

## EXPLANATORY STATEMENT

### Customs By-law No. 1305091

#### *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 37 in the new Schedule 4 replaces item 59 of the previous Schedule 4 to the Customs Tariff Act. Item 37 provides that used or second-hand passenger motor vehicles, as prescribed by by-law, are dutiable at the rate of “Free”.

New By-law No. 1305091 replaces previous By-law No. 9740014.

#### **Instrument**

By-law No. 1305091 prescribes used or second-hand passenger motor vehicles classified under heading 8703 of Schedule 3. The importation must be approved in accordance with section 17A of the *Motor Vehicle Standards Act 1989*, by the Minister administering the *Motor Vehicle Standards Act 1989* or by an officer of the Department who is authorised in writing by the Minister to give approvals under that section.

#### **Consultation**

No consultation was undertaken in relation to By-law No. 1305091 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. 1305091 takes effect on and from the date that the *Customs Tariff Amendment (Schedule 4) Act 2012* commences, that is 1 March 2013.