



Customs Amendment (Japanese Rules of Origin) Regulation 2014

Select Legislative Instrument No. 197, 2014

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation.

Dated 11 December 2014

Peter Cosgrove
Governor-General

By His Excellency's Command

Scott Morrison
Minister for Immigration and Border Protection

OPC60924 - A

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1 Name

This is the *Customs Amendment (Japanese Rules of Origin) Regulation 2014*.

2 Commencement

Each provision of this instrument 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
Provisions	Commencement
1. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.
2. Schedule 1	At the same time as Schedule 1 to the <i>Customs Amendment (Japan-Australia Economic Partnership Agreement Implementation) Act 2014</i> commences.

3 Authority

This instrument is made under the *Customs Act 1901*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Customs Regulations 1926

1 After regulation 126D

Insert:

126DAA Other circumstances under which refunds, rebates and remissions are made—Japanese originating goods

- (1) For subsection 163(1) of the Act, the following circumstances are prescribed:
- (a) duty has been paid on Japanese originating goods;
 - (b) duty has been paid on goods:
 - (i) that would have been Japanese originating goods if, at the time the goods were imported, the importer had held a Certificate of Origin or origin certification document, or a copy of a Certificate of Origin or origin certification document, for the goods; and
 - (ii) for which the importer holds a Certificate of Origin or origin certification document, or a copy of a Certificate of Origin or origin certification document, 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 Japanese originating goods.

- (3) In this regulation:

Certificate of Origin has the meaning given in subsection 153ZNB(1) of the Act.

Japanese originating goods has the meaning given in subsection 153ZNB(1) of the Act.

origin certification document has the meaning given in subsection 153ZNB(1) of the Act.

2 Paragraph 128(1)(e)

After “126D(1),”, insert “126DAA(1),”.

3 Paragraph 128(1A)(b)

After “126D(1),”, insert “126DAA(1),”.

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

Insert:

(viiia) subregulation 126DAA(1); or

5 Subregulation 128B(6)

Insert:

Japanese originating goods has the meaning given in subsection 153ZNB(1) of the Act.

6 After subregulation 128B(13)

Add:

- (13A) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126DAA(1)(a) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods as Japanese originating goods.
- (13B) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126DAA(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 Japanese originating goods at the time of their importation.