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**DECLARATIONS UNDER SUBSECTION 132B(1) OF THE CUSTOMS ACT 1901 AND SUBSECTION 59A(1) OF THE EXCISE ACT 1901**

The Chief Executive Officer has decided to exercise his power under Section 59A of the Excise Act 1901 and Section 132B of the Customs Act 1901 to allow quotas to be imposed on the entry into home consumption of certain goods during a declared period prior to the new excise and customs duty rates being implemented.

Attached is a copy of the Gazette notices setting out the declared periods and the base periods. The notices set out the particular goods which are affected.

The effect of the arrangements is that persons may enter goods up to quota during the declared period (from midnight 6 August 1997 to midnight on 20 August 1997) at the existing rates of duty. Any product entered during the declared period in excess of the quota will attract duty at the rate of duty in force on the day immediately following the last day of the declared period. Quota will be based on products entered during the base period from 1 June 1997 to midnight on 15 June 1997.

Any enquiries on these arrangements should be directed to Howard Garnier on (06) 275 6109 in relation to tobacco or alcohol or John Thompson on (06) 275 6440 in relation to petroleum products.

J H Jeffery National Manager Excise Branch

6 August 1997