****

**Customs Tariff (Miscellaneous Amendments) Act 1987**

**No. 76 of 1987**

**TABLE OF PROVISIONS**

PART I—PRELIMINARY

Section

1. Short title

2. Commencement

PART II—AMENDMENTS OF THE CUSTOMS ACT 1901

3. Principal Act

4. Application

5. Interpretation

6. Repeal of sections 151 and 151a, substitution of new section:

151. When goods are produce or manufacture of countries other than Australia

7. Other amendments of Customs Act

8. Transitional

PART III—AMENDMENTS OF OTHER ACTS

9. Amendments of other Acts

10. Saving

SCHEDULE 1

Amendments of the *Customs Act 1901*

SCHEDULE 2

Amendments of other Acts

****

**Customs Tariff (Miscellaneous Amendments) Act 1987**

**No. 76 of 1987**

**An Act to make certain consequential amendments relating to the *Customs Tariff Act 1987*, and for related purposes**

[*Assented to 5 June 1987*]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

**PART I—PRELIMINARY**

**Short title**

**1.** This Act may be cited as the *Customs Tariff* (*Miscellaneous Amendments*) *Act 1987.*

**Commencement**

**2.** This Act commences on the day on which the *Customs Tariff Act 1987* commences.

**PART II—AMENDMENTS OF THE CUSTOMS ACT 1901**

**Principal Act**

**3.** The *Customs Act 1901*1is in this Part referred to as the Principal Act.

**Application**

**4.** Notwithstanding the amendments of the Principal Act made by this Part, the Principal Act as in force immediately before the commencement of this Act continues to apply in relation to the assessment of duty under the *Customs Tariff Act 1982* as if those amendments had not been made.

**Interpretation**

**5.** Section 4 of the Principal Act is amended:

(a) by inserting after the definition of “Trafficable quantity” in subsection (1) the following definition:

“ ‘unmanufactured raw products’ means natural or primary products that have not been subjected to an industrial process, other than an ordinary process of primary production, and, without limiting the generality of the foregoing, includes:

(a) animals;

(b) bones, hides, skins and other parts of animals obtained by killing, including such hides and skins that have been sun-dried;

(c) greasy wool;

(d) plants and parts of plants, including raw cotton, bark, fruit, nuts, grain, seeds in their natural state and unwrought logs;

(e) minerals in their natural state and ores; and

(f) crude petroleum;”; and

(b) by inserting after subsection (3) the following subsections:

“(3a) A reference in this Act or any other law of the Commonwealth to the tariff classification under which goods are classified is a reference to the heading in Schedule 3 to the *Customs Tariff Act 1987* or such a heading’s subheading:

(a) in whose third column a rate of duty or the quota sign within the meaning of that Act is set out; and

(b) under which the goods are classified for the purposes of that Act.

“(3b) For the purposes of this Act and any other law of the Commonwealth:

(a) a heading in Schedule 3 to the *Customs Tariff Act 1987* may be referred to by the word ‘heading’ followed by the digits with which the heading begins;

(b) a subheading of a heading in that Schedule may be referred to by the word ‘subheading’ followed by the digits with which the subheading begins;

(c) an item in Schedule 4 to that Act may be referred to by the word ‘item’ followed by the number, or the number and letter, with which the item begins;

(d) an item in Schedule 5 to that Act may be referred to by the word ‘item’ followed by the number with which the item begins; and

(e) a subitem in Schedule 5 to that Act may be referred to by the word ‘subitem’ followed by the number and letter with which the subitem begins.

“(3c) Where the word ‘Free’ is set out in section 22, 23 or 25 of the *Customs Tariff Act 1987* or in the third column of Schedule 3, 4 or 5 to that Act, that word shall, unless the contrary intention appears, be deemed, for the purposes of this Act and any other law of the Commonwealth, to be a rate of duty.

“(3d) Any words, or words and figures, set out in the third column of Schedule 3, 4 or 5 to the *Customs Tariff Act 1987,* being words, or words and figures, that enable the duty to be ascertained in respect of goods shall, unless the contrary intention appears, be deemed for the purposes of this Act or any other law of the Commonwealth, to be a rate of duty.”.

