariff rate quota certificates have been issued during that quarter in relation to consignments of that quota type for export in that quota year.

Note: If a tariff rate quota certificate in relation to a consignment is revoked, the certificate is taken never to have been issued (see subsection 119(5)).

 (3) For the purposes of subsection (2), if a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year is issued before the start of the quota year, the certificate is taken to have been issued during the first quarter of the quota year.

 (4) If, at the end of the first, second or third quarter of a quota year, the uncommitted quarterly access amount for that quarter is greater than zero, the quarterly access amount for the next quarter of the quota year is increased by that uncommitted quarterly access amount.

Chapter 2—Methods for determining entitlements and issuing certificates

 Part 1—First come, first served method

8 Application of this Part

 If a provision of Chapter 3 provides that the first come, first served method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year, then this Part applies for the purposes of issuing a tariff rate quota certificate in relation to such a consignment.

9 Applications for tariff rate quota certificates

 A person who intends to export a consignment of a quota type in a quota year may apply to the Secretary under this section for a tariff rate quota certificate in relation to the consignment.

Note: See section 114 for requirements and other matters relating to applications.

10 Applications to be dealt with in order of receipt

 The Secretary must deal with applications under section 9 in the order in which the applications are received by the Secretary.

Note: Subsection 114(8) deals with when an application is taken to be received by the Secretary.

11 Issuing tariff rate quota certificates—annual access amounts

Application of this section

 (1) This section applies in relation to an application under section 9 for a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year (other than an application relating to a quota type for which there is a quarterly access amount).

Note: Section 12 deals with applications relating to a quota type for which there is a quarterly access amount.

When Secretary must issue certificate

 (2) Subject to section 115, the Secretary must issue a tariff rate quota certificate to the applicant in relation to the consignment if, at the time the Secretary deals with the application, the uncommitted annual access amount for the quota type and quota year is greater than zero.

Note: Section 115 deals with when the Secretary may decide not to issue a certificate.

 (3) The certificate must be issued for the lesser of:

 (a) the weight of the consignment applied for; and

 (b) the uncommitted annual access amount at the time the Secretary deals with the application.

12 Issuing tariff rate quota certificates—quarterly access amounts

Application of this section

 (1) This section applies in relation to an application under section 9 for a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year if there is a quarterly access amount for that quota type.

Note: There is a quarterly access amount only if a provision of Chapter 3 provides for it (see section 7).

When Secretary must issue certificate

 (2) Subject to section 115, the Secretary must issue a tariff rate quota certificate to the applicant in relation to the consignment if, at the time the Secretary issues the certificate, the uncommitted quarterly access amount for the quota type and the current quarter of the quota year is greater than zero.

Note: Section 115 deals with when the Secretary may decide not to issue a certificate.

 (3) For the purposes of subsection (2), if the quota year has not started at the time the Secretary deals with the application, the first quarter of the quota year is taken to be the current quarter.

 (4) The certificate must be issued for the lesser of:

 (a) the weight of the consignment applied for; and

 (b) the uncommitted quarterly access amount at the time the Secretary deals with the application.

Part 2—High‑fill trigger method

Division 1—Preliminary

13 Application of this Part

 If a provision of Chapter 3 provides that the high‑fill trigger method applies for the purposes of issuing a tariff rate quota certificate in relation to consignments of a quota type for export in a quota year, then this Part applies for the purposes of:

 (a) issuing a tariff rate quota certificate in relation to such a consignment; and

 (b) determining tariff rate quota entitlements for that quota type and quota year.

14 Definitions

 In this instrument:

***post‑trigger access amount***, for a quota type and a quota year, means the weight that is the difference between the annual access amount for that quota type and quota year and the trigger amount for that quota type and quota year.

***trigger amount***, for a quota type and a quota year, means the weight specified under Chapter 3 to be the trigger amount for that quota type in relation to that quota year.

***trigger deadline***,for a quota type and a quota year, means the day specified under Chapter 3 to be the trigger deadline for that quota type in that quota year.

Note: The trigger deadline is the last day when the allocation trigger for that quota type and quota year can occur (see section 15).

***uncommitted trigger amount***: the uncommitted trigger amount for a quota type and a quota yearat a particular time is the difference between:

 (a) the trigger amount for that quota type and quota year; and

 (b) the total weight for which tariff rate quota certificates have been issued in relation to consignments of that quota type for export in that quota year.

Note: If a tariff rate quota certificate in relation to a consignment is revoked, the certificate is taken never to have been issued (see subsection 119(5)).

15 Allocation trigger

 (1) The ***allocation trigger*** for a quota type and a quota year occurs at the first time that the total weight for which tariff rate quota certificates have been issued in relation to consignments of that quota type in relation to that quota year is equal to the trigger amount for the quota type and quota year.

 (2) However, the allocation trigger does not occur if the time mentioned in subsection (1) is after the trigger deadline for the quota type and quota year.

Note: For the allocation of quota after the allocation trigger has occurred, see Division 4.

Division 2—Tariff rate quota certificates if allocation trigger has not occurred

16 Applications for tariff rate quota certificates before allocation trigger

 A person who intends to export a consignment of a quota type in a quota year may apply to the Secretary under this section for a tariff rate quota certificate in relation to the consignment if, at the time the application is made, the allocation trigger for the quota type and quota year has not occurred.

Note: See section 114 for requirements and other matters relating to applications.

17 Applications to be dealt with in order of receipt

 (1) The Secretary must deal with applications under section 16 in the order in which the applications are received by the Secretary.

Note: Subsection 114(8) deals with when an application is taken to be received by the Secretary.

 (2) If the Secretary has not dealt with an application under section 16 and the allocation trigger for the quota type and quota year occurs, the Secretary must treat the application as being made under section 23. The application is taken to be validly made under that section despite being made before the allocation trigger occurred.

18 Issuing tariff rate quota certificates

Application of this section

 (1) This section applies in relation to an application under section 16 for a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year.

When Secretary must issue certificate

 (2) Subject to section 115, the Secretary must issue a tariff rate quota certificate to the applicant in relation to the consignment if, at the time the Secretary deals with the application:

 (a) for the issue of a certificate on or before the trigger deadline for the quota type and quota year—the uncommitted trigger amount for the quota type and quota year is greater than zero; or

 (b) for the issue of a certificate after the trigger deadline—the uncommitted annual access amount for the quota type and quota year is greater than zero.

Note: Section 115 deals with when the Secretary may decide not to issue a certificate.

 (3) If the certificate is issued on or before the trigger deadline, the certificate must be issued for the lesser of:

 (a) the weight of the consignment applied for; and

 (b) the uncommitted trigger amount at the time the Secretary deals with the application.

 (4) If the certificate is issued after the trigger deadline, the certificate must be issued for the lesser of:

 (a) the weight of the consignment applied for; and

 (b) the uncommitted annual access amount at the time the Secretary deals with the application.

Division 3—Provisional tariff rate quota entitlements

19 Notice of provisional tariff rate quota entitlement

 (1) If the Secretary believes that the allocation trigger for a quota type and a quota year is likely to occur, the Secretary must give a written notice to each person to whom tariff rate quota certificates have been issued in relation to consignments of that quota type for export in that quota year.

 (2) The notice must:

 (a) state the amount (if any) of the person’s provisional tariff rate quota entitlement for the quota type and quota year; and

 (b) unless the person’s provisional tariff rate quota entitlement is nil—state that the person may request, no later than the day specified in the notice, the amount of that provisional tariff rate quota entitlement that the person wants to have allocated under section 21 as the person’s tariff rate quota entitlement if the allocation trigger occurs;

 (c) specify the way in which the person is to make the request.

 (3) The day specified for the purposes of paragraph (2)(b) must be at least 10 business days after the date of the notice.

20 Calculation of provisional tariff rate quota entitlement

 (1) Subject to this section, a person’s ***provisional tariff rate quota entitlement*** for a quota type and a quota year is the amount worked out using the following formula:



where:

***all eligible past exports*** is the total weight of all eligible past exports, for the quota type and quota year, by persons to whom tariff rate quota certificates have been issued in relation to consignments of that quota type for export in that quota year.

***person’s eligible past exports*** is the total weight of the person’s eligible past exports for the quota type and quota year.

***post‑trigger access amount*** is the post‑trigger access amount for the quota type and quota year.

 (2) If the amount worked out under subsection (1) for a person is less than the minimum quota allocation for the quota type and quota year, the person’s provisional tariff rate quota entitlement for the quota type and quota year is nil.

 (3) If subsection (2) applies to the provisional tariff rate quota entitlement of a person (an ***excluded person***), then:

 (a) the provisional tariff rate quota entitlement of each person to whom a notice must be issued under subsection 19(1) who is not an excluded person must be recalculated under subsection (1) of this section; and

 (b) for the purposes of the recalculation, each excluded person is taken not to be a person to whom tariff rate quota certificates have been issued in relation to consignments of the quota type for export in the quota year.

 (4) The amount of each person’s provisional tariff rate quota entitlement, as calculated under subsections (1) to (3), must be rounded to the nearest kilogram, with 0.5 of a kilogram to be rounded up.

 (5) However, if the sum of the provisional tariff rate quota entitlements of all persons exceeds the post‑trigger access amount for the quota type and quota year, the amount of each person’s provisional tariff rate quota entitlement must be rounded down to the nearest kilogram instead.

Division 4—Allocation of quota after allocation trigger occurs

21 Allocation of tariff rate quota entitlement

 (1) This section applies if the allocation trigger for a quota type and a quota year occurs.

 (2) The Secretary must, as soon as practicable after the allocation trigger occurs, allocate the requested amount of tariff rate quota entitlement for the quota type and quota year to each person who has made a request in accordance with paragraph 19(2)(b).

 (3) However, the Secretary must not allocate the requested amount to a person if the person is not an eligible person for the quota type.

 (4) The Secretary must give each person to whom tariff rate quota certificates have been issued in relation to consignments of the quota type for export in the quota year a written notice stating:

 (a) when the allocation trigger occurred; and

 (b) if the person has been allocated an amount of tariff rate quota entitlement—the amount of the entitlement.

22 Transfer of tariff rate quota entitlement

 (1) A person(the ***transferor***) who has an amount of tariff rate quota entitlement for a quota type and a quota year may, at any time before the end of the quota year, transfer all or part of that amount to an eligible person for the quota type (the ***transferee***) by notifying the Secretary, in writing, of:

 (a) the name of the transferor;

 (b) the name of the transferee;

 (c) the amount of the entitlement to be transferred.

 (2) If the Secretary receives a notice under subsection (1), the amount is transferred in accordance with the notice.

Division 5—Tariff rate quota certificates if allocation trigger has occurred

23 Applications for tariff rate quota certificates after allocation trigger occurs

 A person who intends to export a consignment of a quota type in a quota year may apply to the Secretary under this section for a tariff rate quota certificate in relation to the consignment if, at the time the application is made, the allocation trigger for that quota type and quota year has occurred.

Note: See section 114 for requirements and other matters relating to applications.

24 Applications to be dealt with in order of receipt

 (1) The Secretary must deal with applications under section 23 in the order in which the applications are received by the Secretary.

Note: Subsection 114(8) deals with when an application is taken to be received by the Secretary.

 (2) The Secretary must not deal with any applications under section 23 until after the Secretary has allocated amounts of tariff rate quota entitlements for the quota type and quota year in accordance with section 21.

25 Issuing tariff rate quota certificates

Application of this section

 (1) This section applies in relation to an application under section 23 for a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year.

When Secretary must issue certificate

 (2) Subject to section 115, the Secretary must issue a tariff rate quota certificate to the applicant in relation to the consignment if, at the time the Secretary deals with the application:

 (a) the applicant’s tariff rate quota entitlement for the quota type and quota year is greater than zero; or

 (b) the uncommitted annual access amount for the quota type and quota year is greater than zero.

Note: Section 115 deals with when the Secretary may decide not to issue a certificate.

 (3) The certificate must be issued for the lesser of:

 (a) the weight of the consignment applied for; and

 (b) the sum of the applicant’s tariff rate quota entitlement and the uncommitted annual access amount at the time the Secretary deals with the application.

 (4) If the applicant’s tariff rate quota entitlement for the quota type and quota year is greater than zero at the time the Secretary deals with the application, the applicant’s tariff rate quota entitlement is reduced (but not below zero) by the weight for which the tariff rate quota certificate is issued.

Part 3—Allocation method

Division 1—Preliminary

26 Application of this Part

 If a provision of Chapter 3 provides that the allocation method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year, then this Part applies for the purposes of:

 (a) issuing a tariff rate quota certificate in relation to such a consignment; and

 (b) determining tariff rate quota entitlements for that quota type and quota year.

27 Definitions

 In this instrument:

***annual application day***, for a quota type and a quota year, means the day specified under Chapter 3 to be the annual application day for that quota type and quota year.

***maximum transfer percentage***, for a quota type, means the percentage specified under Chapter 3 to be the maximum transfer percentage for that quota type.

***new entrant access amount***, for a quota type and a quota year, means the weight specified under Chapter 3 to be the new entrant access amount for that quota type in relation to that quota year.

***new entrant access cap***, for a quota type and a quota year, means the weight specified under Chapter 3 to be the new entrant access cap for that quota type in relation to that quota year.

***new entrant available amount***: the new entrant available amount, of a person who is a new entrant for a quota type and a quota year, at a particular time is the lesser of:

 (a) the uncommitted new entrant access amount at that time for that quota type and quota year; and

 (b) the difference between:

 (i) the new entrant access cap for that quota type and quota year; and

 (ii) the total weight for which tariff rate quota certificates have been issued to the person in relation to consignments of that quota type in relation to that quota year using new entrant access quota.

***penalty individual threshold***, for a quota type and a quota year, means the amount specified under Chapter 3 to be the penalty individual threshold for that quota type in relation to that quota year.

***penalty pool threshold***, for a quota type and a quota year, means the amount specified under Chapter 3 to be the penalty pool threshold for that quota type in relation to that quota year.

***reclamation day***, for a quota type and a quota year, means the day specified under Chapter 3 to be the reclamation day for that quota type and quota year.

***required usage percentage***, for a quota type, means the percentage specified under Chapter 3 to be the required usage percentage for that quota type.

***standard access amount***, for a quota type and a quota year, means the weight that is the difference between the annual access amount for that quota type and quota year and the new entrant access amount for that quota type and quota year.

***uncommitted new entrant access amount***: the uncommitted new entrant access amount for a quota type and a quota year at a particular time is the difference between:

 (a) the new entrant access amount for that quota type and quota year; and

 (b) the total weight for which tariff rate quota certificates have been issued in relation to consignments of that quota type for export in that quota year using new entrant access quota.

Note: If a tariff rate quota certificate in relation to a consignment is revoked, the certificate is taken never to have been issued (see subsection 119(5)).

***uncommitted standard access amount***: the uncommitted standard access amount for a quota type and a quota year at a particular time is the standard access amount for that quota type and quota year reduced by the sum of:

 (a) the total weight for which tariff rate quota certificates have been issued in relation to consignments of that quota type for export in that quota year using standard access quota; and

 (b) the total tariff rate quota entitlements of all persons for that quota type and quota year.

