**Customs Tariff (No. 2)**

**No. 81 of 1965**

An Act relating to Duties of Customs.

[Assented to 30 November, 1965]

BE it enacted by the Queen’s Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

**Short title and citation.**

**1.**—(1.) This Act may be cited as the *Customs Tariff* (*No.* 2) 1965.

(2.) The *Customs Tariff* 1965 is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Customs Tariffs* 1965.

**Commencement.**

**2.** This Act shall come into operation on a date to be fixed by Proclamation.

**Interpretation.**

**3.** Section 5 of the Principal Act is amended by inserting in sub-section (1.), after the definition of “duty”, the following definition :—

“‘less developed country’ means a country specified in an order under sub-section (1.) of section 9a of this Act;”.

**4.** After section 9 of the Principal Act the following section is inserted:—

**Declaration of less developed countries.**

“9a.—(1.) The Minister may, by order published m the *Gazette,* declare that a country specified in the order is a less developed country for the purposes of this Act.

“(2.) The Minister may, in an order under the last preceding sub-section, direct that a country that is a less developed country by virtue of the order shall not be treated as a less developed country in relation to a class of goods specified in the direction.

“(3.) An order under sub-section (1.) of this section has effect, or shall be deemed to have had effect, from and including such date (which may be a date earlier than the date of publication of the order in the *Gazette)* as is specified in the order.

“(4.) The Minister may, by order published in the *Gazette,* revoke an order under sub-section (1.) of this section.

“(5.) An order under the last preceding sub-section has effect from and including such date (which shall not be a date earlier than the date of publication of the order in the *Gazette)* as is specified in the order.”.

**5.** After section 20 of the Principal Act the following section is inserted:—

**Special rates of duty applicable to goods of less developed countries.**

“20a.—(1.) The Minister may, by instrument in writing, direct that, subject to such conditions, if any, as are specified in the instrument, goods that—

(*a*)are included in a class of goods specified in the instrument;

(*b*) are the produce or manufacture of a country that, at the time the goods are entered for home consumption, is a less developed country;

(*c*) are imported into Australia by or on behalf of such person as is specified in the instrument ; and

(*d*) are imported into Australia during such period as is specified in the instrument,

shall be treated as if they were specified in item 38, item 39, item 40, item 41, item 42, item 43 or item 44 in Part I of the Second Schedule.

“(2.) An instrument under the last preceding sub-section has effect, or shall be deemed to have had effect, from and including such date (which may be a date earlier than the date of the instrument) as is specified in the instrument.

“(3.) An instrument under sub-section (1.) of this section does not have effect in relation to goods that—

(*a*) are the produce or manufacture of a country that, by virtue of a direction under sub-section (2.) of section 9a of this Act, is not to be treated as a less developed country in relation to a class of goods specified in the direction; and

(*b*) are included in that class of goods.

“(4.) An instrument under sub-section (1.) of this section may provide that it has effect only in relation to goods not exceeding, in the aggregate, such quantity or such value as is specified in the instrument.

“(5.) The Minister may, by instrument in writing, revoke a direction under sub-section (1.) of this section.

“(6.) An instrument under the last preceding sub-section has effect from and including such date (which shall not be a date earlier than the date of the instrument) as is specified in the instrument.

“(7.) Where the tariff classification in the First Schedule that applies to goods is specified in Part II, III, IV, V, VI, VII or VIII of the Second Schedule, those goods shall, for the purposes of the Second Schedule, be deemed to be referred to in that Part of the Second Schedule.”.

**Orders.**

**6.** Section 28 of the Principal Act is amended by inserting in sub-section (1.), after the figure “9,”, the figure and letter “9a,”.

**First Schedule.**

**7.** Part II of the First Schedule to the Principal Act is amended as set out in the Schedule to this Act.

**Second Schedule.**

**8.**—(1.) The Second Schedule to the Principal Act is amended by inserting before the heading—

“Special Rates of Duty”

the heading—

“Part I”.