**6.** Sections 151 and 151a of the Principal Act are repealed and the following section is substituted:

**When goods are produce or manufacture of countries other than Australia**

“151. (1) This section does not apply when ascertaining whether goods are the produce or manufacture of Australia for the purposes of this Act.

“(2) Goods are not the produce or manufacture of a country for the purposes of this Act unless they are such produce or manufacture under this section.

“(3) Notwithstanding subsections (5), (6) and (7), goods are not the produce or manufacture of New Zealand for the purposes of this Act unless:

(a) they have been shipped to Australia from New Zealand; and

(b) either:

(i) they have not been transhipped; or

(ii) the Collector is satisfied that, when they were shipped from New Zealand, their intended destination was Australia.

“(4) Notwithstanding subsections (5), (6) and (12), goods are not the produce or manufacture of Canada for the purposes of this Act unless:

(a) they have been shipped to Australia from Canada; and

(b) either:

(i) they have not been transhipped; or

(ii) the Collector is satisfied that, when they were shipped from Canada, their intended destination was Australia.

“(5) For the purposes of this Act, goods are the produce of a country if they are its unmanufactured raw products.

“(6) For the purposes of this Act, goods are the manufacture of a country, being New Zealand, Papua New Guinea, Canada or a country that is not a Preference Country, if they were wholly manufactured in the country from one or more of:

(a) unmanufactured raw products;

(b) materials wholly manufactured in one or both of Australia and the country; and

(c) materials imported into the country that the Comptroller has determined, by notice in writing published in the *Gazette*,to be manufactured raw materials of the country.

“(7) For the purposes of this Act, goods are the manufacture of New Zealand if:

(a) the last process in their manufacture was performed in New Zealand; and

(b) not less than 50%, or, where the goods are in a class in respect of which the Comptroller has determined, by notice in writing published in the *Gazette*,that another percentage is appropriate, that other percentage, of their factory or works cost is represented by the value of labour or materials, or of labour and materials, of New Zealand or of Australia and New Zealand.

“(8) For the purposes of this Act, goods are the manufacture of a country, being Papua New Guinea or a Forum Island Country, if:

(a) the last process in their manufacture was performed in the country; and

(b) not less than 50%, or, where the goods are in a class in respect of which the Comptroller has determined, by notice in writing published in the *Gazette*,that a lesser percentage is appropriate, that lesser percentage, of their factory or works cost is represented by the value of labour or materials, or of labour and materials, of one or more of Australia, Papua New Guinea and Forum Island Countries.

“(9) For the purposes of this Act, goods are the manufacture of a country, being Papua New Guinea or a Forum Island Country, if:

(a) the last process in their manufacture was performed in the country;

(b) they were partly manufactured from materials the produce or manufacture of New Zealand, being materials:

(i) any quantity of which could lawfully be imported into Australia; and

(ii) that, if so imported, the duty of Customs in respect of which ascertained in accordance with sections 22, 24, 26 and 27 of the *Customs Tariff Act 1987* would be ‘free’;

(c) not less than 50%, or, where the goods are in a class in respect of which the Comptroller has determined, by notice in writing published in the *Gazette*,that a lesser percentage is appropriate, that lesser percentage, of their factory or works cost is represented by the value of labour or materials, or of labour and materials, of one or more of Australia, New Zealand, Papua New Guinea and Forum Island Countries; and

(d) not less than 25% of their factory or works cost is represented by the value of labour or materials, or of labour and materials, of one or more of Papua New Guinea and Forum Island Countries.

“(10) For the purposes of this Act, goods are the manufacture of a country, being a Developing Country, if:

(a) the last process in their manufacture was performed in the country; and

(b) not less than 50% of their factory or works cost is represented by the value of labour or materials, or of labour and materials, of one or more of Australia, Papua New Guinea, Forum Island Countries and Developing Countries.