Note: If a tariff rate quota certificate in relation to a consignment is revoked, the certificate is taken never to have been issued (see subsection 119(5)).

28 New entrants

 (1) A person is a ***new entrant*** for a quota type and quota year if the person is:

 (a) a first year new entrant for the quota type and quota year; or

 (b) a second year new entrant for the quota type and quota year; or

 (c) a third year new entrant for the quota type and quota year.

 (2) A person is a ***first year new entrant*** for a quota type and quota year (the ***current quota year***) if the person:

 (a) applied for a tariff rate quota certificate in relation to a consignment of the quota type for export in the current quota year; and

 (b) has not been allocated a tariff rate quota entitlement under section 30 or 45 for the quota type and the current quota year or any of the 3 quota years preceding the current quota year; and

 (c) has not been issued a tariff rate quota certificate in relation to a consignment of the quota type for export in either of the 2 quota years preceding the current quota year using new entrant access quota; and

 (d) is not an associated entity, within the meaning of the *Corporations Act 2001*, of any person who:

 (i) has been allocated a tariff rate quota entitlement under section 30 or 45 for the quota type and the current quota year or any of the 3 quota years preceding the current quota year; or

 (ii) has been issued a tariff rate quota certificate in relation to a consignment of the quota type for export in the current quota year, or either of the 2 quota years preceding the current quota year, using new entrant access quota.

 (3) A person is a ***second year new entrant*** for a quota type and quota year if:

 (a) the person was a first year new entrant for the quota type and the previous quota year; and

 (b) the person has not been allocated a tariff rate quota entitlement under section 30 for the quota type and quota year.

 (4) A person is a ***third year new entrant*** for a quota type and quota year if:

 (a) the person was a second year new entrant for the quota type and the previous quota year; and

 (b) the person has not been allocated a tariff rate quota entitlement under section 30 for the quota type and quota year.

Division 2—Allocation of quota at beginning of quota year

29 Applications for quota

Who may apply

 (1) Subject to this section, an eligible person for a quota type may apply to the Secretary for an allocation of an amount of tariff rate quota entitlement for that quota type and a quota year.

Note: A person who is allocated an amount of tariff rate quota entitlement for a quota type and a quota year under section 30 cannot qualify as a new entrant for the quota type for the next 3 quota years—see section 28.

 (2) A person is not eligible to apply for an allocation for a quota type and a quota year if, in relation to any of the 3 previous quota years:

 (a) the person transferred one or more amounts of tariff rate quota entitlement for the quota type and quota year; and

 (b) the total of the amounts that the person transferred was more than the amount worked out using the following formula:

 

 where:

 ***allocations*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and quota year that the person has been allocated.

 ***maximum transfer percentage*** is the maximum transfer percentage for the quota type.

 ***transfers in*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and quota year that have been transferred to the person.

When to make application

 (3) The application must be made on or before the annual application day for the quota type and quota year.

Requirements for applications

 (4) The application must:

 (a) state the amount of tariff rate quota entitlement being applied for; and

 (b) be made in a manner approved, in writing, by the Secretary; and

 (c) if the Secretary has approved a form for making the application:

 (i) include the information required by the form; and

 (ii) be accompanied by any documents required by the form.

Note: A person may commit an offence if the person makes a false or misleading statement in an application or provides false or misleading information or documents (see sections 136.1, 137.1 and 137.2 of the *Criminal Code*).

 (5) The Secretary may accept any information or document previously given to the Secretary in connection with an application made under this instrument as satisfying any requirement to give that information or document under subsection (4).

 (6) An application is taken not to have been made if the application does not comply with the requirements referred to in subsection (4) for the application.

30 Allocation of quota

 (1) The Secretary must, as soon as practicable after the annual application day for a quota type and a quota year, allocate to applicants under section 29 amounts of tariff rate quota entitlement for that quota type and quota year in accordance with this section.

 (2) The amount of tariff rate quota entitlement to be allocated to an applicant is:

 (a) if the total amount applied for in all applications is less than or equal to the standard access amount for the quota type and quota year—the amount the person applied for; or

 (b) if the total amount applied for in all applications is more than the standard access amount for the quota type and quota year—the amount worked out under section 31.

Note: See also section 32 for calculations required for the purposes of section 31.

31 Calculation of tariff rate quota entitlement allocated from standard access amount

 (1) For the purposes of paragraph 30(2)(b), the amount of tariff rate quota entitlement to be allocated to an applicant for a quota type and a quota year is:

 (a) if the amount of the applicant’s redistributed individual entitlement for the quota type and quota year is equal to the amount of tariff rate quota entitlement the applicant applied for—that amount;

 (b) if the amount of the applicant’s redistributed individual entitlement is less than the minimum quota allocation for the quota type and quota year and paragraph (a) does not apply*—*nil; and

 (c) if neither paragraph (a) nor (b) applies—the amount worked out using the formula in subsection (2), subject to subsections (3) to (6).

Note: For an applicant’s ***redistributed individual entitlement***, see subsections 32(7) to (14). This is worked out from an applicant’s ***initial individual entitlement*** (see subsections 32(1) and (2)) and ***adjusted individual entitlement*** (see subsections 32(3) to (6)).

 (2) For the purposes of paragraph (1)(c), the formula is:



where:

***applicant’s eligible past exports*** is the total weight of the applicant’s eligible past exports for the quota type and quota year.

***non‑excess eligible past exports*** is the total weight of all eligible past exports, for the quota type and quota year, by all applicants to whose entitlement paragraph (1)(c) applies.

***quota for redistribution*** is the sum of the redistributed individual entitlements of all applicants to whose entitlement paragraph (1)(b) applies.

***RIE*** is the applicant’s redistributed individual entitlement.

Note: For an applicant’s ***redistributed individual entitlement***, see subsections 32(7) to (14). This is worked out from an applicant’s ***initial individual entitlement*** (see subsections 32(1) and (2)) and ***adjusted individual entitlement*** (see subsections 32(3) to (6)).

 (3) If the amount worked out under subsection (2) for any applicant (a ***quota‑filled applicant***) is more than the amount of tariff rate quota entitlement the applicant applied for, then:

 (a) the amount of tariff rate quota entitlement to be allocated to each quota‑filled applicant is equal to the amount of tariff rate quota entitlement that applicant applied for; and

 (b) the amount of tariff rate quota entitlement to be allocated to each applicant to whom paragraph (1)(c) applies who is not a quota‑filled applicant must be recalculated under subsection (2); and

 (c) for the purposes of the recalculation:

 (i) each quota‑filled applicant is taken to be an applicant to whose entitlement paragraph (1)(a) applies; and

 (ii) the quota available for redistribution is taken to be reduced by the difference, for each quota‑filled applicant, between the amount of tariff rate quota entitlement that applicant applied for and the amount of that applicant’s redistributed individual entitlement.

 (4) The recalculation mentioned in subsection (3) must be repeated until subsection (3) no longer applies in relation to any applicant.

 (5) The amount of tariff rate quota entitlement to be allocated to each applicant, as calculated under subsections (1) to (4), must be rounded to the nearest kilogram, with 0.5 of a kilogram to be rounded up.

 (6) However, if the sum of the tariff rate quota entitlements to be allocated exceeds the standard access amount for the quota type and quota year, the amount of tariff rate quota entitlement to be allocated to each applicant must be rounded down to the nearest kilogram instead.

32 Initial calculations of tariff rate quota entitlement

Initial entitlement calculation using eligible past exports

 (1) Subject to subsection (2), an applicant’s ***initial individual entitlement*** for a quota type and a quota year is the amount worked out using the following formula:



where:

***all eligible past exports*** is the total weight of all eligible past exports by all applicants for the quota type and quota year.

***applicant’s eligible past exports*** is the total weight of the applicant’s eligible past exports for the quota type and quota year.

***standard access amount*** is the standard access amount for the quota type and quota year.

 (2) If the amount worked out under subsection (1) for an applicant is more than the amount of tariff rate quota entitlement the applicant applied for, the amount of the applicant’s initial individual entitlement is the amount of tariff rate quota entitlement the applicant applied for.

Redistribution of excess allocations

 (3) The amount of an applicant’s ***adjusted individual entitlement*** for a quota type and a quota year is:

 (a) if the amount of the applicant’s initial individual entitlement for the quota type and quota year is equal to the amount of tariff rate quota entitlement the applicant applied for—that amount; and

 (b) if the amount of the applicant’s initial individual entitlement for the quota type and quota year is less than the amount of tariff rate quota entitlement the applicant applied for—the amount worked out using the formula in subsection (4), subject to subsections (5) and (6).

 (4) For the purposes of paragraph (3)(b), the formula is:



where:

***all entitlements*** is the total of the initial individual entitlements of all applicants for the quota type and quota year.

***applicant’s eligible past exports*** is the total weight of the applicant’s eligible past exports for the quota type and quota year.

***IIE*** is the applicant’s initial individual entitlement.

***non‑excess eligible past exports*** is the total weight of all eligible past exports, for the quota type and quota year, by all applicants to whose entitlement paragraph (3)(b) applies.

***standard access*** is the standard access amount for the quota type and quota year.

 (5) If the amount worked out under subsection (4) for any applicant (a ***quota‑filled applicant***) is more than the amount of tariff rate quota entitlement the applicant applied for, then:

 (a) the adjusted individual entitlement of each quota‑filled applicant is equal to the amount of tariff rate quota entitlement that applicant applied for; and

 (b) the adjusted individual entitlement of each applicant to whose entitlement paragraph (3)(b) applies who is not a quota‑filled applicant must be recalculated under subsection (4); and

 (c) for the purposes of the recalculation, each quota‑filled applicant’s initial individual entitlement is taken to have been equal to the amount of tariff rate quota entitlement that applicant applied for.

 (6) The recalculation mentioned in subsection (5) must be repeated until subsection (5) no longer applies in relation to any applicant.

Application and redistribution of penalties

 (7) The amount of an applicant’s ***redistributed individual entitlement*** for a quota type and a quota year is:

 (a) if the applicant has an allocation penalty for the quota type and quota year—the amount of the applicant’s adjusted individual entitlement for the quota type and quota year, less the amount of the allocation penalty, subject to subsections (11) to (14); and

 (b) if paragraph (a) does not apply and the applicant’s adjusted individual entitlement for the quota type and quota year is equal to the amount of tariff rate quota entitlement the applicant applied for—that amount; and

 (c) if neither paragraph (a) nor (b) applies—the amount worked out using the formula in subsection (8), subject to subsections (9) and (10).

Note: See section 33 for determination of whether a person has an allocation penalty and the amount of the penalty.

 (8) For the purposes of paragraph (7)(c), the formula is:



where:

***AIE*** is the applicant’s adjusted individual entitlement.

***applicant’s eligible past exports*** is the total weight of the applicant’s eligible past exports for the quota type and quota year.

***non‑penalised eligible past exports*** is the total weight of all eligible past exports, for the quota type and quota year, by all applicants to whose entitlement paragraph (7)(c) applies.

***penalties*** is the total of the amount of the allocation penalties of applicants for the quota type and quota year.

 (9) If the amount worked out under subsection (8) for any applicant (a ***quota‑filled applicant***) is more than the amount of tariff rate quota entitlement the applicant applied for, then:

 (a) the redistributed individual entitlement of each quota‑filled applicant is equal to the amount of tariff rate quota entitlement that applicant applied for; and

 (b) the redistributed individual entitlement of each applicant to whose entitlement paragraph (7)(c) applies who is not a quota‑filled applicant must be recalculated under subsection (8); and

 (c) for the purposes of the recalculation, each quota‑filled applicant’s adjusted individual entitlement is taken to have been equal to the amount of tariff rate quota entitlement that applicant applied for.

 (10) The recalculation mentioned in subsection (9) must be repeated until subsection (9) no longer applies in relation to any applicant.

Partial return of penalties

 (11) Subsection (12) applies if, after the recalculation mentioned in subsection (9) has been repeated as many times as required for applicants to whose entitlement paragraph (7)(c) applies, the total of the redistributed individual entitlements of all applicants is less than the standard access amount for the quota type and quota year.

 (12) If this subsection applies, the redistributed individual entitlement of an applicant who has an allocation penalty for the quota type and quota year is the amount worked out using the following formula, subject to subsections (13) and (14):



where:

***AIE*** is the applicant’s adjusted individual entitlement.

***applicant’s eligible past exports*** is the total weight of the applicant’s eligible past exports for the quota type and quota year.

***penalised eligible past exports*** is the total weight of all eligible past exports, for the quota type and quota year, by all applicants who have an allocation penalty for the quota type and quota year.

***penalty*** is the amount of the applicant’s allocation penalty for the quota type and quota year.

***quota for redistribution*** is the difference between:

 (a) the standard access amount for the quota type and quota year; and

 (b) the total of the redistributed individual entitlements of all applicants after the recalculation mentioned in subsection (6) has been repeated as many times as required.

 (13) If the amount worked out under subsection (12) for any applicant (a ***quota‑filled applicant***) is more than the amount of tariff rate quota entitlement the applicant applied for, then:

 (a) the redistributed individual entitlement of each quota‑filled applicant is equal to the amount of tariff rate quota entitlement that applicant applied for; and

 (b) the redistributed individual entitlement of each applicant with an allocation penalty for the quota type and quota year who is not a quota‑filled applicant must be recalculated under subsection (12); and

 (c) for the purposes of the recalculation:

 (i) each quota‑filled applicant is taken to not have an allocation penalty for the quota type and quota year; and

 (ii) the quota available for redistribution is taken to be reduced by the difference, for each quota‑filled applicant, between the amount of tariff rate quota entitlement that applicant applied for and the amount of that applicant’s redistributed individual entitlement as it was worked out under paragraph (7)(a).

 (14) The recalculation mentioned in subsection (13) must be repeated until subsection (13) no longer applies in relation to any applicant.

33 Penalty on allocation for unused entitlement in previous quota year

 (1) A person has an allocation penalty for a quota type and a quota year if, as at the end of the annual application day for the quota type and quota year, the total weight for which tariff rate quota certificates have been issued to the person in relation to consignments of that quota type in relation to the previous quota year is less than the amount worked out using the following formula:where:

***allocations*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and the previous quota year that the person has been allocated.

***required usage percentage*** is the required usage percentage for the quota type.

***returns*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and the previous quota year that the person returned on or before the reclamation day for the previous quota year.

***transfers in*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and the previous quota year that have been transferred to the person.

***transfers out*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and the previous quota year that have been transferred from the person to another person.

 (2) However, the person does not have an allocation penalty if, as at the end of the annual application day for the quota type and quota year:

 (a) the person’s tariff rate quota entitlement for the quota type and the previous quota year is less than the penalty individual threshold for the quota type and the previous quota year; or

 (b) the uncommitted annual access amount for the quota type and the previous quota year, less any amounts of tariff rate quota entitlement for the previous quota year that were returned to the Secretary after the reclamation day for the previous quota year, is greater than the penalty pool threshold for the quota type and the previous quota year.

