

2010-2011-2012

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

**CUSTOMS TARIFF AMENDMENT  
(SCHEDULE 4) BILL 2012**

EXPLANATORY MEMORANDUM

(Circulated by authority of the  
Minister for Home Affairs,  
the Honourable Jason Clare MP)

## **CUSTOMS TARIFF AMENDMENT (SCHEDULE 4) BILL 2012**

### **OUTLINE**

The Customs Tariff Amendment (Schedule 4) Bill 2012 (the Schedule 4 Bill) amends Schedule 4 of the *Customs Tariff Act 1995* (the Customs Tariff Act).

These amendments are the result of a review conducted by the Better Regulation Ministerial Partnership (the Partnership) between the Minister for Finance and Deregulation; the then Minister for Innovation, Industry, Science and Research; and the Minister for Home Affairs, to simplify the existing tariff concession regime.

Schedule 4 of the Customs Tariff Act lists approximately 100 concessional items covering a range of goods and user categories in respect of which concessional rates of import duty have been granted. Schedule 4 delivers a range of policy objectives, including industry assistance and the implementation of tariff concessions arising from international treaties.

However, the current Schedule 4 is complex and difficult to use. This is due, in part, to unnecessary overlapping of concessions, the presence of redundant or rarely used concessions, and unclear wording. This complexity imposes burdens on industry that invariably flow on to consumers, and may result in an overall reduction in business activity and investment.

The amendments to Schedule 4 reduce regulatory red tape and unnecessary complexity. The amendments achieve this by consolidating concessions of similar coverage and removing redundant or rarely used concessions.

The new Schedule 4 will have a revised 55 concessional items, and descriptive headings for each concessional item grouping, for example “Goods of a scientific, educational or cultural kind”.

When enacted the Bill will repeal the existing Schedule 4 of the Customs Tariff Act and replace it with the revised Schedule. The new Schedule will affect nearly all items in Schedule 4, including the numbering of concessions. However, the scope of the concessions and the concessional duty rates will not be affected.

In addition, transitional provisions will ensure that entitlements in force for certain items immediately before the commencement of the Act will remain in force.

Other concessions expressed to apply to goods as prescribed by by-law will have by-laws reissued and, where appropriate, reworded for clarification.

Importers, brokers and manufacturers will benefit from the amendments and the general clarification of the legislative and administrative provisions of the Schedule 4 Bill. The new Schedule will be clearer and easier to use.

## **FINANCIAL IMPACT STATEMENT**

The Department of the Treasury has costed the Schedule 4 Bill as having nil impact on the fiscal balance.

## **STATEMENT OF COMPATABILITY WITH HUMAN RIGHTS**

(Prepared in accordance with Part 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*)

### CUSTOMS TARIFF AMENDMENT (SCHEDULE 4) BILL 2012

This Bill is compatible with the human rights and freedoms recognised or declared in the international instruments listed in the definition of human rights in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

#### ***Overview of the Bill***

The purpose of this Bill is to amend Schedule 4 of the *Customs Tariff Act 1995* (the Customs Tariff Act) to make it easier to understand and less complex.

Schedule 4 of the Customs Tariff Act lists a range of goods and user categories in respect of which concessional rates of import duty have been granted. Schedule 4 achieves various objectives, such as the implementation of several international treaties.

However, the current Schedule 4 is complex and difficult to use. This is due, in part, to unnecessary overlapping of concessions, the presence of redundant or rarely used concessions, and unclear wording.

When enacted, the Bill will amend Schedule 4 by:

- consolidating concessional items of similar coverage;
- removing redundant or rarely used concessional items; and
- placing similar concessional items together in a re-worked Schedule 4 structure.

When enacted the Bill will repeal the existing Schedule 4 of the Customs Tariff Act and replace it with the revised Schedule. The new Schedule will affect nearly all items in Schedule 4, including the numbering of the items. However, the scope of the items and the concessional duty rates will not be affected.

#### ***Human Rights implications***

This legislative instrument does not engage, impact on, or limit in any way, the human rights and freedoms recognised or declared in the international instruments listed in the definition of human rights at section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

## ***Conclusion***

This legislative instrument does not raise any human rights issues.

Minister for Home Affairs

## **CUSTOMS TARIFF AMENDMENT (SCHEDULE 4) BILL 2012**

### **NOTES ON CLAUSES**

#### **Clause 1 – Short title**

This clause provides for the Act, when enacted, to be cited as the *Customs Tariff Amendment (Schedule 4) Act 2012*.

