Australian Customs Notice 2001 60

**CUSTOMS TARIFF AMENDMENT ACT (No. 4) 2001**

*Customs Tariff Amendment Act (No. 4) 2001* - Act No. 145 of 2001 (the Act) - received the Royal Assent on 1 October 2001. It amends the *Customs Tariff Act 1995* (the Tariff) by enacting changes previously included in the following Customs Tariff Proposals:

Proposal No. 1 (2001) - amended items 41A to 41C in Schedule 4 of the Tariff and created new items 41F and 41G in relation to the cessation of the "Administrative Arrangements to the Year 2000 for the Automotive Industry" and the commencement of the "Automotive Competitiveness and Investment Scheme" (ACIS) on 1 January 2001. This Proposal also created item 68 in Schedule 4 in connection with the SPARTECA (TCF) Provisions Scheme. ACN 2001/16 refers;

Proposal No. 4 (2001) - implemented amendments to item 17 of Schedule 4 (re-imported goods) to introduce a re-import concession for goods, which, when first imported utilised duty credit owned under ACIS. ACN 2001/39 refers; and

Proposal No. 5 (2001) - created item 69 in Schedule 4 in connection with the duty free entry of goods for use in authorised space projects. ACN 2001/48 refers.

The Act also amends item 44 of the Tariff. This item provides concessional entry for particular imported goods that are for use in the manufacture of excisable goods in terms of section 24 of the *Excise Act 1901*. The amendment removes the link between item 44 and the Table in section 19(1) of the Tariff.

A new Table has been inserted in item 44 to list all the tariff subheadings and items and their complementary excise tariff items to which item 44 applies. The new Table is further amended to reflect changes to the Tariff resulting from the second review of the Harmonized Commodity Description and Coding System that will occur on 1 January 2002 (ACN 2001/53 refers). Some of these changes affect the tariff subheadings listed in the Table.

The Act amends the list of Least Developed Countries in Schedule 1 to the Tariff by including Senegal. Senegal is presently treated as a Developing Country subject to DCS rates of duty. This amendment is operative from 15 October 2001.

The Act also includes a technical change to the description of goods in tariff subheadings 2709.00.10 and 2710.00.11 to replace the reference to "section 34 of the *Excise Tariff Act 1901*" with "Part IV of the *Excise Tariff Act 1901*".

Any queries regarding these changes should be directed to Judy Sutton on (02) 6275 6486 or Nick Blackaby on (02) 6275 6506.

*Customs Tariff Amendment Act (No. 4) 2001* also creates a new item 70 in Schedule 4 for split consignments. The new item combines elements of the existing items 43 and 52 and will streamline the operation of this concession.

New item 71 is created to give effect to the new Project By-laws Scheme. This expanded Scheme replaces the existing Scheme that operates through items 45, 46 and 56 of Schedule 4.

These new items commence on 1 July 2002 and will be administered by the Department of Industry, Science and Resources through AusIndustry. Any queries regarding the new Project By-laws Scheme should be directed to the Manager, Customs Policy Section, Department of Industry, Science and Resources on (02) 6213 7825.

Tariff reprint pages for most of these amendments were issued at the time the relevant Proposals were tabled in Parliament. Pages reflecting the reclassification of Senegal as a Least Developed Country and the technical changes in Chapter 27 will be issued in the week commencing 15 October 2001. For the remaining changes, reprint pages will be issued in early December.

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