



# **Customs Tariff (Anti-Dumping) Act 1975**

**No. 76, 1975 as amended**

**Compilation start date:** 1 January 2014

**Includes amendments up to:** Act No. 94, 2013

Prepared by the Office of Parliamentary Counsel, Canberra

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## About this compilation

### **This compilation**

This is a compilation of the *Customs Tariff (Anti-Dumping) Act 1975* as in force on 1 January 2014. It includes any commenced amendment affecting the legislation to that date.

This compilation was prepared on 1 January 2014.

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of each amended provision.

### **Uncommenced amendments**

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in the endnotes.

### **Application, saving and transitional provisions for provisions and amendments**

If the operation of a provision or amendment is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### **Modifications**

If a provision of the compiled law is affected by a modification that is in force, details are included in the endnotes.

### **Provisions ceasing to have effect**

If a provision of the compiled law has expired or otherwise ceased to have effect in accordance with a provision of the law, details are included in the endnotes.

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# **An Act relating to certain Special Duties of Customs**

## **1 Short title**

This Act may be cited as the *Customs Tariff (Anti-Dumping) Act 1975*.

## **2 Commencement**

This Act shall come into operation on the day on which it receives the Royal Assent.

## **6 Incorporation**

The *Customs Act 1901* (in this Act referred to as the Customs Act) is incorporated and shall be read as one with this Act.

## **7 Imposition of duties of Customs**

Duties of Customs are imposed in accordance with this Act.

## **8 Dumping duties**

- (1) This section does not apply to goods that are New Zealand originating goods under Division 1E of Part VIII of the *Customs Act 1901*.
- (2) There is imposed, and there must be collected and paid, on goods:
  - (a) to which this section applies by virtue of a notice under subsection 269TG(1) or (2) of the Customs Act; and
  - (b) in relation to which the amount of the export price is less than the amount of the normal value;a special duty of Customs, to be known as dumping duty, calculated in accordance with subsection (6).

- (3) Pending final assessment of the dumping duty payable on goods the subject of a notice under subsection 269TG(1) or (2) of the Customs Act, an interim dumping duty is payable on those goods.

*Calculation of interim dumping duty*

- (5) The Minister must, by signed notice, determine that the interim dumping duty payable on goods the subject of a notice under subsection 269TG(1) or (2) of the Customs Act is an amount worked out in accordance with a method specified in that signed notice. That method must be one of the methods referred to in subsection (5BB).

*Notice has effect accordingly*

- (5A) A notice under subsection (5) has effect accordingly.

*Principles to be followed in specifying method of calculation*

- (5B) If:

- (a) the Minister is required to perform the function under subsection (5) in respect of goods the subject of a notice under subsection 269TG(1) or (2) of the Customs Act; and
- (b) the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice is less than the normal value of goods of that kind as so ascertained, or last so ascertained;

the Minister must, in performing that function, have regard to the desirability of specifying a method such that the sum of the following does not exceed that non-injurious price:

- (c) the export price of goods of that kind as so ascertained or last so ascertained;
- (d) the interim dumping duty payable on the goods the subject of the notice.

- (5BAA) However, subsection (5B) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that either or both of the following apply in relation to the goods the subject of the notice under subsection 269TG(1) or (2) of the Customs Act:

- (a) the normal value of the goods was not ascertained under subsection 269TAC(1) of that Act because of the operation of subparagraph 269TAC(2)(a)(ii) of that Act;
- (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.

(5BA) If:

- (a) the Minister is required to perform the function under subsection (5) in respect of goods the subject of a notice under subsection 269TG(1) or (2) of the Customs Act; and
- (b) in respect of the same goods and at the same time as that notice was published, a notice under section 269TJ of that Act was also published;

the Minister must, in performing that function, have regard to the desirability of specifying a method such that the sum of the following does not exceed the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of those notices:

- (c) the export price of goods of that kind as so ascertained or last so ascertained;
- (d) the interim dumping duty payable on the goods the subject of the notice under subsection 269TG(1) or (2) of the Customs Act;
- (e) the interim countervailing duty payable under section 10 on the goods the subject of the notice under section 269TJ of that Act.

(5BAAA) However, subsection (5BA) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that one or more of the following apply in relation to the goods the subject of the notice under subsection 269TG(1) or (2) of the Customs Act:

- (a) the normal value of the goods was not ascertained under subsection 269TAC(1) of that Act because of the operation of subparagraph 269TAC(2)(a)(ii) of that Act;
- (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises;

- (c) if a countervailable subsidy has been received in respect of the goods—the country in relation to which the subsidy has been provided has not complied with Article 25 of the Agreement on Subsidies and Countervailing Measures for the compliance period.

