



# **Customs and Other Legislation Amendment (LAG and Other Measures) Regulation 2013**

## **Select Legislative Instrument No. 126, 2013**

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I, Professor Marie Bashir AC CVO, Administrator of the Government of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *A New Tax System (Goods and Services Tax) Act 1999*, the *Customs Act 1901* and the *Excise Act 1901*.

Dated 13 June 2013

Marie Bashir  
Administrator

By Her Excellency's Command

David Bradbury  
Assistant Treasurer  
for the Minister for Home Affairs

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OPC50374 - B



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## Contents

1	Name of regulation.....	1
2	Commencement.....	1
3	Authority .....	1
4	Schedule(s) .....	1

### **Schedule 1—Amendments taken to have commenced on 16 February 2013**

		2
<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>		2
<i>Customs Regulations 1926</i>		2
<i>Excise Regulations 1925</i>		2

### **Schedule 2—Amendments commencing on day after registration**

		4
<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>		4
<i>Customs Regulations 1926</i>		5
<i>Excise Regulations 1925</i>		6



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## 1 Name of regulation

This regulation is the *Customs and Other Legislation Amendment (LAG and Other Measures) Regulation 2013*.

## 2 Commencement

Each provision of this regulation specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 4 and anything in this regulation not elsewhere covered by this table	16 February 2013.	16 February 2013
2. Schedule 1	16 February 2013.	16 February 2013
3. Schedule 2	The day after this regulation is registered.	

## 3 Authority

This regulation is made under the *A New Tax System (Goods and Services Tax) Act 1999*, the *Customs Act 1901* and the *Excise Act 1901*.

## 4 Schedule(s)

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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No. 126, 2013	<i>Customs and Other Legislation Amendment (LAG and Other Measures) Regulation 2013</i>	1
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OPC50374 - B

## **Schedule 1—Amendments taken to have commenced on 16 February 2013**

### ***A New Tax System (Goods and Services Tax) Regulations 1999***

#### **1 Regulation 120-0.00**

Renumber as regulation 200-0.00.

#### **2 Schedule 15 (heading)**

Repeal the heading (including the note), substitute:

### **Schedule 15—Transitional arrangements**

Note: See regulation 200-0.00.

#### **3 Part 1 of Schedule 15 (heading)**

Omit “(No. )”, substitute “(No. 1)”.

#### **4 Item 101 of Schedule 15**

Omit “(No. )”, substitute “(No. 1)”.

### ***Customs Regulations 1926***

#### **5 Regulation 204 (heading)**

Omit “(No. )”, substitute “(No. 1)”.

#### **6 Regulation 204**

Omit “(No. )”, substitute “(No. 1)”.

### ***Excise Regulations 1925***

#### **7 Part 1 of Schedule 5 (heading)**

Omit “(No. )”, substitute “(No. 1)”.

**8 Clause 1 of Schedule 5**

Omit “(No. )”, substitute “(No. 1)”.

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<i>No. 126, 2013</i>	<i>Customs and Other Legislation Amendment (LAG and Other Measures) Regulation 2013</i>	<i>3</i>
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*OPC50374 - B*

## **Schedule 2—Amendments commencing on day after registration**

### ***A New Tax System (Goods and Services Tax) Regulations 1999***

#### **1 Schedule 5**

Omit “Definitions and interpretation”, substitute:

##### **1 Definitions and interpretation**

##### **2 At the end of Schedule 5**

Insert:

##### **2 Interim sealed bag arrangements for liquids, aerosols, gels, creams and pastes from 31 March 2007**

(1) This clause applies if:

- (a) on or after 31 March 2007, a person purchased a liquid, aerosol, gel, cream or paste (a ***LAG item***) as a GST-free item; and
- (b) in relation to dealing with the LAG item, the person was required to comply with the requirements of any of the following rules of Table 1 in this Schedule:
  - (i) SB Rule 2;
  - (ii) SB Rules 7 to 10; and
- (c) the person dealt with the LAG item in accordance with an arrangement (known as an “interim sealed bag arrangement”) that:
  - (i) was administered by the Australian Taxation Office and the Australian Customs Service or the Australian Customs and Border Protection Service on or after 31 March 2007; and
  - (ii) was consistent with the requirements of Subdivision 4.1.1A of the *Aviation Transport Security Regulations 2005*, as in force on 30 September 2007.



- (2) The supply of the LAG product to the person is taken to have complied with the rules in Table 1 in this Schedule.

## ***Customs Regulations 1926***

### **3 Subregulation 93(1)**

After “this regulation”, insert “and regulation 93A”.

### **4 At the end of subregulation 93(7)**

Add:

Note: See also regulation 93A.

### **5 After regulation 93**

Insert:

#### **93A Interim sealed bag arrangements for liquids, aerosols, gels, creams and pastes from 31 March 2007**

- (1) This regulation applies if:
- (a) on or after 31 March 2007, a person purchased a liquid, aerosol, gel, cream or paste (a ***LAG product***) as a duty free item at an off-airport duty free shop; and
  - (b) the delivery and export of the LAG product was the subject of a permission under subsection 96A(2) of the Act; and
  - (c) the permission was subject to a condition set out in:
    - (i) paragraph 93(7)(h), (j), (k) or (n); or
    - (ii) subparagraph 93(7)(m)(i), (ii) or (iii); and
  - (d) the person dealt with the LAG product in accordance with an arrangement (known as an “interim sealed bag arrangement”) that:
    - (i) was administered by the Australian Taxation Office and the Australian Customs Service or the Australian Customs and Border Protection Service on or after 31 March 2007; and
    - (ii) was consistent with the requirements of Subdivision 4.1.1A of the *Aviation Transport Security Regulations 2005*, as in force on 30 September 2007.

- (2) The delivery and export of the LAG product is taken to have complied with the conditions in subregulation 93(7).

## ***Excise Regulations 1925***

### **6 Subregulation 79(1)**

After “this regulation”, insert “and regulation 79A”.

### **7 At the end of subregulation 79(7)**

Add:

Note: See also regulation 79A.

### **8 After regulation 79**

Insert:

#### **79A Interim sealed bag arrangements for liquids, aerosols, gels, creams and pastes from 31 March 2007**

- (1) This regulation applies if:
- (a) on or after 31 March 2007, a person purchased a liquid, aerosol, gel, cream or paste (a ***LAG product***) as a duty free item in an off-airport duty free shop; and
  - (b) the delivery and export of the LAG product was the subject of a permission under subsection 61D(2) of the Act; and
  - (c) the permission was subject to a condition set out in:
    - (i) paragraph 79(7)(h), (j), (k) or (n); or
    - (ii) subparagraph 79(7)(m)(i), (ii) or (iii); and
  - (d) the person dealt with the LAG product in accordance with an arrangement (an “interim sealed bag arrangement”) that:
    - (i) was implemented by the Australian Taxation Office and the Australian Customs Service or the Australian Customs and Border Protection Service on or after 31 March 2007; and
    - (ii) was consistent with the requirements of Subdivision 4.1.1A of the *Aviation Transport Security Regulations 2005* as in force on 30 September 2007.

- (2) The delivery and export of the LAG product is taken to have complied with the conditions in subregulation 79(7).

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<i>No. 126, 2013</i>	<i>Customs and Other Legislation Amendment (LAG and Other Measures) Regulation 2013</i>	<i>7</i>
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*OPC50374 - B*