



# **Customs Tariff Amendment Act (No. 5) 1997**

**No. 181, 1997**





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**An Act to amend the *Customs Tariff Act 1995*, and  
for related purposes**



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# Customs Tariff Amendment Act (No. 5) 1997

No. 181, 1997

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## An Act to amend the *Customs Tariff Act 1995*, and for related purposes

[Assented to 27 November 1997]

The Parliament of Australia enacts:

### 1 Short title

This Act may be cited as the *Customs Tariff Amendment Act*  
(No. 5) 1997.

### 2 Commencement

- (1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.
- (2) Schedule 1 is taken to have commenced on 17 September 1997.

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### **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Subject to section 2, each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—Amendment of the Customs Tariff Act 1995

### 1 Subsection 19(1) (table)

Repeal the table, substitute:

TABLE			
Column 1 Customs subheading	Column 2 Excise item	Column 1 Customs subheading	Column 2 Excise item
2203.00.10	1(C)	2402.20.99	8(B)(2)
2206.00.11	2(O)	2403.10.20	6(A)
2206.00.12	2(H)(1)	2403.10.80	6(B)
2207.10.00	2(O)	2403.99.20	9
2208.20.10	2(A)	2403.99.91	6(A)
2208.20.90	2(H)(1)	2403.99.99	6(B)
2208.30.00	2(D)	2707.50.11	11(C)(2)(a)
2208.40.00	2(F)	2707.50.19	11(C)(2)(b)
2208.50.00	2(H)(1)	2710.00.12	11(G)(2)(a)
2208.60.00	2(H)(1)	2710.00.19	11(G)(2)(b)
2208.70.00	2(H)(1)	2710.00.20	11(E)(2)
2208.90.00	2(H)(1)	2710.00.30	11(E)(3)
2402.10.10	7(A)	2710.00.40	11(D)
2402.10.90	7(B)	2710.00.51	11(A)(3)(a)
2402.20.10	8(A)	2710.00.52	11(A)(3)(b)
2402.20.91	8(B)(1)	2710.00.53	11(A)(3)(c)

### 2 Subheadings 2402.10.00 and 2402.20.00 in Schedule 3

Omit the subheadings, substitute:

2402.10      -Cigars, cheroots and cigarillos,  
                 containing tobacco:

2402.10.10	---Of a kind for which the Chief Executive Officer of Customs has declared a wholesale list price by instrument in writing published in the <i>Gazette</i>	\$86.92/kg and 50.32% of the wholesale list price NZ:\$86.92/kg and 50.32% of the wholesale list price PNG:\$86.92/kg and 50.32% of the wholesale list price FI:\$86.92/kg and 50.32% of the wholesale list price DC:\$86.92/kg and 50.32% of the wholesale list price
2402.10.90	---Other	\$232.17/kg NZ:\$232.17/kg PNG:\$232.17/kg FI:\$232.17/kg DC:\$232.17/kg
2402.20	-Cigarettes containing tobacco:	
2402.20.10	---Of a kind for which the Chief Executive Officer of Customs has declared a wholesale list price by instrument in writing published in the <i>Gazette</i>	\$86.92/kg and 50.32% of the wholesale list price NZ:\$86.92/kg and 50.32% of the wholesale list price PNG:\$86.92/kg and 50.32% of the wholesale list price FI:\$86.92/kg and 50.32% of the wholesale list price DC:\$86.92/kg and 50.32% of the wholesale list price
2402.20.9	---Other:	

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2402.20.91	----Of a weight such that there are no more than 1,200 per kilogram	\$232.17/kg NZ:\$232.17/kg PNG:\$232.17/kg FI:\$232.17/kg DC:\$232.17/kg
2402.20.99	----Other	\$350.00/kg NZ:\$350.00/kg PNG:\$350.00/kg FI:\$350.00/kg DC:\$350.00/kg

### **3 Subheading 2403.10.00 in Schedule 3**

Omit the subheading, substitute:

2403.10	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.10.20	---Of a kind for which the Chief Executive Officer of Customs has declared a wholesale list price by instrument in writing published in the <i>Gazette</i>	\$86.92/kg and 50.32% of the wholesale list price NZ:\$86.92/kg and 50.32% of the wholesale list price PNG:\$86.92/kg and 50.32% of the wholesale list price FI:\$86.92/kg and 50.32% of the wholesale list price DC:\$86.92/kg and 50.32% of the wholesale list price
2403.10.80	---Other	\$232.17/kg NZ:\$232.17/kg PNG:\$232.17/kg FI:\$232.17/kg DC:\$232.17/kg

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#### 4 Subheading 2403.99.90 in Schedule 3

Omit the subheading, substitute:

2403.99.9	---Other:	
2403.99.91	----Of a kind for which the Chief Executive Officer of Customs has declared a wholesale list price by instrument in writing published in the <i>Gazette</i>	\$86.92/kg and 50.32% of the wholesale list price NZ:\$86.92/kg and 50.32% of the wholesale list price PNG:\$86.92/kg and 50.32% of the wholesale list price FI:\$86.92/kg and 50.32% of the wholesale list price DC:\$86.92/kg and 50.32% of the wholesale list price
2403.99.99	----Other	\$232.17/kg NZ:\$232.17/kg PNG:\$232.17/kg FI:\$232.17/kg DC:\$232.17/kg

#### 5 Saving provision

If, for the purposes of Chapter 24 of Schedule 3 to the *Customs Tariff Act 1995* as proposed to be altered by a Customs Tariff alteration proposed in the Parliament, the Chief Executive Officer of Customs declares in the *Gazette* a wholesale list price of goods falling to a subheading of that Chapter, then, on that alteration coming into effect, that declaration has effect, and is taken to have had effect, according to its terms, as if it were a declaration made by the Chief Executive Officer under and for the purposes of that Chapter.

#### 6 Application

The amendments made by this Act apply in respect of goods:

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- (a) that fall to a subheading of Chapter 24 of Schedule 3 to the *Customs Tariff Act 1995* as amended by this Act; and
  - (b) that are entered for home consumption on or after the commencement of this Act.
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*[Minister's second reading speech made in—  
House of Representatives on 22 October 1997  
Senate on 30 October 1997]*

(172/97)