Australian Customs Notice 1999 78

**CUSTOMS TARIFF AMENDMENT ACT (NO.2) 1999**

Customs Tariff Amendment Act (No. 2) 1999 received Royal Assent on 13 October 1999 and is numbered Act No. 124 of 1999.

The legislation enacts changes previously made by the following Customs Tariff Proposals:

No. 6 (1998) - reduces to free the rates of duty for certain inputs to the manufacture of information technology equipment - see ACNs 99/38 and 98/87;

No. 7 (1998) - decrease of 2.6 cents per litre in the customs duty on aviation gasoline - see ACNs 98/31 and 98/87;

No. 8 (1998) - a further decrease of 13.092 cents per litre in the customs duty on aviation gasoline - see ACNs 98/46 and 98/87;

No. 9 (1998) - reduces to free the rates of duty for goods classified between 9011 and 9033 with the exception of goods covered by the Passenger Motor Vehicle Manufacturing Plan - see ACNs 98/66 and 98/87;

No. 10 (1998) - provides a free rate of duty for woven shoulder pads and creates new subheading 8543.89.00

- see ACN 98/87; and

No. 1 (1999) - implements the Industry Commission's recommendations on its inquiry on "Machine Tools and Robots" - see ACN 99/31.

In addition to the above amendments, the Act contains a number of minor technical amendments to the Customs Tariff Act operative 14 days after Royal Assent, that is from 27 October 1999. These amendments include the:

creation of new subheading 6117.90.40 to provide a free rate of duty for knitted shoulder pads when classified as parts for clothing;

repealing of subheading 8419.90.10. The goods previously classified to this item will now be classified in 8419.90.90;

amalgamation of subheadings 9001.90.10, 9001.90.21 and 9001.90.29 into new subheading 9001.90.30; changes to the tax qualifying provisions in item 1B in Part I of Schedule 4 to reflect current income tax legislation;

replacement (in the rate of duty column) of "Part II" with "Part 2" in five items of Schedule 4 to reflect the divisional numbering of the Customs Tariff Act; and

replacement of the term "Regional Director" with "Collector" in item 24 in Part II of Schedule 4.

Tariff reprint pages Schedule 3 - 61/21 (R.2), 84/23 (R.3), 85/31 (R.4), 90/5 (R.1) and Schedule 4/1 (R.3), 4/9 (R.4), 4/11 (R.4), 4/15 (R.1), 4/17 (R.2), 4/27 (R.2) and 4/29 (R.3) have been issued in connection with these changes. A concordance of the affected tariff subheadings not previously made by Customs Tariff Proposals is attached to this Notice.

Any queries on these changes should be directed to Ray Banvill on (02) 6275 6516.

Debbie Bates National Manager Tariff for Chief Executive Officer 11 November 1999 (C99/04103)