 (3) If a person has an allocation penalty for a quota type and a quota year, the amount of the allocation penalty is the amount, as at the end of the annual application day for the quota type and quota year, of the person’s tariff rate quota entitlement for the quota type and the previous quota year.

Division 3—Tariff rate quota certificates before reclamation day

34 Applications for tariff rate quota certificates before reclamation day

 A person who intends to export a consignment of a quota type in a quota year may, on or before the reclamation dayfor the quota type and quota year, apply to the Secretary under this sectionfor a tariff rate quota certificate for the consignment.

Note: See section 114 for requirements and other matters relating to applications.

35 Applications to be dealt with in order of receipt

 (1) The Secretary must deal with applications under section 34 in the order in which the applications are received by the Secretary.

Note: Subsection 114(8) deals with when an application is taken to be received by the Secretary.

 (2) If the Secretary has not dealt with an application under section 34 before the end of the reclamation day for the quota type and quota year, the Secretary must deal with the application before allocating amounts of tariff rate quota entitlement for the quota type and quota year in accordance with section 42.

36 Issuing tariff rate quota certificates

Application of this section

 (1) This section applies in relation to an application under section 34 for a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year.

When Secretary must issue certificate

 (2) Subject to section 115, the Secretary must issue a tariff rate quota certificate to the applicant in relation to the consignment if, at the time the Secretary deals with the application:

 (a) the applicant’s tariff rate quota entitlement for the quota type and quota year is greater than zero; or

 (b) if the applicant is a new entrant for the quota type and quota year—the applicant’s new entrant available amountfor the quota type and quota year is greater than zero; or

 (c) the uncommitted standard access amount for the quota type and quota year is greater than zero.

Note: Section 115 deals with when the Secretary may decide not to issue a certificate.

 (3) If the applicant is a new entrant, the certificate must be issued for the lesser of:

 (a) the weight of the consignment applied for; and

 (b) the sum of the applicant’s tariff rate quota entitlement, the applicant’s new entrant available amount and the uncommitted standard access amount at the time the Secretary deals with the application.

Note: A new entrant might have obtained a tariff rate quota entitlement by a transfer of entitlement under section 37.

 (4) If the applicant is not a new entrant, the certificate must be issued for the lesser of:

 (a) the weight of the consignment applied for; and

 (b) the sum of the applicant’s tariff rate quota entitlement and the uncommitted standard access amount at the time the Secretary deals with the application.

 (5) If the applicant’s tariff rate quota entitlement for the quota type and quota year is greater than zero at the time the Secretary deals with the application, the applicant’s tariff rate quota entitlement is reduced (but not below zero) by the weight for which the tariff rate quota certificate is issued.

 (6) If the applicant is a new entrant for the quota type and quota year, the certificate is taken to be issued ***using new entrant access quota*** for the lesser of the following weights:

 (a) if the applicant does not have a tariff rate quota entitlement for the quota type and quota year at the time the Secretary deals with the application—the weight for which the tariff rate quota certificate is issued;

 (b) if the applicant does have such an entitlement—the difference between the weight for which the tariff rate quota certificate is issued and that entitlement;

 (c) the applicant’s new entrant available amount for the quota type and quota year at the time the Secretary deals with the application.

 (7) The certificate is taken to be issued ***using standard access quota*** for the following weight:

 (a) if the applicant is not a new entrant for the quota type and quota year—the weight for which the tariff rate quota certificate is issued;

 (b) if the applicant is a new entrant—the difference between the weight for which the tariff rate quota certificate is issued and the weight for which the certificate is taken to be issued using new entrant access quota.

Division 4—Transfer or return of quota

37 Transfer of tariff rate quota entitlement

 (1) A person(the ***transferor***) who has an amount of tariff rate quota entitlement for a quota type and a quota year may, at any time on or before the reclamation day for the quota type and quota year, transfer all or part of that amount to an eligible person for the quota type (the ***transferee***) by notifying the Secretary, in writing, of the following:

 (a) the name of the transferor;

 (b) the name of the transferee;

 (c) the amount of the entitlement to be transferred.

Note: Transferring more than a certain amount of entitlement for a quota year will make the person ineligible to apply for an allocation of entitlement for the following 3 quota years: see subsection 29(2).

 (2) However, a new entrant for the quota type and quota year is not permitted to be a transferor.

 (3) If the Secretary receives a notice under subsection (1), the amount is transferred in accordance with the notice.

38 Return of tariff rate quota entitlement

 (1) A person who has an amount of tariff rate quota entitlement for a quota type and a quota year may, at any time before the end of the quota year, return all or part of that amount by notifying the Secretary in writing of the amount of the entitlement to be returned.

Note 1: If the notice is given after the reclamation day for the quota year, the revoked quota will be counted in determining a penalty in relation to the following quota year under section 33.

Note 2: A person may also return an amount of tariff rate quota entitlement when giving a notice under section 39.

 (2) If the Secretary receives a notice under subsection (1), the amount of the person’s tariff rate quota entitlement stated in the notice is revoked.

Division 5—Reclamation and reallocation of quota

Subdivision A—Reclamation

39 Notice before reclamation day

 (1) A person who has a tariff rate quota entitlement for a quota type and a quota year must give the Secretary a written notice under this section on or before the reclamation day for the quota type and quota year.

 (2) The notice must state:

 (a) the amount of tariff rate quota entitlement that the person is returning; or

 (b) the amount of additional tariff rate quota entitlement that the person is applying for; or

 (c) that the person does not intend to either return tariff rate quota entitlement or apply for additional tariff rate quota entitlement.

Note: For applications for tariff rate quota entitlement by persons who do not have an entitlement, see section 44.

 (3) The notice must:

 (a) be made in a manner approved, in writing, by the Secretary; and

 (b) if the Secretary has approved a form for making the notice:

 (i) include the information required by the form; and

 (ii) be accompanied by any documents required by the form.

Note: A person may commit an offence if the person provides false or misleading information or documents (see sections 137.1 and 137.2 of the *Criminal Code*).

 (4) The Secretary may accept any information or document previously given to the Secretary under this instrument as satisfying any requirement to give that information or document under subsection (3).

 (5) A notice is taken not to have been given if the notice does not comply with the requirements referred to in subsection (3) for the notice.

40 Revocation of tariff rate quota entitlement following notice or reclamation day

Revocation of notified amount

 (1) If the Secretary receives a notice under section 39 from a person that states an amount of tariff rate quota entitlement for a quota type and a quota year that the person is returning, the amount of the person’s tariff rate quota entitlement stated in the notice is revoked.

Revocation if no notice given

 (2) If a person who has a tariff rate quota entitlement for a quota type and a quota year does not give the Secretary a notice in accordance with section 39:

 (a) the person’s tariff rate quota entitlement is forfeited at the start of the day after the reclamation day; and

 (b) the whole of that entitlement is revoked.

Revocation if less than 25% of entitlement used

 (3) Subsection (4) applies if, at the end of the reclamation day for a quota type and a quota year:

 (a) a person has a tariff rate quota entitlement for the quota type and quota year; and

 (b) the total weight for which tariff rate quota certificates have been issued to the person in relation to consignments of that quota type in relation to the quota year is less than 25% of:

 

 where:

 ***allocations*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and quota year that the person has been allocated.

 ***returns*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and quota year that the person has returned.

 ***transfers in*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and quota year that have been transferred to the person.

 ***transfers out*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and quota year that have been transferred from the person to another person.

 (4) If this subsection applies, then:

 (a) the person’s tariff rate quota entitlement is forfeited at the start of the day after the reclamation day; and

 (b) the whole of that entitlement is revoked.

Subdivision B—Allocation process for new entrants

41 Application by new entrant for quota allocation after reclamation day

 (1) A person may apply to the Secretary under this section for an allocation of an amount of tariff rate quota entitlement for a quota type and a quota year if:

 (a) the person is an eligible person for the quota type; and

 (b) the person is a new entrant for the quota type and quota year; and

 (c) tariff rate quota certificates have been issued to the person in relation to consignments of that quota type in relation to the quota year.

When to make application

 (2) The application must be made on or before the reclamation day for the quota type and quota year.

Limit on amount applied for

 (3) The maximum amount of tariff rate quota entitlement that the person may apply for is the lesser of:

 (a) the total weight of the tariff rate quota certificates that have been issued to the person in relation to consignments of the quota type for export in the quota year using new entrant access quota; and

 (b) the difference between the new entrant access cap for the quota type and quota year and the weight mentioned in paragraph (a).

Requirements for applications

 (4) The application must:

 (a) state the amount of tariff rate quota entitlement being applied for; and

 (b) be made in a manner approved, in writing, by the Secretary; and

 (c) if the Secretary has approved a form for making the application:

 (i) include the information required by the form; and

 (ii) be accompanied by any documents required by the form.

Note: A person may commit an offence if the person makes a false or misleading statement in an application or provides false or misleading information or documents (see sections 136.1, 137.1 and 137.2 of the *Criminal Code*).

 (5) The Secretary may accept any information or document previously given to the Secretary in connection with an application made under this instrument as satisfying any requirement to give that information or document under subsection (4).

 (6) An application is taken not to have been made if the application does not comply with the requirements referred to in subsection (4) for the application.

42 Allocation of quota after reclamation day—new entrants

 (1) The Secretary must, as soon as practicable after the reclamation day for a quota type and a quota year, allocate amounts of tariff rate quota entitlement for the quota type and quota year to applicants under section 41 in accordance with this section.

Note: The Secretary must deal with all applications for tariff rate quota certificates made under section 34 before allocating entitlements in accordance with this section (see subsection 35(2)).

 (2) The amount of tariff rate quota entitlement to be allocated to an applicant is:

 (a) if the total amount applied for in all applications is less than or equal to the uncommitted new entrant access amount for the quota type and quota year as at the time the Secretary makes the allocation—the amount the person applied for; or

 (b) if the total amount applied for in all applications is more than the uncommitted new entrant access amount for the quota type and quota year as at the time the Secretary makes the allocation—the amount worked out under section 43.

43 Calculation of tariff rate quota entitlement for new entrants

 (1) For the purposes of paragraph 42(2)(b) and subject to this section, the amount of tariff rate quota entitlement to be allocated to an applicant for a quota type and a quota year is the uncommitted new entrant access amount for the quota type and quota year at the time the Secretary makes the allocation, divided by the number of applicants.

 (2) If the amount worked out under subsection (1) for any applicant (a ***quota‑filled applicant***) is more than the amount of tariff rate quota entitlement the applicant applied for:

 (a) the amount of tariff rate quota entitlement to be allocated to each quota‑filled applicant is equal to the amount of tariff rate quota entitlement that applicant applied for; and

 (b) the amount of tariff rate quota entitlement to be allocated to each applicant who is not a quota‑filled applicant must be recalculated under subsection (1); and

 (c) for the purposes of the recalculation:

 (i) each quota‑filled applicant is taken not to be an applicant; and

 (ii) the uncommitted new entrant access amount is taken to be reduced by the total amount of tariff rate quota entitlement to be allocated to quota‑filled applicants.

 (3) The recalculation mentioned in subsection (2) must be repeated until subsection (2) no longer applies in relation to any applicant.

 (4) The amount of tariff rate quota entitlement to be allocated to each applicant, as calculated under subsections (1) to (3), must be rounded to the nearest kilogram, with 0.5 of a kilogram to be rounded up.

 (5) However, if the sum of the tariff rate quota entitlements to be allocated exceeds the uncommitted new entrant access amount for the quota type and quota year at the time the Secretary makes the allocation, the amount of tariff rate quota entitlement to be allocated to each applicant must be rounded down to the nearest kilogram instead.

Subdivision C—Allocation process for persons other than new entrants

44 Application by person who is not new entrant for quota allocation after reclamation day

 (1) Subject to subsection (2), a person may apply to the Secretary under this section for an allocation of an amount of tariff rate quota entitlement for a quota type and a quota year if:

 (a) the person is an eligible person for the quota type;

 (b) the person is not a new entrant for the quota type and quota year; and

 (c) the person does not, at the time of the application, have a tariff rate quota entitlement for the quota type and quota year.

Note 1: A person who has a tariff rate quota entitlement is required to give the Secretary a notice under section 39, and may, as part of that notice, apply for an amount of additional tariff rate quota entitlement.

Note 2: A person who is allocated an amount of tariff rate quota entitlement for a quota type and a quota year under section 45 cannot qualify as a new entrant for the quota type for the next 3 quota years (see section 28).

 (2) A person is not eligible to apply for an allocation for a quota type and a quota year if, in relation to any of the 3 previous quota years:

 (a) the person transferred one or more amounts of tariff rate quota entitlement for the quota type and quota year; and

 (b) the total of the amounts that the person transferred was more than the amount worked out using the following formula:

 

 where:

 ***allocations*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and quota year that the person has been allocated.

 ***maximum transfer percentage*** is the maximum transfer percentage for the quota type.

 ***transfers in*** is the sum of all of the amounts of tariff rate quota entitlement for the quota type and quota year that have been transferred to the person.

When to make application

 (3) The application must be made on or before the reclamation day for the quota type and quota year.

Requirements for applications

 (4) The application must:

 (a) state the amount of tariff rate quota entitlement being applied for; and

 (b) be made in a manner approved, in writing, by the Secretary; and

 (c) if the Secretary has approved a form for making the application:

 (i) include the information required by the form; and

 (ii) be accompanied by any documents required by the form.

Note: A person may commit an offence if the person makes a false or misleading statement in an application or provides false or misleading information or documents (see sections 136.1, 137.1 and 137.2 of the *Criminal Code*).

 (5) The Secretary may accept any information or document previously given to the Secretary in connection with an application made under this instrument as satisfying any requirement to give that information or document under subsection (4).

 (6) An application is taken not to have been made if the application does not comply with the requirements referred to in subsection (4) for the application.

45 Allocation of quota after reclamation day—applicants who are not new entrants

 (1) The Secretary must allocate amounts of tariff rate quota entitlement for a quota type and a quota year to persons who applied for entitlement in accordance with paragraph 39(2)(b) or under section 44 as soon as practicable after:

 (a) all relevant amounts of tariff rate quota entitlement for the quota type and quota year have been revoked under section 40; and

 (b) the Secretary has allocated amounts of tariff rate quota entitlement for the quota type and quota year under section 42.

 (2) The amount of tariff rate quota entitlement to be allocated to an applicant is:

 (a) if the total amount applied for in all applications is less than or equal to the uncommitted annual access amount for the quota type and quota yearas at the time the Secretary makes the allocation—the amount the person applied for; or

 (b) if the total amount applied for in all applications is more than the uncommitted annual access amount for the quota type and quota year as at the time the Secretary makes the allocation—the amount worked out under section 46.

Note: The uncommitted annual access amount is not available for the purposes of issuing tariff rate quota certificates until this allocation process is carried out (see subsection 49(5)).

