

EXPOSURE DRAFT



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Customs Amendment Regulations 2024

(Minister/Maker)

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1 Name

This instrument is the *Customs Amendment Regulations 2024*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Customs Act 1901*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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Schedule 1—Amendments

Customs Regulation 2015

1 Section 4 (at the end of the definition of *petrol*)

Add:

; and (c) any goods classified under the following tariff subheadings mentioned in clause 1 of Schedule 1:

- (i) 2710.19.92;
- (ii) 2710.91.91;
- (iii) 2710.91.92;
- (iv) 2710.99.91;
- (v) 2710.99.92;
- (vi) 3403.11.10;
- (vii) 3403.11.90;
- (viii) 3403.19.10;
- (ix) 3403.19.90;
- (x) 3403.91.10;
- (xi) 3403.91.90;
- (xii) 3403.99.10;
- (xiii) 3403.99.90;
- (xiv) 3811.21.10;
- (xv) 3811.21.90.

2 Paragraph 106(4)(a)

Omit “item 18 or 19”, substitute “item 18, 19 or 22”.

3 In the appropriate position in Part 18

Insert:

163 Amendments made by the *Customs Amendment Regulations 2024*

The amendments made by Schedule 1 to the *Customs Amendment Regulations 2024* apply in relation to goods entered for home consumption on or after 1 July 2024.

4 Clause 1 of Schedule 6 (at the end of the table)

Add:

22

All of the following apply:

- (a) duty has been paid or is payable on goods that are excise-equivalent goods classified under a tariff subheading mentioned in any of the following items in clause 1 of Schedule 1:
 - (i) item 39;
 - (ii) items 61 to 77;
 - (iii) items 80 to 92;
 - (iv) items 95 to 106;

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Amendments **Schedule 1**

- (v) items 109 to 118;
- (vi) item 129;
- (vii) items 131 to 134;
- (b) the goods are stores for the use of passengers or crew of a ship (other than a ship (within the meaning of Part VII of the Act)), or for the service of a ship (other than a ship within the meaning of that Part);
- (c) the goods are supplied to a person for the purpose of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*);
- (d) a tonnage certificate (within the meaning of the *Shipping Reform (Tax Incentives) Act 2012*) is in force for the ship stating that it has a gross tonnage (within the meaning of that Act) of at least 400.

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