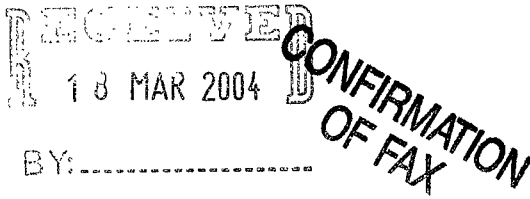




OUR REF:



15 March 2004

The Committee Secretary
House of Representatives Standing Committee on
Legal and Constitutional Affairs
Parliament House
CANBERRA ACT 2600

Dear Secretary,

Inquiry Into Averment Provisions in Customs Legislation -
Further Submission on Behalf of Peter Tomson -
Response to the Submission Dated 21 July 2003 of the
Australian Customs Service

In reading through the submission forwarded on Mr Tomson's behalf on 4 March 2004, I noted an error on page 6, paragraph 4.

The paragraph should read -

"As the summary in my 24 July 2003 submission proves, the goods shown in the export licence applications are **not** the goods referred to in the invoice and packing list presented to the ACS ..."

A replacement page is attached correcting the error.

Please accept my apology for any inconvenience caused.

Yours sincerely
Rodda Castle & Co


(Ian Rodda)
Director

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I will refer briefly also to the Cameron Trading Co matter, referred to by the ACS on pages 6 and 7 of its submission. The facts of this Hong Kong transaction are detailed in section D.6 of my submission. The only point I wish to make in relation to this transaction is that averments 10, 12, 13 and 14 in the Summons relating to the smuggling charge state -

- (i) that the invoice [produced to the ACS] contained a statement that was false in a particular, namely, that the price paid for the .. goods was \$HK104,070,
- (ii) that the price paid for the goods was \$HK126,620,
- (iii) a price of \$HK64,860 appears on [export] licence number 6103527, a price of \$HK61,760 appears on [export] licence number 2070876 and the combined price of the goods on the licences is \$HK126,620, and
- (iv) the goods particularised in the documents produced to the Hong Kong Customs and Excise Department ... are the same goods which were imported into Australia ...

See Attachment G. Averments in the same form and to the same effect are contained in the Summonses relating to the other charges laid in respect of this transaction.

The submission I made to this Inquiry on 24 July 2003 provided a detailed analysis of the Cameron Trading Co transaction, including an itemised summary (from the import documents) of the contents of every carton invoiced, packed and delivered. Mr Grausam had examined the contents of these cartons and made his own itemised summary of the contents of every carton shortly after importation.

As the summary in my 24 July 2003 submission proves, the goods shown in the export licence applications are **not** the goods referred to in the invoice and packing list presented to the ACS, although most of the items shipped appear to have a corresponding reference in the Hong Kong export declarations.

Allowing for the fact that some of the items purchased were not delivered to Australia, the quantity and description of the goods invoiced and shipped to Australia is a substantially lesser quantity than that shown in the export declarations, with a correspondingly lower purchase price. Mr Grausam cannot have been unaware of this fact - his own cargo examination report demonstrates that he had carefully counted and listed every item imported in this shipment.