*Methods available for calculating interim dumping duty*

- (5BB) The regulations must prescribe the methods for working out the amount of interim dumping duty payable on goods the subject of notices under subsection 269TG(1) or (2) of the Customs Act.
- (5BC) Those methods must refer to one or more of the following matters:
  - (a) the export price of the goods the subject of the notice under subsection 269TG(1) or (2) of the Customs Act;
  - (b) the export price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice;
  - (c) the normal value of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice;
  - (d) the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice.
- (5BD) Those methods may refer to a matter mentioned in paragraph (5BC)(a) as ascertained by the Minister.
- (5BE) Subsection (5BC) does not limit the matters that may be referred to in those methods.

*Publication of interim dumping duty notice*

- (5C) If the Minister signs a notice under subsection (5), the Minister must cause a copy of that notice to be published in the *Gazette* unless, in the opinion of the Minister, the publication of that notice would adversely affect the business or commercial interests of any person.

*Application of interim dumping duty notice*

- (5D) A notice under subsection (5) applies to goods entered for home consumption on or after a day specified in the notice, which may



be earlier than the day of publication of the notice but may not be a day on which an earlier notice under that subsection applied to the goods.

*Calculation of final dumping duty*

- (6) The dumping duty payable on goods the subject of a notice under subsection 269TG(1) or (2) of the Customs Act is an amount equal to:
- (a) unless paragraph (b) applies—the difference between the amounts that the Minister ascertains to be the export price and the normal value of those particular goods; or
  - (b) if the interim dumping duty payable on those particular goods is ascertained by reference to the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice—the difference between:
    - (i) the amount that the Minister ascertains to be the export price of those particular goods; and
    - (ii) the lower of the amount that the Minister ascertains to be the normal value of those particular goods and that non-injurious price.

*Exemptions*

- (7) The Minister may, by notice in writing, exempt goods from interim dumping duty and dumping duty if he or she is satisfied:
- (a) that like or directly competitive goods are not offered for sale in Australia to all purchasers on equal terms under like conditions having regard to the custom and usage of trade;
  - (b) that a Tariff Concession Order under Part XVA of the *Customs Act 1901* in respect of the goods is in force;
  - (c) that:
    - (i) where the goods are goods to which section 8 of the *Customs Tariff Act 1995* applies—the item in Schedule 4 to that Act that applies to the goods is expressed to apply to goods, or to a class or kind of goods, as prescribed by by-law; and

- (ii) suitably equivalent goods the produce or manufacture of Australia are not reasonably available;
  - (d) that:
    - (i) the tariff classification in Schedule 3 to that Act that applies to the goods is such that no duty is payable in respect of the goods or the duty payable in respect of the goods is at a rate equivalent to a rate payable under Schedule 4 on the goods; and
    - (ii) suitably equivalent goods the produce or manufacture of Australia are not reasonably available; or
  - (e) that the goods, being articles of merchandise, are for use as samples for the sale of similar goods.
- (8) Where the Minister exempts goods from interim dumping duty and dumping duty under subsection (7) by reason of his or her being satisfied as to a matter specified in paragraph (7)(a), (c) or (d), the instrument of exemption shall be published in the *Gazette*.

*Interpretation*

- (9) In this section, a reference to a Tariff Concession Order includes a reference to a Commercial Tariff Concession Order made under Part XVA of the Customs Act as in force before section 10 of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992* commences.

## **9 Third country dumping duties**

- (1) This section does not apply to goods that are New Zealand originating goods under Division 1E of Part VIII of the *Customs Act 1901*.
- (2) There is imposed, and there must be collected and paid, on goods:
- (a) to which this section applies by virtue of a notice under subsection 269TH(1) or (2) of the Customs Act; and
  - (b) in relation to which the amount of the export price is less than the amount of the normal value;
- a special duty of Customs, to be known as third country dumping duty, calculated in accordance with subsection (6).

- (3) Pending final assessment of the third country dumping duty payable on goods the subject of a notice under subsection 269TH(1) or (2) of the Customs Act, an interim third country dumping duty is payable on those goods.

*Calculation of interim third country dumping duty*

- (5) The Minister must, by signed notice, determine that the interim third country dumping duty payable on goods the subject of a notice under subsection 269TH(1) or (2) of the Customs Act is an amount worked out in accordance with a method specified in that signed notice. That method must be one of the methods referred to in subsection (5AB).

*Notice has effect accordingly*

- (5A) A notice under subsection (5) has effect accordingly.