#### **Clause 2 – Commencement**

Paragraph 1 of this clause provides that the *Customs Tariff Amendment (Schedule 4) Act 2012* will commence on a day to be fixed by Proclamation, or 6 months after the Act receives Royal Assent, if the Act has not already commenced.

#### **Clause 3 – Schedule(s)**

This clause is the formal enabling provision for the Schedules to the *Customs Tariff Amendment (Schedule 4) Act 2012*, providing that each Act specified in a Schedule is amended in accordance with the applicable items of that Schedule. The clause also provides that other items of a Schedule have effect according to their own terms.

## **Schedule 1 – Main Amendments**

### **Part 1 – Amendments**

#### **Amendments to the *Customs Tariff Act 1995***

Amendments 1 and 2 insert new definitions in the Customs Tariff Act to refer to the Educational, Scientific and Cultural Materials Agreement - or the Protocol to that Agreement. This is reflected in item 1 of the new Schedule 4.

### **Schedule 4 – Concessional rates of duty**

#### **Introduction**

When enacted, Amendment 3 of the Schedule 4 Bill will repeal the existing Schedule 4 and substitute a revised Schedule.

The revised Schedule 4 groups related items together to assist users in the identification of the appropriate concessional item applicable to their goods. In performing this function, the new Schedule 4 provides descriptive headings for each grouping. An example of this is “Goods relating to transport”. All such headings are reproduced in bold in the text of this Explanatory Memorandum.

As a further aid to understanding the new Schedule 4, a brief description of each item – underlined – also appears in this Explanatory Memorandum. However, these descriptions are not included in the legislation.

#### **Goods of a scientific, educational or cultural kind**

##### **Item 1 – Scientific goods, instruments and apparatus**

New item 1 covers scientific instruments and apparatus to which Annex D to the Educational, Scientific and Cultural Materials Agreement or Annex D to the Protocol to that Agreement applies. This is commonly known as the Florence Agreement.

Item 1 combines previous items 1D (scientific instruments and apparatus to which Annex D to the Educational, Scientific and Cultural Materials Agreement or Annex D to the Protocol to that Agreement applies) and item 16 (goods of a scientific nature covered by an agreement between the Government of Australia and another country).

##### **Item 2 – Reference materials**

New item 2 applies to reference materials of previous item 63. The text has been amended to clarify the provisions of the item.

### Item 3 – Books, visual and auditory goods

New item 3 covers books and publications etc to which Annex A to the Educational, Scientific and Cultural Materials Agreement or Annex A to the Protocol to that Agreement applies, and visual and auditory materials to which Annex C to the Educational, Scientific and Cultural Materials Agreement or Annex C.2 to the Protocol to that Agreement applies.

Item 3 combines previous item 1A (books and publications) and item 1C (visual and auditory materials) to which the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials applies.

### Item 4 – Calendars and catalogues

New item 4 applies to calendars, catalogues, overseas travel literature and other printed matter of previous item 33A.

### Item 5 – Printed matter and pictorial illustrations

The new item 5 combines the previous item 23C (printed matter for deposit or exhibition in a public institution) and item 26 (pictorial illustrations for teaching purposes).

### Item 6 – Photographic plates and film

New item 6 replaces item 37, exposed and developed photographic plates and films.

### Item 7 – Works of art

The new item 7 replaces item 1B. Item 7 applies to works of art and collectors' pieces to which Annex B of the Educational, Scientific and Cultural Materials Agreement or Annex B to the Protocol to that Agreement applies.

### Item 8 – Theatrical and traditional costumes

New item 8 combines previous items 28A (theatrical costumes) and 28B (traditional costumes). The text of new item 8 has been simplified.

## **Goods for international bodies or persons or goods relating to offshore areas**

### Item 9 – Goods for international organisations

Item 9 replaces item 7 and applies to goods that are for the official use of an international organisation established by agreement between the Government of Australia and another country.



#### Item 10 – Goods of foreign Governments

Item 10 replaces item 4. Item 10 applies to goods that are owned by the Government of a foreign country and are for the official use of that foreign Government.

#### Item 11 – Goods for foreign forces

Item 11 replaces item 8. Item 11 applies to goods that are the subject of a status of forces agreement between Australia and another country.

