



Customs (Prohibited Imports) Amendment (Collecting Tobacco Duties) Regulations 2019

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 regulations.

Dated 21 March 2019

Peter Cosgrove
Governor-General

By His Excellency's Command

Peter Dutton
Minister for Home Affairs

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1 Name

This instrument is the *Customs (Prohibited Imports) Amendment (Collecting Tobacco Duties) Regulations 2019*.

2 Commencement

- (1) 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	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2019.	1 July 2019

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 (Prohibited Imports) Regulations 1956

1 After regulation 4D

Insert:

4DA Importation of tobacco products

Importation of tobacco products without permission is prohibited

- (1) The importation of tobacco products into Australia is prohibited under this regulation unless:
- (a) a permission to import the tobacco products has been granted in writing by the Minister or an authorised person and the permission is produced to the Collector; or
 - (b) the Minister has approved the importation under subregulation (9).

Certain tobacco products exempt from prohibition under this regulation

- (2) Subregulation (1) does not apply to the importation of the following:
- (a) tobacco of a kind specified in regulation 4D;
 - (b) chewing tobacco and snuffs intended for oral use;
 - (c) cigars;
 - (d) tobacco products:
 - (i) that are prescribed by by-law for the purposes of item 15 of Schedule 4 to the *Customs Tariff Act 1995*; and
 - (ii) that are imported by passengers, or members of the crew, of ships or aircraft; and
 - (iii) on which duty is not payable.

Note 1: Regulation 4D prohibits the importation of unmanufactured tobacco and certain tobacco refuse without permission from the Commissioner of Taxation.

Note 2: Regulation 4U prohibits the importation of certain chewing tobacco and snuffs intended for oral use without permission from the Minister.

Application for permission

- (3) An applicant for a permission under subregulation (1) must:
- (a) lodge a written application with the Minister or an authorised person; and
 - (b) give to the Minister or authorised person any information that the Minister or authorised person reasonably requires for the purpose of making a decision on the application.

Dealing with application for permission

- (4) In considering whether to grant a permission, the Minister or authorised person may consider any relevant matter.

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- (5) The Minister or authorised person must not grant a permission unless the applicant gives all the information required by the Minister or authorised person under paragraph (3)(b).
 - (6) The Minister or authorised person may grant a permission subject to conditions or requirements, specified in the permission, to be complied with by the holder of the permission.

Revocation of permission

- (7) The Minister or authorised person may, in writing, revoke a permission if:
 - (a) the holder of the permission does not comply with a condition or requirement of the permission; or
 - (b) the Minister or authorised person is satisfied that revocation is necessary:
 - (i) for the protection of the revenue; or
 - (ii) for ensuring compliance with the Customs Acts.

Notice of decision to refuse or revoke permission

- (8) If the Minister or authorised person decides:
 - (a) not to grant a permission; or
 - (b) to revoke a permission;the Minister or authorised person must give the applicant or holder of the permission written notice of the decision as soon as practicable after making the decision.

Minister may approve importation of specified tobacco products etc.

- (9) The Minister may, by legislative instrument, approve the importation into Australia of a tobacco product that meets one or more of the following:
 - (a) the tobacco product is specified in, or included in a class of tobacco products specified in, the approval;
 - (b) the tobacco product is imported by a person, or class of persons, specified in, the approval;
 - (c) the tobacco product does not exceed a value or amount specified in the approval;
 - (d) the tobacco product is imported in a way, or by a means, specified in the approval.

- (10) In this regulation:

authorised person means an APS employee in the Department who is authorised in writing by the Minister to be an authorised person for the purposes of this regulation.