*Principle to be followed in specifying method of calculation*

- (5AA) If:

- (a) the Minister is required to perform the function under subsection (5) in respect of goods the subject of a notice under subsection 269TH(1) or (2) of the Customs Act; and
- (b) the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice is less than the normal value of goods of that kind as so ascertained, or last so ascertained;

the Minister must, in performing that function, have regard to the desirability of specifying a method such that the sum of the following does not exceed that non-injurious price:

- (c) the export price of goods of that kind as so ascertained or last so ascertained;
- (d) the interim third country dumping duty payable on the goods the subject of the notice.

- (5AAA) However, subsection (5AA) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that either or both of the following apply in relation to the goods

the subject of the notice under subsection 269TH(1) or (2) of the Customs Act:

- (a) the normal value of the goods was not ascertained under subsection 269TAC(1) of that Act because of the operation of subparagraph 269TAC(2)(a)(ii) of that Act;
- (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.

*Methods available for calculating interim third country dumping duty*

- (5AB) The regulations must prescribe the methods for working out the amount of interim third country dumping duty payable on goods the subject of notices under subsection 269TH(1) or (2) of the Customs Act.
- (5AC) Those methods must refer to one or more of the following matters:
  - (a) the export price of the goods the subject of the notice under subsection 269TH(1) or (2) of the Customs Act;
  - (b) the export price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice;
  - (c) the normal value of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice;
  - (d) the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice.
- (5AD) Those methods may refer to a matter mentioned in paragraph (5AC)(a) as ascertained by the Minister.
- (5AE) Subsection (5AC) does not limit the matters that may be referred to in those methods.

*Publication of interim third country dumping duty notice*

- (5B) If the Minister signs a notice under subsection (5), the Minister must cause a copy of that notice to be published in the *Gazette* unless, in the opinion of the Minister, the publication of that notice

would adversely affect the business or commercial interests of any person.

*Application of interim third country dumping duty notice*

- (5C) A notice under subsection (5) applies to goods entered for home consumption on or after a day specified in the notice, which may be earlier than the day of publication of the notice but may not be a day on which an earlier notice under that subsection applied to the goods.

*Calculation of final third country dumping duty*

- (6) The third country dumping duty payable on goods the subject of a notice under subsection 269TH(1) or (2) of the Customs Act is an amount equal to:
- (a) unless paragraph (b) applies—the difference between the amounts that the Minister ascertains to be the export price and the normal value of those particular goods; or
  - (b) if the interim third country dumping duty payable on those particular goods is ascertained by reference to the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice—the difference between:
    - (i) the amount that the Minister ascertains to be the export price of those particular goods; and
    - (ii) the lower of the amount that the Minister ascertains to be the normal value of those particular goods and that non-injurious price.

*Exemptions*

- (7) The Minister may, by notice in writing, exempt goods from interim third country dumping duty and third country dumping duty if he or she is satisfied:
- (a) that like or directly competitive goods are not offered or sold in Australia to all purchasers on equal terms under like conditions having regard to the custom and usage of trade; or
  - (c) that the goods, being articles of merchandise, are for use as samples for the sale of similar goods.

- (8) Where the Minister exempts goods from the interim third country dumping duty and third country dumping duty under subsection (7) by reason of his or her being satisfied as to a matter specified under paragraph (7)(a), the instrument of exemption shall be published in the *Gazette*.

