Australian Customs Notice 2003 03

**Customs Tariff Amendment Act (No. 2) 2002**

Customs Tariff Amendment Act (No. 2) 2002 - Act No. 114 of 2002 - received Royal Assent on 2 December 2002. The Act amends the *Customs Tariff Act 1995* (the Tariff) by enacting changes previously included in the following Customs Tariff Proposals:

No. 1 (2002) - Provided exemptions for certain goods from the Product Stewardship Oil (PSO) Levy. These amendments were first given effect in Customs Tariff Notice No. 1 (2002) - ACN 2002/16 refers; and

No. 2 (2002) - Implemented new duty rates for certain beer - ACN 2002/39 refers.

The above Tariff Amendment Act also amended section 19 of the Customs Tariff as a consequence of the removal of indexation provisions for those goods subject to the PSO Levy.

Tariff reprint pages relevant to the above amendments were issued during 2002. Customs Tariff page 15 (R.12) will be issued to reflect the amendment of section 19 of the Tariff.

Any queries regarding these changes should be directed to Manager Tariff Legislation and External Review on (02) 6275 6486.

Ken Riordan National Manager Trade

for

Chief Executive Officer January 2003