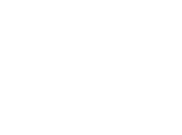
AUSTRALIAN CUSTOMS NOTICE NO. 2007/37



**Australian Government Department of Home Affairs**

***Customs Tariff Subheading and Rate of Duty Changes for Tariff Concessions from 1 July 2007***

The table in the Attachment to this notice sets out the new customs tariff subheading and duty rates for the Goods and Services Tax (GST) increases which commenced on 5 July 2007.

Tariff subheadings and rates listed in the table above will commence on and from 1 July 2007.

The table in the Attachment to this notice sets out the new customs tariff subheadings and rates for the following items: [www.legislation.gov.au.](http://www.legislation.gov.au/)

# Mining Products

The mining and processing industries will need to ensure their goods comply with new legislation that applies to the exploration and exploitation of new hydrocarbon resources. This Bill replaces the existing Mining (Oil and Gas) Reform Act (MORA) which sets out provisions regulating exploration and production of oil and gas.

* New Item 3A:
* Application of certain cost recovery charges
* New item 4A:
* Removal of fuel recovery charges
* Removal of fuel recovery charges (section 275M).
* New item 5:
* Pending oil and gas exploration and mining

Item 5 of the Oil and Gas Exploration and Resources Reform Amendment (2012-2015) Bill amends Schedule 3 of the Act to remove provisions relating to the exploration and exploration and mining of oil and gas. This Bill replaces the existing Excise Administration Act 1921 (EAA) which excludes Petroleum Product Recovery Charges that were previously in place when relevant exploration and exploitation dates fall within the 2012–2015 period. Further details about the new excise/oil product recovery charges are set out in:

Following this tariff subheading and rate change, item 5 will be available to import fuels that were recovered under the Excise (Mining) and Excise (Recovery) Act 1921

# 2012-2015 – Excise Amendment Act (2012-2015)

The Excise and Customs Amendment (2012-2015) Act (the Excise Act) commenced on the 20 July 2012 in the Parliament and is scheduled to come into force on the 1 July 2013.

The Excise Amendment Act contains the new rates and subheadings in addition to those listed in this notice. Importers can obtain a complete list of the new rates and subheadings by going to.

The Department of Infrastructure, Transport and Regional Development (DITR) in conjunction with the Excise Tariff Working Pages has advised of some additional statistical codes in the Excise Tariff Bill 2009 (AHIB-2009) and an HS 2008 statistical code to which a similar increase to the general rate applies. These changes will come into effect at 1 July 2008.

For further information, please contact the Department of Infrastructure, Transport and Regional Development on (02) 6275 5388.

Further information about the Excise and Customs Amendment Act is available from the Department of Infrastructure, Tourism and Regional Development on (02) 6275 6393 or on the Australian Customs Service on (02) 6275 6500.

* Cargo Reporting for overseas shipments will be reduced on 1 January 2008. In addition, all Import Declaration Processing and Entry (IDEP) queries will be delayed for 24 hours from 31 December 2007 until 10 January 2008.

# Section 153 Customs Tariff Notice 2009

Section 153 of the Customs Tariff Act 1995 (Customs Tariff) details the rates of duty that apply to goods that are produced outside Australia. These are outlined in ACN 2006/44 and are set out below:

* # Unless otherwise indicated rates for petroleum products are Free. 2% (US$) per litre
* # Unless otherwise indicated rates for diesel fuels are Free.
* # Unless otherwise indicated rates for LPG for motor vehicles are Free. [www.asbestossafety.gov.au.](http://www.asbestossafety.gov.au/)

NOTE: For goods requiring a DCT rate code on the export receipt (eg goods subject to a DCS) the DCT rate must be quoted on or after 1 January 2008. [www.abf.gov.au/asbestos.](http://www.abf.gov.au/asbestos)

Section 153

Customs Tariff Page

# Unless otherwise indicated rates for LPG for motor vehicles are Free.