## **10 Countervailing duties**

- (1) There is imposed, and there must be collected and paid, on goods:
- (a) to which this section applies by virtue of a notice under subsection 269TJ(1) or (2) of the Customs Act; and
  - (b) in relation to which a countervailable subsidy is received;
- a special duty of Customs, to be known as countervailing duty.
- (2) The countervailing duty on goods to which this section applies is to be calculated in accordance with subsection (3E).
- (3) Pending final assessment of the countervailing duty payable on goods the subject of a notice under subsection 269TJ(1) or (2) of the Customs Act of the Customs Act, an interim countervailing duty is payable on those goods.
- (3A) Subject to subsection (3B), the interim countervailing duty payable on goods the subject of a notice under subsection 269TJ(1) or (2) of the Customs Act is an amount equal to the countervailable subsidy in respect of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice.
- (3B) The Minister must, by signed notice, direct that the interim countervailing duty in respect of particular goods to which this section applies by virtue of a declaration under subsection 269TJ(1) or (2) of the Customs Act be ascertained:
- (a) as a proportion of the export price of those particular goods; or
  - (b) by reference to a measure of the quantity of those particular goods; or
  - (c) by reference to a combination of a proportion of the export price of those particular goods and a measure of the quantity of those particular goods;
- and the notice has effect accordingly.
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- (3C) The Minister must, in exercising his or her powers under subsection (3B) in respect of particular goods the subject of a notice under subsection 269TJ(1) or (2) of the Customs Act, if the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice is less than the sum of:
- (a) the countervailable subsidy in respect of goods of that kind as so ascertained, or last so ascertained; and
  - (b) the export price of goods of that kind as so ascertained, or last so ascertained;
- have regard to the desirability of fixing a lesser amount of duty such that the sum of that export price and the lesser duty does not exceed that non-injurious price.
- (3CA) However, subsection (3C) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that either or both of the following apply in relation to the goods the subject of the notice under subsection 269TJ(1) or (2) of the Customs Act:
- (a) the country in relation to which the countervailable subsidy has been provided has not complied with Article 25 of the Agreement on Subsidies and Countervailing Measures for the compliance period;
  - (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.
- (3D) If, in the circumstances specified in section 269TJA of the Customs Act, both a notice under section 269TJ of that Act and a notice under section 269TG of that Act are published at the same time and in respect of the same goods, the Minister must, in exercising his or her powers under subsection (3B) in relation to interim countervailing duty in respect of the goods, have regard to the desirability of fixing the amount of interim countervailing duty in respect of the goods such that the sum of:
- (a) the export price of goods of that kind, as ascertained, or last ascertained, by the Minister for the purpose of those notices; and
  - (b) the amount of the interim countervailing duty as so fixed; and

- (c) the amount of interim dumping duty as fixed under section 8; does not exceed the non-injurious price of goods of that kind, as ascertained, or last ascertained, by the Minister for the purpose of those notices.
- (3DA) However, subsection (3D) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that one or more of the following apply in relation to the goods the subject of the notice under subsection 269TJ(1) or (2) of the Customs Act:
- (a) the country in relation to which the countervailable subsidy has been provided has not complied with Article 25 of the Agreement on Subsidies and Countervailing Measures for the compliance period;
  - (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises;
  - (c) if the normal value of the goods was ascertained under Part XVB of that Act—the normal value of the goods was not ascertained under subsection 269TAC(1) of that Act because of the operation of subparagraph 269TAC(2)(a)(ii) of that Act.
- (3E) The countervailing duty payable on goods the subject of a notice under subsection 269TJ(1) or (2) of the Customs Act is an amount equal to:
- (a) unless paragraph (b) applies—the countervailable subsidy in respect of those particular goods; or
  - (b) if, in a notice under subsection (3B), the Minister determines that the interim countervailing duty payable on those particular goods is to be ascertained by reference to the non-injurious price of goods of that kind—the difference between:
    - (i) the amount that the Minister ascertains to be the export price of those particular goods; and
    - (ii) the lower of the sum of the amounts that the Minister ascertains to be the export price of, and the countervailable subsidy in respect of, those particular goods and the non-injurious price of goods of that kind



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as ascertained, or last ascertained, by the Minister for the purpose of the notice under subsection 269TJ(1) or (2).

- (5B) Where the Minister signs a notice under subsection (3B), the Minister shall cause a copy of that notice to be published in the *Gazette* unless in the opinion of the Minister, the publication of that notice would adversely affect the business or commercial interests of any person.
- (6) A notice under subsection (3B) applies to goods entered for home consumption on or after a day specified in the notice, which may be earlier than the day of publication of the notice but may not be a day on which an earlier notice under that subsection applied to the goods.
- (8) The Minister may, by notice in writing, exempt goods from interim countervailing duty or countervailing duty if he or she is satisfied:
- (a) that like or directly competitive goods are not offered for sale in Australia to all purchasers on equal terms under like conditions having regard to the custom and usage of trade;
  - (aa) that a Tariff Concession Order under Part XVA of the *Customs Act 1901* in respect of the goods is in force;
  - (b) that:
    - (i) where the goods are goods to which section 8 of the *Customs Tariff Act 1995* applies—the item in Schedule 4 to that Act that applies to the goods is expressed to apply to goods, or to a class or kind of goods, as prescribed by by-law; and
    - (ii) suitably equivalent goods the produce or manufacture of Australia are not reasonably available;
  - (c) that:
    - (i) the tariff classification in Schedule 3 to that Act that applies to the goods is such that no duty is payable in respect of the goods or the duty payable in respect of the goods is at a rate equivalent to a rate payable under Schedule 4 on the goods; and
    - (ii) suitably equivalent goods the produce or manufacture of Australia are not reasonably available; or

- (d) that the goods, being articles of merchandise, are for use as samples for the sale of similar goods.
- (9) Where the Minister exempts goods from interim countervailing duty or countervailing duty under subsection (8) because he or she is satisfied as to a matter specified in paragraphs (8)(a), (b) and (c), the instrument of exemption shall be published in the *Gazette*.
- (10) In this section, a reference to a Tariff Concession Order includes a reference to a Commercial Tariff Concession Order made under Part XVA of the Customs Act as in force before section 10 of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992* commences.

