



Customs Amendment (Collecting Tobacco Duties) Regulations 2019

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 regulations.

Dated 21 March 2019

Peter Cosgrove
Governor-General

By His Excellency's Command

Peter Dutton
Minister for Home Affairs

Contents

1	Name.....	1
2	Commencement	1
3	Authority.....	1
4	Schedules.....	1
Schedule 1—Amendments		2
	<i>Customs Regulation 2015</i>	2

1 Name

This instrument is the *Customs Amendment (Collecting Tobacco Duties) Regulations 2019*.

2 Commencement

- (1) 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	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2019.	1 July 2019

Note: This table relates only to the provisions of this instrument as originally made.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

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

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 Regulation 2015

1 Subsection 109(2) (after table item 5)

Insert:

- | | | |
|----|---|--|
| 5A | A circumstance mentioned in item 20 or 21 of the table in clause 1 of Schedule 6. | Within 4 years after the day on which the duty was paid. |
|----|---|--|

2 Clause 1 of Schedule 6 (at the end of the table)

Add:

- | | | |
|----|---|--|
| 20 | All of the following apply:
(a) duty has been paid on tobacco products imported into Australia;
(b) the tobacco products have been sold, by the person who paid the duty, to:
(i) the proprietor of an inwards duty free shop; or
(ii) the proprietor of an outwards duty free shop;
(c) the tobacco products have been received by the proprietor of the duty free shop;
(d) the tobacco products were sold to the proprietor of the duty free shop for the purposes of the proprietor selling the tobacco products to a relevant traveller (within the meaning of subsections 96A(1) and 96B(1) of the Act). | |
| 21 | All of the following apply:
(a) duty has been paid on tobacco products imported into Australia;
(b) the tobacco products have been sold, by the person who paid the duty, to the holder of a warehouse licence in respect of a warehouse that is licensed to warehouse either or both of the following:
(i) aircraft's stores;
(ii) ship's stores;
(c) the tobacco products have been received by the holder of the warehouse licence;
(d) the tobacco products were sold for the purposes of the operation of the warehouse as a seller of either or both of the following:
(i) aircraft's stores;
(ii) ship's stores. | |
-