#### Item 12 – Trade Commissioner goods

Item 12 combines previous items 5 (goods for the use of a Trade Commissioner who is not an Australian citizen) and item 6 (goods for the use of a Trade Commissioner who is an Australian citizen).

The wording of new item 12 has also simplified the wording of previous items 5 and 6.

#### Item 13 – Goods subject to the Torres Strait Treaty

Item 13 applies to goods covered by Article 16 of the Treaty between Australia and Papua New Guinea, completed at Sydney in 1978. The item replaces item 9.

#### Item 14 – Eastern Greater Sunrise offshore area goods

Item 14 applies to goods that are for use in a petroleum activity in the Eastern Greater Sunrise offshore area and replaces item 22A.

### **Goods that are personal effects**

#### Item 15 – Personal effects for passengers and ship or aircraft crew

Item 15 has not been re-numbered and there has been no change to the item.

### **Goods that are returned to Australia**

#### Item 16 – Repair goods under an article of a free trade agreement

New item 16 replaces item 20C. The item applies to goods that are covered by an article in a free trade agreement that are exported for repair or renovation etc.

### Item 17 – Goods exported and returned to Australia in an unaltered condition

Item 17 applies to goods that have been exported from Australia and returned in an unaltered condition, not having been subject to repair, alteration or any other process.

Item 17 has not been renumbered. However, the text of the item has been simplified and makes provision for by-laws to be made for the item. The exclusion of goods covered by item 17A is maintained.

### Item 17A – Goods exported and returned unaltered to Australia on which duties or taxes are owing

Item 17A applies to goods that have been exported from Australia and returned in an unaltered condition, not having been subject to repair, alteration or any other process, and on which taxes or charges of the Commonwealth are owing.

Item 17A has not been renumbered. However, the text of the item has been simplified, including removal of redundant references, for example to the former item 54.

Amendments have also been made to the text of item 17A to clarify the duty rate. Certain goods are subject to duties of Customs constituted by both a protective *ad valorem* duty and an excise equivalent duty, for example alcoholic beverages. The duty rate for item 17A has been amended to clarify that the protective component of the duty on these goods is not payable under item 17A.

Note: the other provisions of item 17A, for example components that were previously imported and subject to a Tradex Order, remain unchanged.

### Item 18 – Warranty and safety recall goods

New item 18 combines previous items 18A, 18B and 18C. These items apply to goods that had been exported for repair or replacement under the terms of a warranty, or goods supplied as part of a product safety recall.

The wording of new item 18 has also simplified the wording of previous items 18A, 18B and 18C.

### Item 19 – Repair goods subject to a Tariff Concession Order (TCO)

Item 19 applies to goods that are subject to a Tariff Concession Order under section 269Q of the *Customs Act 1901*, where the repairs are not able to be performed in Australia. Item 19 has not been renumbered. However, minor changes have been made to clarify the wording of the item.

Existing TCOs for item 19 will continue to operate (see Schedule 1 Part 2).

### Item 20 – Goods exported for repair or renovation

New item 20 combines previous items 20A and 20B. These items apply to goods that had been exported for repair or renovation, subject to certain conditions. Item 20B applies to such goods when subject to a batch repair process.

The wording and duty rate of new item 20 has also simplified the wording of previous items 20A and 20B.

### **Goods that are to be exported from Australia**

#### Item 21 – Goods for repair, alteration or industrial processing to be exported

Item 21 applies to goods that are imported for repair, alteration or industrial processing and are to be exported.

Item 21 has not been renumbered. However, minor changes have been made to clarify the wording of the item.

#### Item 21A – Tradex goods

Item 21A applies to goods specified in a Tradex Order under the *Tradex Scheme Act 1999*.

Item 21A has not been renumbered.

Existing Tradex Orders made for item 21A will continue to operate (see Schedule 1 Part 2).

#### Item 22 – Containers used to import goods, being containers that will be exported without being put to any other use

New item 22 applies to imported goods, being containers that will be exported without being put to any other use and replaces item 34.

In addition, minor changes have been made to clarify the wording of the item.

### **Goods that are donations or bequests**

#### Item 23 – Donations or bequests

New item 23 combines previous items 23A and 23B. These items apply to goods that have been donated or bequeathed by individuals or organisations to organisations in Australia.

#### Item 24 – Last will or intestacy goods not for sale or trade

New item 24 applies to goods that became the property of a person under the will or intestacy of a deceased person.

Item 24 has not been renumbered. However, minor changes have been made to clarify the wording of the item.

