

DEPARTMENT OF HOME AFFAIRS NOTICE No. 2018/10

***Trade and Customs Legislation Amendment (Miscellaneous Measures) Regulations 2018***

This notice outlines amendments to the *Customs (Prohibited Imports) Regulation 1956* (Prohibited Imports Regulation) and the *Customs Regulation 2015* (Customs Regulation) which commenced on 4 April 2018.

# Unmanufactured tobacco and tobacco refuse

Amendments were made to the Prohibited Imports Regulation to ensure that Regulation 4D includes all types of unmanufactured tobacco products and tobacco refuse included in heading 2401 to Schedule 3 of the Customs Tariff Act 1995. The specific provisions amended were:

* the heading for Regulation 4D
* subregulation 4D (1)
* paragraphs 4D (1)(a) and (b), and
* paragraph (5)(b).

These amendments align the import prohibition on unmanufactured tobacco with the licensing requirements for the production, manufacture and dealing of unmanufactured tobacco under the *Excise Act 1901* (the Excise Act). This will ensure that no unmanufactured tobacco can be imported into Australia without proof of an Excise Act licence. The amendments also streamline border processing by ensuring that all unmanufactured tobacco products and refuse are treated consistently.

# Repeal of refund reason

Amendments were made to the Customs Regulation to repeal a redundant customs duty refund circumstance attributable to the period between 1 July 2014 and 17 July 2014 as a result of the *Customs Tariff Amendment (Carbon Tax Repeal) Act 2014*. Repealed sections include:

* table item 4 of clause 1 of Schedule 6
* subsections 109(2) and 112(7) of the Customs Regulation, and
* table item 20 of clause 1 of Schedule 6.

# Temporary importation of goods

A minor amendment was made to paragraph 99(3)(b) of the Customs Regulation to certain classes of goods that may be temporarily imported into Australia without the payment of duty or taxes under section 162 of the *Customs Act 1901*. This amendment clarifies that goods may be temporarily imported for public exhibition or public entertainment.

[signed] Joshua Hutton

A/g Assistant Secretary Trade and Customs Branch 3 April 2018