

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

(As read a first time)

**CUSTOMS AND EXCISE LEGISLATION AMENDMENT BILL
(No. 4) 1989**

TABLE OF PROVISIONS

PART 1—PRELIMINARY

Section

1. Short title
2. Commencement

PART 2—AMENDMENTS OF THE CUSTOMS ACT 1901

3. Principal Act
4. Interpretation
5. Insertion of new section:
 - 4A. Approved forms
6. Entry of goods
7. Warehouse licences
8. Goods blended or packaged in warehouse
9. Insertion of new Part:

PART VA—SPECIAL PROVISIONS RELATING TO SPIRITS

103. Interpretation
104. Spirit imported in bulk must be entered for warehousing or transshipment
105. Certain spirit not to be entered for home consumption in bulk containers without Comptroller's approval.
10. Rebate of duty in respect of diesel fuel used for certain purposes
11. Powers of officers to inspect commercial documents under a section 39 authorisation
12. Powers of officers to inspect commercial documents in other circumstances
13. Powers of officers for purposes of section 164
14. Powers of officers for purposes of *Customs Tariff (Anti-Dumping) Act 1975*

TABLE OF PROVISIONS—*continued*

Section

15. Forfeited goods
16. Remission of penalty
17. Institution of prosecutions
18. Interpretation
19. Insertion of new section:
269BA. Minister may formulate guidelines in relation to powers and duties under this Part
20. Commercial Tariff Concession Orders
21. Concession order not to apply to prescribed goods
22. Comptroller may refuse to make certain concession orders
23. Applications for concession orders
24. Repeal of section 269H
25. Applications taken to be made in certain circumstances
26. Orders not to be made without notice of application etc.
27. Application of concession orders
28. Revocation of concession orders
29. Interpretation
30. Commissioned ships and aircraft to be reported
31. Commissioned ships and aircraft may be searched
32. Transitional

PART 3—AMENDMENTS OF THE EXCISE ACT 1901

33. Principal Act
34. Interpretation
35. Insertion of new section:
4AA. Approved forms
36. Delegation by Minister
37. Entry for home consumption etc.
38. Rebate of duty in respect of diesel fuel used for certain purposes
39. Powers of officers for purposes of section 78A
40. Institution of prosecutions

PART 4—MISCELLANEOUS

41. Amendments of other Acts
42. Saving of delegations

SCHEDULE

AMENDMENTS OF OTHER ACTS

1987-88-89

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 2 November 1989

(Minister for Science, Customs and Small Business)

A BILL

FOR

**An Act to amend legislation relating to Customs and Excise,
and for related purposes**

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

PART 1—PRELIMINARY

Short title

- 5 1. This Act may be cited as the *Customs and Excise Legislation Amendment Act (No. 4) 1989*.

Commencement

2. (1) Sections 1, 2, 3 and 33 commence on the day on which this Act receives the Royal Assent.
- 10 (2) Paragraph 4 (1) (b), section 16, paragraphs 34 (1) (b) and (c) and section 41 so far as it relates to the amendment of the *Customs*

Administration Act 1985 are to be taken to have commenced on 1 July 1989.

(3) Section 15 is to be taken to have commenced on 1 August 1989.

(4) The remaining provisions of this Act commence on 1 January 1990.

PART 2—AMENDMENTS OF THE CUSTOMS ACT 1901

5

Principal Act

3. In this Part, “Principal Act” means the *Customs Act 1901*.

Interpretation

4. (1) Section 4 of the Principal Act is amended:

(a) by omitting from the definition of “approved form” in subsection (1) “, in writing, by the Comptroller-General” and substituting “under section 4A”; 10

(b) by inserting in paragraphs (b), (c) and (d) of the definition of “Officer of Customs” in subsection (1) “under this Act” after “the Comptroller” (wherever occurring); 15

(c) by omitting from the definition of “Warehoused goods” in subsection (1) “manufactured” and substituting “blended or packaged”;

(d) by inserting in subsection (1) the following definition:

“‘authorised officer’, in relation to a section of this Act, means an officer of Customs authorised in writing by the Comptroller to exercise the powers or perform the functions of an authorised officer under that section;” 20

(e) by inserting in subsection (1) the following definition:

“‘Blending’ means a mixing together of 2 or more substances in order to obtain a commercial product;” 25

(2) A form that is, immediately before paragraph 4 (1) (a) commences, an approved form within the meaning of section 4 of the Principal Act is to be treated, after that time, as if it had been approved by the Comptroller-General of Customs under section 4A of the Principal Act as amended by this Act. 30

Insertion of new section

5. After section 4 of the Principal Act the following section is inserted:

Approved forms

“4A. (1) In this Act, a reference to an approved form is a reference to a form that is approved, by instrument in writing, by the Comptroller. 35

“(2) The instrument by which a form is approved under subsection (1) after this section commences is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.”.