#### **Goods that are trophies, decorations, medallions, certificates or prizes**

#### Item 25 – Trophies, medallions and prizes

New item 25 combines previous items 25A, 25B and 25C. These items apply to trophies, medallions, prizes, certificates etc won outside Australia or sent from outside Australia.

#### **Goods of low value**

#### Item 26 – Goods of insubstantial value

New item 26 combines previous items 32A and 32B, goods for which the duty and/or value are insubstantial.

Item 26 will apply to goods, as prescribed by by-law, whose value is less than the amount prescribed by by-law.

#### Item 27 – Samples of negligible value

New item 27 applies to samples of negligible value and replaces item 33B.

#### **Goods for persons with disabilities**

#### Item 28 – Various aids and appliances for persons with disabilities

Item 28 applies to aids and appliances for people with disabilities and replaces item 12.

#### Item 29 – Goods for persons with disabilities

New item 29 applies to goods for persons with disabilities to which Annex E of the Educational, Scientific and Cultural Materials or Annex E to the Protocol to that Agreement applies. Item 29 replaces item 1E.

#### Item 30 – Parts for wheelchairs

New item 30 replaces item 58, components or materials for use in the manufacture of wheelchairs. The text of item 58 has also been amended to replace the reference to invalid carriages with wheelchairs.

## **Goods that are textiles, clothing or footwear**

### Item 31 – SPARTECA TCF Scheme

New item 31 replaces item 68.

Item 68 gives effect to the South Pacific Regional Trade and Economic Co-operation Agreement (Textile, Clothing and Footwear Provisions) Scheme (SPARTECA). The Scheme provides duty-free entry for certain textiles, clothing and footwear from Forum Island countries covered by the SPARTECA Scheme.

Item 68 of the existing Schedule 4 was due to expire on 31 December 2011.

However, Customs Notice (No. 2) 2011 was published in the Special Commonwealth *Gazette* S348 on 23 December 2011 which extended the SPARTECA TCF Scheme to 31 December 2014.

Section 273EA of the *Customs Act 1901* requires the tabling of a Customs Tariff Proposal in the Parliament within seven sitting days of the publication of the Notice. That requirement was met by the tabling of Customs Tariff Proposal (No. 1) 2012, which included the above extension to item 68.

The new item 31 of the Schedule 4 Bill formally legislates the extension by incorporating the terms of the Customs Tariff Proposal into the new Schedule 4.

### Item 32 – Textiles, clothing and footwear

New item 32 applies to certain textiles, clothing and footwear, as prescribed by by-law and replaces item 40A.

### Item 33 – Orthopaedic textile goods

New item 33 applies to certain orthopaedic goods of textile material that are excluded from Chapter 90 by the operation of Sub-note 1(b) and replaces item 40B. Minor changes have also been made to clarify the wording of the previous item.

## **Goods relating to transport**

### Item 34 – Aircraft parts, materials and test equipment

New item 34 applies to materials and test equipment for use in the manufacture and repair of aircraft and replaces item 31. Minor changes have also been made to clarify the wording of the previous item.

### Item 35 – Vessel parts and materials

New item 35 replaces item 42, parts and materials for use in the construction, modification or repair of vessels exceeding 150 gross construction tons.

### Item 36 – Vehicles of an age of 30 years or more

New item 36 replaces item 41D, vehicles aged 30 years or more. There are minor changes to clarify the wording of the item and the inclusion of a reference to Chapter 87, Additional Note 7, to define gross vehicle weight.

### Item 37 – Used or secondhand passenger motor vehicles

New item 37 replaces item 59, second-hand passenger motor vehicles.

### Item 38 – Original equipment for the manufacture of vehicles over 3.5 tonnes

New item 38 replaces item 41F, components for use as original equipment for the manufacture of vehicles over 3.5 tonnes. Minor changes have also been made to clarify the wording of the previous item.

### Item 39 – Motor vehicle testing equipment

New item 39 combines previous items 41G and 41H. Item 39 applies to goods for use in the testing, quality control, manufacturing evaluation or engineering development of motor vehicles that are manufactured in Australia or that are being designed or engineered in Australia.

### Item 40 – Aluminised steel for use in the manufacture of muffler exhaust systems

New item 40 replaces item 51, aluminised steel for use in the manufacture of muffler exhaust systems.