### **11 Third country countervailing duties**

- (1) There is imposed, and there must be collected and paid, on goods:
  - (a) to which this section applies by virtue of a notice under subsection 269TK(1) or (2) of the Customs Act; and
  - (b) in relation to which a countervailable subsidy is received; a special duty of Customs, to be known as third country countervailing duty, calculated in accordance with subsection (7).
- (2) Pending final assessment of the third country countervailing duty payable on goods the subject of a notice under subsection 269TK(1) or (2) of the Customs Act, an interim third country countervailing duty is payable on those goods.
- (3) Subject to subsection (4), the interim third country countervailing duty payable on goods the subject of a notice under subsection 269TK(1) or (2) of the Customs Act is an amount equal to the countervailable subsidy in respect of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice.
- (4) The Minister must, by signed notice, direct that the interim countervailing duty in respect of particular goods to which this section applies by virtue of a notice under subsection 269TK(1) or (2) of the Customs Act be ascertained:

- (a) as a proportion of the export price of those particular goods;  
or
  - (b) by reference to a measure of the quantity of those particular goods; or
  - (c) by reference to a combination of a proportion of the export price of those particular goods and a measure of the quantity of those particular goods;
- and the notice has effect accordingly.

(5) The Minister must, in exercising his or her powers under subsection (4) in respect of particular goods the subject of a notice under subsection 269TK(1) or (2) of the Customs Act, if the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice is less than the sum of:

- (a) the countervailable subsidy as so ascertained, or last so ascertained; and
- (b) the export price of goods of that kind as so ascertained, or last so ascertained;

have regard to the desirability of fixing a lesser amount of duty such that the sum of that export price and the lesser duty does not exceed that non-injurious price.

(5A) However, subsection (5) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that either or both of the following apply in relation to the goods the subject of the notice under subsection 269TK(1) or (2) of the Customs Act:

- (a) the country in relation to which the countervailable subsidy has been provided has not complied with Article 25 of the Agreement on Subsidies and Countervailing Measures for the compliance period;
- (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.

(6) If the Minister signs a notice under subsection (4), the Minister must cause a copy of that notice to be published in the *Gazette* unless, in the opinion of the Minister, the publication of that notice

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would adversely affect the business or commercial interests of any person.

- (7) The third country countervailing duty payable on goods the subject of a notice under subsection 269TK(1) or (2) of the Customs Act is an amount equal to:
- (a) unless paragraph (b) applies—the countervailable subsidy in respect of those particular goods; or
  - (b) if, in a notice under subsection (4), the Minister determines that the interim countervailing duty payable on those particular goods is to be ascertained by reference to the non-injurious price of goods of that kind—the difference between:
    - (i) the amount that the Minister ascertains to be the export price of those particular goods; and
    - (ii) the lower of the sum of the amounts that the Minister ascertains to be the export price of, and the countervailable subsidy in respect of, those particular goods and the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice under subsection 269TK(1) or (2).
- (7A) A notice under subsection (4) applies to goods entered for home consumption on or after a day specified in the notice, which may be earlier than the day of publication of the notice but may not be a day on which an earlier notice under that subsection applied to the goods.
- (7B) If the Minister has determined, under subsection 269TK(3) of the Customs Act, the amount of any countervailable subsidy in respect of goods to which this section applies by virtue of a notice under subsection 269TK(1) or (2) of that Act, that amount is to be taken to be the amount of that countervailable subsidy for the purposes of this section.
- (8) The Minister may, by notice in writing, exempt goods from interim third country countervailing duties third country countervailing duty if he or she is satisfied:

- (a) that like or directly competitive goods are not offered or sold in Australia to all purchasers on equal terms under like conditions having regard to the custom and usage of trade; or
  - (b) that the goods, being articles of merchandise, are for use as samples for the sale of similar goods.
- (9) Where the Minister exempts goods from interim third country countervailing duties third country countervailing duty under subsection (8) because he or she is satisfied as to a matter specified under paragraph (8)(a), the instrument of exemption shall be published in the *Gazette*.

## **12 Interim duty not to exceed security taken**

If:

- (a) a security has been taken under section 42 of the *Customs Act 1901* in respect of interim duty that may become payable under section 8, 9, 10 or 11 of this Act in respect of goods imported into Australia; and
  - (b) the amount of interim duty that would be so payable under section 8, 9, 10 or 11 of this Act would, but for the operation of this section, exceed the amount of the security taken;
- the interim duty payable is equal to the amount of security taken.