46 Calculation of tariff rate quota entitlement after reclamation day

 (1) For the purposes of paragraph 45(2)(b) and subject to this section, the amount of tariff rate quota entitlement to be allocated to an applicant for a quota type and a quota year is the amount worked out using the following formula:



where:

***all eligible past exports*** is the total weight of all eligible past exports by all applicants for the quota type and that quota year.

***applicant’s eligible past exports*** is the total weight of the applicant’s eligible past exports for the quota type and quota year.

***uncommitted annual access amount*** is the uncommitted annual access amount for the quota type and quota year at the time the Secretary makes the allocation.

 (2) If the amount worked out under subsection (1) for any applicant (a ***quota‑filled applicant***) is more than the amount of tariff rate quota entitlement the applicant applied for:

 (a) the amount of tariff rate quota entitlement to be allocated to each quota‑filled applicant is equal to the amount of tariff rate quota entitlement that applicant applied for; and

 (b) the amount of tariff rate quota entitlement to be allocated to each applicant who is not a quota‑filled applicant must be recalculated under subsection (1); and

 (c) for the purposes of the recalculation:

 (i) each quota‑filled applicant is taken not to be an applicant; and

 (ii) the uncommitted annual access amount is taken to be reduced by the total amount of tariff rate quota entitlement to be allocated to quota‑filled applicants.

 (3) The recalculation mentioned in subsection (2) must be repeated until subsection (2) no longer applies in relation to any applicant.

 (4) The amount of tariff rate quota entitlement to be allocated to each applicant, as calculated under subsections (1) to (3), must be rounded to the nearest kilogram, with 0.5 of a kilogram to be rounded up.

 (5) However, if the sum of the tariff rate quota entitlements to be allocated exceeds the uncommitted annual access amount for the quota type and quota year at the time the Secretary makes the allocation, the amount of tariff rate quota entitlement to be allocated to each applicant must be rounded down to the nearest kilogram instead.

Division 6—Tariff rate quota certificates after reclamation day

47 Applications for tariff rate quota certificates after reclamation day

 A person who intends to export a consignment of a quota type in a quota year may, after the reclamation dayfor the quota type and quota year, apply to the Secretary under this sectionfor a tariff rate quota certificate in relation to the consignment.

Note: See section 114 for requirements and other matters relating to applications.

48 Applications to be dealt with in order of receipt

 The Secretary must deal with applications under section 47 in the order in which the applications are received by the Secretary.

Note: Subsection 114(8) deals with when an application is taken to be received by the Secretary.

49 Issuing tariff rate quota certificates

Application of this section

 (1) This section applies in relation to an application under section 47 for a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year.

When Secretary must issue certificate

 (2) Subject to subsection (5) and section 115, the Secretary must issue a tariff rate quota certificate to the applicant in relation to the consignment if, at the time the Secretary deals with the application:

 (a) the applicant’s tariff rate quota entitlement for the quota type and quota year is greater than zero; or

 (b) the uncommitted annual access amount for the quota type and quota year is greater than zero.

Note: Section 115 deals with when the Secretary may decide not to issue a certificate.

 (3) The certificate must be issued for the lesser of:

 (a) the weight of the consignment applied for; and

 (b) the sum of the applicant’s tariff rate quota entitlement and the uncommitted annual access amount at the time the Secretary deals with the application.

 (4) If the applicant’s tariff rate quota entitlement is greater than zero at the time the Secretary deals with the application, the applicant’s tariff rate quota entitlement is reduced (but not below zero) by the weight for which the tariff rate quota certificate is issued.

No uncommitted annual access amount until after allocation process

 (5) For the purposes of this section, the uncommitted annual access amount for a quota type and a quota year is taken to be zero during the period:

 (a) beginning at the start of the day after the reclamation day for the quota type and quota year; and

 (b) ending when the Secretary has allocated amounts of tariff rate quota entitlement for the quota type and quota year to persons in accordance with section 45.

Part 4—Certification method

50 Application of this Part

 If a provision of Chapter 3 provides that the certification method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year, then this Part applies for the purposes of issuing a tariff rate quota certificate in relation to such a consignment.

51 Applications for tariff rate quota certificates

 A person who intends to export a consignment of a quota type in a quota year may apply to the Secretary for a tariff rate quota certificate in relation to the consignment.

Note: See section 114 for requirements and other matters relating to applications.

52 Issuing tariff rate quota certificates

 If the Secretary receives an application under section 51, the Secretary must, subject to section 115, issue a tariff rate quota certificate to the applicant in relation to the consignment.

Note: Section 115 deals with when the Secretary may decide not to issue a certificate.

Chapter 3—Exports covered by tariff rate quotas

Part 1—Exports to the European Union

Division 1—EU buffalo meat

53 EU buffalo meat

 ***EU buffalo meat*** is frozen boneless buffalo meat of the kind described under order number 09.4001 in Annex VIII to the EU Tariff Quota Regulation.

54 Quota year

 A quota year for EU buffalo meat for export to the European Union is a period of 12 months beginning on 1 July.

55 Method for issuing tariff rate quota certificates

 The first come, first served method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of EU buffalo meat for export to the European Union in a quota year beginning on or after 1 July 2020.

Note: The first come, first served method is set out in Part 1 of Chapter 2*.*

56 Annual access amount

 The annual access amount for EU buffalo meat for export to the European Union in relation to a quota year is the weight of EU buffalo meat that may, under order number 09.4001 in Annex VIII to the EU Tariff Quota Regulation, be exported from Australia to the European Union in the quota year at the *ad valorem* customs duty set out in that order number.

Division 2—EU grain fed beef

57 EU grain fed beef

***EU grain fed beef*** is beef of the kind referred to in Article 1(2) of the EU Grain Fed Beef Regulation.

58 Quota year

 A quota year for EU grain fed beef for export to the European Union is a period of 12 months beginning on 1 July.

59 Method for issuing tariff rate quota certificates

 The certification method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of EU grain fed beef for export to the European Union in a quota year beginning on or after 1 July 2020.

Note: The certification method is set out in Part 4 of Chapter 2.

Division 3—EU high quality beef

60 EU high quality beef

***EU high quality beef*** is beef of the kind described under order number 09.4451 in Annex VIII to the EU Tariff Quota Regulation.

61 Quota year

 A quota year for EU high quality beef for export to the European Union is a period of 12 months beginning on 1 July.

62 Method for issuing tariff rate quota certificates

 (1) Subject to subsections (2) to (5), the allocation method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of EU high quality beef for export to the European Union in a quota year beginning on or after 1 July 2020.

Note: The allocation method is set out in Part 3 of Chapter 2.

Maximum transfer percentage

 (2) For the quota years beginning on 1 July 2021, 1 July 2022 and 1 July 2023, subsections 29(2) and 44(2) do not apply.

 (3) For the quota year beginning on 1 July 2024, subsections 29(2) and 44(2) apply as if the reference to any of the 3 previous quota years were a reference to the quota year beginning on 1 July 2023.

 (4) For the quota year beginning on 1 July 2025, subsections 29(2) and 44(2) apply as if the reference to any of the 3 previous quota years were a reference to the quota years beginning on 1 July 2023 and 1 July 2024.

Allocation penalty

 (5) For the quota year beginning on 1 July 2021, no person has an allocation penalty.

63 Annual access amount

 The annual access amount for EU high quality beef for export to the European Union in relation to a quota year is the weight of EU high quality beef that may, under order number 09.4451 in Annex VIII to the EU Tariff Quota Regulation, be exported from Australia to the European Union in the quota year at the *ad valorem* customs duty set out in that order number.

64 Application and reclamation days

 (1) The annual application day for EU high quality beef for export to the European Union for a quota year is 16 May in the calendar year in which the quota year starts.

 (2) The reclamation day for EU high quality beef for export to the European Union for a quota year is 15 February in the quota year.

65 Eligible person

 An eligible person for EU high quality beef for export to the European Union is a person who holds an export licence allowing the holder to export EU high quality beef to the European Union.

66 Eligible past exports

 A consignment is an eligible past export for EU high quality beef for export to the European Union in relation to a quota year if:

 (a) it is a consignment of EU high quality beef exported to the European Union; and

 (b) a tariff rate quota certificate was issued in relation to the consignment in the period:

 (i) beginning on the 1 May that is 38 months before the start of the quota year; and

 (ii) ending on 30 April of the calendar year in which the quota year starts.

Note: This section does not apply in relation to the quota years beginning on 1 July 2021, 1 July 2022 and 1 July 2023 (see section 135).

67 Minimum quota allocation

 The minimum quota allocation for EU high quality beef for export to the European Union in relation to a quota year is 1 tonne.

68 Penalties

 (1) The required usage percentage for EU high quality beef for export to the European Union is 90 per cent.

 (2) The penalty individual threshold for EU high quality beef for export to the European Union in relation to a quota year is 10 tonnes.

 (3) The penalty pool threshold for EU high quality beef for export to the European Union in relation to a quota year is 200 tonnes.

69 Maximum transfer percentage

 The maximum transfer percentage for EU high quality beef for export to the European Union is 50 per cent.

70 New entrant amounts

 (1) The new entrant access amount for EU high quality beef for export to the European Union is:

 (a) in relation to the quota year beginning on 1 July 2020—500 tonnes; and

 (b) in relation to a later quota year—250 tonnes.

 (2) The new entrant access cap for EU high quality beef for export to the European Union is:

 (a) in relation to the quota year beginning on 1 July 2020—100 tonnes; and

 (b) in relation to a later quota year—80 tonnes.

Division 4—EU WTO dairy goods

71 EU WTO dairy goods

 Goods referred to in column 2 of an item in the following table:

 (a) are ***EU WTO dairy goods***; and

 (b) are of the kind of EU WTO dairy goods referred to in column 1 of that item.

| EU WTO dairy goods |
| --- |
| Item | Column 1Kind of EU WTO dairy goods | Column 2Goods |
| 1 | Cheese for processing | Goods described under order number 09.4522 in Annex IX to the EU Tariff Quota Regulation |
| 2 | Whole cheddar cheese | Goods described under order number 09.4521 in Annex IX to the EU Tariff Quota Regulation |

72 Quota year

 A quota year for a kind of EU WTO dairy goods for export to the European Union is a period of 12 months beginning on 1 January.

73 Method for issuing tariff rate quota certificates

 The first come, first served method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of a kind of EU WTO dairy goods for export to the European Union in a quota year beginning on or after 1 January 2020.

Note: The first come, first served method is set out in Part 1 of Chapter 2*.*

74 Annual access amount

 The annual access amount for a kind of EU WTO dairy goods for export to the European Union in relation to a quota year is the weight of goods of that kind that may, under the EU Tariff Quota Regulation, be exported from Australia to the European Union in the quota year at a reduced tariff rate.

Part 2—Exports to Indonesia

75 Indonesia quota goods

 (1) ***Indonesia quota goods*** are goods of any of the following kinds:

 (a) carrots;

 (b) lemons and limes;

 (c) live male cattle;

 (d) mandarins;

 (e) oranges;

 (f) potatoes.

 (2) For the purposes of this Part:

***carrots*** means carrots of a kind that may be exported from Australia to Indonesia at a reduced tariff rate under the Indonesia‑Australia Comprehensive Economic Partnership Agreement.

***lemons and limes*** means lemons and limes of a kind that may be exported from Australia to Indonesia at a reduced tariff rate under the Indonesia‑Australia Comprehensive Economic Partnership Agreement.

***live male cattle*** means live male cattle of a kind that may be exported from Australia to Indonesia at a reduced tariff rate under the Indonesia‑Australia Comprehensive Economic Partnership Agreement.

***mandarins*** means mandarins of a kind that may be exported from Australia to Indonesia at a reduced tariff rate under the Indonesia‑Australia Comprehensive Economic Partnership Agreement.

***oranges*** means oranges of a kind that may be exported from Australia to Indonesia at a reduced tariff rate under the Indonesia‑Australia Comprehensive Economic Partnership Agreement.

***potatoes*** means potatoes of a kind that may be exported from Australia to Indonesia at a reduced tariff rate under the Indonesia‑Australia Comprehensive Economic Partnership Agreement.

76 Quota year

 (1) A quota year for a kind of Indonesia quota goods for export to Indonesia is a period of 12 months beginning on 1 January.

 (2) For the purposes of this Part, the ***initial quota year*** is the quota year in which the Indonesia‑Australia Comprehensive Economic Partnership Agreement comes into force.

77 Method for issuing tariff rate quota certificates

Kinds of Indonesia quota goods other than carrots or potatoes

 (1) The first come, first served method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of a kind of Indonesia quota goods (other than a consignment of carrots or potatoes) for export to Indonesia in the initial quota year or a later quota year.

Note: The first come, first served method is set out in Part 1 of Chapter 2.

Carrots and potatoes

 (2) Subject to subsections (3) and (4), the allocation method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of carrots or a consignment of potatoes for export to Indonesia in the initial quota year or a later quota year.

Note: The allocation method is set out in Part 3 of Chapter 2.

 (3) For the initial quota year:

 (a) subsections 40(3) and (4) do not apply; and

 (b) if the allocation of tariff rate quota entitlement under section 30 does not occur before 1 July in the initial quota year—Divisions 5 and 6 of Part 3 of Chapter 2 do not apply.

 (4) For the quota year after the initial quota year, no person has an allocation penalty.

78 Annual access amount

 The annual access amount for a kind of Indonesia quota goods for export to Indonesia in relation to a quota year is the weight of goods of that kind that may, under the Indonesia‑Australia Comprehensive Economic Partnership Agreement, be exported from Australia to Indonesia in the quota year at a reduced tariff rate.

79 Application and reclamation days

 (1) The annual application day for carrots and for potatoes for export to Indonesia is:

 (a) for the initial quota year—the day specified by the Secretary; and

 (b) for a later quota year—18 November in the calendar year immediately before the quota year.

 (2) The reclamation day for carrots and for potatoes for export to Indonesia for a quota year is 31 August in the quota year.

 (3) However, for the initial quota year, if the allocation of tariff rate quota entitlement under section 30 does not occur before 1 July in the quota year, the reclamation day is 31 December in the quota year.

Note: See also paragraph 77(3)(b).

80 Eligible person

 Any person is an eligible person for carrots or for potatoes for export to Indonesia.

81 Eligible past exports

Carrots

 (1) A consignment is an eligible past export for carrots for export to Indonesia in relation to the initial quota year or either of the next 2 quota years if it is a consignment of carrots exported to any country in the period:

 (a) beginning on the 19 November that is between 25 and 26 months before the start of that quota year; and

 (b) ending on 18 November of the calendar year before that quota year starts.

 (2) A consignment is an eligible past export for carrots for export to Indonesia in relation to a quota year other than a quota year to which subsection (1) applies if:

 (a) it is a consignment of carrots exported to Indonesia; and

 (b) a tariff rate quota certificate was issued in relation to the consignment in the period:

 (i) beginning on the 19 November that is between 25 and 26 months before the start of that quota year; and

 (ii) ending on 18 November of the calendar year before that quota year starts.

