



DELIVERING THE FUTURE



## EXPANDED OVERSEAS ASSEMBLY PROVISIONS (EOAP) SCHEME

*The EOAP scheme enables registered local importers to assemble Clothing and Footwear products overseas using predominantly Australian made fabric and /or leather. Upon importation duty is only payable on the cost of the overseas content relative to processing and minor inputs supplied.*

### Benefits

The scheme is designed to encourage the ongoing use of locally produced fabrics and leathers whilst allowing local importers to access the lower cost of conversion available in developing countries without incurring the cost of duty on the Australian content. The scheme also enables local producers to maintain the high value added activities of design, marketing and distribution in Australia.

### Who is eligible to apply?

Any Australian clothing and footwear manufacturer or designer is eligible to apply for participation to the scheme for the overseas make up of clothing and footwear products predominantly containing locally produced fabrics and/or leather for which the final product is classified to Customs Tariff chapters 42, 43, 61, 62 and 64 upon importation. Upon registration, applicants are required to demonstrate how the scheme will generate net benefits for the Australian TCF community through the provision of a Business plan.

### Allowable activities

Certain limitations apply, these are:

- The registered participant must be both the exporter of the fabric/leather and the importer of the clothing and footwear product.
- The value of any non Australian content cannot be greater than 20% of the total value of the fabric/leather used in the overseas manufacture of the end product.

- Dyeing, finishing, printing and embossing of fabric/leather are considered to be ineligible overseas activities and negate any concession under the scheme.
- Embroidery and post assembly activities such as laundering, stone or acid washing, pressing, labelling, ticketing and packaging are considered eligible off-shore activities.

### The TCF Way

TCF Services, a team of industry specialists with over 20 years experience in delivering the benefits of successive Commonwealth TCF assistance programs, is the leading provider of assistance and advice to companies participating in the EOAP scheme.

The sum of all these experiences has guided us in the development of an integrated approach to assist firms with their total involvement under the EOAP scheme. This begins with the provision of all inputs required for successful registration to the scheme right through to the Customs documentation and reporting processes required to maintain a valid registration to the scheme. We describe this approach as the TCF Way.

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