

1987-88

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 25 May 1988

(*Minister for Science, Customs and Small Business*)

A BILL

FOR

An Act to make provision for the alteration of rates of duty imposed by the *Customs Tariff Act 1987*

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

Short title

5 1. This Act may be cited as the *Customs Tariff (Rate Alteration) Act 1988*.

Commencement

2. This Act commences on 1 July 1988.

Interpretation

10 3. In this Act, unless the contrary intention appears:
“general rate”, “item” and “Preference Country” have the same
respective meanings as those terms have for the purposes of the
Tariff Act;

“Tariff Act” means the *Customs Tariff Act 1987*, and includes that Act as proposed to be altered by a Customs Tariff Proposal that has been introduced into the House of Representatives before 1 July 1988 or of which notice has been published in the *Gazette* before that day; 5

“subitem” and “tariff classification” have the same respective meanings as those terms have for the purposes of the Tariff Act.

Revenue duty

4. Where the general rate of duty applicable on 1 July 1988 under:

- (a) a tariff classification specified in Schedule 3 to the Tariff Act; 10
- (b) an item specified in Schedule 4 to the Tariff Act; or
- (c) a subitem specified in Schedule 5 to the Tariff Act;

would, but for this Act, be 2%, the Tariff Act shall have effect, on and after that day, as if “Free” were substituted for that general rate of duty.

Reduction of general ad valorem rates of duty 15

5. (1) Subject to subsection (2), the Tariff Act shall have effect, on and after 1 July 1988, as if there were substituted for each general rate of duty specified in Schedule 3 to that Act:

- (a) that would, but for this Act, apply to goods on 1 July 1988;
- (b) that enables duty to be determined solely by reference to the value of the goods, or of a part, component or ingredient of the goods; and 20
- (c) that is specified in Column 1 of Schedule 1 to this Act;

the rate of duty that is specified in Column 2 of Schedule 1 to this Act opposite to that first-mentioned rate of duty. 25

(2) Subsection (1) does not apply to:

- (a) a general rate of duty that, in accordance with the Tariff Act as in force on 1 July 1988, and without having regard to the provisions of this Act, is proposed to be reduced to 15% or less in accordance with a phased reduction the last stage of which will occur after 1 July 1988 and on or before 1 July 1993; 30
- (b) a general rate of duty specified in Schedule 3 to the Tariff Act under a tariff classification the identifying reference to which is set out in Schedule 2 to this Act;
- (c) a general rate of duty specified in Schedule 3 to the Tariff Act under a tariff classification the identifying reference to which is set out in Column 1 of Schedule 3 to this Act; or 35
- (d) a general rate of duty specified in Schedule 3 to the Tariff Act under a tariff classification the identifying reference to which is set out in Column 1 of Schedule 4 to this Act. 40

Reduction of general ad valorem rates of duty in special cases

6. The Tariff Act shall have effect, on and after 1 July 1988, as if there were substituted for each general rate of duty that would, but for this Act, apply on 1 July 1988 under a tariff classification in Schedule 3 to the Tariff Act, being a tariff classification the identifying reference to which is set out in Column 1 of Schedule 3 to this Act, the rate of duty specified in Column 2 of Schedule 3 to this Act opposite to that identifying reference.

Alteration of rates of duty other than ad valorem rates in special cases

7. The Tariff Act shall have effect, on and after 1 July 1988, as if there were substituted for the various rates of duty that would, but for this Act, apply on 1 July 1988 under a tariff classification in Schedule 3 to the Tariff Act, being a tariff classification the identifying reference to which is set out in Column 1 of Schedule 4 to this Act, the rates of duty specified in Column 2 of Schedule 4 to this Act opposite to that identifying reference.

Reduction of preferential rates of duty

8. Where the rate of duty that would, but for this Act, be the general rate applying under Schedule 3 to the Tariff Act under a particular tariff classification on 1 July 1988 is greater than, or equal to, the rate of duty, not being "Free", that would, but for this Act, apply under that tariff classification for a particular Preference Country on that day, then, in any circumstance where, and on any day when, because of the operation of section 4, 5 or 6, the Tariff Act would have effect as if the general rate of duty under that tariff classification were reduced to a particular percentage, the Tariff Act shall also have effect as if the rate specified for that Preference Country under that tariff classification:

- (a) were reduced by a percentage equal to the difference between the general rate of duty and the general rate of duty as so reduced; or
- (b) were reduced to "Free";

whichever is the lesser reduction.

