NOTICE OF INTENTION TO PROPOSE CUSTOMS TARIFF ALTERATIONS (NO. 5) 2022

In accordance with section 273EA of the *Customs Act 1901*, read with section 56 of the *Legislation Act 2003*, I, Alison Neil, delegate of the Minister for Home Affairs, give notice that it is intended, within 7 sitting days of the House of Representatives after the date of registration of this Notice, to propose in the Parliament a Customs Tariff alteration in accordance with the particulars specified in the Schedule to this Notice.

The alteration operates starting on 4 July 2022.

Schedule—Alteration to the *Customs Tariff Act 1995* operating starting on 4 July 2022

1 Subsection 16(1)

Before "20", insert "18B,".

2 Before section 19

Insert:

18B Temporary decrease in duties for goods from Ukraine

General rate of duty

- (1) Subject to subsection (2) and section 20, the duty in respect of goods:
 - (a) that are the produce or manufacture of Ukraine; and
 - (b) that are imported into Australia during the period of 12 months beginning on 4 July 2022; must be worked out as follows:
 - (c) if:
 - (i) the goods are classified under a tariff classification in Chapter 22, 24, 27, 29, 34 or 38 of Schedule 3; and
 - (ii) a rate of duty that applies in relation to Developing Countries specified in Part 3 of Schedule 1 to the regulations is set out in the third column of that tariff classification; by reference to that rate of duty; or
 - (d) otherwise—Free.

Concessional rate of duty

- (2) However, if:
 - (a) subparagraphs (1)(c)(i) and (ii) apply in relation to the goods; and
 - (b) an item in Schedule 4 prima facie applies to the goods; and
 - (c) if the goods were the produce or manufacture of a Developing Country specified in Part 3 of Schedule 1 to the regulations—the rate of duty (the *concessional rate*) under paragraph 18(2)(h) in respect of the goods would be less than the rate of duty that would otherwise apply under paragraph (1)(c) of this section in respect of the goods;

then the duty in respect of the goods must be worked out by reference to the concessional rate.

Interpretative provisions

- (3) This section has effect despite sections 16 and 18.
- (4) For the purposes of section 13, as it applies in relation to paragraph (1)(a) of this section, Ukraine is taken to be a Developing Country within the meaning of this Act.

Dated this 11th day of July 2022.

[signed] Alison Neil

Delegate of the Minister for Home Affairs