“(11) For the purposes of this Act, goods are the manufacture of a Developing Country, but not of any particular Developing Country, if:

(a) the last process in their manufacture was performed in Papua New Guinea or a Forum Island Country;

(b) they are not the manufacture of Papua New Guinea or a Forum Island Country under subsection (8) or (9); and

(c) not less than 50% of their factory or works cost is represented by the value of labour or materials, or of labour and materials, of one or more of Australia, Papua New Guinea, Forum Island Countries and Developing Countries.

“(12) For the purposes of this Act, goods are the manufacture of a country, being Canada or a country that is not a Preference Country, if:

(a) the last process in their manufacture was performed in the country; and

(b) not less than 75%, or, where the goods are of a kind not commercially manufactured in Australia, 25%, of their factory or works cost is represented by the value of labour or materials, or of labour and materials, of the country or of Australia and the country.

“(13) For the purposes of this section, the Comptroller may, by notice in writing published in the *Gazette*:

(a) specify the manner in which the factory or works cost of goods is to be determined; and

(b) specify the manner in which the value of labour, the value of materials or the value of labour and materials is to be determined.

“(14) For the purposes of subsection (12), the Comptroller may, by notice in writing published in the *Gazette*,determine that goods, or goods in a class, specified in the notice shall be deemed to be goods of a kind not commercially manufactured in Australia.

“(15) In this section, ‘Forum Island Country’, ‘Developing Country’ and ‘Preference Country’ have the same meanings as they have in the *Customs Tariff Act 1987* and, for the purposes of this section, a place that, for the purposes of that Act, is to be treated as a Developing Country shall be taken to be a country that is a Developing Country and a Preference Country.”.

**Other amendments of Customs Act**

**7.** The Principal Act is further amended as set out in Schedule 1.

**Transitional**

**8.** **(1)** In this section:

“Comptroller” means the Comptroller-General of Customs;

“concession order” has the same meaning as in Part XVa of the Principal Act;

“Customs instrument” includes:

(a) a regulation under an Act relating to Customs;

(b) a by-law, determination and order under such an Act (including a concession order);

(c) a licence and a permit under such an Act; and

(d) an application for an instrument referred to in paragraph (b) or (c);

but does not include an undertaking given otherwise than on behalf of the Commonwealth;

“item” means:

(a) in relation to the 1982 Act, an item of that Act or of that Act as proposed to be altered by a Customs Tariff alteration proposed in the Parliament, a subitem of such an item, a paragraph of such a subitem or a subparagraph of such a paragraph; and

(b) in relation to the 1987 Act, a heading or an item of that Act or of that Act as proposed to be altered by a Customs Tariff alteration proposed in the Parliament, a subheading of such a heading or a subitem of such an item;

“made” includes given and issued;

“the 1982 Act” means the *Customs Tariff Act 1982*;

“the 1987 Act” means the *Customs Tariff Act 1987.*

**(2)** A Customs instrument in force immediately before the commencement of this Act made in relation to the 1982 Act shall be taken to have been made in relation to that Act and to the 1987 Act.

**(3)** A Customs instrument referred to in subsection (2) has effect after the commencement of this Act as if a reference in the Customs instrument to an item in the 1982 Act included a reference to the item or items in the 1987 Act ascertained, in accordance with the instrument under subsection (5), to correspond to it for the purposes of the Customs instrument.

**(4)** An undertaking referred to in subsection 267 (1) of the Principal Act in force immediately before the commencement of this Act relating to a tender continues in force after that commencement, and so continues as if the particular items, or particular proposed items, under which goods are to be entered in accordance with the undertaking were the items in the 1987 Act ascertained, in accordance with the instrument under subsection (5), to correspond to them for the purposes of the determination relating to that tender.

**(5)** The Comptroller shall, as soon as practicable after the commencement of this Act, cause an instrument to be prepared showing, in relation to each item in the 1982 Act referred to in a Customs instrument to which subsection (3) applies, the item or items in the 1987 Act corresponding to the item for the purposes of the Customs instrument.

**(6)** The Comptroller shall cause a copy of an instrument prepared under subsection (5) to be kept at the principal office of the Australian Customs Service in each State and Territory and a person may inspect such a copy at any reasonable time.

