

Australian Customs Notice 1996 83

**EXCISE TARIFF ACT 1921 - INTELLECTUAL PROPERTY**

This ACN supersedes ACN 96/19 of 15 June 1996 which provides for the payment of an excise duty for imports or exports of:

**imported vehicles;**

tractors and machines (except machinery for oil and gas exploration or mining operations);

stereotype of cars and trucks used in the transportation of petroleum or natural gas;

all other goods.

This notice replaces ACN 96/19.

To be taxable in Hong Kong the goods referred to in column 1 must be imported:[brokers.licensing@homeaffairs.gov.au](mailto:brokers.licensing@homeaffairs.gov.au)

into Hong Kong from a place outside Hong Kong that is a place eligible to be a place of employment for Hong Kong residents within the meaning of Article 21 of the Charter of the United Nations and Article 3 of the Statute of the International Chamber of Commerce and Industry; or

there from in Hong Kong; or

carrying the registered owner’s name.

Goods must not be imported:

from outside Hong Kong; or