*Customs Act 1901*

**NOTICE OF INTENTION TO PROPOSE CUSTOMS TARIFF ALTERATIONS**

NOTICE (No. 6) 2022

In accordance with section 273EA of the *Customs Act 1901*, read with section 56 of the *Legislation Act 2003*, I, Alison Neil, delegate of the Minister for Home Affairs, give notice that it is intended, within 7 sitting days of the House of Representatives after the date of publication of this Notice in the *Gazette*, to propose in the Parliament a Customs Tariff alteration in accordance with the particulars specified in Schedule 1 to this Notice.

The alteration operates starting on 1 July 2022 and applies in relation to:

(a) goods imported into Australia on or after 1 July 2022; and

(b) goods imported into Australia before 1 July 2022, where the time for working out the rate of import duty on the goods had not occurred before 1 July 2022.

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###### Schedule 1—Alteration to the *Customs Tariff Act 1995*

1 Schedule 3 (Chapter 87, after Additional Note 5)

Insert:

6.‑ For the purposes of 8703.60.12, 8703.70.12, 8703.80.12 and 8703.90.12, the “fuel‑efficient car limit” for goods means the fuel‑efficient car limit (within the meaning of the *A New Tax System (Luxury Car Tax) Act 1999*) for the financial year in which the time for working out the rate of import duty on the goods occurs.

2 Schedule 3 (Chapter 87, Additional Notes 6 to 8)

Renumber as Additional Notes 7 to 9.

3 Schedule 3 (after subheading 8703.60.11)

Insert:

|  |  |  |
| --- | --- | --- |
| 8703.60.12 | ‑‑‑‑Goods, NSA, with a value less than the fuel‑efficient car limit for the goods as defined in Additional Note 6 to this Chapter | Free |

4 Schedule 3 (after subheading 8703.70.11)

Insert:

|  |  |  |
| --- | --- | --- |
| 8703.70.12 | ‑‑‑‑Goods, NSA, with a value less than the fuel‑efficient car limit for the goods as defined in Additional Note 6 to this Chapter | Free |

5 Schedule 3 (after subheading 8703.80.11)

Insert:

|  |  |  |
| --- | --- | --- |
| 8703.80.12 | ‑‑‑‑Goods, NSA, with a value less than the fuel‑efficient car limit for the goods as defined in Additional Note 6 to this Chapter | Free |

6 Schedule 3 (after subheading 8703.90.11)

Insert:

|  |  |  |
| --- | --- | --- |
| 8703.90.12 | ‑‑‑‑Goods, NSA, with an electric motor for propulsion, capable of being charged by plugging to external source of electric power, and with a value less than the fuel‑efficient car limit for the goods as defined in Additional Note 6 to this Chapter | Free |

7 Schedule 4 (table item 36, column headed “Description of goods”, paragraph (a))

Omit “Additional Note 7”, substitute “Additional Note 8”.

Dated this 18th day of July 2022.

[Signed]

Alison Neil

Delegate of the

Minister for Home Affairs