Entry of goods

6. Section 36 of the Principal Act is amended by inserting after subsection (2) the following subsections:

“(2A) The regulations may, in respect of goods required or eligible to be entered:

(a) without otherwise limiting the manner in which the entry is required or eligible to be made—require that the entry be able to be processed by a specified computer system used by the Customs for the purpose of handling such entries; and

(b) require that the person making the entry pay a specified fee calculated:

(i) if the person has computer access to the Customs computer system referred to in paragraph (a)—in respect of the provision of access to the Customs computer system; and

(ii) otherwise—in respect of assistance given in preparing the entry for use in, or the supply of computer facilities for access to, the Customs computer system referred to in paragraph (a).

“(2B) The regulations may exempt, in whole or in part, persons entering classes of goods that are specified in the regulations from liability to pay fees imposed under subsection (2A).”.

Warehouse licences

7. Section 79 of the Principal Act is amended by omitting from subsection (3) “manufacturing” and substituting “blending or packaging”.

Goods blended or packaged in warehouse

8. Section 98 of the Principal Act is amended:

(a) by omitting “manufacturing” and substituting “blending or packaging”;

(b) by omitting “manufactured” (wherever occurring) and substituting “blended or packaged”.

Insertion of new Part

9. After Part V of the Principal Act the following Part is inserted:

“PART VA—SPECIAL PROVISIONS RELATING TO SPIRITS

Interpretation

“103. In this Part:

‘bulk container’ means a container that has the capacity to have packaged in it more than 2 litres of spirit;

‘container’ means any article capable of holding liquids;

‘spirit’ means goods described in a sub-item between sub-items 2 (A) and 2 (H), inclusive, of the Schedule to the *Excise Tariff Act 1921*.

Spirit imported in bulk must be entered for warehousing or transshipment

“104. All spirit imported into Australia in bulk containers must initially either be entered for warehousing under paragraph 68 (1) (b) or for transshipment under paragraph 68 (1) (c). 5

Certain spirit not to be entered for home consumption in bulk containers without Comptroller’s approval

“105. (1) Spirit that has been imported into Australia in bulk containers and entered for warehousing must not be entered for home consumption unless: 10

- (a) the spirit has been repackaged in containers other than bulk containers; or
- (b) the Comptroller, by notice in writing, permits the spirit to be entered for home consumption packaged in bulk containers. 15

“(2) The Comptroller must not permit spirit that has been imported into Australia in bulk containers and initially entered for warehousing to be subsequently entered for home consumption purposes in bulk containers unless:

- (a) the containers have a capacity of not more than 20 litres or such other volume as is from time to time prescribed; and 20
- (b) the Comptroller is satisfied that the spirit will not be repackaged in any other container for the purposes of retail sale.”.

Rebate of duty in respect of diesel fuel used for certain purposes

10. Section 164 of the Principal Act is amended by omitting from subsection (2) “a Collector” and substituting “the Comptroller”. 25

Powers of officers to inspect commercial documents under a section 39 authorisation

11. Section 214AA of the Principal Act is amended:

- (a) by omitting from subsection (1) “officer of Customs authorised, in writing, by the Comptroller to exercise powers under this section” and substituting “authorised officer”; 30
- (b) by omitting from subsection (2) “officer of Customs” and substituting “authorised officer”;
- (c) by omitting from subsection (2) “so authorised” and substituting “an authorised officer”. 35

Powers of officers to inspect commercial documents in other circumstances

12. Section 214AB is amended by omitting subsection (8).

Powers of officers for purposes of section 164

13. Section 214A of the Principal Act is amended by omitting subsection (10).

Powers of officers for purposes of *Customs Tariff (Anti-Dumping) Act 1975*

14. Section 214B of the Principal Act is amended by omitting subsection (10).

Forfeited goods

15. Section 229 of the Principal Act is amended by inserting after subsection (1) the following subsection:

“(1A) In spite of subsection (1), goods are not forfeited to the Crown merely because they are imported or exported in contravention of the *Motor Vehicle Standards Act 1989*.”.

