



Customs Amendment Regulation 2012 (No. 10)¹

Select Legislative Instrument 2012 No. 327

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Customs Act 1901*.

Dated 6 December 2012

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

JASON CLARE
Minister for Home Affairs

1 Name of regulation

This regulation is the *Customs Amendment Regulation 2012 (No. 10)*.

2 Commencement

This regulation commences on the commencement of Schedule 1 to the *Customs Amendment (Malaysia-Australia Free Trade Agreement Implementation and Other Measures) Act 2012*.

3 Amendment of *Customs Regulations 1926*

Schedule 1 amends the *Customs Regulations 1926*.

Schedule 1 Amendments

(section 3)

[1] After regulation 126D

insert

126DA Other circumstances under which refunds, rebates and remissions are made—Malaysian originating

- (1) For subsection 163 (1) of the Act, the following circumstances are prescribed:
 - (a) duty has been paid on Malaysian originating goods;
 - (b) duty has been paid on goods:
 - (i) that would have been Malaysian originating goods if, at the time the goods were imported, the importer held a Declaration of Origin or a Certificate of Origin, or a copy of a Declaration of Origin or a Certificate of Origin, for the goods; and

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- (ii) for which the importer holds a Declaration of Origin or a Certificate of Origin, or a copy of a Declaration of Origin or a Certificate of Origin, at the time of making the application for the refund.
- (2) A person may not apply for duty to be refunded under paragraph 126 (1) (e) in respect of goods mentioned in subregulation (1) to the extent that an application for a refund relates to one or more of the factors that determine whether the goods are Malaysian originating goods.
- (3) In this regulation:
- Certificate of Origin* has the meaning given in subsection 153ZLB (1) of the Act.
- Declaration of Origin* has the meaning given in subsection 153ZLB (1) of the Act.
- Malaysian originating goods* has the meaning given in subsection 153ZLB (1) of the Act.

[2] Paragraph 128 (1) (e)

omit

126D (1)

insert

126D (1), 126DA (1)

[3] Paragraph 128 (1A) (b)

omit

126D (1)

insert

126D (1), 126DA (1)

[4] After subparagraph 128A (4) (a) (vii)

insert

(viii) subregulation 126DA (1); or

[5] Subregulation 128B (6)

insert

Malaysian originating goods has the meaning given in subsection 153ZLB (1) of the Act.

[6] After subregulation 128B (13)

insert

- (14) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126DA (1) (a) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods as Malaysian originating goods.
- (15) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126DA (1) (b) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods if they had been Malaysian originating goods at the time of their importation.

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See www.comlaw.gov.au.