



Customs Tariff Amendment (Pacific Agreement on Closer Economic Relations Plus Implementation) Act 2018

No. 113, 2018

An Act to amend the *Customs Tariff Act 1995*, and for related purposes

Note: An electronic version of this Act is available on the Federal Register of Legislation (<https://www.legislation.gov.au/>)

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Customs Tariff Amendment (Pacific Agreement on Closer Economic Relations Plus Implementation) Act 2018

No. 113, 2018

An Act to amend the *Customs Tariff Act 1995*, and for related purposes

[Assented to 25 September 2018]

The Parliament of Australia enacts:

1 Short title

This Act is the *Customs Tariff Amendment (Pacific Agreement on Closer Economic Relations Plus Implementation) Act 2018*.

No. 113, 2018 *Customs Tariff Amendment (Pacific Agreement on Closer Economic Relations Plus Implementation) Act 2018* 1

2 Commencement

- (1) Each provision of this Act 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. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	25 September 2018
2. Schedule 1	At the same time as Schedule 1 to the <i>Customs Amendment (Pacific Agreement on Closer Economic Relations Plus Implementation) Act 2018</i> commences.	13 December 2020

Note: This table relates only to the provisions of this Act as originally enacted.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

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

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

Customs Tariff Act 1995

1 Subsection 3(1) (after paragraph (f) of the definition of *rate column*)

Insert:

(fa) the third column of the table in Schedule 8A; or

2 After paragraph 11(1)(bd)

Insert:

(bda) the third column of an item in the table in Schedule 8A that applies to goods; or

3 After paragraph 11(1)(h)

Insert:

(ha) the third column of that item in the table in Schedule 8A; or

4 After paragraph 11(2)(bd)

Insert:

(bda) the third column of an item in the table in Schedule 8A that applies to goods; or

5 After section 13E

Insert:

13EA When goods are Pacific Islands originating goods

For the purposes of this Act, goods are Pacific Islands originating goods if, and only if, they are Pacific Islands originating goods under Division 1GA of Part VIII of the *Customs Act 1901*.

6 After subparagraph 16(1)(a)(vi)

Insert:

(via) are not Pacific Islands originating goods; and

7 After paragraph 16(1)(n)

Insert:

- (na) if the goods are Pacific Islands originating goods:
 - (i) if the goods are classified to a heading or subheading in Schedule 3 that is specified in column 2 of an item in the table in Schedule 8A—by reference to the rate of duty set out in column 3 of that item; or
 - (ii) otherwise—Free;

8 After paragraph 18(1)(e)

Insert:

- (ea) under an item in the table in Schedule 8A that applies to the goods; or

9 After subparagraph 18(2)(a)(vi)

Insert:

- (via) are not Pacific Islands originating goods; and

10 After paragraph 18(2)(n)

Insert:

- (na) if the goods are Pacific Islands originating goods:
 - (i) if “PI” is specified in relation to a rate of duty set out in the third column of that item—by reference to that rate of duty; or
 - (ii) otherwise—Free;

11 Paragraph 19AAC(1)(b)

After “8,” insert “8A,”.

12 Paragraph 19AA(b)

After “8,” insert “8A,”.

13 Paragraph 19AC(b)

After “8,” insert “8A,”.

14 Paragraph 19ACA(1)(b)

After “8,” insert “8A,”.

15 Schedule 4 (table item 17A, column headed “Rate of duty”)

After “AANZ/”, insert “PI”.

16 Schedule 4 (table item 22, column headed “Rate of duty”)

After “AANZ/” (wherever occurring), insert “PI”.

17 Schedule 4 (table item 45, column headed “Rate of duty”)

After “AANZ/”, insert “PI”.

18 Schedule 4 (table item 50, column headed “Rate of duty”)

After “AANZ/” (wherever occurring), insert “PI”.

19 Schedule 4 (table item 53, column headed “Rate of duty”)

After:

AANZ:5%

insert:

PI:5%

20 After Schedule 8

Insert:

Schedule 8A—Pacific Islands originating goods

Note: See sections 15 and 16.

Pacific Islands originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
1	2203.00.61	\$42.84/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

Schedule 1 Amendments

Pacific Islands originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
2	2203.00.62	\$49.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
3	2203.00.69	\$49.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
4	2203.00.71	\$8.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
5	2203.00.72	\$26.83/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
6	2203.00.79	\$35.15/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.91	\$84.51/L of alcohol
8	2203.00.99	\$84.51/L of alcohol
9	2204.10.23	\$84.51/L of alcohol
10	2204.10.29	\$84.51/L of alcohol
11	2204.10.83	\$84.51/L of alcohol
12	2204.10.89	\$84.51/L of alcohol
13	2204.21.30	\$84.51/L of alcohol
14	2204.21.90	\$84.51/L of alcohol
15	2204.22.30	\$84.51/L of alcohol
16	2204.22.90	\$84.51/L of alcohol
17	2204.29.30	\$84.51/L of alcohol
18	2204.29.90	\$84.51/L of alcohol
19	2205.10.30	\$84.51/L of alcohol