Remission of penalty

16. Section 243U of the Principal Act is amended by omitting from subsection (1) “Controller” and substituting “Comptroller”.

Institution of prosecutions

17. (1) Section 245 of the Principal Act is amended by inserting in subsection (1) “the office of” after “name of”.

(2) Any Customs prosecution begun, but not completed, before this section commences in the name of the person who, at the time of beginning the prosecution, held or acted in the office of Comptroller-General of Customs, is to be treated, after this section commences, as if it were a prosecution begun in the name of the office of Comptroller-General of Customs.

Interpretation

18. Section 269B of the Principal Act is amended:

- (a) by omitting from subsection (1) the definition of “particular goods”;
- (b) by omitting subsections (3), (4), (7) and (8).

Insertion of new section

19. After section 269B the following section is inserted:

Minister may formulate guidelines in relation to powers and duties under this Part

“269BA. (1) The Minister may formulate and give to the Comptroller such written guidelines in connection with carrying out or giving effect to the Comptroller’s powers and duties under this Part as the Minister thinks fit, and the Comptroller must have regard to any guidelines so given.

“(2) A guideline under subsection (1) must not deal with carrying out or giving effect to the powers and duties of the Comptroller in relation to a particular application for a concession order but must deal instead with the general principles for carrying out or giving effect to the Comptroller’s powers and duties.

5

“(3) Without limiting the generality of subsection (1), the Minister may give guidelines under that subsection:

- (a) in relation to the determination of a class of goods that consists of, or includes, goods to which an application under section 269G relates; and
- (b) in relation to determining whether goods serve similar functions to other goods; and
- (c) in relation to matters, other than matters referred to in subsection 269E (2), to which the Comptroller must have regard for the purposes of subsection 269E (1B).

10

15

“(4) Where the Minister gives a guideline to the Comptroller, the Minister must:

- (a) cause a written notice setting out particulars of the guideline to be published in the *Gazette* as soon as practicable after giving the guideline; and
- (b) cause a copy of that notice to be laid before each House of the Parliament within 15 sitting days of that House after the publication of the notice in the *Gazette*.

20

“(5) A notice setting out particulars of a guideline is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.”.

25

Commercial Tariff Concession Orders

20. (1) Section 269C is amended:

- (a) by omitting subsections (1), (1A) and (1B) and substituting the following subsections:

30

“(1) Subject to this Part, where the Comptroller, after considering an application under section 269G for the making of an order under this section in respect of goods, is satisfied, in respect of a class of goods that consists of or includes some or all of those goods, that:

- (a) goods serving similar functions to the goods comprising the class are not produced in Australia; and
- (b) goods serving similar functions to the goods comprising the class are not capable of being produced in Australia by any person in the normal course of business;

35

the Comptroller must make a written order declaring the goods comprising the class to be goods to which a prescribed item specified in the order relates.

40

“(1A) Subject to this Part, where the Comptroller, after considering an application under section 269G for the making of an order under this section in respect of goods, is satisfied, in respect of a class of goods that consists of or includes some or all of those goods, that goods comprising that class are not capable of being repaired in Australia by any person in the normal course of business, the Comptroller must make a written order declaring the goods comprising the class to be goods to which a prescribed item specified in the order relates.”;

(b) by omitting from subsection (1C) “(1A) or (1B)” and substituting “or (1A)”.

(c) by omitting from subsection (2) “particular” (wherever occurring);

(d) by omitting subsection (3).

(2) Where the Comptroller-General has made or purported to make a concession order under subsection 269C (1) of the Principal Act and that order has not been revoked or purportedly revoked before the day this section commences, that order is to be taken to be, and always to have been, as effective as if the amendments made by this Act had been in force at the time it was made or purportedly made.

Concession order not to apply to prescribed goods

21. Section 269D of the Principal Act is amended:

(a) by omitting from subsection (1) “particular goods that are particular goods, or some of particular goods,” and substituting “goods”.