### Item 41 – Goods for use in space projects

New item 41 replaces item 69, goods for use in space projects. There are minor changes to clarify the wording of the previous item.

## **Goods that are robots or prototypes**

### Item 42 – Robots

New item 42 replaces item 30, robots and parts and accessories. There are minor changes to clarify the wording of the previous item.

### Item 43 – Goods for use as prototypes

New item 43 replaces item 29, goods for use as prototypes.

## **Goods relating to manufacturing**

### Item 44 – Capital equipment for major projects – Enhanced Project By-law Scheme

New item 44 replaces item 71, goods for use in specified industries, commonly referred to as the Enhanced Project By-law Scheme. There are minor changes to the wording of the previous item.

Existing Determinations made under item 71 will continue to operate and new Determinations will be made under item 44 (see Schedule 1 Part 2).

### Item 45 – Split consignment goods

New item 45 replaces item 70, split consignment goods. Minor changes have been made to clarify the wording of the previous item.

### Item 46 – Raw materials – certain inputs to manufacture program

New item 46 replaces item 57, raw materials that have a demonstrable performance advantage over goods produced in Australia. Minor changes have also been made to clarify the wording of the previous item.

### Item 47 – Metal materials – certain inputs to manufacture program

New item 47 replaces item 60, metal materials that have a demonstrable performance advantage in the packaging of food over goods produced in Australia. Minor changes have also been made to clarify the wording of the previous item.

### Item 48 – Other inputs to manufacture including chemicals, plastics and paper

New item 48 combines former items 36, 38, 39A, 39B and 39C. These items apply to certain chemicals, photographic film, plastics and paper.

#### Item 49 – Aluminium sheet for use in the manufacture of cans

New item 49 replaces item 66, aluminium sheet for use in the manufacture of aluminium cans.

#### Item 50 – Tariff Concession Order goods

Item 50 applies to goods that are subject of a Tariff Concession Order (TCO).

Item 50 has not been renumbered. Minor changes have been made to clarify the wording of the previous item. Those amendments include removal of references to the Minister for the Environment and Heritage and the Product Stewardship Oil Levy, in respect of goods of heading 3819.00.00. Item 50 will continue to apply to those goods.

Existing TCOs made for item 50 will continue to apply (see Schedule 1 Part 2).

#### Item 51 – Machinery that incorporates or is imported with other goods which render the machinery ineligible for a Tariff Concession Order

New item 51 replaces item 47. Minor changes have also been made to clarify the wording of the previous item.

### **Goods exempt from the Product Stewardship Oil Levy**

#### Item 52 – Mineral and aromatic process oils that are exempt from the Product Stewardship Oil Levy

New item 52 replaces item 72A, applicable to certain goods of headings 2710, 3403 or 3811 that are exempt from the Product Stewardship Oil Levy. Minor changes have also been made to clarify the wording of the previous item.

#### Item 53 – Polyglycol brake fluids that are exempt from the Product Stewardship Oil Levy

New item 53 replaces item 72B, goods of heading 3819.00.00 that are exempt from the Product Stewardship Oil Levy. Minor changes have also been made to clarify the wording of the previous item.



## **Miscellaneous goods**

### Item 54 – Handicrafts

New item 54 replaces item 27, handicrafts.

### Item 55 – Cheese and curd quota

New item 55 replaces item 62, goods for which cheese and curd quota applies.

Existing quota instruments made under item 62 will continue to apply to cheese and curd subject to quota (see Schedule 1 Part 2).

## **Schedule 1 – Main amendments**

### **Part 2 – Application, saving and transitional provisions**

#### **Application provision**

Amendment 4 in Part 2 of Schedule 1 of the Schedule 4 Bill is an application provision. This item provides that the amendments made under Schedule 1 of the Bill will apply to goods imported into Australia on or after the commencement of Schedule 1 and will also apply to goods imported before that commencement where the time for working out the rate of import duty on those goods had not yet occurred, including:

- Goods imported before commencement, but not entered for home consumption until after commencement;
- Goods imported and entered into warehouse before commencement and not entered for home consumption until after commencement; and
- Goods not required to be entered for home consumption, for example unaccompanied personal effects.

(The commencement provisions of the Bill provide that the amendments will commence on a day to be fixed by Proclamation or 6 months after the day the Act receives the Royal Assent if the Act has not already commenced).

#### **Transitional provisions**

The Schedule 4 Bill, when enacted, will repeal and substitute Schedule 4 in the *Customs Tariff Act 1995*. Part 2 of Schedule 1 also includes a number of transitional provisions.