## **16 Duties to be charged separately**

The several duties imposed by this Act shall be separately charged, notwithstanding that more than one duty applies to any particular goods.

## **21 Special duties to be additional to ordinary duties**

The special duties of Customs payable under this Act are in addition to such other duties of Customs (if any) as are payable under any other Act.

## **22 Regulations**

The Governor-General may make regulations prescribing matters required or permitted by this Act to be prescribed.

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## Endnotes

Endnote 1—About the endnotes

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## Endnotes

### Endnote 1—About the endnotes

The endnotes provide details of the history of this legislation and its provisions. The following endnotes are included in each compilation:

- Endnote 1—About the endnotes
- Endnote 2—Abbreviation key
- Endnote 3—Legislation history
- Endnote 4—Amendment history
- Endnote 5—Uncommenced amendments
- Endnote 6—Modifications
- Endnote 7—Misdescribed amendments
- Endnote 8—Miscellaneous

If there is no information under a particular endnote, the word “none” will appear in square brackets after the endnote heading.

### Abbreviation key—Endnote 2

The abbreviation key in this endnote sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended the compiled law. The information includes commencement information for amending laws and details of application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision level. It also includes information about any provisions that have expired or otherwise ceased to have effect in accordance with a provision of the compiled law.

### Uncommenced amendments—Endnote 5

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in endnote 5.

**Modifications—Endnote 6**

If the compiled law is affected by a modification that is in force, details of the modification are included in endnote 6.

**Misdescribed amendments—Endnote 7**

An amendment is a misdescribed amendment if the effect of the amendment cannot be incorporated into the text of the compilation. Any misdescribed amendment is included in endnote 7.

**Miscellaneous—Endnote 8**

Endnote 8 includes any additional information that may be helpful for a reader of the compilation.

## Endnotes

### Endnote 2—Abbreviation key

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#### Endnote 2—Abbreviation key

ad = added or inserted	pres = present
am = amended	prev = previous
c = clause(s)	(prev) = previously
Ch = Chapter(s)	Pt = Part(s)
def = definition(s)	r = regulation(s)/rule(s)
Dict = Dictionary	Reg = Regulation/Regulations
disallowed = disallowed by Parliament	reloc = relocated
Div = Division(s)	renum = renumbered
exp = expired or ceased to have effect	rep = repealed
hdg = heading(s)	rs = repealed and substituted
LI = Legislative Instrument	s = section(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sch = Schedule(s)
mod = modified/modification	Sdiv = Subdivision(s)
No = Number(s)	SLI = Select Legislative Instrument
o = order(s)	SR = Statutory Rules
Ord = Ordinance	Sub-Ch = Sub-Chapter(s)
orig = original	SubPt = Subpart(s)
par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)	



## Endnote 3—Legislation history

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Tariff (Anti-Dumping) Act 1975	76, 1975	20 June 1975	20 June 1975	
Customs Tariff (Anti-Dumping) Amendment Act 1981	66, 1981	12 June 1981	10 July 1981	s. 14
Customs Tariff (Anti-Dumping) Amendment (Off-shore Installations) Act 1982	53, 1982	16 June 1982	14 July 1982 ( <i>see s. 2</i> )	—
Customs Tariff (Anti-Dumping) Amendment (Countervailing Duties) Act 1982	68, 1982	24 Aug 1982	21 Sept 1982	—
Customs Tariff (Anti-Dumping) Amendment Act 1982	114, 1982	22 Nov 1982	1 Jan 1983 ( <i>see s. 2 and Gazette 1982, No. S274, p. 3</i> )	s. 5
Customs Tariff (Anti-Dumping) Amendment Act (No. 2) 1982	136, 1982	23 Dec 1982	24 Nov 1982	—
Customs Tariff (Anti-Dumping) Amendment Act 1983	20, 1983	14 June 1983	1 July 1983 ( <i>see s. 2 and Gazette 1983, No. S136, p. 3</i> )	—
Statute Law (Miscellaneous Provisions) Act (No. 2) 1983	91, 1983	22 Nov 1983	s. 3: 20 Dec 1983 ( <i>a</i> )	—
Customs Tariff (Anti-Dumping) Amendment Act 1984	1, 1984	14 Mar 1984	14 Mar 1984	—

