Commonwealth Coat of Arms

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

Select Legislative Instrument No. 126, 2013

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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)*”.

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).