#### **Tariff Concession Orders**

The transitional provisions provide that Tariff Concession Orders (Amendment 5) in force immediately before the commencement of the new Schedule remain in force after commencement as if they were made for the purposes of new item 19 or 50 of the new Schedule 4, as the case requires.

#### **Goods exported for repair or renovation**

The same principle applies in Amendment 6 to goods exported for repair or renovation. A determination made for the purposes of items 20A or 20B of the repealed Schedule, will continue to apply for the purposes of item 20 in the amended Schedule 4.

## **Enhanced Project By-law Scheme**

Amendment 7 provides that existing Determinations made under item 71 will be taken to be a Determination in force for the purposes of new item 44. New Determinations will be made under item 44. Determinations may also be made under item 71 for goods imported prior to commencement where the time for working out the duty has occurred prior to commencement.

In addition, existing delegations in force in respect of item 71 will continue to operate post commencement for the purposes of item 44.

## **Cheese and curd**

Amendment 8 relating to cheese and curd subject to quota provides that any delegation or determination in force immediately prior to commencement will remain in force after the Act commences.

## **Authorised Space Projects**

Amendment 9 provides that an authorisation that is in force immediately prior to commencement of the Schedule 4 Bill, for the purposes of item 69, regarding authorised space projects, will remain in force for the purposes of new item 41 of the revised Schedule 4.

## **Saving – Tradex Orders**

Amendment 10 clarifies that any Tradex Order made before the commencement of Part 2 will continue in force.

## **Schedule 2 – Consequential amendments**

### **Part 1 – Amendments**

The Schedule 4 Bill will result in a re-numbering of the items in Schedule 4. As the *A New Tax System (Goods and Services Tax) Act 1999*, the *A New Tax System (Wine Equalisation Tax) Act 1999* and the *A New Tax System (Luxury Car Tax) Act 1999* all refer to existing items in Schedule 4, the Schedule 4 Bill contains, in Schedule 2, consequential amendments to those acts to update those references.

#### ***Amendments to the A New Tax System (Goods and Services Tax) Act 1999***

Subsection 42-5 of the *A New Tax System (Goods and Services Tax) Act 1999* lists goods that are non-taxable importations, by reference to items in Schedule 4 of the Customs Tariff Act. Amendment 1 of Part 1 of Schedule 2 will omit references to items 4, 8, 15, 18A, 18B, 18C, 21, 21A, 23A, 23B, 24, 25A, 25B, 25C, 32A, 32B, 33A, 33B and 64 and substitute items 4, 10, 11, 15, 18, 21, 21A, 23, 24, 25, 26 or 27, in paragraph (1) of subsection 42-5.

Amendment 2 will omit the reference to item 34 in paragraph (1A), relating to non-taxable importations covered by item 34 of Schedule 4. This reference is replaced with a reference to the replacement item 22.

Amendment 3 will omit references to items 1A, 1B, 1C, 1D, 1E, 5, 6, 9 and 16 in paragraph 42-5(1C)(a) (non-taxable importations specified by reference to items in Schedule 4 and regulations), and substitute items 1, 3, 7, 12, 13 and 29.

#### ***Amendments to the A New Tax System (Luxury Car Tax) Act 1999***

Subsection 7-10, paragraph (3)(c) of the *A New Tax System (Luxury Car Tax) Act 1999* lists goods for which luxury car tax is not payable, when goods are covered by certain items in Schedule 4 of the Customs Tariff Act. Amendment 4 of Part 1 of Schedule 2 will omit references to items 4, 8, 15, 18A, 18B, 18C, 21 and 24 and substitute items 10, 11, 15, 18, 21 and 24.

#### ***Amendments to the A New Tax System (Wine Equalisation Tax) Act 1999***

Subsection 7-15(1) of the *A New Tax System (Wine Equalisation Tax) Act 1999* lists goods for which the wine equalisation tax is not payable, when goods are covered by certain items in Schedule 4 of the Customs Tariff Act. Amendment 5 of Part 1 of Schedule 2 will omit references to items 4, 8, 15, 18A, 18B, 18C, 21, 21A, 24 and 33B and substitute items 10, 11, 15, 18, 21, 21A, 24 and 27.

### **Part 2 – Application provision**

The amendments made by this Schedule apply in relation to importations that occur on or after the commencement of this Schedule.