(b) by omitting from subsection (2) “to which a particular item, sub-item, paragraph or subparagraph” and substituting “to which a particular heading or subheading”.

Comptroller may refuse to make certain concession orders

22. Section 269E of the Principal Act is amended:

(a) by omitting subsections (1) and (1A) and substituting the following subsections:

“(1) The Comptroller may, in his or her discretion, refuse to make a concession order under subsection 269C (1) in respect of goods if, in his or her opinion, the making of the order would be likely to have a substantially adverse effect on the market for any goods produced in Australia.

“(1A) The Comptroller may, in his or her discretion, refuse to make a concession order under subsection 269C (1A) in respect of goods if, in his or her opinion, the making of the order would be likely to have a substantially adverse effect on the market for any goods produced, for any work carried out, or for any services provided, in Australia.

“(1B) Where, in the opinion of the Comptroller, after having

regard to the matters referred to in subsection (2) and to any other matters to which the Comptroller is required to have regard under Ministerial guidelines made for the purposes of this subsection, the making of a particular concession order under subsection 269C may not be in the national interest, the Comptroller must refer the application for the concession order to the Minister so that the Minister can determine that matter. 5

“(1C) Where a particular application for a concession order is referred to the Minister and the Minister determines that the making of the order is not in the national interest: 10

- (a) the Minister must inform the Comptroller, in writing, to that effect and give the Comptroller a statement of the reasons why he or she has so determined; and
- (b) the Comptroller, upon being so informed, must refuse to make that order.”; 15
- (b) by omitting from subsection (2) “paragraph (1) (b) or (1A) (b) whether the making of a concession order in respect of particular” and substituting “subsection (1B) whether the making of a concession order in respect of”;
- (c) by omitting from subsection (2) “(other than paragraph (g))”; 20
- (d) by omitting from subsection (3) “particular goods by reason of the operation of paragraph (1) (b) or (1A) (b), he” and substituting “goods because the Minister has determined that the making of the order is not in the national interest, the Comptroller”;
- (e) by omitting from paragraph (3) (b) “particular”; 25
- (f) by omitting paragraph (3) (c) and (d) and substituting the following paragraphs:
 - “(c) stating that the Comptroller has refused to make the order because the Minister has determined that the making of the order would not be in the national interest; and 30
 - (d) setting out the Minister’s reasons for so determining.”.

Applications for concession orders

23. Section 269G of the Principal Act is amended by omitting from subsection (1) “particular”.

Repeal of section 269H

24. Section 269H of the Principal Act is repealed. 35

Applications taken to be made in certain circumstances

25. Section 269J of the Principal Act is amended:

- (a) by omitting from subsection (1) “particular goods” (first occurring) and substituting “goods of a class specified in the recommendation”; 40

- (b) by omitting from subsection (1) "those particular goods shall be deemed" and substituting "those goods is to be taken";
- (c) by omitting from subsection (2) "particular goods" and substituting "goods of a class specified in the declaration";
- (d) by omitting from subsection (2) "shall be deemed" and substituting "is to be taken".

Orders not to be made without notice of application etc.

26. Section 269L of the Principal Act is amended:

- (a) by omitting "or the Temporary Assistance Authority";
- (b) by omitting from subparagraph (a) (i) "for the order";
- (c) by omitting subparagraph (a) (ii) and substituting the following subparagraph:

"(ii) specifying the goods for which it is proposed to make the order".

Application of concession orders

27. Section 269N of the Principal Act is amended:

- (a) by omitting from subsections (1), (2), (6) and (7) "date" (wherever occurring) and substituting "day";
- (b) by omitting from subsections (1), (2), (4) and (7) "particular" (wherever occurring);
- (c) by omitting subsection (3) and substituting the following subsections:

"(3) Subject to subsections (4), (6) and (7), the day to be specified in a concession order for the purposes of subsection (1) is the day occurring 28 days before the day on which the application for the order was made.

"(3A) Where the Comptroller, at the time of making a decision in respect of an application for a concession order, is of the opinion:

- (a) that he or she would not have been satisfied as required by subsection 269C (1) or (1A), whichever is applicable, had the Comptroller been required to decide the matter on a day 28 days before the day on which the application was actually made; and

- (b) that he or she would have become so satisfied on a later day (in this subsection called the '**production cessation day**') occurring before the making of the first-mentioned decision;

the Comptroller must make a concession order arising from that application but the day to be specified in the order for the purposes of subsection (1) is the production cessation day.