SCHEDULE 1

Section 5 (1)

Column 1	Column 2
12%	11%
15%	14%
20%	19%
25%	23%
26%	23%
30%	27%
35%	31%

SCHEDULE 2

Section 5 (2)

2841.10.00	4104.31.00	5206.15.00	5508.10.00
2841.20.00	4104.39.00	5206.21.00	5508.20.00
2841.50.10	4105.19.00	5206.22.00	5509.11.00
3208.10.00	4105.20.00	5206.23.00	5509.12.00
3208.20.00	4106.19.00	5206.24.00	5509.21.00
3208.90.00	4106.20.00	5206.25.00	5509.22.00
3209.10.00	4107.10.00	5206.31.00	5509.31.00
3209.90.00	4107.29.00	5206.32.00	5509.32.00
3210.00.00	4107.90.00	5206.33.00	5509.41.00
3212.90.11	4108.00.00	5206.34.00	5509.42.00
3214.10.00	4109.00.00	5206.35.00	5509.51.00
3214.90.00	4111.00.00	5206.41.00	5509.52.00
3402.11.10	4202.92.90	5206.42.00	5509.53.00
3402.12.10	4202.99.00	5206.43.00	5509.59.00
3402.13.10	4203.30.00	5206.44.00	5509.61.00
3402.19.10	4203.40.10	5206.45.00	5509.62.00
3402.20.00	4302.30.00	5207.10.00	5509.69.00
3402.90.00	4303.10.00	5207.90.00	5509.91.00
3506.10.00	4303.90.00	5306.20.00	5509.92.00
3506.99.00	4304.00.10	5401.10.00	5509.99.00
3808.20.00	5106.10.00	5401.20.00	5510.11.00
3808.90.00	5106.20.00	5402.31.00	5510.12.00
3819.00.00	5107.10.00	5402.32.00	5510.20.00
3902.90.00	5107.20.00	5402.33.00	5510.30.00
3916.90.10	5108.10.00	5402.39.00	5510.90.00
3917.31.00	5108.20.00	5402.41.00	5511.10.00
3919.10.91	5109.10.00	5402.42.00	5511.20.00
3919.90.91	5109.90.00	5402.43.00	5511.30.00
3920.30.00	5110.00.00	5402.49.10	5602.10.00
3920.51.00	5204.11.00	5402.49.90	5602.21.00
3920.59.00	5204.19.00	5402.51.00	5602.29.00
3920.61.00	5204.20.00	5402.52.00	5602.90.00
3920.62.00	5205.11.00	5402.59.10	5603.00.00
3920.63.00	5205.12.00	5402.59.90	5604.20.10
3920.69.00	5205.13.00	5402.61.00	5604.90.10
3920.92.00	5205.14.00	5402.62.00	5606.00.90
3920.93.00	5205.15.00	5402.69.00	5607.10.00
3920.99.00	5205.21.00	5403.20.00	5607.21.00
3921.11.00	5205.22.00	5403.31.00	5607.29.00
3921.13.00	5205.23.00	5403.32.00	5607.30.00
3921.14.00	5205.24.00	5403.33.00	5607.41.00
3921.19.00	5205.25.00	5403.39.00	5607.49.00
3926.90.90	5205.31.00	5403.41.00	5607.50.00
4002.41.00	5205.32.00	5403.42.00	5607.90.00
4002.49.00	5205.33.00	5403.49.00	5608.19.90
4002.59.00	5205.34.00	5404.10.10	5608.90.90
4002.60.00	5205.35.00	5404.10.90	5609.00.10
4002.70.00	5205.41.00	5404.90.10	5609.00.90
4002.91.00	5205.42.00	5404.90.90	5704.10.90
4002.99.90	5205.43.00	5405.00.00	5704.90.90
4005.99.00	5205.44.00	5406.10.00	5705.00.30
4015.11.00	5205.45.00	5406.20.00	5801.23.00
4015.19.00	5206.11.00	5501.10.10	5801.24.00
4015.90.10	5206.12.00	5501.20.10	5801.25.00
4104.10.00	5206.13.00	5501.30.10	5801.26.00
4104.29.00	5206.14.00	5501.90.10	5801.33.00