Potatoes

 (3) A consignment is an eligible past export for potatoes for export to Indonesia in relation to the initial quota year or either of the next 2 quota years if it is a consignment of potatoes exported to any country in the period:

 (a) beginning on the 19 November that is between 25 and 26 months before the start of that quota year; and

 (b) ending on 18 November of the calendar year before that quota year starts.

 (4) A consignment is an eligible past export for potatoes for export to Indonesia in relation to a quota year other than a quota year to which subsection (3) applies if:

 (a) it is a consignment of potatoes exported to Indonesia; and

 (b) a tariff rate quota certificate was issued in relation to the consignment in the period:

 (i) beginning on the 19 November that is between 25 and 26 months before the start of that quota year; and

 (ii) ending on 18 November of the calendar year before that quota year starts.

82 Minimum quota allocation

 The minimum quota allocation for carrots and for potatoes for export to Indonesia in relation to a quota year is 1 tonne.

83 Penalties

 (1) The required usage percentage for carrots and for potatoes for export to Indonesia is 90 per cent.

 (2) The penalty individual threshold for carrots and for potatoes for export to Indonesia in relation to a quota year is 10 tonnes.

 (3) The penalty pool threshold for carrots and for potatoes for export to Indonesia in relation to a quota year is 300 tonnes.

84 Maximum transfer percentage

 The maximum transfer percentage for carrots and for potatoes for export to Indonesia is 50 per cent.

85 New entrant amounts

Carrots

 (1) The new entrant access amount for carrots for export to Indonesia is:

 (a) in relation to the initial quota year or either of the next 2 quota years—zero; and

 (b) in relation to a later quota year—400 tonnes.

 (2) The new entrant access cap for carrots for export to Indonesia is:

 (a) in relation to the initial quota year or either of the next 2 quota years—zero; and

 (b) in relation to a later quota year—250 tonnes.

Potatoes

 (3) The new entrant access amount for potatoes for export to Indonesia is:

 (a) in relation to the initial quota year or either of the next 2 quota years—zero; and

 (b) in relation to a later quota year—600 tonnes.

 (4) The new entrant access cap for potatoes for export to Indonesia is:

 (a) in relation to the initial quota year or either of the next 2 quota years—zero; and

 (b) in relation to a later quota year—300 tonnes.

Part 3—Exports to Japan

86 Japan quota goods

 (1) ***Japan quota goods*** are goods of any of the following kinds:

 (a) apple juice;

 (b) bovine offal;

 (c) honey;

 (d) orange juice;

 (e) pork;

 (f) poultry;

 (g) preserved meats (other);

 (h) preserved meats (sausage).

 (2) For the purposes of this Part:

***apple juice*** means apple juice of a kind that may be exported from Australia to Japan at a reduced tariff rate under the Japan‑Australia Economic Partnership Agreement.

***bovine offal***means edible offal of bovine animals that may be exported from Australia to Japan at a reduced tariff rate under the Japan‑Australia Economic Partnership Agreement.

***honey*** means honey that may be exported from Australia to Japan at a reduced tariff rate under the Japan‑Australia Economic Partnership Agreement.

***orange juice*** means orange juice of a kind that may be exported from Australia to Japan at a reduced tariff rate under the Japan‑Australia Economic Partnership Agreement.

***pork*** means meat, internal organs or preparations of swine that may be exported from Australia to Japan at a reduced tariff rate under the Japan‑Australia Economic Partnership Agreement.

***poultry*** means meat or preparations of poultry that may be exported from Australia to Japan at a reduced tariff rate under the Japan‑Australia Economic Partnership Agreement.

***preserved meats (other)*** means preparations of bovine animals (including beef jerky, but not including goods that are preserved meats (sausage)) that may be exported from Australia to Japan at a reduced tariff rate under the Japan‑Australia Economic Partnership Agreement.

***preserved meats (sausage)*** means any of the following goods made from bovine animals or swine that may be exported from Australia to Japan at a reduced tariff rate under the Japan‑Australia Economic Partnership Agreement:

 (a) sausages;

 (b) homogenised preparations;

 (c) liver paste.

87 Quota year and quarter of quota year

 (1) A quota year for a kind of Japan quota goods for export to Japan is a period of 12 months beginning on 1 April.

 (2) A quarter of a quota year for a kind of Japan quota goods for export to Japan is a period of 3 months beginning on 1 April, 1 July, 1 October or 1 January.

88 Method for issuing tariff rate quota certificates

 The first come, first served method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of a kind of Japan quota goods for export to Japan in a quota year beginning on or after 1 April 2020.

Note: The first come, first served method is set out in Part 1 of Chapter 2*.*

89 Access amounts

Annual access amount

 (1) The annual access amount for a kind of Japan quota goods for export to Japan in relation to a quota year is the weight of goods of that kind that may, under the Japan‑Australia Economic Partnership Agreement, be exported from Australia to Japan in the quota year at a reduced tariff rate.

Quarterly access amount for bovine offal

 (2) There is a quarterly access amount for bovine offal for export to Japan.

Part 3A—Exports to the United Kingdom

Division 1—UK buffalo meat

89A UK buffalo meat

***UK buffalo meat*** is boneless buffalo meat of a kind that may, under the UK Tariff Quota Regulations, be exported from Australia to the United Kingdom under quota number 05.4001.

89B Quota year

 A quota year for UK buffalo meat for export to the United Kingdom is a period of 12 months beginning on 1 July.

89C Method for issuing tariff rate quota certificates

 The first come, first served method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of UK buffalo meat for export to the United Kingdom:

 (a) in the quota year beginning on 1 July 2020 for the issue of certificates on or after 1 January 2021; and

 (b) in a quota year beginning on or after 1 July 2021.

Note 1: The first come, first served method is set out in Part 1 of Chapter 2.

Note 2: Before 1 January 2021, the United Kingdom was included in the European Union for the purposes of this instrument.

89D Annual access amount

 The annual access amount for UK buffalo meat for export to the United Kingdom in relation to a quota year is the weight of UK buffalo meat that may, as set out in the UK Quota Table, be exported from Australia to the United Kingdom in the quota year at the quota duty rate for quota number 05.4001 in the UK Quota Table.

Division 2—UK high quality beef

89E UK high quality beef

***UK high quality beef*** is meat of a kind that may, under the UK Tariff Quota Regulations, be exported from Australia to the United Kingdom under quota number 05.4451.

89F Quota year

 A quota year for UK high quality beef for export to the United Kingdom is a period of 12 months beginning on 1 July.

89G Method for issuing tariff rate quota certificates

 (1) Subject to subsections (2) to (7), the allocation method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of UK high quality beef for export to the United Kingdom:

 (a) in the quota year beginning on 1 July 2020 for the issue of certificates on or after 1 January 2021; and

 (b) in a quota year beginning on or after 1 July 2021.

Note 1: The allocation method is set out in Part 3 of Chapter 2.

Note 2: Before 1 January 2021, the United Kingdom was included in the European Union for the purposes of this instrument.

Allocation of quota

 (2) For the quota year beginning on 1 July 2020:

 (a) Division 2 of Part 3 of Chapter 2 (allocation of quota at beginning of quota year) does not apply; and

 (b) the Secretary may allocate amounts of tariff rate quota entitlement for UK high quality beef for export to the United Kingdom in that quota year in accordance with section 131.

Maximum transfer percentage

 (3) For the quota years beginning on 1 July 2021, 1 July 2022 and 1 July 2023, subsections 29(2) and 44(2) do not apply.

 (4) For the quota year beginning on 1 July 2024, subsections 29(2) and 44(2) apply as if the reference to any of the 3 previous quota years were a reference to the quota year beginning on 1 July 2023.

 (5) For the quota year beginning on 1 July 2025, subsections 29(2) and 44(2) apply as if the reference to any of the 3 previous quota years were a reference to the quota years beginning on 1 July 2023 and 1 July 2024.

Allocation penalty

 (6) For the quota year beginning on 1 July 2021, no person has an allocation penalty.

New entrants

 (7) For the purposes of the application of section 28 (new entrants), an allocation of standard tariff rate quota entitlement or supplementary tariff rate quota entitlement under the *Export Control (High Quality Beef Export to the European Union Tariff Rate Quotas) Order 2016*(as in force before it was repealed) is taken to have been an allocation of tariff rate quota entitlement for UK high quality beef for export to the United Kingdom.

89H Annual access amount

 The annual access amount for UK high quality beef for export to the United Kingdom in relation to a quota year is the weight of UK high quality beef that may, as set out in the UK Quota Table, be exported from Australia to the United Kingdom in the quota year at the quota duty rate for quota number 05.4451 in the UK Quota Table.

89J Application and reclamation days

 (1) The annual application day for UK high quality beef for export to the United Kingdom for a quota year is 16 May in the calendar year in which the quota year starts.

 (2) The reclamation day for UK high quality beef for export to the United Kingdom for a quota year is 15 February in the quota year.

89K Eligible person

 An eligible person for UK high quality beef for export to the United Kingdom is a person who holds an export licence allowing the holder to export UK high quality beef to the United Kingdom.

89L Eligible past exports

 A consignment is an eligible past export for UK high quality beef for export to the United Kingdom in relation to a quota year if:

 (a) it is a consignment of UK high quality beef exported to the United Kingdom; and

 (b) a tariff rate quota certificate was issued in relation to the consignment in the period:

 (i) beginning on the 1 May that is 38 months before the start of the quota year; and

 (ii) ending on 30 April of the calendar year in which the quota year starts.

Note: This section does not apply in relation to the quota years beginning on 1 July 2021, 1 July 2022 and 1 July 2023 (see section 135).

89M Minimum quota allocation

 The minimum quota allocation for UK high quality beef for export to the United Kingdom in relation to a quota year is 1 tonne.

89N Penalties

 (1) The required usage percentage for UK high quality beef for export to the United Kingdom is 90 per cent.

 (2) The penalty individual threshold for UK high quality beef for export to the United Kingdom in relation to a quota year is 10 tonnes.

 (3) The penalty pool threshold for UK high quality beef for export to the United Kingdom in relation to at quota year is 200 tonnes.

89P Maximum transfer percentage

 The maximum transfer percentage for UK high quality beef for export to the United Kingdom is 50 per cent.

89Q New entrant amounts

 (1) The new entrant access amount for UK high quality beef for export to the United Kingdom in relation to a quota year is 250 tonnes.

 (2) The new entrant access cap for UK high quality beef for export to the United Kingdom in relation to a quota year is 80 tonnes.

Part 4—Exports to the United States of America

Division 1—US beef

90 US beef

 (1) ***US beef*** is fresh, chilled or frozen meat derived from cattle that is described in any of the following subheadings of the US Harmonized Tariff Schedule:

 (a) 0201.10.10;

 (b) 0201.20.10;

 (c) 0201.20.30;

 (d) 0201.20.50;

 (e) 0201.30.10;

 (f) 0201.30.30;

 (g) 0201.30.50;

 (h) 0202.10.10;

 (i) 0202.20.10;

 (j) 0202.20.30;

 (k) 0202.20.50;

 (l) 0202.30.10;

 (m) 0202.30.30;

 (n) 0202.30.50;

 (o) 9913.02.05;

but does not include any of the following:

 (p) edible offal;

 (q) canned or processed meat;

 (r) meat loaded onto a ship as part of the ship’s stores.

 (2) For the purposes of subsection (1), ***processed meat*** has the same meaning as in the US Harmonized Tariff Schedule.

91 Quota year

 A quota year for US beef for export to the United States of America is a period of 12 months beginning on 1 January.

92 Method for issuing tariff rate quota certificates

 The high‑fill trigger method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of US beef for export to the United States of America in a quota year beginning on or after 1 January 2020.

Note: The high‑fill trigger method is set out in Part 2 of Chapter 2*.*

93 Annual access amount

 The annual access amount for US beef for export to the United States of America in relation to a quota year is as follows:

 (a) for the quota year starting on 1 January 2020—433,214,000 kilograms;

 (b) for the quota year starting on 1 January 2021—438,214,000 kilograms;

 (c) for the quota year starting on 1 January 2022—448,214,000 kilograms.

94 Trigger amount and trigger deadline

 (1) The trigger amount for US beef for export to the United States of America in relation to a quota year is 85% of the annual access amount for US beef for export to the United States of America in relation to that quota year.

 (2) The trigger deadline for US beef for export to the United States of America in a quota year is 31 September in the quota year.

95 Eligible person

 An eligible person for US beef for export to the United States of America is a person who holds an export licence allowing the holder to export US beef to the United States of America.

96 Eligible past exports

 A consignment is an eligible past export for US beef for export to the United States of America in relation to a quota year if:

 (a) it is a consignment of US beef exported to the United States of America; and

 (b) a tariff rate quota certificate was issued in relation to the consignment for export in either of the 2 preceding quota years.

97 Minimum quota allocation

 The minimum quota allocation for US beef for export to the United States of America in relation to a quota year is 1 tonne.

Division 2—US FTA dairy goods

98 US FTA dairy goods

(1) Goods referred to in column 2 of an item in the following table:

 (a) are ***US FTA dairy goods***; and

 (b) are of the kind of US FTA dairy goods referred to in column 1 of that item.

| US FTA dairy goods |
| --- |
| Item | Column 1Kind of US FTA dairy goods | Column 2Goods |
| 1 | American cheese | Goods that will enter the United States of America under subheading 9913.04.50 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 2 | Butter | Goods that will enter the United States of America under subheading 9913.04.10 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 3 | Cheddar cheese | Goods that will enter the United States of America under subheading 9913.04.45 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 4 | Condensed milk | Goods that will enter the United States of America under subheading 9913.04.30 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 5 | Cream and ice cream | Goods that will enter the United States of America under subheading 9913.04.05 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 6 | European‑type cheese | Goods that will enter the United States of America under subheading 9913.04.40 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 7 | Goya cheese | Goods that will enter the United States of America under subheading 9913.04.55 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 8 | Non‑fat dried milk powder and skim milk powder | Goods that will enter the United States of America under subheading 9913.04.15 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 9 | Other cheese | Goods that will enter the United States of America under subheading 9913.04.35 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 10 | Other dairy products | Goods that will enter the United States of America under subheading 9913.04.25 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 11 | Other milk powder | Goods that will enter the United States of America under subheading 9913.04.20 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |
| 12 | Swiss‑type cheese | Goods that will enter the United States of America under subheading 9913.04.65 as listed under subchapter XIII of Chapter 99 of the US Harmonized Tariff Schedule |

 (2) For the purposes of this Division:

***FTA butter*** means the kind of US FTA dairy goods referred to in column 1 of item 2 of the table in subsection (1).

***FTA cheddar cheese*** means the kind of US FTA dairy goods referred to in column 1 of item 3 of the table in subsection (1).

99 Quota year

 A quota year for a kind of US FTA dairy goods for export to the United States of America is a period of 12 months beginning on 1 January.