(2.) The Second Schedule to the Principal Act is amended by inserting after item 37 the following items :—

|  |  |  |  |
| --- | --- | --- | --- |
| “38 | Goods that are referred to in Part II of this Schedule and, by virtue of a direction under section 20a of this Act, are required to be treated as if they were specified in this item | Free | Free |
| 39 | Goods that are referred to in Part III of this Schedule and, by virtue of a direction under section 20a of this Act, are required to be treated as if they were specified in this item | 5% | 5% |
| 40 | Goods that are referred to in Part IV of this Schedule and, by virtue of a direction under section 20a of this Act, are required to be treated as if they were specified in this item | 10% | 10% |
| 41 | Goods that are referred to in Part V of this Schedule and, by virtue of a direction under section 20a of this Act, are required to be treated as if they were specified in this item | 15% | 15% |
| 42 | Goods that are referred to in Part VI of this Schedule and, by virtue of a direction under section 20a of this Act, are required to be treated as if they were specified in this item | 20% | 20% |
| 43 | Goods that are referred to in Part VII of this Schedule and, by virtue of a direction under section 20a of this Act, are required to be treated as if they were specified in this item | 25% | 25% |
| 44 | Goods that are referred to in Part VIII of this Schedule and, by virtue of a direction under section 20a of this Act, are required to be treated as if they were specified in this item | 27½% | 27½%”. |

(3.)The Second Schedule to the Principal Act is amended by adding at the end thereof the following Parts :—

Part II

Goods Referred to in Item 38 of Part I of this Schedule

|  |  |
| --- | --- |
| Tariff classification | Tariff classification |
| Sub-item | 25.23.1 | Paragraph | 84.45.12 |
| Sub-item | 32.01.1 | Sub-paragraph | 84.45.139 |
| Item | 40.07 | Sub-paragraph | 84.45.149 |
| Sub-item | 41.02.1 | Paragraph | 84.45.15 |
| Sub-item | 44.24.9 | Sub-paragraph | 84.45.219 |
| Sub-item | 45.03.1 | Sub-paragraph | 84.45.229 |
| Sub-item | 45.04.1 | Sub-paragraph | 84.45.231 |
| Paragraph | 48.01.11 | Sub-paragraph | 84.45.232 |
| Paragraph | 48.01.12 | Sub-paragraph | 84.45.233 |
| Sub-item | 48.01.3 | Sub-paragraph | 84.45.234 |
| Sub-item | 50.04.2 | Sub-paragraph | 84.45.319 |
| Sub-item | 50.05.2 | Sub-paragraph | 84.45.329 |
| Sub-item | 50.06.2 | Sub-paragraph | 84.45.339 |
| Sub-item | 50.07.2 | Sub-paragraph | 84.45.419 |
| Paragraph | 57.09.99 | Sub-paragraph | 84.45.429 |
| Sub-paragraph | 57.10.999 | Sub-paragraph | 84.45.431 |
| Paragraph | 57.11.99 | Paragraph | 84.45.49 |
| Sub-item | 58.01.1 | Paragraph | 84.45.59 |
| Paragraph | 58.01.91 | Paragraph | 84.45.99 |
| Sub-item | 58.02.1 | Sub-item | 84.47.1 |
| Sub-item | 58.02.7 | Sub-item | 84.47.2 |
| Sub-item | 59.05.1 | Sub-item | 84.47.3 |
| Paragraph | 70.10.91 | Sub-item | 84.47.4 |
| Paragraph | 70.10.99 | Sub-paragraph | 84.47.612 |
| Sub-paragraph | 70.13.911 | Sub-paragraph | 84.47.622 |
| Sub-paragraph | 70.13.919 | Sub-paragraph | 84.47.632 |
| Sub-paragraph | 70.13.993 | Sub-item | 92.02.1 |
| Sub-paragraph | 70.13.999 | Sub-item | 92.02.9 |
| Paragraph | 82.09.21 | Sub-item | 92.05.1 |
| Sub-paragraph | 82.09.992 | Sub-item | 92.05.9 |
| Paragraph | 82.10.21 | Sub-item | 92.06.2 |
| Sub-paragraph | 82.10.992 | Sub-item | 92.06.9 |
| Sub-item | 82.12.9 | Sub-item | 92.08.9 |
| Sub-item | 84.41.3 | Item | 92.09 |
| Sub-paragraph | 84.45.119 |  |  |

Part III

Goods Referred to in Item 39 of Part I of this Schedule

Tariff classification

Sub-item 82.11.9

|  |
| --- |
| Part IV |
| Goods Referred to in Item 40 of Part I of this Schedule. |
| Tariff classification | Tariff classification |
| Sub-item | 34.01.1 | Sub-paragraph | 58.01.991 |
| Sub-item | 34.01.9 | Sub-paragraph | 58.01.999 |
| Sub-item | 41.02.9 | Sub-paragraph | 58.02.991 |
| Sub-item | 41.03.9 | Sub-paragraph | 58.02.999 |
| Sub-item | 41.04.9 | Sub-item | 62.04.1 |
| Sub-item | 41.05.9 | Paragraph | 84.40.31 |
| Sub-item | 45.02.9 | Sub-paragraph | 84.47.611 |
| Paragraph | 45.03.99 | Sub-paragraph | 84.47.621 |
| Paragraph | 45.04.99 | Sub-paragraph | 84.47.631 |
| Paragraph | 54.05.91 | Paragraph | 84.47.69 |
| Paragraph | 55.09.26 |  |  |