## Endnotes

### Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Customs Administration (Transitional Provisions and Consequential Amendments) Act 1985	39, 1985	29 May 1985	10 June 1985 ( <i>see</i> s. 2 and <i>Gazette</i> 1985, No. S194)	s. 4
Customs Tariff (Miscellaneous Amendments) Act 1987	76, 1987	5 June 1987	1 Jan 1988 ( <i>see</i> s. 2 and <i>Gazette</i> 1987, No. S351)	s. 10(2) (am. by 141, 1987, s. 3)
<b>as amended by</b>				
Statute Law (Miscellaneous Provisions) Act 1987	141, 1987	18 Dec 1987	s. 3: 1 Jan 1988 ( <i>see</i> <i>Gazette</i> 1987, No. S351) (b)	—
Customs Tariff (Anti-Dumping) Amendment Act 1988	69, 1988	15 June 1988	ss. 1 and 2: 15 June 1988 ss. 4(a) and 5: 15 Oct 1987 Remainder: 1 Sept 1988 ( <i>see</i> s. 2(3) and <i>Gazette</i> 1988, No. S217)	s. 17
Customs Tariff (Anti-Dumping) Amendment Act 1989	173, 1989	20 Dec 1989	ss. 1 and 2: Royal Assent Remainder: 21 Dec 1989 ( <i>see</i> <i>Gazette</i> 1989, No. S395)	s. 9
Trade Practices (Misuse of Trans-Tasman Market Power) Act 1990	70, 1990	16 June 1990	1 July 1990 ( <i>see</i> <i>Gazette</i> 1990, No. S172)	—
Customs Tariff (Anti-Dumping) Amendment Act 1992	90, 1992	30 June 1992	10 July 1992 ( <i>see</i> <i>Gazette</i> 1992, No. S187)	—
Customs Tariff (Anti-Dumping) Amendment Act (No. 2) 1992	206, 1992	21 Dec 1992	ss. 1 and 2: Royal Assent Remainder: 1 Jan 1993 ( <i>see</i> s. 2(2) and <i>Gazette</i> 1992, No. S403)	s. 8

## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
<b>as amended by</b>				
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Schedule 3 (item 18): 21 Dec 1992 ( <i>c</i> )	—
Customs Tariff (Anti-Dumping) (World Trade Organization Amendments) Act 1994	151, 1994	13 Dec 1994	ss. 4–7: 1 Jan 1995 ( <i>see</i> s. 2(4) and <i>Gazette</i> 1994, No. S471) Remainder: Royal Assent	s. 3
Customs Tariff (Miscellaneous Amendments) Act 1996	15, 1996	24 June 1996	1 July 1996 ( <i>d</i> )	—
Customs Tariff (Anti-Dumping) Amendment Act 1998	80, 1998	2 July 1998	24 July 1998 ( <i>see</i> s. 2 and <i>Gazette</i> 1998, No. GN29)	—
Customs Tariff (Anti-Dumping) Amendment Act (No. 1) 1999	27, 1999	14 May 1999	Schedule 1 (items 2, 4, 6, 7, 9): Royal Assent Remainder: 1 Jan 1993	Sch. 1 (item 10)
Customs Legislation Amendment (New Zealand Rules of Origin) Act 2006	166, 2006	12 Dec 2006	1 Jan 2007	Sch. 1 (item 22(1))
Statute Law Revision Act 2008	73, 2008	3 July 2008	Schedule 4 (items 243–246): 4 July 2008	—
Customs Tariff (Anti-Dumping) Amendment Act (No. 1) 2012	195, 2012	12 Dec 2012	Schedule 1: 11 June 2013 ( <i>see</i> s. 2(1)) Remainder: Royal Assent	Sch. 1 (item 22)
Customs Tariff (Anti-Dumping) Amendment Act 2013	94, 2013	28 June 2013	Sch 1: 1 Jan 2014 ( <i>see</i> s. 2(1)) Remainder: Royal Assent	Sch 1 (item 7)

## Endnotes

### Endnote 3—Legislation history

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- (a) The *Customs Tariff (Anti-Dumping) Act 1975* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 2) 1983*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act shall come into operation on the twenty-eighth day after the day on which it receives the Royal Assent.
- (b) The *Customs Tariff (Miscellaneous Amendments) Act 1987* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act 1987*, subsection 2(11) of which provides as follows:
- (11) The amendments of the *Customs Tariff (Miscellaneous Amendments) Act 1987* made by this Act shall come into operation on the commencement of the first-mentioned Act.
- (c) The *Customs Tariff (Anti-Dumping) Amendment Act (No. 2) 1992* was amended by Schedule 3 (item 18) only of the *Statute Law Revision Act 1996*, subsection 2(3) of which provides as follows:
- (3) Each item in Schedule 3 is taken to have commenced when the Act containing the provision amended by the item received the Royal Assent.
- (d) Section 2 of the *Customs Tariff (Miscellaneous Amendments) Act 1996* provides as follows:
2. This Act commences on 1 July 1996 immediately after the commencement of the *Customs Tariff Act 1995*.