100 Method for issuing tariff rate quota certificates

Kinds of US FTA dairy goods other than butter or cheddar cheese

 (1) The first come, first served method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of a kind of US FTA dairy goods (other than a consignment of FTA butter or FTA cheddar cheese) for export to the United States of America in a quota year beginning on or after 1 January 2020.

Note: The first come, first served method is set out in Part 1 of Chapter 2.

Butter and cheddar cheese

 (2) Subject to subsections (3) to (5), the allocation method applies for the purposes of issuing a tariff rate quota certificate in relation to a consignment of FTA butter or a consignment of FTA cheddar cheese for export to the United States of America in a quota year beginning on or after 1 January 2020.

Note: The allocation method is set out in Part 3 of Chapter 2.

 (3) For the quota year beginning on 1 January 2020:

 (a) subsections 29(2) and 44(2) do not apply; and

 (b) no person has an allocation penalty.

 (4) For the quota year beginning on 1 January 2021, subsections 29(2) and 44(2) apply only in relation to the quota year beginning on 1 January 2020.

 (5) For the quota year beginning on 1 January 2022, subsections 29(2) and 44(2) apply only in relation to the quota years beginning on 1 January 2020 and 1 January 2021.

101 Annual access amount

 The annual access amount for a kind of US FTA dairy goods for export to the United States of America in relation to a quota year is the weight of goods of that kind that may, under the Australia‑US Free Trade Agreement, be exported from Australia to the United States of America in the quota year at a reduced tariff rate.

102 Working out weight of cream and ice cream

 For the purposes of working out the weight of US FTA dairy goods of the kind referred to in column 1 of item 5 of the table in subsection 98(1) (cream and ice cream):

 (a) a reference in this instrument to the weight of goods is to be read as a reference to the volume of goods; and

 (b) a reference to kilograms is to be read as a reference to litres.

103 Application and reclamation days

 (1) The annual application day for FTA butter and for FTA cheddar cheese for export to the United States of America is:

 (a) for the quota year beginning on 1 January 2020—the day specified by the Secretary; and

 (b) for a later quota year—30 November in the calendar year immediately before the quota year.

 (2) The reclamation day for FTA butter and for FTA cheddar cheese for export to the United States of America for a quota year is 16 August in the quota year.

104 Eligible person

 Any person is an eligible person for FTA butter or for FTA cheddar cheese for export to the United States of America.

105 Eligible past exports

FTA butter

 (1) A consignment is an eligible past export for FTA butter for export to the United States of America in relation to a quota year if:

 (a) it is a consignment of FTA butter exported to the United States of America; and

 (b) a tariff rate quota certificate was issued in relation to the consignment in the period:

 (i) beginning on the 1 December that is 37 months before the start of the quota year; and

 (ii) ending on 30 November of the calendar year before the quota year starts.

FTA cheddar cheese

 (2) A consignment is an eligible past export for FTA cheddar cheese for export to the United States of America in relation to a quota year if:

 (a) it is a consignment of FTA cheddar cheese exported to the United States of America; and

 (b) a tariff rate quota certificate was issued in relation to the consignment in the period:

 (i) beginning on the 1 December that is 37 months before the start of the quota year; and

 (ii) ending on 30 November of the calendar year before the quota year starts.

106 Minimum quota allocation

 The minimum quota allocation for FTA butter and for FTA cheddar cheese for export to the United States of America in relation to a quota year is 1 tonne.

107 Penalties

 (1) The required usage percentage for FTA butter and for FTA cheddar cheese for export to the United States of America is 90 per cent.

 (2) The penalty individual threshold for FTA butter and for FTA cheddar cheese for export to the United States of America in relation to a quota year is 10 tonnes.

 (3) The penalty pool threshold for FTA butter and for FTA cheddar cheese for export to the United States of America in relation to a quota year is 300 tonnes.

108 Maximum transfer percentage

 The maximum transfer percentage for FTA butter and for FTA cheddar cheese for export to the United States of America is 50 per cent.

109 New entrant amounts

 (1) The new entrant access amount for FTA butter and for FTA cheddar cheese for export to the United States of America in relation to a quota year is 80 tonnes.

 (2) The new entrant access cap for FTA butter and for FTA cheddar cheese for export to the United States of America in relation to a quota year is 40 tonnes.

Division 3—US WTO dairy goods

110 US WTO dairy goods

 Goods referred to in column 2 of an item in the following table:

 (a) are ***US WTO dairy goods***; and

 (b) are of the kind of US WTO dairy goods referred to in column 1 of that item.

| US WTO dairy goods |
| --- |
| Item | Column 1Kind of US WTO dairy goods | Column 2Goods | Column 3Annual access amount (kg) |
| 1 | American‑type cheese | Goods mentioned in additional U.S. note 19, being any of the following goods that will enter the United States of America under subheading 0406.10.34, 0406.20.36, 0406.20.69, 0406.30.34, 0406.30.69, 0406.90.52 or 0406.90.82 of the US Harmonized Tariff Code:(a) American‑type cheese, including Colby, washed curd and granular cheese but not cheddar cheese;(b) cheese;(c) substitutes for cheese that contain, or are processed from, American‑type cheese mentioned in paragraph (a) | 119,002 |
| 2 | Cheddar cheese | Goods mentioned in additional U.S. note 18, being any of the following goods that will enter the United States of America under subheading 0406.10.24, 0406.20.31, 0406.20.65, 0406.30.24, 0406.30.65, 0406.90.08 or 0406.90.76 of the US Harmonized Tariff Code:(a) cheddar cheese;(b) cheese;(c) substitutes for cheese that contain, or are processed from, cheddar cheese | 1,465,501 |
| 3 | Other unspecified cheese | Goods mentioned in additional U.S. note 16, being cheese, and substitutes for cheese, that:(a) will enter the United States of America under subheading 0406.10.04, 0406.10.84, 0406.20.89, 0406.30.89 or 0406.90.95 of the US Harmonized Tariff Code; and(b) are not any of the following:(i) cheese not containing cow’s milk;(ii) soft ripened cow’s milk cheese;(iii) cheese (other than cottage cheese) that contains 0.5% or less by weight of butterfat;(iv) an article to which the United States of America applies a quantitative limitation under any of additional U.S. notes 17 to 25 | 2,508,830 |
| 4 | Swiss and Emmentaler cheese | Goods mentioned in additional U.S. note 25, being Swiss and Emmentaler cheese that:(a) have eye formation; and(b) will enter the United States of America under subheading 0406.90.46 of the US Harmonized Tariff Code | 290,302 |

111 Quota year

 A quota year for a kind of US WTO dairy goods for export to the United States of America is a period of 12 months beginning on 1 January.

112 Method for issuing tariff rate quota certificates

 The first come, first served method applies for the purposes of issuing tariff rate quota certificates in relation to consignments of a kind of US WTO dairy goods for export to the United States of America in a quota year beginning on or after 1 January.

Note: The first come, first served method is set out in Part 1 of Chapter 2*.*

113 Annual access amount

 The annual access amount for a kind of US WTO dairy goods for export to the United States of America in relation to a quota year is the amount specified for that kind of quota goods in column 3 of the table in section 110.

Chapter 4—Other matters relating to tariff rate quota certificates

114 Applications for tariff rate quota certificates

Applications covered by this section

 (1) This section applies in relation to an application made under Chapter 2 for a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year.

When to make application

 (2) The application:

 (a) must not be made more than 3 weeks before the applicant intends the consignment to leave Australian territory; and

 (b) if the application is in relation to a consignment of a kind of Japan quota goods for export to Japan in a quota year—must not be made before 10 March in the calendar year in which that quota year starts.

Requirements for applications

 (3) The application must:

 (a) be made in a manner approved, in writing, by the Secretary; and

 (b) if the Secretary has approved a form for making the application:

 (i) include the information required by the form; and

 (ii) be accompanied by any documents required by the form.

Note: A person may commit an offence if the person makes a false or misleading statement in an application or provides false or misleading information or documents (see sections 136.1, 137.1 and 137.2 of the *Criminal Code*).

 (4) The Secretary may accept any information or document previously given to the Secretary in connection with an application made under this instrument as satisfying any requirement to give that information or document under subsection (3).

 (5) An application is taken not to have been made if the application does not comply with the requirements referred to in subsection (3) for the application.

Secretary may request further information

 (6) The Secretary may request further information from the applicant that is relevant to the application.

 (7) Any further information in relation to the application (whether or not provided in response to a request under subsection (6)) must be given to the Secretary.

When application is taken to be received by Secretary

 (8) An application is taken to be received by the Secretary when all of the following information has been received:

 (a) the information required by the approved form for the application or otherwise required by the Secretary;

 (b) if further information is requested under subsection (6) in relation to the application—that further information.

Withdrawal of application

 (9) A person who has made an application may withdraw the application at any time before the Secretary makes a decision on the application.

115 When Secretary may decide not to issue tariff rate quota certificate

 (1) This section applies in relation to an application made under Chapter 2 for a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year.

 (2) The Secretary may decide not to issue a tariff rate quota certificate to the applicant if the Secretary considers that it is not appropriate to issue the certificate, taking into account any or all of the following:

 (a) any failure by the applicant to comply with a request made undersubsection 125(3) (requests relating to audits);

 (b) whether the applicant does not hold a licence required under a law of the Commonwealth to export the consignment;

 (c) any relevant Commonwealth liability in relation to a tariff rate quota certificate, in relation to a consignment of any quota type,that has not been paid by the applicant (including if the applicant is jointly liable with another person or other persons);

 (d) whether the applicant’s business as an exporter of the kind of goods is not financially viable or is not likely to remain so;

 (e) whether it would not be in the best interests of the industry relating to the kind of goods for the certificate to be issued.

 (3) If the Secretary decides not to issue a tariff rate quota certificate, the Secretary must give the applicant a written notice stating:

 (a) the reasons for the decision; and

 (b) information about the applicant’s right to have the decision reviewed.

Note: A decision not to issue a tariff rate quota certificate is a reviewable decision (see section 120 of this instrument and Part 2 of Chapter 11 of the Act).

116 Recording issue of tariff rate quota certificate

 If the Secretary issues a tariff rate quota certificate to a person under this instrument, the Secretary must:

 (a) make an entry reflecting the issue of the certificate in an electronic system maintained by the Department; and

 (b) either:

 (i) send the certificate to the person; or

 (ii) notify the person of the issue of the certificate.

117 When tariff rate quota certificate has effect

 (1) If a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year is issued before the start of the quota year, the certificate has no effect before the start of the quota year.

 (2) A tariff rate quota certificate in relation to a consignment of a kind of goods for export to a destination in a quota year ceases to have effect if the consignment is not accepted for entry to that destination before:

 (a) the end of the quota year; or

 (b) if the relevant destination authority has set an earlier expiry date for certificates of that kind—that expiry date.

118 Tariff rate quota certificates not transferable or able to be varied

 A tariff rate quota certificate is not transferable and may not be varied in any respect.

Note: A certificate may be revoked and, subject to the requirements of this instrument, a new certificate might be issued with similar contents.

119 Revocation of tariff rate quota certificates

Revocation on request

 (1) The Secretary must revoke a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year if:

 (a) the person to whom the certificate was issued requests the Secretary to do so; and

 (b) the certificate has not been accepted by the relevant destination authority; and

 (c) if hard copies of the certificate were issued—the person gives the Secretary:

 (i) all of the hard copies of the certificate; or

 (ii) a declaration, in any form the Secretary requires and accompanied by any evidence the Secretary requires, about why the copies cannot be given.

Revocation on own initiative

 (2) The Secretary may revoke a tariff rate quota certificate in relation to a consignment of a quota type for export in a quota year if:

 (a) the certificate has not been accepted by the relevant destination authority; and

 (b) any of the following apply:

 (i) the certificate is incorrect in any respect;

 (ii) the consignment does not leave Australian territory within 6 weeks after the certificate was issued;

 (iii) the person to whom the certificate was issued fails to comply with a request under subsection 125(3) (requests relating to audits);

 (iv) the person does not hold, or ceases to hold, any licence required under a law of the Commonwealth to export the consignment;

 (v) a relevant Commonwealth liability in relation to a tariff rate quota certificate, in relation to a consignment of any quota type, has not been paid by the person (including if the person is jointly liable with another person or other persons);

 (vi) the person’s business as an exporter of the kind of goods is not financially viable or is not likely to remain so;

 (vii) the Secretary considers that it would not be in the best interests of the industry relating to the kind of goods for the person to continue to hold the certificate.

Note: A decision under subsection (2) to revoke a tariff rate quota certificate is a reviewable decision (see section 120 of this instrument and Part 2 of Chapter 11 of the Act).

Record and notice of revocation

 (3) If the Secretary revokes a tariff rate quota certificate under this section, the Secretary must:

 (a) record the revocation of the certificate in an electronic system maintained by the Department; and

 (b) if the revocation was under subsection (2), notify the person to whom the certificate was issued, in writing, of the revocation.

 (4) A notice under paragraph (3)(b) must include:

 (a) the reasons for the revocation; and

 (b) information about the person’s right to have the decision reviewed.

Effect of revocation on calculations

 (5) For the purposes of working out the weight of tariff rate quota certificates that have been issued in relation to consignments of a quota type, a tariff rate quota certificate that is revoked under this section is taken never to have been issued.

 (6) However, subsection (5) does not apply in relation to determining, for the purposes of the high‑fill trigger method, whether the allocation trigger for a quota type and a quota year occurs.

Note: See section 15 for when the allocation trigger occurs.

Chapter 5—Review of decisions

120 Reviewable decisions

 For the purposes of subsection 381(2) of the Act:

 (a) a decision referred to in column 1 of an item in the following table made under the provision referred to in column 2 of the item is a reviewable decision; and

 (b) the person referred to in column 3 of the item is the relevant person for the reviewable decision.

| Reviewable decisions |
| --- |
| Item | Column 1Reviewable decision | Column 2Provision under which the reviewable decision is made | Column 3Relevant person for the reviewable decision |
| 1 | Not to issue a tariff rate quota certificate | Subsection 115(2) | The person who applied for the certificate |
| 2 | To revoke a tariff rate quota certificate | Subsection 119(2) | The person to whom the certificate was issued |

121 Modifications of powers on review of decisions

 (1) For the purposes of subsections 386(1) and (3) of the Act, this section modifies:

 (a) the powers of the Secretary or an internal reviewer, under subsection 383(4) of the Act, when reviewing a reviewable decision mentioned in section 120 of this instrument; and

 (b) the powers of the Administrative Appeals Tribunal, under subsection 43(1) of the *Administrative Appeals Tribunal Act 1975*, when reviewing:

 (i) a reviewable decision mentioned in section 120 of this instrument made by the Secretary personally; or

 (ii) a decision of the Secretary, or an internal reviewer, under section 383 of the Act that relates to a reviewable decision mentioned in section 120 of this instrument.

 (2) If a decision not to issue a tariff rate quota certificate to a person in relation to a consignment of a quota type for export in a quota year is set aside at a time, a certificate may only be issued for the amount for which a certificate could be issued to the person at that time under Chapter 2 of this instrument in relation to the consignment for export in that quota year.