**PART III—AMENDMENTS OF OTHER ACTS**

**Amendments of other Acts**

**9.** The Acts specified in Schedule 2 are amended as set out in that Schedule.

**Saving**

**10.** **(1)** Notwithstanding the amendment of the *Administrative Decisions* (*Judicial Review*) *Act 1977* made by section 9, decisions in relation to duty under the *Customs Tariff Act 1982* of a kind to which the first-mentioned Act did not apply immediately before the commencement of this Act continue to be decisions to which the first-mentioned Act does not apply.

**(2)** Notwithstanding the amendments of the *Customs Tariff* (*Anti-Dumping*) *Act 1982* made by section 9, any notices under subsection 8 (7) or 10 (8) of that Act that were in force immediately before the commencement of this Act continue in force, but section 20 of the first-mentioned Act as amended and in force from time to time applies in relation to these notices.

–––––––––––––

**SCHEDULE 1** Section 7

AMENDMENTS OF THE CUSTOMS ACT 1901

**Subsection 4 (1) (definition of “Australian installation”):**

Omit “*Customs Tariff Act 1982*”,substitute “*Customs Tariff* (*Installations at Sea*) *Act 1987*”*.*

**Section 156:**

Omit “1982” (wherever occurring), substitute “*1987*”*.*

**Paragraph 159 (3) (b):**

Omit “(including costs of packages and coverings that fall within item 12 in Part I of Schedule 4 to the *Customs Tariff Act* 1982)”.

**Paragraph 161a (3) (c):**

Omit “(including costs of packages and coverings that fall within item 12 in Part I of Schedule 4 to the *Customs Tariff Act 1982*)”*.*

**Paragraph 267 (1) (a):**

Omit “*1982*”,substitute “*1987*”*.*

**Subsection 269b (1) (definition of “prescribed item”):**

(a) Omit “Part I of”.

(b) Omit “*1982*”,substitute “*1987*”*.*

**Subsection 269b (2):**

Omit “*1982*”,substitute “*1987*”*.*

**Subsection 269d (2):**

Omit “1982”, substitute “*1987*”*.*

**Subsection 273f (2):**

Omit subsection (2), substitute the following subsection:

“(2) Unless the contrary intention appears, a reference in this Part to an item of a Customs Tariff includes a reference to:

(a) a heading and a subheading in Schedule 3 to the *Customs Tariff Act 1987*;and

(b) a subitem of an item in Schedule 5 to that Act.”.

**Subsection 273h (1):**

Omit “section 11 of the *Customs Tariff Act* 1982”, substitute “section 13 of the *Customs Tariff Act 1987*”.

**–––––––––**

**SCHEDULE 2** Section 9

AMENDMENTS OF OTHER ACTS

***Administrative Decisions* (*Judicial Review*) *Act 1977***

**Schedule 1:**

Omit “*Customs Tariff Act* 1982”, substitute *“Customs Tariff Act 1987*”.

***Bass Strait Freight Adjustment Levy Act 1984***

**Section 4 (definition of “Australian installation”):**

Omit “*Customs Tariff Act 1982*”,substitute “*Customs Tariff* (*Installations at Sea*) *Act 1987*”*.*

***Bounty* (*Agricultural Tractors and Equipment*) *Act 1985***

**Subsection 4 (1) (definition of “bountiable cab”):**

Omit “item 87.05”, substitute “heading 8707”.

**Subsection 4 (1) (definition of “bountiable engine”):**

(a) Omit “item 84.06”, substitute “heading 8407 or 8408”.

(b) Omit “goods to which section 19, but not subsection 21 (4) or (6),”, substitute “not goods the manufacture of a Preference Country or goods to which Schedule 4”.

**Subsection 4 (1) (definition of “bountiable engine equipment”):**

(a) Omit “item 84.06”, substitute “heading 8409”.

(b) Omit “goods to which section 19, but not subsection 21 (4) or (6),”, substitute “not goods the manufacture of a Preference Country or goods to which Schedule 4”.

