AUSTRALIAN CUSTOMS NOTICE NO. 2004/27

Customs Tariff Amendment (Fuels) Act 2004

The *Customs Tariff Amendment (Fuels) Act 2004* – Act No. 65 of 2004 – received Royal Assent on 22 June 2004. The Act amends the *Customs Tariff Act 1995* (the Tariff) by enacting changes previously included in the following Customs Tariff Proposals:

No. 3 (2003) – Imposed a customs duty of 1 cent per litre for high sulphur diesel on top of the normal diesel rate of 38.143 cents per litre from 1 July 2003, and 2 cents per litre from 1 January 2004 (Australian Customs Notice (ACN) No. 2003/51 refers);

No. 4 (2003) – Increased the rate of customs duty for aviation fuels by 0.306 cents per litre to $0.03151 per litre for aviation kerosene and to $0.03114 per litre for aviation gasoline (ACN No. 2003/51 refers); and

No. 5 (2003) – Imposed customs duty on biodiesel for use as a fuel in an internal combustion engine at the rate of 38.143 cents per litre, the same rate that applies to ultra low sulphur diesel (ACN No. 2003/63 refers).

The *Excise Tariff Amendment (Fuels) Act 2004* implemented equivalent changes in the *Excise Tariff Act 1921*.

The *Customs Tariff Amendment (Fuels) Act 2004* also implemented minor consequential amendments to the Tariff and to the *Customs Tariff Amendment Act (No. 1) 2003*. The latter Act provided duty-free access to goods originating in Least Developed Countries and Singapore.

Tariff reprint pages relevant to the above amendments were issued during 2003.

Any enquiries concerning these matters should be directed to the Manager, Tariff Legislation and External Review, on (02) 6275 6486.

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A/g National Manager Trade

for

Chief Executive Officer June 2004

