

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2011/46

Exposure draft – Customs Amendment Regulations

The Minister for Home Affairs has agreed to the release of draft Customs Amendment Regulations for industry comment. The proposed Amendment Regulations can be found on the Customs and Border Protection website at [www.customs.gov.au](http://www.customs.gov.au/) under the legislation consultation link on the homepage.

**The closing date for submissions is Tuesday 8 November 2011.**

You may provide submissions by email to [traderevenuepolicy@customs.gov.au](mailto:traderevenuepolicy@customs.gov.au)

Parliament passed the *Customs Amendment (Export Controls and Other Measures) Act 2011* (the Export Controls Act) earlier this year. The proposed Amendment Regulations would make three changes as part of the process of implementing the Export Controls Act and would also make two other minor amendments.

1. The Export Controls Act inserts a new circumstance in section 30 of the *Customs Act 1901* (the Customs Act) at paragraph 30(1)(e) establishing customs control over goods that are in prescribed places for export and that are no longer for export. Regulation 23 of the *Customs Regulations 1926* (the Customs

Regulations) specifies certain places as prescribed places for the reception or manufacture of goods for export for the purposes of paragraph 30(1)(d) of the Customs Act. The Amendment Regulations propose to add the new circumstance to regulation 23.

1. The Amendment Regulations propose to replace the current arrangements under regulation 51 of the Customs Regulations with new arrangements for calculating the amount of a refund when a warehouse licence is cancelled including cancellation on the request of a licence holder, taking into account whether the licence fee was paid for a full year or a part year and whether the payment was by instalment.
2. The Export Controls Act added and amended a number of provisions under the Customs Act to enable other laws of the Commonwealth or of a State or Territory to be prescribed for certain purposes. These purposes include applying conditions to depot and warehouse licences including duty free stores and giving directions in relation to goods for export. The amendment Regulations propose to prescribe the *Aviation Transport Security Act 2004* for these purposes.
3. Subregulation 128(2) of the Customs Regulations requires that the goods for which a refund application is made must be goods covered by the same import declaration or self-assessed clearance document. The Amendment Regulations propose to clarify that this requirement also applies to returns under subsections 69(5), 70(7) or 105(2) of the Customs Act.
4. Schedule 1AAA to the Customs Regulations lists particular Australian Harmonized Export Commodity Classification (AHECC) Codes for which particular requirements

apply in relation to goods when they are released from a Customs warehouse for export. The Amendment Regulations propose to insert a reference to ‘2208.90.00’ under the second heading in the Schedule 1AAA covering ‘certain undenatured ethyl alcohol etc’.

Inquiries concerning this notice may be directed to Director, Trade Revenue & Indirect Tax Policy on telephone number (02) 6275 5999

(signed)

Geoff Johannes National Manager Trade Services Branch CANBERRA ACT

24 October 2011