Pacific Islands originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
20	2205.10.90	\$84.51/L of alcohol
21	2205.90.30	\$84.51/L of alcohol
22	2205.90.90	\$84.51/L of alcohol
23	2206.00.13	\$84.51/L of alcohol
24	2206.00.14	\$84.51/L of alcohol
25	2206.00.21	\$84.51/L of alcohol
26	2206.00.22	\$84.51/L of alcohol
27	2206.00.23	\$84.51/L of alcohol
28	2206.00.24	\$84.51/L of alcohol
29	2206.00.52	\$84.51/L of alcohol
30	2206.00.59	\$84.51/L of alcohol
31	2206.00.62	\$84.51/L of alcohol
32	2206.00.69	\$84.51/L of alcohol
33	2206.00.74	\$42.84/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
34	2206.00.75	\$49.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
35	2206.00.78	\$49.90/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
36	2206.00.82	\$8.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
37	2206.00.83	\$26.83/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

Schedule 1 Amendments

Pacific Islands originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
38	2206.00.89	\$35.15/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
39	2206.00.92	\$84.51/L of alcohol
40	2206.00.99	\$84.51/L of alcohol
41	2207.10.00	\$84.51/L of alcohol
42	2207.20.10	\$0.412/L
43	2208.20.10	\$78.93/L of alcohol
44	2208.20.90	\$84.51/L of alcohol
45	2208.30.00	\$84.51/L of alcohol
46	2208.40.00	\$84.51/L of alcohol
47	2208.50.00	\$84.51/L of alcohol
48	2208.60.00	\$84.51/L of alcohol
49	2208.70.00	\$84.51/L of alcohol
50	2208.90.20	\$84.51/L of alcohol
51	2208.90.90	\$84.51/L of alcohol
52	2401.10.00	Applicable rate (see section 19ACA)/kg
53	2401.20.00	Applicable rate (see section 19ACA)/kg of tobacco content
54	2401.30.00	Applicable rate (see section 19ACA)/kg of tobacco content
55	2402.10.20	\$0.71046/stick
56	2402.10.80	Applicable rate (see section 19ACA)/kg of tobacco content
57	2402.20.20	\$0.71046/stick
58	2402.20.80	Applicable rate (see section 19ACA)/kg of tobacco content
59	2403.11.00	Applicable rate (see section 19ACA)/kg of tobacco content
60	2403.19.10	\$0.71046/stick

Pacific Islands originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
61	2403.19.90	Applicable rate (see section 19ACA)/kg of tobacco content
62	2403.91.00	Applicable rate (see section 19ACA)/kg of tobacco content
63	2403.99.80	Applicable rate (see section 19ACA)/kg of tobacco content
64	2707.10.00	\$0.412/L
65	2707.20.00	\$0.412/L
66	2707.30.00	\$0.412/L
67	2707.50.00	\$0.412/L
68	2709.00.90	\$0.412/L
69	2710.12.61	\$0.03556/L
70	2710.12.62	\$0.412/L of gasoline plus \$0.412/L of ethanol plus \$0.412/L of other substances (if any) in the blend
71	2710.12.69	\$0.412/L
72	2710.12.70	\$0.412/L
73	2710.19.16	\$0.412/L
74	2710.19.22	\$0.412/L of diesel plus \$0.412/L of ethanol plus \$0.412/L of other substances (if any) in the blend
75	2710.19.28	\$0.412/L
76	2710.19.40	\$0.03556/L
77	2710.19.51	\$0.412/L
78	2710.19.52	\$0.412/L

Schedule 1 Amendments

Pacific Islands originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
79	2710.19.53	\$0.412/L
80	2710.19.70	\$0.412/L
81	2710.19.91	\$0.085/L
82	2710.19.92	\$0.085/kg
83	2710.20.00	\$0.412/L of biodiesel plus \$0.412/L of ethanol (if any) plus \$0.412/L of other substances in the blend
84	2710.91.16	\$0.412/L
85	2710.91.22	\$0.412/L of diesel plus \$0.412/L of ethanol plus \$0.412/L of other substances (if any) in the blend
86	2710.91.28	\$0.412/L
87	2710.91.40	\$0.03556/L
88	2710.91.51	\$0.412/L
89	2710.91.52	\$0.412/L
90	2710.91.53	\$0.412/L
91	2710.91.61	\$0.03556/L
92	2710.91.62	\$0.412/L of gasoline plus \$0.412/L of ethanol plus \$0.412/L of other substances (if any) in the blend
93	2710.91.69	\$0.412/L
94	2710.91.70	\$0.412/L

