

EXPLANATORY STATEMENT

Customs By-law No. 1303874

Customs Act 1901

Section 271 of the *Customs Act 1901* (the Act) provides, in part, that where an item of a Customs Tariff is expressed to apply to goods, or to a class or kind of goods, as prescribed by by-law, the Chief Executive Officer of Customs may make by-laws for the purposes of that item. A Customs Tariff is defined in section 4 of the Act to mean an act imposing duties of customs. The *Customs Tariff Act 1995* (the Customs Tariff Act) is a Customs Tariff for the purposes of the Act.

Background

The *Customs Tariff Amendment (Schedule 4) Act 2012* will repeal the existing Schedule 4 of the Customs Tariff Act and replace it with a new Schedule 4. As part of this process, new by-laws are required for all items that provide for goods to be prescribed by by-law.

Item 48 in the new Schedule 4 combines items 36, 38, 39A, 39B and 39C of the previous Schedule 4 to the Customs Tariff Act. Item 48 provides that goods, as prescribed by by-law that are classified under certain headings applying to chemicals, photographic film, plastics and paper, are dutiable at the rate of “Free”.

New By-law No. 1303874 replaces previous By-law No. 0618799.

Instrument

By-law No. 1303874 prescribes un compounded polyamides and polyesters classified under subheadings 3907.60.00, 3907.70.00, 3907.9 or heading 3908 in Schedule 3. The goods are to be for use in the manufacture of fibres or yarns.

A security is required to be lodged with the Australian Customs and Border Protection Service to ensure compliance.

Consultation

No consultation was undertaken in relation to By-law No. 1303874 as it does not alter existing arrangements.

Human Rights Implications

This by-law does not engage, impact on, or limit in any way, the human rights and freedoms recognised or declared in the international instruments listed in the definition of human rights at section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

Commencement

By-law No. 1303874 takes effect on and from the date that the *Customs Tariff Amendment (Schedule 4) Act 2012* commences, that is 1 March 2013.