## Endnote 4—Amendment history

## Endnote 4—Amendment history

Provision affected	How affected
s. 3 .....	rep. No. 173, 1989 ad. No. 206, 1992 rep. No. 151, 1994
s. 3A .....	ad. No. 39, 1985 rep. No. 69, 1988
s. 4 .....	am. No. 66, 1981; No. 53, 1982; No. 1, 1984; No. 39, 1985; No. 69, 1988 rep. No. 173, 1989
ss. 4AA–4AC .....	ad. No. 53, 1982 rep. No. 69, 1988
s. 4A .....	ad. No. 66, 1981 am. No. 1, 1984; No. 39, 1985; No. 69, 1988 rep. No. 173, 1989
s. 5 .....	am. No. 66, 1981; No. 1, 1984; No. 39, 1985; No. 69, 1988 rep. No. 173, 1989
s. 5AA .....	ad. No. 69, 1988 rep. No. 173, 1989
s. 5A .....	ad. No. 1, 1984 rep. No. 173, 1989
s. 6 .....	am. No. 66, 1981
Subhead. to s. 8(5C) .....	ad. No. 195, 2012
Subhead. to s. 8(5D) .....	ad. No. 195, 2012
Subhead. to s. 8(6) .....	ad. No. 195, 2012
Subhead. to s. 8(7) .....	ad. No. 195, 2012
Subhead. to s. 8(9) .....	ad. No. 195, 2012
s. 8 .....	am. No. 66, 1981; Nos. 114 and 136, 1982; No. 20, 1983; No. 1, 1984; No. 39, 1985; No. 76, 1987; No. 69, 1988; No. 173, 1989; No. 70, 1990; Nos. 90 and 206, 1992; No. 15, 1996; No. 27, 1999; No. 166, 2006; No. 73, 2008; No. 195, 2012; No. 94, 2013
Subhead. to s. 9(5B) .....	ad. No. 195, 2012
Subhead. to s. 9(5C) .....	ad. No. 195, 2012

## Endnotes

### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
Subhead. to s. 9(6).....	ad. No. 195, 2012
Subhead. to s. 9(7).....	ad. No. 195, 2012
s. 9.....	am. No. 66, 1981; No. 136, 1982; No. 91, 1983; No. 1, 1984; No. 39, 1985; No. 69, 1988; No. 173, 1989; No. 70, 1990; No. 206, 1992 (as am. by No. 43, 1996); No. 27, 1999; No. 166, 2006; No. 73, 2008; No. 195, 2012; No 94, 2013
s. 10.....	am. No. 66, 1981; Nos. 68, 114 and 136, 1982; No. 20, 1983; No. 1, 1984; No. 39, 1985; No. 76, 1987; No. 69, 1988; No. 173, 1989; Nos. 90 and 206, 1992; No. 151, 1994; No. 15, 1996; No. 80, 1998; No. 27, 1999; No. 195, 2012; No 94, 2013
s. 11.....	am. No. 66, 1981; No. 136, 1982; No. 1, 1984; No. 39, 1985; No. 69, 1988; No. 173, 1989; No. 206, 1992; No. 151, 1994; No. 27, 1999; No. 195, 2012; No 94, 2013
s. 11A.....	ad. No. 66, 1981 rep. No. 173, 1989
s. 12.....	am. No. 66, 1981 rep. No. 173, 1989 ad. No. 151, 1994
ss. 12A, 12B.....	ad. No. 69, 1988 rep. No. 173, 1989
s. 13.....	am. No. 66, 1981 rep. No. 173, 1989
s. 14.....	am. No. 68, 1982 rep. No. 136, 1982
s. 15.....	am. No. 66, 1981; No. 1, 1984 rep. No. 69, 1988
s. 17.....	am. No. 39, 1985 rep. No. 173, 1989
ss. 18, 19.....	rep. No. 173, 1989
s. 20.....	am. No. 39, 1985; No. 69, 1988 rep. No. 173, 1989
s. 22.....	ad. No. 69, 1988 rep. No. 173, 1989 ad. No. 195, 2012

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Endnote 5—Uncommenced amendments [none]

**Endnote 5—Uncommenced amendments [none]**

**Endnote 6—Modifications [none]**

**Endnote 7—Misdescribed amendments [none]**

**Endnote 8—Miscellaneous [none]**