



Customs Amendment (Korean Rules of Origin) Regulation 2014

Select Legislative Instrument No. 160, 2014

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation.

Dated 30 October 2014

Peter Cosgrove
Governor-General

By His Excellency's Command

Scott Morrison
Minister for Immigration and Border Protection

OPC60863 - A

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1 Name

This is the *Customs Amendment (Korean Rules of Origin) Regulation 2014*.

2 Commencement

Each provision of this instrument 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
Provisions	Commencement
1. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.
2. Schedule 1	At the same time as Schedule 1 to the <i>Customs Amendment (Korea-Australia Free Trade Agreement Implementation) Act 2014</i> commences.

3 Authority

This instrument is made under the *Customs Act 1901*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Customs Regulations 1926

1 After regulation 126DA

Insert:

126DB Other circumstances under which refunds, rebates and remissions are made—Korean originating

- (1) For subsection 163(1) of the Act, the following circumstances are prescribed:
 - (a) duty has been paid on Korean originating goods;
 - (b) duty has been paid on goods:
 - (i) that would have been Korean originating goods if, at the time the goods were imported, the importer had held a Certificate of Origin, or a copy of a Certificate of Origin, for the goods; and
 - (ii) for which the importer holds a Certificate of Origin, or a copy of a Certificate of Origin, at the time of making the application for the refund.
- (2) A person may not apply for duty to be refunded under paragraph 126(1)(e) in respect of goods mentioned in subregulation (1) to the extent that an application for a refund relates to one or more of the factors that determine whether the goods are Korean originating goods.

- (3) In this regulation:

Certificate of Origin has the meaning given in subsection 153ZMB(1) of the Act.

Korean originating goods has the meaning given in subsection 153ZMB(1) of the Act.

2 Paragraph 128(1)(e)

After “126DA(1)”, insert “, 126DB(1)”.

3 Paragraph 128(1A)(b)

After “126DA(1)”, insert “, 126DB(1)”.

4 At the end of paragraph 128A(4)(a)

Add:

(ix) subregulation 126DB(1); or

5 Subregulation 128B(6)

Insert:

Korean originating goods has the meaning given in subsection 153ZMB(1) of the Act.

6 At the end of regulation 128B

Add:

- (16) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126DB(1)(a) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods as Korean originating goods.
- (17) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126DB(1)(b) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods if they had been Korean originating goods at the time of their importation.