



Customs Amendment Act (No. 1) 1999

No. 108, 1999



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**An Act to amend the *Customs Act 1901*, and for
related purposes**

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Customs Act 1901

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An Act to amend the *Customs Act 1901*, and for related purposes

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Customs Amendment Act (No. 1) 1999*.

2 Commencement

- (1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.
- (2) Items 4 and 5 of Schedule 1 are taken to have commenced on 1 September 1992, immediately after section 20 of the *Customs Legislation Amendment Act 1992* is taken to have commenced.

3 Schedule(s)

Subject to section 2, each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Collecting duty on goods not entered for home consumption

Customs Act 1901

1 Subsection 71(2)

Omit “subsection (3)”, substitute “subsections (2A) and (3)”.

2 After subsection 71(2)

Insert:

- (2A) Customs must not authorise the delivery of the goods unless the duty (if any) and other charge or tax (if any) payable on the importation of the goods has been paid.

3 Application

Subsection 71(2A) of the *Customs Act 1901* applies to goods if:

- (a) the goods arrive in Australia on or after the day on which this Act receives the Royal Assent; or
- (b) information relating to the goods is provided as described in subsection 71(2) of the *Customs Act 1901* on or after the day on which this Act receives the Royal Assent.

4 At the end of section 132

Add:

- (4) The rate of any import duty on goods whose owner is required by section 71 to provide information about them is the rate of the duty in force at the later of the following times (or either of them if they are the same):
- (a) the time when the information is provided;
 - (b) the time when the goods arrive in Australia.

5 Application

Subsection 132(4) of the *Customs Act 1901* applies to goods imported on or after 1 September 1992.

6 Amounts paid as duty

Schedule 1 Collecting duty on goods not entered for home consumption

- (1) This item applies to goods described in subsection 71(1) of the *Customs Act 1901* that arrived in Australia on or after 1 September 1992 but before the commencement of this item.
 - (2) The amount of duty payable on the goods, taking into account the amendment of section 132 of the *Customs Act 1901* made by this Schedule, is taken to have been reduced, at the time of the payment or collection of an amount described in subitem (3), by so much of that amount as does not exceed the amount of duty.
 - (3) This subitem describes an amount paid or collected as duty on the goods on or after 1 September 1992 but before the commencement of this item.
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I HEREBY CERTIFY that this bill originated in the Senate and has been finally passed by the Senate and the House of Representatives.

Clerk of the Senate

IN THE NAME OF HER MAJESTY, I assent to this Act.

Governor-General
10 September 1999

(28/99)