"(3B) Where the Comptroller, at the time of making a decision in respect of an application for a concession order, is of the opinion:

- (a) that he or she would have been satisfied as required by

subsection 269C (1) or (1A), whichever is applicable, had the Comptroller been required to decide the matter on a day 28 days before the day on which the application was actually made; and

- (b) that he or she would have ceased to be so satisfied on a later day (in this subsection called the '**production commencement day**') occurring before the making of the first-mentioned decision; 5

the Comptroller must make a concession order arising from the application but the order has effect only until the end of the day before the production commencement day." 10

Revocation of concession orders

28. Section 269P of the Principal Act is amended:

- (a) by omitting from subsection (1) "particular" (first and second occurring); 15
- (b) by omitting from subsection (1) "the particular goods (whether by reason that the order would relate to all the particular goods, to goods included in a class of the particular goods or otherwise)" and substituting "some or all of the goods to which the first-mentioned order relates"; 20
- (c) by omitting from subsection (2B) "date" (wherever occurring) and substituting "day";
- (d) by omitting from subsection (2B) "particular" (second occurring);
- (e) by omitting from subsection (3) ", (2A) or (2B)" and substituting "or (2A)"; 25
- (f) by omitting from subsection (6) "particular goods to which a concession order relates (whether all the particular goods, goods in a class of the particular goods or otherwise)" and substituting "some or all of the goods to which a concession order relates";
- (g) by omitting from subsection (8) "particular" (first occurring); 30
- (h) by omitting from paragraph (10) (a) "particular";
- (j) by omitting paragraph (10) (b) and substituting the following paragraph:
- "(b) the Comptroller is satisfied that the order was revoked because it related to some of those goods but would not have been revoked if it had related only to the remainder of those goods;"; 35
- (k) by omitting from subsection (10) "particular goods, being that remainder of the first-mentioned particular goods," and substituting "the remainder of the first-mentioned goods"; 40
- (l) by omitting from subsection (11) "particular" (wherever occurring).

Interpretation

29. Section 269T of the Principal Act is amended by omitting from subsection (1) the definition of "approved form".

Commissioned ships and aircraft to be reported

- 5 30. Section 274 of the Principal Act is amended by omitting "or the Collector of Customs for a State or Territory or an officer specially authorized by the Comptroller or the Collector of Customs for a State or Territory" and substituting "or an authorised officer".

Commissioned ships and aircraft may be searched

- 10 31. Section 275 of the Principal Act is amended:
- (a) by omitting "an officer especially authorised as mentioned in the last section" and substituting "the Comptroller or an authorised officer";
 - 15 (b) by inserting "Comptroller or the authorised" before "officer may secure".

Transitional

- 20 32. Where, under an authorisation in force immediately before the amendment of section 214AA, 214AB, 274 or 275 of the Principal Act commences, an officer of Customs is authorised to exercise powers under that section, then, with effect from the commencement of that amendment:
- (a) the officer is to be taken to be an authorised officer in relation to that section for the purposes of the Principal Act as amended by this Act; and
 - 25 (b) the authorisation is to be taken to be the authorisation of that officer as an authorised officer in relation to that section for the purposes of the Principal Act as so amended.

PART 3—AMENDMENTS OF THE EXCISE ACT 1901

Principal Act

33. In this Part, "**Principal Act**" means the *Excise Act 1901*².

30 **Interpretation**

34. (1) Section 4 of the Principal Act is amended:
- (a) by omitting from the definition of "approved form" in subsection (1) ", in writing, by the Comptroller-General" and substituting "under section 4AA";
 - 35 (b) by inserting in paragraph (b) of the definition of "Officer of Customs" in subsection (1) "under the *Customs Act 1901*" after "the Comptroller";
 - (c) by inserting in paragraphs (c) and (d) of that definition "under this Act" after "the Comptroller" (wherever occurring);

(d) by inserting in subsection (1) the following definition:

“**‘authorised officer’**, in relation to a section of this Act, means an officer of Customs authorised in writing by the Comptroller to exercise the powers or perform the functions of an authorised officer under that section;”

5

(e) by inserting in subsection (1) the following definitions:

“**‘Bulk container’** means a container that has the capacity to have packaged in it more than 2 litres of spirit;

‘Container’ means any article capable of holding liquids;

‘Spirit’ means goods described in item 2 of the Schedule to the *Excise Tariff Act 1921*;”

10

(2) A form that is, immediately before paragraph 34 (1) (a) commences, an approved form within the meaning of section 4 of the Principal Act is to be treated, after that time, as if it had been approved on that day by the Comptroller-General of Customs under section 4AA of the Principal Act as amended by this Act.