**Subsection 4 (1) (definition of “bountiable tractor equipment”):**

(a) Omit “item 87.06”, substitute “heading 8708”.

(b) Omit “goods to which section 19, but not subsection 21 (4) or (6),”, substitute “not goods the manufacture of a Preference Country or goods to which Schedule 4”.

**Subsection 4 (1):**

After the definition of “manufacturer” insert the following definition: “Preference Country’ has the same meaning as in the Tariff Act;”.

**Subsection 4 (1) (definition of “Tariff Act”):**

Omit “*1982*”,substitute “*1987*”*.*

**Subsection 4 (1) (definition of “tractor”):**

Omit “item 87.01”, substitute “heading 8701”.

***Bounty* (*Books*) *Act 1986***

**Subsection 4 (1) (definition of “bountiable book”):**

Omit “item 49.01, 49.03 or 49.05”, substitute “heading 4901, 4903 or 4905”.

**Subsection 4 (1) (definition of “Tariff Act”):**

Omit “*1982*”,substitute “*1987*”.

**SCHEDULE 2**—continued

***Bounty* (*Computers*) *Act 1985***

**Subsection 3 (1) (definition of “bountiable equipment”):**

(a) Omit “item 84.53” (first and second occurring), substitute “heading 8471”.

(b) Omit “item 84.51, 84.52 or 84.54”, substitute “heading 8469, 8470 or 8472”.

(c) Omit “item 84.55”, substitute “heading 8473”.

(d) Omit “goods to which section 19, but not subsection 21 (4) or (6),”, substitute “not goods the manufacture of a Preference Country or goods to which Schedule 4”.

(e) Omit “item 85.21”, substitute “heading 8542”.

**Subsection 3 (1) (definition of “bountiable modem”):**

Omit “item 85.13”, substitute “heading 8517”.

**Subsection 3 (1) (definition of “bountiable multiplexer”):**

Omit “item 85.13”, substitute “heading 8517”.

**Subsection 3 (1) (definition of “computer based machine”):**

Omit “item 85.21”, substitute “heading 8542”.

**Subsection 3 (1) (definition of “computer equipment”):**

Omit “item 85.21”, substitute “heading 8542”.

**Subsection 3 (1):**

After the definition of “operating software” insert the following definition: “Preference Country’ has the same meaning as in the Tariff Act;”.

**Subsection 3 (1) (definition of “Tariff Act”):**

Omit “*1982*”,substitute “*1987*”*.*

**Paragraph 6 (1) (b):**

Omit “goods to which section 29, but not subsection 21 (4) or (6),”, substitute “not goods the manufacture of a Preference Country or goods to which Schedule 4”.

***Bounty* (*Electric Motors*) *Act 1984***

**Subsection 3 (1) (definition of “bountiable motor”):**

Omit “item 85.01”, substitute “heading 8501”.

**Subsection 3 (1) (definition of “Tariff Act”):**

Omit “*1982*”,substitute “*1987*”.

***Bounty* (*Injection-moulding Equipment*) *Act 1979***

**Subsection 3 (1) (definition of “prescribed equipment”):**

Omit “item 84.59”, substitute “heading 8479”.

**Subsection 3 (1) (definition of “Tariff Act”):**

Omit “*1982*”,substitute “*1987*”.

**SCHEDULE 2**—continued

***Bounty* (*Metal Working Machines and Robots*) *Act 1985***

**Subsection 4 (1) (definition of “bountiable computer controller”):**

(a) Omit “item 90.28”, substitute “heading 8537 or 9032”.

(b) Omit “goods to which section 19, but not subsection 21 (4) or (6),”, substitute “not goods the manufacture of a Preference Country or goods to which Schedule 4”.

**Subsection 4 (1) (definition of “bountiable goods AA”):**

Omit “item 84.50 or 85.11”, substitute “heading 8468, 8479 or 8515”.

**Subsection 4 (1) (definition of “bountiable goods AB”):**

(a) Omit “item 84.48”, substitute “heading 8466”.

