Australian Customs Notice 1998 05

**DECLARATIONS UNDER SUBSECTION 132B(1) OF THE CUSTOMS ACT 1901 AND SUBSECTION 59A 910 OF THE EXCISE ACT 1901 - TOBACCO PRODUCTS**

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 tobacco products during a declared period prior to excise and customs duty anticipated rate increases in early 1998. 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 at the rates of duty existing at the time. Any product entered during the declared period in excess of the quota will attract duty at the rate 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.

In instances where entries are lodged for tobacco products during the declared period and no quota has been issued, Customs will determine whether a quota is appropriate and if so issue a quota order.

Any enquiries on these arrangements should be directed to Peter Holt on (02)6275 6103 or Howard Garnier on (02) 6275 6109.

Richard Hunt

A/g National Manager Excise Branch

for

Chief Executive Officer CANBERRA

5 January 1998