Note: Chapter 2 provides methods for issuing tariff rate quota certificates. Chapter 3 determines which method applies for consignments of a particular quota type.

 (3) If:

 (a) a decision to revoke a tariff rate quota certificate issued to a person in relation to a consignment of a quota type for export in a quota year is set aside at a time; and

 (b) the amount for which the certificate was issued is more than the amount (the ***available amount***) for which a certificate could be issued to the person at that time under Chapter 2 of this instrument for a consignment of that quota type for export in that quota year;

the revoked certificate may only be reinstated for the available amount.

Chapter 6—Miscellaneous

125 Audits

 (1) For the purposes of subsections 270(4) and (5) of the Act, this section makes provision for and in relation to an audit of export operations in relation to a kind of goods covered by Chapter 3 of this instrument carried out by:

 (a) a person who has applied for a tariff rate quota certificate in relation to the goods; or

 (b) a person to whom a tariff rate quota certificate in relation to the goods has been issued (whether or not the certificate has been revoked).

Note: The Secretary may require an audit to be conducted of the export operations under paragraph 266(1)(f) of the Act. Part 1 of Chapter 9 of the Act and this section provide for the conduct of an audit.

 (2) An audit must be conducted:

 (a) as expeditiously as possible; and

 (b) in a way that results in minimal interference to the export operations to which the audit relates.

 (3) After an auditor completes an audit, or the audit ends, the auditor must make a written report of the audit.

 (4) Within 14 business days after the audit is completed or ends, the auditor must:

 (a) give the audit report to the Secretary in a manner approved by the Secretary; and

 (b) give a copy of the audit report to the relevant person for the audit.

Note: For the person who is the ***relevant person*** for an audit, see section 269 of the Act.

126 Use of computer programs to make decisions

Kinds of decisions

 (1) For the purposes of paragraph 286(2)(a) of the Act, the following decisions under provisions of this instrument may be made by the operation of a computer program (an ***authorised computer program***) under an arrangement made under subsection 286(1) of the Act:

 (a) a decision under section 11, 12 or 18 to issue a tariff rate quota certificate;

 (b) a decision under section 21 to allocate a requested amount of tariff rate quota entitlement;

 (c) a decision under section 25 to issue a tariff rate quota certificate;

 (d) a decision under section 30 to allocate an amount of tariff rate quota entitlement;

 (e) a decision under section 36 to issue a tariff rate quota certificate;

 (f) a decision under section 42 or 45 to allocate an amount of tariff rate quota entitlement;

 (g) a decision under section 49 or 52 to issue a tariff rate quota certificate;

 (h) a decision under subsection 119(1) to revoke a tariff rate quota certificate on request.

 (2) To avoid doubt, subsection (1) does not apply to a decision under section 115 not to issue a tariff rate quota certificate.

Persons who may use computer program

 (3) For the purposes of paragraph 286(2)(b) of the Act, the following persons may use an authorised computer program for a decision referred to in subsection (1) of this section:

 (a) an exporter of a kind of goods covered by Chapter 3 of this instrument;

 (b) an agent of an exporter of a kind of goods covered by Chapter 3 of this instrument;

 (c) an authorised officer;

 (d) an APS employee in the Department;

 (e) a person performing services for the Department under a contract;

if the Secretary has given the person a unique identifier to enable the person to access the computer program.

Conditions of use of computer program

 (4) For the purposes of paragraph 286(2)(c) of the Act, a person who may use an authorised computer program under subsection (2) of this section must:

 (a) be satisfied on reasonable grounds that information entered into the computer program by the person for the purpose of enabling decisions to be made by operation of the computer program is true and correct; and

 (b) ensure that the information is accurately entered into the computer program.

Chapter 7—Application, saving and transitional provisions

Part 1—Transitional matters for commencement of instrument

127 References to tariff rate quota certificates

 A reference in this instrument to a tariff rate quota certificate issued in relation to a previous quota year or in a past period includes a tariff rate quota certificate issued under any of the following instruments:

 (a) the *Export Control (Beef Export to the USA Tariff Rate Quota) Order 2016*;

 (b) the *Export Control (Dairy Produce Tariff Rate Quotas) Order 2016*;

 (c) the *Export Control (High Quality Beef Export to the European Union Tariff Rate Quotas) Order 2016*.

128 References to entitlement

 (1) A reference in this instrument to an allocation of tariff rate quota entitlement in relation to a previous quota year includes:

 (a) an allocation of quota entitlement under Part 2 of the *Export Control (Dairy Produce Tariff Rate Quotas) Order 2016*; and

 (b) an allocation of standard tariff rate quota entitlement or supplementary tariff rate quota entitlement under the *Export Control (High Quality Beef Export to the European Union Tariff Rate Quotas) Order 2016*.

 (2) A reference in this instrument to a transfer of tariff rate quota entitlement in relation to a previous quota year includes a transfer under section 29 of the *Export Control (High Quality Beef Export to the European Union Tariff Rate Quotas) Order 2016*.

 (3) A reference in this instrument to the return of entitlement in relation to a previous quota year includes the relinquishment of tariff rate quota entitlement under section 25 of the *Export Control (High Quality Beef Export to the European Union Tariff Rate Quotas) Order 2016*.

Part 2—Transitional provisions relating to the Export Control (Tariff Rate Quotas) Amendment (Brexit) Order 2021

129 Exports to the UK for which tariff rate quota certificates were issued as exports to the European Union

 (1) If a tariff rate quota certificate was issued for a consignment to be exported to the United Kingdom on the basis that it was a consignment of EU buffalo meat for export to the European Union, the issue of the certificate does not prevent the consignment from also being considered to be a consignment of UK buffalo meat.

 (2) If a tariff rate quota certificate was issued for a consignment to be exported to the United Kingdom on the basis that it was a consignment of EU high quality beef for export to the European Union, the issue of the certificate does not prevent the consignment from also being considered to be a consignment of UK high quality beef.

130 Varying existing EU high quality beef entitlements

 (1) The Secretary may, to take account of the withdrawal of the United Kingdom from the European Union, vary the amount of a person’s tariff rate quota entitlement for EU high quality beef for export to the European Union in the quota year beginning on 1 July 2020.

 (2) In deciding the new amount of a person’s tariff rate quota entitlement, the Secretary must take the following into account:

 (a) the amount the European Union determines is the weight of EU high quality beef that may be exported from Australia to the European Union in the period from 1 January 2021 to 30 June 2021 at the *ad valorem* customs duty set out in order number 09.4451 in Annex VIII to the EU Tariff Quota Regulation;

 (b) the consignments of EU high quality beef for export to a member country of the European Union (not including the United Kingdom) in the quota year beginning on 1 July 2020 for which tariff rate quota certificates have been issued (including consignments that have not yet been accepted for entry into the member country);

 (c) the amount of each person’s tariff rate quota entitlement for EU high quality beef for export to the European Union in the quota year beginning on 1 July 2020.

Note: Before 1 January 2021, the United Kingdom was included in the European Union for the purposes of this instrument.

 (3) In deciding the new amount of a person’s tariff rate quota entitlement, the Secretary may also have regard to any other matter the Secretary reasonably believes is relevant.

 (4) If the Secretary varies the amount of a person’s tariff rate quota entitlement under subsection (1), the Secretary must give the person a written notice stating the new amount of the entitlement.

131 Allocation of UK high quality beef entitlements for quota year beginning on 1 July 2020

 (1) If the Secretary has, under section 130, varied the amount of a person’s tariff rate quota entitlement for EU high quality beef for export to the European Union in the quota year beginning on 1 July 2020, the Secretary may:

 (a) allocate the person an amount of tariff rate quota entitlement for UK high quality beef for export to the United Kingdom in that quota year; or

 (b) if the person has previously been allocated an amount of tariff rate quota entitlement for UK high quality beef for export to the United Kingdom under this section—vary the amount of the entitlement.

 (2) In deciding the amount, or the new amount, of a person’s tariff rate quota entitlement, the Secretary must take the following into account:

 (a) the amount the United Kingdom determines is the total weight of UK high quality beef that may be exported from Australia to the United Kingdom in the period from 1 January 2021 to 30 June 2021 at the quota duty rate for quota number 05.4451 in the UK Quota Table;

 (b) the consignments of UK high quality beef for export to the United Kingdom in the quota year beginning on 1 July 2020 for which tariff rate quota certificates have been issued (including consignments that have not yet been accepted for entry into the United Kingdom);

 (c) the amount of each person’s tariff rate quota entitlement for EU high quality beef for export to the European Union in the quota year beginning on 1 July 2020;

 (d) if the Secretary has previously allocated amounts of tariff rate quota entitlement for UK high quality beef for export to the United Kingdom in the quota year beginning on 1 July 2020 under this section—the amount of each person’s entitlement.

Note 1: Before 1 January 2021, the United Kingdom was included in the European Union for the purposes of this instrument.

Note 2: A tariff rate quota certificate might have been issued for a consignment of UK high quality beef on the basis that it was a consignment of EU high quality beef for export to the European Union (see subsection 129(2)).

 (3) In deciding the amount, or the new amount, of a person’s tariff rate quota entitlement, the Secretary may also have regard to any other matter the Secretary reasonably believes is relevant.

 (4) If the Secretary allocates a person an amount of tariff rate quota entitlement under subsection (1), the Secretary must give the person a written notice stating the amount of the entitlement.

 (5) If the Secretary varies the amount of a person’s tariff rate quota entitlement under subsection (1), the Secretary must give the person a written notice stating the new amount of the entitlement.

132 Determination of uncommitted access amounts

 (1) The Secretary may by legislative instrument, to take account of the withdrawal of the United Kingdom from the European Union, determine that, at a particular time during the quota year beginning on 1 July 2020:

 (a) a specified weight is taken to be the uncommitted annual access amount for EU high quality beef for export to the European Union in the quota year; and

 (b) a specified weight is taken to be the uncommitted new entrant access amount for EU high quality beef for export to the European Union in the quota year; and

 (c) a specified weight is taken to be the uncommitted standard access amount for EU high quality beef for export to the European Union in the quota year; and

 (d) a specified weight is taken to be the uncommitted annual access amount for UK high quality beef for export to the United Kingdom in the quota year; and

 (e) a specified weight is taken to be the uncommitted new entrant access amount for UK high quality beef for export to the United Kingdom in the quota year; and

 (f) a specified weight is taken to be the uncommitted standard access amount for UK high quality beef for export to the United Kingdom in the quota year.

 (2) The Secretary may exercise the power to determine weights at a particular time in relation to more than one time during the quota year beginning on 1 July 2020.

 (3) If the Secretary decides to make a determination under subsection (1), the Secretary must take the following into account:

 (a) the amount the European Union determines is the weight of EU high quality beef that may be exported from Australia to the European Union in the period from 1 January 2021 to 30 June 2021 at the *ad valorem* customs duty set out in order number 09.4451 in Annex VIII to the EU Tariff Quota Regulation;

 (b) the amount the United Kingdom determines is the total weight of UK high quality beef that may be exported from Australia to the United Kingdom in the period from 1 January 2021 to 30 June 2021 at the quota duty rate for quota number 05.4451 in the UK Quota Table;

 (c) the consignments of EU high quality beef for export to a member country of the European Union (not including the United Kingdom) in the quota year beginning on 1 July 2020 for which tariff rate quota certificates have been issued (including consignments that have not yet been accepted for entry into the member country);

 (d) the consignments of UK high quality beef for export to the United Kingdom in the quota year beginning on 1 July 2020 for which tariff rate quota certificates have been issued (including consignments that have not yet been accepted for entry into the United Kingdom);

 (e) the amount of each person’s tariff rate quota entitlement for EU high quality beef for export to the European Union in the quota year beginning on 1 July 2020;

 (f) if the Secretary has allocated amounts of tariff rate quota entitlement for UK high quality beef for export to the United Kingdom in the quota year beginning on 1 July 2020 under section 131—the amount of each person’s entitlement.

Note 1: Before 1 January 2021, the United Kingdom was included in the European Union for the purposes of this instrument.

Note 2: A tariff rate quota certificate might have been issued for a consignment of UK high quality beef on the basis that it was a consignment of EU high quality beef for export to the European Union (see subsection 129(2)).

 (4) In making a determination under subsection (1), the Secretary may also have regard to any other matter the Secretary reasonably believes is relevant.

133 Effect of issuing tariff rate quota certificate after access amounts determined

 (1) This section applies if:

 (a) the Secretary makes a determination under subsection 132(1); and

 (b) after the time for which the Secretary specified access amounts in the determination, the Secretary issues a tariff rate quota certificate to a person in relation to:

 (i) a consignment of EU high quality beef for export to the European Union in the quota year beginning on 1 July 2020; or

 (ii) a consignment of UK high quality beef for export to the United Kingdom in the quota year beginning on 1 July 2020.

 (2) At the time the tariff rate quota certificate is issued, the uncommitted annual access amount for the quota type of the consignment and the quota year is taken to be reduced by:

 (a) if the person does not have a tariff rate quota entitlement for the quota type and quota year—the weight for which the tariff rate quota certificate is issued; or

 (b) if the person has a tariff rate quota entitlement for the quota type and quota year that is less than the weight for which the tariff rate quota certificate is issued—the difference between the 2 weights.

 (3) If the tariff rate quota certificate is issued under section 36 then, at the time the tariff rate quota certificate is issued, the uncommitted new entrant access amount for the quota type of the consignment and the quota year is taken to be reduced by the weight (if any) for which the certificate is issued using new entrant access quota.

 (4) If the tariff rate quota certificate is issued under section 36 then, at the time the tariff rate quota certificate is issued, the uncommitted standard access amount for the quota type of the consignment and the quota year is taken to be reduced by:

 (a) if the person does not have a tariff rate quota entitlement for the quota type and quota year—the weight (if any) for which the tariff rate quota certificate is issued using standard access quota;

 (b) if the person has a tariff rate quota entitlement for the quota type and quota year that is less than the weight for which the tariff rate quota certificate is issued—the difference between the weight for which the tariff rate quota certificate is issued using standard access quota and the person’s entitlement.

134 Effect of cancelling tariff rate quota certificate after access amounts determined

(1) This section applies if:

 (a) the Secretary makes a determination under subsection 132(1); and

 (b) after the time for which the Secretary specified access amounts in the determination, the Secretary cancels a tariff rate quota certificate issued to a person for:

 (i) a consignment of EU high quality beef for export to the European Union in the quota year beginning on 1 July 2020; or

 (ii) a consignment of UK high quality beef for export to the United Kingdom in the quota year beginning on 1 July 2020.

 (2) To avoid doubt, this section (apart from subsection (3)) applies whether the tariff rate quota certificate was issued before or after the time for which the Secretary specified access amounts.

Note: Subsection (3) applies in certain circumstances when a certificate was issued before 1 January 2021.