Part V

Goods Referred to in Item 41 of Part I of this Schedule

|  |  |
| --- | --- |
| Tariff classification | Tariff classification |
| Paragraph | 42.02.91 | Sub-item | 85.06.1 |
| Sub-item | 42.04.9 | Paragraph | 94.01.12 |
| Item | 42.05 | Paragraph | 94.01.13 |
| Sub-item | 58.02.4 | Sub-paragraph | 94.01.191 |
| Paragraph | 59.04.93 | Sub-paragraph | 94.01.199 |
| Paragraph | 59.04.99 | Paragraph | 94.01.22 |
| Paragraph | 59.05.99 | Paragraph | 94.01.29 |
| Sub-item | 59.06.9 | Sub-item | 94.03.9 |
| Paragraph | 62.05.61 | Sub-item | 97.06.1 |
| Sub-paragraph | 70.13.994 | Sub-item | 97.06.9 |
| Sub-item | 82.13.4 |  |  |

Part VI

Goods Referred to in Item 42 of Part I of this Schedule

|  |  |
| --- | --- |
| Tariff classification | Tariff classification |
| Sub-item 17.04.9 | Sub-item 62.05.9 |
| Sub-item 20.04.9 | Paragraph 84.40.11 |
| Sub-paragraph 58.02.911 | Paragraph 84.19.91 |
| Sub-paragraph 58.02.919 | Sub-paragraph 84.59.992 |

Part VII

Goods Referred to in Item 43 of Part I of this Schedule

|  |  |
| --- | --- |
| Tariff classification | Tariff classification |
| Sub-item | 17.04.1 | Sub-paragraph | 84.45.321 |
| Sub-paragraph | 84.45.111 | Sub-paragraph | 84.45.322 |
| Sub-paragraph | 84.45.112 | Sub-paragraph | 84.45.323 |
| Sub-paragraph | 84.45.113 | Sub-paragraph | 84.45.324 |
| Sub-paragraph | 84.45.131 | Sub-paragraph | 84.45.331 |
| Sub-paragraph | 84.45.132 | Sub-paragraph | 84.45.332 |
| Sub-paragraph | 84.45.133 | Sub-paragraph | 84.45.333 |
| Sub-paragraph | 84.45.134 | Sub-paragraph | 84.45.411 |
| Sub-paragraph | 84.45.141 | Sub-paragraph | 84.45.412 |
| Sub-paragraph | 84.45.142 | Sub-paragraph | 84.45.421 |
| Sub-paragraph | 84.45.211 | Sub-paragraph | 84.45.439 |
| Sub-paragraph | 84.45.212 | Paragraph | 84.45.51 |
| Sub-paragraph | 84.45.213 | Paragraph | 84.45.52 |
| Sub-paragraph | 84.45.214 | Paragraph | 84.45.53 |
| Sub-paragraph | 84.45.221 | Paragraph | 84.45.91 |
| Sub-paragraph | 84.45.239 | Paragraph | 84.45.92 |
| Sub-paragraph | 84.45.311 |  |  |

Part VIII

Goods Referred to in Item 44 of Part I of this Schedule

|  |
| --- |
| Tariff classification |
| Paragraph | 45.03.91 |
| Paragraph | 45.04.91 |
| Paragraph | 82.09.29 |
| Paragraph | 82.10.29 |

THE SCHEDULE

Section 7.

AMENDMENTS OF PART II OF THE FIRST SCHEDULE TO THE PRINCIPAL ACT

1. Omit sub-item 42.02.9, insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “42.02.9 | - Other: |  |  |
| 42.02.91 | - - Of leather  | 45%z | 17½ |
| 42.02.99 | - - Of other materials.  | 45% | 17½ |

2.Omit sub-item 84.19.9, insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “84.19.9 | - Other: |  |  |
| 84.19.91 | - - Bottling machines; bagging machines  | 55% | 27½% |
| 84.19.99 | - - Other  | 55% | 27½%”. |

3. After sub-item 84.41.2 insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “84.41.3 | - Sewing machine heads  | 7½% | Free “. |

4. After sub-paragraph 84.59.991 insert the following sub-paragraph:—

|  |  |  |  |
| --- | --- | --- | --- |
| “84.59.992 | - - - Plastic processing machines  | 55% | 27½%”. |