

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE 2013/38

**Amendments to *Customs Regulations 1926***

The *Customs Regulations 1926* (the Regulations) are amended to provide a definition for All Terrain Vehicles (ATVs) to clarify what goods are captured under that term. ATVs are

defined as motorised off-road vehicles designed to travel on four wheels with a seat designed to be straddled by the operator and having handle bars to control steering.

The Regulations are also amended to include Utility Terrain Vehicles (UTVs) in column 3 of item 39 of Schedule 2 of the Regulations. UTVs are defined as motorised off-road vehicles designed to travel on four or more wheels having side-by-side seating, a cylinder capacity not exceeding 1500 cm3 and a steering wheel.

The inclusion of UTVs in column 3 of item 39 in Schedule 2 of the Regulations means that a Tariff Concession Order (TCO) could be made in respect of UTVs where the TCO conditions set out in Part XVA of the *Customs Act 1901* are met.

The Regulations are also amended to repeal redundant regulations that are associated with the Accredited Client Program (the ACP). The legislative provisions concerning the ACP in the *Customs Act 1901* were repealed by Part 7 of the *Customs Amendment (Miscellaneous Measures) Act 2013*, with effect from 31 March 2013.

The above amendments took effect on 7 August 2013.

(signed) Alison Neil

Acting National Manager

Trade, Policy and Implementation Branch CANBERRA ACT

15 August 2013