**CUSTOMS AMENDMENT ACT 1978**

**No. 183 of 1978**

An Act to amend the *Customs Act* 1901 in respect of certain matters relating to the value of goods for duty.

BE IT ENACTED by the Queen, and the Senate and House of Representatives of the Commonwealth of Australia, as follows:

**Short title, &c.**

**1.** (1) This Act may be cited as the *Customs Amendment Act* 1978.

(2) The *Customs Act* 1901 is in this Act referred to as the Principal Act.

**Commencement**

**2.** (1) Subject to sub-section (2), this Act shall come into operation on the day on which it receives the Royal Assent.

(2) Section 3 shall be deemed to have come into operation on 10 July 1978.

**Value for duty**

**3.** Section 154 of the Principal Act is amended by adding at the end thereof the following sub-section:

“(4) For the purposes of this section, costs, charges and expenses of containers or of packing shall not be taken as falling within the exception set out in paragraph (b) of Article I(2) in Annex I as that paragraph has effect in accordance with paragraph (3)(d) of this section.”.

**Extension of periods for refunds, or actions for the recovery, of duty**

**4.** (1) Where—

(a) a person has, before 10 July 1978, paid an amount as duty in respect of costs, charges and expenses of containers or of packing on the basis that those costs, charges and expenses did not fall within the exception referred to in section 154 (4) of the Principal Act as amended by this Act;

(b) an application under section 163 of the Principal Act for a refund of that amount had not been made before 10 July 1978; and

(c) a period of 1 year, or, where a Collector is satisfied that any information necessary to verify such an application had or has to be obtained from a country outside Australia, a period of 2 years, after the amount was paid had not expired before 10 July 1978,

the period within which such an application may be made is, by force of this sub-section, extended as from the expiration of that period of 1 year or 2 years, as the case may be, for a period of the same length as the period that commenced on 10 July 1978 and ends on the 14th day after the date of commencement of this section.

(2) Where—

(a) a person has, before 10 July 1978, paid under protest in pursuance of section 167 of the Principal Act a sum demanded by a Collector as duty payable in respect of goods, being a sum demanded on the basis that costs, charges and expenses of containers or of packing did not fall within the exception referred to in section 154 (4) of the Principal Act as amended by this Act;

(b) an action under that section for the recovery of the whole or any part of that sum had not been brought before 10 July 1978; and

(c) the time limited in that section within which such an action could be brought had not expired before 10 July 1978,

the time within which such an action may be brought is, by force of this sub-section, extended as from the expiration of the time referred to in paragraph (c) for a period of the same length as the period that commenced on 10 July 1978 and ends on the 14th day after the date of commencement of this section.

**Operation of Principal Act before 10 July 1978**

**5.** Nothing in this Act, or in sub-section 154(4) of the Principal Act as amended by this Act, shall be taken as implying that, before 10 July 1978, the costs, charges and expenses referred to in that sub-section fell within the exception referred to in that sub-section.