15

Insertion of new section

35. After section 4 of the Principal Act the following section is inserted:

Approved forms

“4AA. (1) In this Act, a reference to an approved form is a reference to a form that is approved, by instrument in writing, by the Comptroller.

20

“(2) The instrument by which a form is approved under subsection (1) after this section commences is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.”

Delegation by Minister

25

36. (1) Section 8 of the Principal Act is amended by omitting from subsection (1) “a person” and substituting “an officer of Customs”.

(2) The amendment made by subsection (1) does not affect any delegation made by the Minister under section 8 of the Principal Act that was in force immediately before the commencement of this section.

30

Entry for home consumption etc.

37. Section 58 of the Principal Act is amended:

(a) by omitting from subsection (1) “subsection (2) and substituting “subsections (2) and (4)”;

(b) by omitting from paragraph (1A) (a) “a form, or in a manner, approved” and substituting “an approved form, or in a manner approved”;

35

(c) by adding at the end the following subsections:

“(4) Excisable goods that are spirit must not be entered for home consumption unless:

(a) the spirit has been repackaged in containers other than bulk containers; or

(b) the spirit is entered for home consumption for a purpose for which a free rate of duty applies; or

(c) the Comptroller, by notice in writing, permits the spirit to be entered for home consumption packaged in bulk containers.

“(5) The Comptroller must not permit excisable goods that are spirit to be entered for home consumption packaged in bulk containers unless:

(a) the containers have a capacity of not more than 20 litres or such other volume as is from time to time prescribed; and

(b) the Comptroller is satisfied that the spirit will not, for the purposes of retail sale, be repackaged in any other container.

Rebate of duty in respect of diesel fuel used for certain purposes

38. Section 78A of the Principal Act is amended by omitting from paragraph (2) (d) “a Collector” and substituting “the Comptroller”.

Powers of officers for purposes of section 78A

39. Section 99A of the Principal Act is amended by omitting subsection (10).

Institution of prosecutions

40. (1) Section 134 of the Principal Act is amended by inserting in subsection (1) “the office of” after “name of”.

(2) Any excise prosecution begun, but not completed, before this section commences in the name of the person who, at the time of beginning the prosecution, held or acted in the office of Comptroller-General of Customs, is to be treated, with effect from the commencement of this section, as if it were a prosecution begun in the name of the office of Comptroller-General of Customs.

PART 4—MISCELLANEOUS

Amendments of other Acts

41. The Acts set out in the Schedule are amended as set out in the Schedule.

Saving of delegations

42. The amendments of the definition of "Officer of Customs" under the *Customs Act 1901* and of section 14 of the *Customs Administration Act 1985* do not affect the validity of any delegation under that section of the functions and powers of the Comptroller-General of Customs under a law of customs or excise (within the meaning of the *Customs Administration Act 1985*) or under any other law of the Commonwealth, being a delegation made before the day on which this Act receives the Royal Assent.

5

SCHEDULE

Section 41

AMENDMENTS OF OTHER ACTS

Customs Administration Act 1985

Subsection 14 (5):

Omit the subsection, substitute the following subsection:

"(5) In this section:

'Officer of Customs' means a person who is an Officer of Customs:

- (a) for the purposes of the *Customs Act 1901*; or
- (b) for the purposes of the *Excise Act 1901* under paragraph (c) or (d) of the definition of 'Officer of Customs' in that Act".

Customs Amendment Act 1981

Sections 13 and 14:

Repeal the sections.

Customs and Excise Amendment Act 1982

Sections 5, 7, 9, 10, 12, 14, 15, 25, 54 and 66:

Repeal the sections.

Customs and Excise Legislation Amendment Act 1985

Sections 4, 7, 9, 10, 11, 12, 34, 36 and 44:

Repeal the sections.