

NOTICE OF INTENTION TO PROPOSE CUSTOMS TARIFF ALTERATIONS (No. 7) 2022

In accordance with section 273EA of the *Customs Act 1901*, read with section 56 of the *Legislation Act 2003*, I, Kimberlee Stamatis, delegate of the Minister for Home Affairs:

- (a) amend the *Notice of Intention to Propose Customs Tariff Alterations (No. 4) 2022*; and
- (b) 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 Schedules 1 and 2 to this Notice.

The alteration in Schedule 1, which amends the *Notice of Intention to Propose Customs Tariff Alterations (No. 4) 2022*, operates starting on 25 April 2022

The alteration in Schedule 2 operates starting on 25 October 2022.

Dated this 14th day of October 2022.

[signed]

Kimberlee Stamatis
Delegate of the
Minister for Home Affairs

Schedule 1—Amendments to *Notice of Intention to Propose Customs Tariff Alterations (No. 4) 2022* operating starting on 25 April 2022

1 After subsection 18A(2) in the Schedule

Insert:

Concessional rate of duty

- (2A) However, if, apart from subsection (1), item 9, 10, 14, 15, 16, 17, 18, 19, 20 or 25 of Schedule 4 would apply to the goods, then the amount of duty payable in respect of the goods is worked out by reference to the general rate of duty set out in the third column of that item.
- (2B) For the purposes of subsection (2A), as it applies in relation to item 20 of Schedule 4, the applicable percentage under that item is taken to be:
 - (a) if the general rate set out in the third column of the tariff classification under which the goods are classified is Free—35%; or
 - (b) if the general rate set out in the third column of the tariff classification under which the goods are classified is a percentage of the value of the goods—that percentage, plus 35%.

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Schedule 2—Alteration to the *Customs Tariff Act 1995* operating starting on 25 October 2022

1 Subsection 16(1)

After “18,” insert “18AA,”

2 Subsection 18(1)

After “Subject to sections”, insert “18AA,”

3 After section 18

Insert:

18AA Further temporary increase in duties for goods from Russia or Belarus

General rate of duty

- (1) The duty in respect of additional duty goods is:
 - (a) if the general rate set out in the third column of the tariff classification under which the goods are classified is Free—an amount equal to 35% of the value of the goods; or
 - (b) if the general rate set out in the third column of the tariff classification under which the goods are classified is not Free—the amount of duty worked out by reference to that general rate and to sections 17 and 20, plus an amount equal to 35% of the value of the goods.

Note: For **additional duty goods**, see subsection (5).

- (2) Subsection (1) has effect despite paragraph 16(1)(a) and section 18.

Concessional rate of duty

- (3) However, if, apart from subsection (1), item 9, 10, 14, 15, 16, 17, 18, 19, 20 or 25 of Schedule 4 of Schedule 4 would apply to the goods, then the amount of duty payable in respect of the goods is worked out by reference to the general rate of duty set out in the third column of that item.
- (4) For the purposes of subsection (3), as it applies in relation to item 20 of Schedule 4, the applicable percentage under that item is taken to be:
 - (a) if the general rate set out in the third column of the tariff classification under which the goods are classified is Free—35%; or
 - (b) if the general rate set out in the third column of the tariff classification under which the goods are classified is a percentage of the value of the goods—that percentage, plus 35%.

Additional duty goods

- (5) For the purposes of this section, **additional duty goods** are goods:
 - (a) that are the produce or manufacture of Russia or Belarus; and
 - (b) that are imported into Australia during the period beginning on 25 October 2022 and ending at the end of 24 October 2023; and
 - (c) that had not, before 25 April 2022, left for direct shipment to Australia from a place of manufacture, or a warehouse, in the country from which the goods are exported; and
 - (d) in respect of which, apart from subsection (1), paragraph 16(1)(a) would apply.

When goods are the produce or manufacture of Russia or Belarus

- (6) For the purposes of this section, goods are the produce or manufacture of Russia or Belarus if and only if:

- (a) the goods are unmanufactured raw products (within the meaning of subsection 4(1) of the *Customs Act 1901*) of Russia or Belarus; or
 - (b) the last process in the manufacture of the goods was performed in Russia or Belarus.
- (7) For the purposes of paragraph (6)(b), minimal operations or processes that take place in a country other than Russia or Belarus are taken not to be a process in the manufacture of the goods.
- (8) Without limiting subsection (7), the following are minimal operations or processes:
 - (a) operations to preserve goods in good condition for the purposes of transport or storage;
 - (b) changing of packaging or the breaking up or assembly of packages;
 - (c) disassembly of goods;
 - (d) placing goods in bottles, cases or boxes, fixing on cards or other simple packaging operations;
 - (e) affixing of marks, labels or other similar distinguishing signs on goods or their packaging;
 - (f) simple processes of sifting, screening, sorting or classifying or other similar simple processes.