SCHEDULE 2—continued

5801.34.00	5911.32.00	6302.51.00	6306.41.00
5801.35.00	5911.90.10	6302.52.00	6306.49.00
5801.36.00	6002.10.00	6302.53.00	6306.91.00
5801.90.00	6002.20.00	6302.59.00	6306.99.00
5802.30.00	6002.30.00	6302.91.90	6307.10.10
5806.10.00	6111.10.10	6302.92.90	6307.10.20
5806.20.00	6111.20.10	6302.93.00	6307.10.30
5806.31.00	6111.30.20	6302.99.00	6307.10.90
5806.32.00	6111.90.10	6303.11.90	6307.20.00
5806.39.90	6113.00.11	6303.12.90	6307.90.10
5807.10.00	6115.20.00	6303.19.90	6307.90.21
5807.90.00	6115.91.90	6303.91.90	6307.90.29
5808.10.00	6115.92.90	6303.92.90	6307.90.30
5808.90.00	6115.93.90	6303.99.90	6307.90.49
5810.10.00	6115.99.90	6304.11.00	6307.90.91
5810.91.00	6117.20.00	6304.19.10	6307.90.99
5810.92.00	6117.90.40	6304.19.90	6308.00.90
5810.99.00	6210.40.20	6304.91.00	6406.99.10
5902.10.00	6210.50.20	6304.92.00	6406.99.20
5902.20.00	6212.90.90	6304.93.00	6406.99.91
5902.90.00	6213.10.00	6304.99.00	6501.00.00
5903.10.90	6213.20.00	6306.11.00	6503.00.00
5903.20.90	6213.90.00	6306.12.00	6506.91.10
5903.90.90	6215.10.00	6306.19.00	9113.90.00
5906.91.90	6215.20.00	6306.21.00	9404.30.10
5906.99.00	6215.90.00	6306.22.00	9404.90.00
5908.00.00	6217.10.10	6306.29.00	
5910.00.00	6217.90.10	6306.31.00	
5911.31.00	6302.40.00	6306.39.00	

SCHEDULE 3

Sections 5 (2) and 6

Column 1	Column 2
2203.00.90	35%
8546.10.00	35%
8546.20.00	35%
8546.90.00	35%

SCHEDULE 4

Sections 5 (2) and 7

Column 1	Column 2
0712.20.00	\$0.39/kg DC:\$0.39/kg, less 5%
2009.11.00	27% DC:22%
2009.19.00	27% DC:22%
2009.20.00	27%, or, if lower, \$0.45/kg TSS DC:22%; or, if lower, \$0.45/kg TSS, less 5%
2009.30.20	27% DC:22%
2009.30.90	27%, or, if lower, \$0.45/kg TSS DC:22%; or, if lower, \$0.45/kg TSS, less 5%
2009.90.10	27% DC:22%
2204.10.10	11%, and \$0.32/L DC:6%, and \$0.32/L
2204.10.91	13%, and \$0.53/L DC:8%, and \$0.53/L
2204.10.99	\$0.62/L DC:\$0.62/L, less 5%
2204.21.11	13%, and \$0.53/L DC:8%, and \$0.53/L
2204.21.19	\$0.62/L DC:\$0.62/L, less 5%
2204.21.21	11%, and \$0.22/L DC:6%, and \$0.22/L
2204.21.30	15% DC:10%
2204.29.11	13%, and \$0.53/L DC:8%, and \$0.53/L
2204.29.19	\$0.62/L DC:\$0.62/L, less 5%
2204.29.21	11%, and \$0.22/L DC:6%, and \$0.22/L
2204.29.29	29% DC:24%
2204.29.40	15% DC:10%
2205.10.10	12%, and \$0.21/L DC:7%, and \$0.21/L
2205.10.90	\$0.24/L DC:\$0.24/L, less 5%
2205.90.10	12%, and \$0.21/L DC:7%, and \$0.21/L
2205.90.90	\$0.24/L DC:\$0.24/L, less 5%
2206.00.10	33% DC:28%

SCHEDULE 4—continued

Column 1	Column 2
2401.10.12	23%, or, if lower, \$1.42/kg DC:18%; or, if lower, \$1.42/kg, less 5%
2401.10.13	23%, or, if lower, \$1.07/kg DC:18%; or, if lower, \$1.07/kg, less 5%
2401.10.90	23%, or, if lower, \$1.99/kg DC:18%; or, if lower, \$1.99/kg, less 5%
2401.20.12	23%, or, if lower, \$1.42/kg DC:18%; or, if lower, \$1.42/kg, less 5%
2401.20.13	23%, or, if lower, \$1.07/kg DC:18%; or, if lower, \$1.07/kg, less 5%
2401.20.90	23%, or, if lower, \$1.99/kg DC:18%; or, if lower, \$1.99/kg, less 5%
2401.30.00	23%, or, if lower, \$1.99/kg DC:18%; or, if lower, \$1.99/kg, less 5%
2403.10.90	14%, and \$41.75/kg NZ:\$41.75/kg; or, if higher, 4%, and \$41.53/kg PNG: \$41.75/kg FI:\$41.75/kg DC:9%, and \$41.75/kg
2403.99.20	14%, and \$1.23/kg NZ:4%, and \$1.23/kg PNG:\$1.23/kg FI:\$1.23/kg DC:9%, and \$1.23/kg
2403.99.90	14%, and \$41.75/kg NZ:\$41.75/kg; or, if higher, 4%, and \$41.53/kg PNG:\$41.75/kg FI:\$41.75/kg DC:9%, and \$41.75/kg