(b) Omit “goods to which section 19, but not subsection 21 (4) or (6),”, substitute “not goods the manfacture of a Preference Country or goods to which Schedule 4”.

**Subsection 4 (1) (definition of “computer controlled machine”):**

Omit “item 84.45, 84.50 or 85.11”, substitute “heading 8456, 8457, 8458, 8459, 8460, 8461, 8462, 8463, 8468, 8479 or 8515”.

**Subsection 4 (1) (definition of “computer controller”):**

Omit “item 85.21”, substitute “heading 8542”.

**Subsection 4 (1) (definition of “exempt goods”):**

Omit “item 85.11”, substitute “heading 8515”.

**Subsection 4 (1) (definition of “independent machine”):**

Omit “item 84.45”, substitute “heading 8456, 8457, 8458, 8459, 8460, 8461, 8462 or 8463”.

**Subsection 4 (1) (definition of “numerically controlled machine”):**

Omit “item 84.45”, substitute “heading 8456, 8457, 8458, 8459, 8460, 8461, 8462 or 8463”.

**Subsection 4 (1) (definition of “robotic machine”):**

Omit “an item” (wherever occurring), substitute “a heading”.

**Subsection 4 (1):**

After the definition of “numerically controlled machine” insert the following definition: “ ‘Preference Country’ has the same meaning as in the Tariff Act;”.

**Subsection 4 (1) (definition of “Tariff Act”):**

Omit “*1982*”,substitute “*1987*

***Bounty* (*Ships*) *Act 1980***

**Subsection 3 (1) (definition of “prescribed air-cushion vehicle”):**

Omit “item 89.01”, substitute “heading 8901, 8902, 8903 or 8906**”.**

**Subsection 3 (1) (definition of “Tariff Act”):**

Omit “*1982*”,substitute “*1987*”.

**SCHEDULE 2**—continued

***Consular Privileges and Immunities Act 1972***

**Subsection 6 (2):**

Omit “*Customs Tariff Act* 1982”, substitute “*Customs Tariff Act 1987*”*.*

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

**Subparagraph 8 (7) (c) (i):**

Omit the subparagraph, substitute the following subparagraph:

“(i) where the goods are goods to which section 11 of the *Customs Tariff Act 1987* 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”.

**Subparagraph 8 (7) (d) (i):**

Omit “Part I of”.

**Subparagraph 10 (8) (b) (i):**

Omit the subparagraph, substitute the following subparagraph:

“(i) where the goods are goods to which section 11 of the *Customs Tariff Act 1987* 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”.

**Subparagraph 10 (8) (c) (i):**

Omit “Part I ofr”.

***Customs Tariff* (*Stand-By Duty*) *Act 1985***

**Subsection 4 (1) (definition of “Australian installation”):**

Omit “Tariff Act”, substitute “*Customs Tariff* (*Installations at Sea*) *Act 1987*”*.*

**Subsection 4 (1) (definition of “relevant Tariff classification”):**

Omit the definition, substitute the following definition:

“relevant tariff classification’ means:

(a) heading 2709.00.00;

(b) subheading 2710.00.10;

(c) subheading 2710.00.20;

(d) subheading 2710.00.30;

(e) subheading 2710.00.40;

(f) subheading 2710.00.51;

(g) subheading 2710.00.52;

(h) subheading 2710.00.59; and

(j) subheading 2710.00.90;

in Schedule 3 to the Tariff Act;”.

**Subsection 4 (1) (definition of “Tariff Act”):**

Omit “*1982*”,substitute “*1987*”*.*

***Excise Tariff Act 1921***

**Schedule (item 21):**

Omit “Part I of Schedule 4 to the *Customs Tariff Act 1982*”,substitute “Schedule 4 to the *Customs Tariff Act 1987*”.

**SCHEDULE 2**—continued

***Sales Tax Assessment Act* (*No. 5*) *1930***

**Section 2a (definition of “customs duty”):**

Omit “*1982*”,substitute “*1987*”*.*

***Sales Tax* (*Exemptions and Classifications*) *Act 1935***

**Section 2 (definition of “the Customs Tariff’):**

Omit “1982”, substitute “*1987*”.