Pacific Islands originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
95	2710.91.80	\$0.412/L of biodiesel plus \$0.412/L of ethanol (if any) plus \$0.412/L of other substances in the blend
96	2710.91.91	\$0.085/L
97	2710.91.92	\$0.085/kg
98	2710.99.16	\$0.412/L
99	2710.99.22	\$0.412/L of diesel plus \$0.412/L of ethanol plus \$0.412/L of other substances (if any) in the blend
100	2710.99.28	\$0.412/L
101	2710.99.40	\$0.03556/L
102	2710.99.51	\$0.412/L
103	2710.99.52	\$0.412/L
104	2710.99.53	\$0.412/L
105	2710.99.61	\$0.03556/L
106	2710.99.62	\$0.412/L of gasoline plus \$0.412/L of ethanol plus \$0.412/L of other substances (if any) in the blend
107	2710.99.69	\$0.412/L
108	2710.99.70	\$0.412/L

Schedule 1 Amendments

Pacific Islands originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
109	2710.99.80	\$0.412/L of biodiesel plus \$0.412/L of ethanol (if any) plus \$0.412/L of other substances in the blend
110	2710.99.91	\$0.085/L
111	2710.99.92	\$0.085/kg
112	2711.11.00	\$0.282/kg
113	2711.12.10	\$0.134/L
114	2711.13.10	\$0.134/L
115	2711.21.10	\$0.282/kg
116	2902.20.00	\$0.412/L
117	2902.30.00	\$0.412/L
118	2902.41.00	\$0.412/L
119	2902.42.00	\$0.412/L
120	2902.43.00	\$0.412/L
121	2902.44.00	\$0.412/L
122	3403.11.10	\$0.085/kg
123	3403.11.90	\$0.085/L
124	3403.19.10	\$0.085/kg
125	3403.19.90	\$0.085/L
126	3403.91.10	\$0.085/kg
127	3403.91.90	\$0.085/L
128	3403.99.10	\$0.085/kg
129	3403.99.90	\$0.085/L
130	3811.21.10	\$0.085/kg
131	3811.21.90	\$0.085/L
132	3817.00.10	\$0.412/L
133	3819.00.00	\$0.085/L

Pacific Islands originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
134	3824.99.30	\$0.412/L of gasoline plus \$0.412/L of ethanol plus \$0.412/L of other substances (if any) in the blend
135	3824.99.40	\$0.412/L of diesel plus \$0.412/L of ethanol plus \$0.412/L of other substances (if any) in the blend
136	3826.00.10	\$0.412/L
137	3826.00.20	\$0.412/L of biodiesel plus \$0.412/L of ethanol (if any) plus \$0.412/L of other substances in the blend

21 User's guide

After "8," (wherever occurring), insert "8A,".

22 User's guide

After:

Schedule 8 sets out the rate of duty for ASEAN-Australia-New Zealand (AANZ) originating goods.

insert:

Schedule 8A sets out the rate of duty for Pacific Islands originating goods.

23 Application provision

The amendments made by items 1 to 10 and 15 to 20 apply in relation to:

- (a) goods imported into Australia on or after the commencement of this Schedule; and
- (b) goods imported into Australia before the commencement of this Schedule, where the time for working out the rate of import duty on the goods had not occurred before the commencement of this Schedule.

24 Transitional provisions—indexation

Alcohol duty rates and fuel duty rates

- (1) If, on one or more CPI indexation days, an alcohol duty rate, or a fuel duty rate, in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of an item in the table in Schedule 8A to that Act that relates to that subheading is increased by that amount or the sum of those amounts (as the case requires).

Tobacco duty rates

- (2) If, on one or more tobacco indexation days, a tobacco duty rate in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19AB of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of an item in the table in Schedule 8A to that Act that relates to that subheading is increased by that amount or the sum of those amounts (as the case requires).

Definitions

- (3) In this item:
alcohol duty rate has the meaning given by section 19AA of the *Customs Tariff Act 1995*.

CPI indexation day means a day occurring:

- (a) on or after the day the Bill for this Act was introduced into the House of Representatives; and

(b) before the day on which this Schedule commences;
on which a rate of duty was replaced under section 19 of the *Customs Tariff Act 1995*.

fuel duty rate has the meaning given by section 19AAC of the *Customs Tariff Act 1995*.

tobacco duty rate has the meaning given by section 19AC of the *Customs Tariff Act 1995*.

tobacco indexation day means a day occurring:

- (a) on or after the day the Bill for this Act was introduced into the House of Representatives; and
 - (b) before the day on which this Schedule commences;
on which a rate of duty was replaced under section 19AB of the *Customs Tariff Act 1995*.
-

[*Minister's second reading speech made in—
House of Representatives on 16 August 2018
Senate on 23 August 2018*]

(153/18)