 (3) If the consignment is a consignment of UK high quality beef for which a certificate was issued on the basis that it was a consignment of EU high quality beef for export to the European Union then, at the time the tariff rate quota certificate is cancelled:

 (a) the person’s tariff rate quota entitlement for UK high quality beef for export to the United Kingdom in the quota year is increased by the amount (if any) that the person’s tariff rate quota entitlement for EU high quality beef for export to the European Union in the quota year was reduced when the certificate was issued; and

 (b) despite subsection 119(5), the person’s tariff rate quota entitlement for EU high quality beef for export to the European Union in the quota year is not increased.

Note: For other consignments, the same tariff rate quota entitlement that was reduced when the certificate was issued will be increased upon cancellation because the certificate is taken never to have been issued (see subsection 119(5)).

 (4) At the time the tariff rate quota certificate is cancelled, the uncommitted annual access amount for the quota type of the consignment and the quota year is taken to be increased by:

 (a) if the person’s tariff rate quota entitlement for the quota type and quota year is increased by the cancellation—the difference (if any) between the weight of the consignment and the amount of that increase; or

 (b) if the person’s tariff rate quota entitlement is not increased—the weight of the consignment.

 (5) If the tariff rate quota certificate is cancelled before the reclamation day for the quota type of the consignment and quota year then, at the time the certificate is cancelled, the uncommitted new entrant access amount for the quota type and the quota year is taken to be increased by the weight (if any) for which the certificate was issued using new entrant access quota.

 (6) If the tariff rate quota certificate is cancelled before the reclamation day for the quota type of the consignment and quota year then, at the time the certificate is cancelled, the uncommitted standard access amount for the quota type and quota year is taken to be increased by:

 (a) if the person’s tariff rate quota entitlement for the quota type is increased by the cancellation—the difference (if any) between the weight for which the certificate was issued using standard access quota and the amount of that increase; or

 (b) if the person’s tariff rate quota entitlement is not increased—the weight (if any) for which the certificate was issued using standard access quota.

135 Calculation of eligible past exports

 (1) This section sets out the method for determining, for the purposes of the application of sections 31, 32 and 46, a person’s total weight of eligible past exports for:

 (a) EU high quality beef for export to the European Union in each of the quota years beginning on 1 July 2021, 1 July 2022 and 1 July 2023; and

 (b) UK high quality beef for export to the United Kingdom in each of the quota years beginning on 1 July 2021, 1 July 2022 and 1 July 2023.

 (2) Sections 66 and 89L do not apply in relation to the quota years mentioned in paragraphs (1)(a) and (b).

Quota year beginning on 1 July 2021

 (3) A person’s ***combined past exports amount for 2021*** is the sum of:

 (a) the total weight of consignments of EU high quality beef exported by the person to the European Union for which tariff rate quota certificates were issued in the period beginning on 1 May 2018 and ending on 30 April 2021 (including exports to the United Kingdom for which certificates were issued on the basis that a consignment was a consignment of EU high quality beef); and

 (b) the total weight of consignments of UK high quality beef exported by the person to the United Kingdom for which tariff rate quota certificates were issued in the period beginning on 1 January 2021 and ending on 30 April 2021.

 (4) If the person is an applicant for tariff rate quota entitlement for EU high quality beef for export to the European Union in the quota year beginning on 1 July 2021, the person’s total weight of eligible past exports for that quota type and quota year is 34.6993% of the person’s combined past exports amount for 2021.

 (5) If the person is an applicant for tariff rate quota entitlement for UK high quality beef for export to the United Kingdom in the quota year beginning on 1 July 2021, the person’s total weight of eligible past exports for that quota type and quota year is 65.3007% of the person’s combined past exports amount for 2021.

Quota year beginning on 1 July 2022

 (6) A person’s ***combined past exports amount for 2022*** is the sum of:

 (a) the total weight of consignments of EU high quality beef exported by the person to the European Union for which tariff rate quota certificates were issued in the period beginning on 1 May 2019 and ending on 30 April 2021 (including exports to the United Kingdom for which certificates were issued on the basis that a consignment was a consignment of EU high quality beef); and

 (b) the total weight of consignments of UK high quality beef exported by the person to the United Kingdom for which tariff rate quota certificates were issued in the period beginning on 1 January 2021 and ending on 30 April 2021.

 (7) If the person is an applicant for tariff rate quota entitlement for EU high quality beef for export to the European Union in the quota year beginning on 1 July 2022, the person’s total weight of eligible past exports for that quota type and quota year is the sum of:

 (a) 34.6993% of the person’s combined past exports amount for 2022; and

 (b) the total weight of consignments of EU high quality beef exported by the person to the European Union for which tariff rate quota certificates were issued in the period beginning on 1 May 2021 and ending on 30 April 2022.

 (8) If the person is an applicant for tariff rate quota entitlement for UK high quality beef for export to the United Kingdom in the quota year beginning on 1 July 2022, the person’s total weight of eligible past exports for that quota type and quota year is the sum of:

 (a) 65.3007% of the person’s combined past exports amount for 2022; and

 (b) the total weight of consignments of UK high quality beef exported by the person to the United Kingdom for which tariff rate quota certificates were issued in the period beginning on 1 May 2021 and ending on 30 April 2022.

Quota year beginning on 1 July 2023

 (9) A person’s ***combined past exports amount for 2023*** is the sum of:

 (a) the total weight of consignments of EU high quality beef exported by the person to the European Union for which tariff rate quota certificates were issued in the period beginning on 1 May 2020 and ending on 30 April 2021 (including exports to the United Kingdom for which certificates were issued on the basis that a consignment was a consignment of EU high quality beef); and

 (b) the total weight of consignments of UK high quality beef exported by the person to the United Kingdom for which tariff rate quota certificates were issued in the period beginning on 1 January 2021 and ending on 30 April 2021.

 (10) If the person is an applicant for tariff rate quota entitlement for EU high quality beef for export to the European Union in the quota year beginning on 1 July 2023, the person’s total weight of eligible past exports for that quota type and quota year is the sum of:

 (a) 34.6993% of the person’s combined past exports amount for 2023; and

 (b) the total weight of consignments of EU high quality beef exported by the person to the European Union for which tariff rate quota certificates were issued in the period beginning on 1 May 2021 and ending on 30 April 2023.

 (11) If the person is an applicant for tariff rate quota entitlement for UK high quality beef for export to the United Kingdom in the quota year beginning on 1 July 2023, the person’s total weight of eligible past exports for that quota type and quota year is the sum of:

 (a) 65.3007% of the person’s combined past exports amount for 2023; and

 (b) the total weight of consignments of UK high quality beef exported by the person to the United Kingdom for which tariff rate quota certificates were issued in the period beginning on 1 May 2021 and ending on 30 April 2023.

Part 3—Transitional provisions relating to the Export Control Legislation Amendment (Tariff Rate Quotas) Rules 2021

136 Definition for this Part

 In this Part:

***commencement time*** means the time when the *Export Control Legislation Amendment (Tariff Rate Quotas) Rules 2021* commence.

137 Audit required but not commenced before commencement time

 (1) This section applies if:

 (a) the Secretary had, under section 125 of this instrument as in force before the commencement time, required an audit to be carried out in relation to a tariff rate quota certificate or certificates issued to a person; and

 (b) the audit had not commenced before the commencement time.

 (2) The requirement is taken to be a requirement under paragraph 266(1)(f) of the Act for an audit to be conducted of export operations carried out by the person in relation to the kind of goods for which the tariff rate quota certificate or certificates were issued.

138 Audit in progress before commencement time

 (1) This section applies if:

 (a) the Secretary had, under section 125 of this instrument as in force before the commencement time, required an audit to be carried out; and

 (b) the audit had commenced before the commencement time but had not been completed at that time.

 (2) The auditor must complete the audit as if section 125, as in force before the commencement time, had not been repealed. For the purposes of the audit, the approval of the auditor (under subsection 125(2) as in force before the commencement time) continues in force.

139 Review of decisions

 Chapter 5 of this instrument, as in force immediately before the commencement time, continues to apply in relation to:

 (a) an initial decision that was made under this instrument before the commencement time; and

 (b) a decision of the Secretary (whether made before or after the commencement time) following a reconsideration of an initial decision referred to in paragraph (a).

140 Confidentiality of information

 Information obtained under, or in accordance with, or in performing functions or exercising powers under, this instrument before the commencement of the Act is taken to be protected information for the purposes of the Act.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

**Abbreviation key—Endnote 2**

The abbreviation key sets out abbreviations that may be used in the endnotes.

**Legislation history and amendment history—Endnotes 3 and 4**

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

**Misdescribed amendments**

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

|  |  |
| --- | --- |
| ad = added or inserted | o = order(s) |
| am = amended | Ord = Ordinance |
| amdt = amendment | orig = original |
| c = clause(s) | par = paragraph(s)/subparagraph(s) |
| C[x] = Compilation No. x | /sub‑subparagraph(s) |
| Ch = Chapter(s) | pres = present |
| def = definition(s) | prev = previous |
| Dict = Dictionary | (prev…) = previously |
| disallowed = disallowed by Parliament | Pt = Part(s) |
| Div = Division(s) | r = regulation(s)/rule(s) |
| exp = expires/expired or ceases/ceased to have | reloc = relocated |
| effect | renum = renumbered |
| F = Federal Register of Legislation | rep = repealed |
| gaz = gazette | rs = repealed and substituted |
| LA = *Legislation Act 2003* | s = section(s)/subsection(s) |
| LIA = *Legislative Instruments Act 2003* | Sch = Schedule(s) |
| (md) = misdescribed amendment can be given | Sdiv = Subdivision(s) |
| effect | SLI = Select Legislative Instrument |
| (md not incorp) = misdescribed amendment | SR = Statutory Rules |
| cannot be given effect | Sub‑Ch = Sub‑Chapter(s) |
| mod = modified/modification | SubPt = Subpart(s) |
| No. = Number(s) | underlining = whole or part not |
|  | commenced or to be commenced |

Endnote 3—Legislation history

| Name | Registration | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- |
| Export Control (Tariff Rate Quotas) Order 2019 | 17 Dec 2019 (F2019L01652) | 18 Dec 2019 (s 2(1) item 1) |  |
| Export Control (Tariff Rate Quotas) Amendment (Trade with United Kingdom) Order 2020 | 5 Mar 2020 (F2020L00227) | 6 Mar 2020 (s 2(1) item 1) | — |
| Export Control (Tariff Rate Quotas) Amendment (Brexit) Order 2021 | 17 Mar 2021 (F2021L00243) | 18 Mar 2021 (s 2(1) item 1) | — |
| Export Control (Consequential Amendments and Transitional Provisions) Act 2020 | Assent 6 Mar 2020 (No 13, 2020) | 28 March 2021 (s 2(1) item 2) | Sch 3, Pt 8, Div 4 |
| Export Control Legislation Amendment (Tariff Rate Quotas) Rules 2021 | F2021L00335 | 28 March 2021 (s 2(1) item 1) |  |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| **Chapter 1** |  |
| s 1  | am F2021L00335 |
| s 2  | rep LA s 48D |
| s 3  | rs F2021L00335 |
| s 4  | rep LA s 48C |
| s 5  | am F2021L00335 |
| s 6  | am F2020L00227; F2021L00243, F2021L00335 |
|  | def of ***Act***, ad F2021L00335 |
|  | def of ***Australia-US Free Trade Agreement***, am F2021L00335 |
|  | def of ***Indonesia-Australia Comprehensive Economic Partnership Agreement***, am F2021L00335def of ***initial decision***, rep F2021L00335 |
|  | def of ***Japan-Australia Economic Partnership Agreement***, am F2021L00335 |
|  | def of ***relevant liability***, rep F2021L00335 |
|  | def of ***relevant person***, rep F2021L00335 |
| s 7  | am F2021L00335 |
| **Chapter 2** |  |
| **Part 2** |  |
| **Division 1** |  |
| s 14  | am F2021L00335 |
| **Division 4** |  |
| s 22  | am F2021L00335 |
| **Part 3** |  |
| **Division 1** |  |
| s 27  | am F2021L00335 |
| **Division 4** |  |
| s 37  | am F2021L00335 |
| s 38  | am F2021L00335 |
| **Division 5** |  |
| **Subdivision A** |  |
| s 40 heading  | am F2021L00335 |
| s 40  | am F2021L00335 |
| **Subdivision C** |  |
| s 45  | am F2021L00335 |
| **Chapter 3** |  |
| **Part 1** |  |
| **Division 1** |  |
| s 53  | am F2021L00243 |
| s 56  | am F2021L00243 |
| **Division 3** |  |
| s 60  | am F2021L00243 |
| s 62  | rs F2021L00243 |
| s 63  | am F2021L00243 |
| s 65  | am F2021L00335 |
| s 66  | am F2021L00243 |
| s 68  | am F2021L00243 |
| s 70  | rs F2021L00243 |
| **Division 4** |  |
| s 71  | am F2021L00243 |
| s 74  | am F2021L00243 |
| **Part 3A** |  |
| Part 3A  | ad F2021L00243 |
| **Division 1** |  |
| s 89A  | ad F2021L00243 |
| s 89B  | ad F2021L00243 |
| s 89C  | ad F2021L00243 |
| s 89D  | ad F2021L00243 |
| **Division 2** |  |
| s 89E  | ad F2021L00243 |
| s 89F  | ad F2021L00243 |
| s 89G  | ad F2021L00243 |
| s 89H  | ad F2021L00243 |
| s 89J  | ad F2021L00243 |
| s 89K  | ad F2021L00243am F2021L00335 |
| s 89L  | ad F2021L00243 |
| s 89M  | ad F2021L00243 |
| s 89N  | ad F2021L00243 |
| s 89P  | ad F2021L00243 |
| s 89Q  | ad F2021L00243 |
| **Part 4** |  |
| **Division 1** |  |
| s 95  | am F2021L00335 |
| **Chapter 4** |  |
| s 114  | am F2021L00335 |
| s 115  | am F2021L00335 |
| s 118  | am F2021L00335 |
| s 119 heading  | am F2021L00335 |
| s 119  | am F2021L00335 |
| **Chapter 5** |  |
| s 120  | rs F2021L00335 |
| s 121 | rs F2021L00335 |
| s 122  | rep F2021L00335 |
| s 123  | rep F2021L00335 |
| s 124  | rep F2021L00335 |
| **Chapter 6** |  |
| s 125  | rs F2021L00335 |
| s 126  | rs F2021L00335 |
| **Chapter 7** |  |
| **Part 2** |  |
| Part 2  | ad F2020L00227 |
|  | rs F2021L00243 |
| s 129  | am F2020L00227 |
|  | rs F2021L00243 |
| s 130  | ad F2020L00227 |
|  | rs F2021L00243 |
| s 131  | ad F2021L00243 |
|  | ed C2 |
| s 132  | ad F2021L00243 |
|  | ed C2 |
| s 133  | ad F2021L00243 |
| s 134  | ad F2021L00243 |
| s 135  | ad F2021L00243 |
| **Part 3** |  |
| Part 3  | ad F2021L00335 |
| Schedule 1  | rep LA s 48C |