**First Schedule (item 69):**

Omit “item 22, or paragraph (c) of item 27, in Part I”, substitute “item 26 or paragraph (c) of item 23”**.**

**First Schedule (item 69b):**

Omit “item 99.05”, substitute “heading 9705”.

**First Schedule (item 70):**

Omit “item 17 in Part I”, substitute “item 25”.

**First Schedule (item 70a):**

Omit “item 99.06”, substitute “heading 9706”.

**First Schedule (item 114 (1)):**

Omit “Part I of (wherever occurring)**.**

***Subsidy* (*Cultivation Machines and Equipment*) *Act 1986***

**Subsection 4 (1) (definition of “subsidised cultivation equipment”):**

(a) Omit “item 84.24”, substitute “heading 8432”.

(b) Omit “goods to which section 19, but not subsection 21 (4) or (6),”, substitute “not goods the manufacture of a Preference Country within the meaning of the Tariff Act or goods to which Schedule 4”.

**Subsection 4 (1) (definition of “subsidised cultivation machines”):**

(a) Omit “item 84.24”, substitute “heading 8432”.

(b) Omit “goods to which section 19, but not subsection 21 (4) or (6),”, substitute “not goods the manufacture of a Preference Country within the meaning of the Tariff Act or goods to which Schedule 4”.

**Subsection 4 (1) (definition of “Tariff Act”):**

Omit “*1982*”,substitute “*1987*”.

***Subsidy* (*Grain Harvesters and Equipment*) *Act 1985***

**Subsection 4 (1) (definition of “subsidised harvester”):**

(a) Omit “item 84.25”, substitute “heading 8433”.

(b) Omit “goods to which section 19, but not subsection 21 (4) or (6),”, substitute “not goods the manufacture of a Preference Country within the meaning of the Tariff Act or goods to which Schedule 4”.

**Subsection 4 (1) (definition of “subsidised harvester equipment”):**

(a) Omit “item 84.25”, substitute “heading 8433”.

**SCHEDULE 2**—continued

(b) Omit “goods to which section 19, but not subsection 21 (4) or (6),”, substitute “not goods the manufacture of a Preference Country within the meaning of the Tariff Act or goods to which Schedule 4”.

**Subsection 4 (1) (definition of “Tariff Act”):**

Omit “*1982*”,substitute “*1987*”.

**NOTE**

1. No. 6, 1901, as amended. For previous amendments, see No. 21, 1906; Nos. 9 and 36, 1910; No. 9, 1914; No. 10, 1916; No. 41, 1920; No. 19, 1922; No. 12, 1923; No. 22, 1925; No. 6, 1930; Nos. 7 and 45, 1934; No. 7, 1935; No. 85, 1936; No. 54, 1947; No. 45, 1949; Nos. 56 and 80, 1950; No. 56, 1951; No. 108, 1952; No. 47, 1953; No. 66, 1954; No. 37, 1957; No. 54, 1959; Nos. 42 and 111, 1960; No. 48, 1963; Nos. 29, 82 and 133, 1965; No. 28, 1966; No. 54, 1967; Nos. 14 and 104, 1968; Nos. 12 and 134, 1971; No. 162, 1973; No. 216, 1973 (as amended by No. 20, 1974); Nos. 28 and 120, 1974; Nos. 56, 77 and 107, 1975; Nos. 41, 91 and 174, 1976; No. 154, 1977; Nos. 36 and 183, 1978; Nos. 92, 116, 177 and 180, 1979; Nos. 13, 15 and 110, 1980; Nos. 45, 64, 67, 152 and 157, 1981; Nos. 48, 51, 80, 108, 115 and 137, 1982; No. 81, 1982 (as amended by No. 39, 1983); Nos. 19, 39 and 101, 1983; Nos. 2, 22, 63, 72 and 165, 1984; Nos. 39, 40 and 175, 1985; and No. 34, 1986.

[*Minister’s second reading speech made in—*

*House of Representatives on 2 April 1987*

*Senate on 5 May 1987*]