



Customs Depot Licensing Charges Act 1997

No. 4, 1997

**An Act to impose charges in relation to the
licensing of depots under the *Customs Act 1901***

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No. 4, 1997

An Act to impose charges in relation to the licensing of depots under the *Customs Act 1901*

[Assented to 28 February 1997]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Customs Depot Licensing Charges Act 1997*.

2 Commencement

This Act commences at the same time as item 25 of Schedule 1 to the *Customs Amendment Act (No. 1) 1997* commences.

3 Definitions

In this Act:

cargo report means a cargo report under section 64AB of the Customs Act.

commencement day means the day on which Part IVA of the Customs Act commences.

Customs Act means the *Customs Act 1901*.

depot licence means a licence granted under section 77G of the Customs Act and includes such a licence that has been renewed under section 77T of that Act.

depot licence application charge means the depot licence application charge payable as set out in section 77H of the Customs Act.

depot licence charge means the depot licence charge payable as set out in section 77M or 77U of the Customs Act.

electronic, in relation to a cargo report, means transmitted to Customs by computer.

line of cargo means cargo covered by that part of an electronic or documentary cargo report that constitutes a reference to:

- (a) a single air waybill or similar document; or
- (b) a single bill of lading or similar document.

transactions handled, in relation to a place that is, or becomes, a depot licensed under Part IVA of the Customs Act and to a period, means lines of cargo received into that place during that period.

4 Imposition of charges

- (1) Depot licence application charge payable as set out in section 77H of the Customs Act is imposed.
- (2) Depot licence charge payable as set out in section 77M of the Customs Act is imposed.
- (3) Depot licence charge payable as set out in section 77U of the Customs Act is imposed.

5 Amount of depot licence application charge

- (1) The amount of depot licence application charge payable by an applicant for a depot licence who:
 - (a) is a person or partnership occupying and managing a place that was an appointed place under paragraph 17(b) of the Customs Act immediately before the commencement day; and
 - (b) applies for the licence before 1 July 1997;is \$1,000.
- (2) The amount of depot licence application charge payable by an applicant to whom paragraphs (1)(a) and (b) do not apply is \$3,000, or, if another amount not exceeding \$4,500 is prescribed, that other amount.

6 Amount of depot licence charge

- (1) Except where subsection (5) or (6) applies, the amount of depot licence charge payable in respect of the grant or renewal of a licence as set out in section 77U of the Customs Act is the annual rate of that charge determined in accordance with subsection (2).
- (2) For the purposes of this section and subject to subsection (3), the annual rate of depot licence charge payable in respect of the grant or renewal of a licence as set out in section 77U of the Customs Act is:

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- (a) if the depot concerned was not licensed under Part IVA of that Act immediately before the commencement of the period for which the grant is sought—\$4,000, or, if another amount not exceeding \$6,000 is prescribed, that other amount; or
 - (b) if the depot concerned was licensed under Part IVA of that Act during the whole of the year (the *reference year*) ending on the 31 March preceding the commencement of the financial year for which the renewal is sought and the depot handled not less than 100 transactions during the reference year—\$4,000, or, if another amount not exceeding \$6,000 is prescribed, that other amount; or
 - (c) if the depot concerned was licensed under Part IVA of that Act during the whole of the year (the *reference year*) ending on the 31 March preceding the commencement of the financial year for which the renewal is sought and the depot handled less than 100 transactions during the reference year—\$1,500, or, if another amount not exceeding \$2,250 is prescribed, that other amount.
- (3) If the depot concerned commenced to be licensed under Part IVA of the Customs Act during the course of the year (the *reference year*) ending on the 31 March preceding the commencement of the financial year for which the renewal is sought and did not cease to be so licensed during that year, subsection (2) has effect as if:
- (a) the depot had been licensed under that Part for the whole of the reference year; and
 - (b) the number of transactions handled by the depot during the reference year were worked out to the nearest whole number using the formula:

$$\text{Number of reference day transactions} \times \frac{\text{Days in the reference year}}{\text{Reference days}}$$

- (4) In subsection (3):

number of reference day transactions is the total number of transactions handled by the depot during the reference days.

days in the reference year means:

- (a) if paragraph (b) does not apply—365; or
- (b) if the reference year is not constituted by 365 days—the number of days in the reference year.

reference days means the number of days in relation to a depot in the reference year during which the depot was licensed under Part IVA of the Customs Act.

- (5) If a depot licence is granted for a period that is less than a year, the amount of depot licence charge payable as set out in section 77U in respect of that grant is the amount worked out using the formula:

$$\text{Annual rate} \times \frac{\text{Licence days}}{\text{Days in the year}}$$

where:

annual rate is the amount determined in accordance with subsection (2).

licence days is the number of days during which the licence is in force under that grant.

days in the year means:

- (a) if paragraph (b) does not apply—365; or
 - (b) if the financial year in which the licence is in force is not constituted by 365 days—the number of days in that financial year.
- (6) For the purposes of this section and subject to subsection (7), the depot licence charge payable by a person or partnership in respect of the grant of a licence in the circumstances set out in subsection 77M(6) of the Customs Act is:
 - (a) if the depot concerned was an appointed place under paragraph 17(b) of the Customs Act during the whole of the year (the **reference year**) ending immediately before the commencement of the period covered by the licence and it

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handled not less than 100 transactions during the reference year—\$5,000; or

- (b) if the depot concerned was an appointed place under paragraph 17(b) of the Customs Act during the whole of the year (the *reference year*) ending immediately before the commencement of the period covered by the licence and it handled less than 100 transactions during the reference year—\$1,875.
- (7) If the depot concerned commenced to be an appointed place under paragraph 17(b) during the course of the year (the *reference year*) ending immediately before the commencement of the period covered by the licence and did not cease to be so appointed during that year, subsection (6) has effect as if:
- (a) the place had been an appointed place under paragraph 17(b) for the whole of the reference year; and
- (b) the number of transactions handled by the place during the reference year were worked out to the nearest whole number using the formula:

$$\text{Number of reference day transactions} \times \frac{\text{Days in the reference year}}{\text{Reference days}}$$

- (8) In subsection (7):

number of reference day transactions is the total number of transactions handled by the place during the reference days.

days in the reference year means:

- (a) if paragraph (b) does not apply—365; or
- (b) if the reference year is not constituted by 365 days—the number of days in the reference year.

reference days means the number of days in relation to a place in the reference year during which the place was appointed under paragraph 17(b) of the Customs Act.

7 Regulations

The Governor-General may make regulations for the purposes of sections 5 and 6.

*[Minister's second reading speech made in—
House of Representatives on 7 November 1996
Senate on 25 November 1996]*

(169/96)

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I HEREBY CERTIFY that the above is a fair print of the Customs Depot Licensing Charges Bill 1997 which originated in the House of Representatives as the Customs Depot Licensing Charges Bill 1996 and has been finally passed by the Senate and the House of Representatives.

Clerk of the House of Representatives

IN THE NAME OF HER MAJESTY, I assent to this Act.

Governor-General
February 1997