



Customs Tariff Amendment (Schedule 4) Act 2012

No. 138, 2012

**An Act to amend the *Customs Tariff Act 1995*, and
for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

Contents

1	Short title	1
2	Commencement	2
3	Schedule(s)	2
Schedule 1—Main amendments		3
Part 1—Amendments		3
<i>Customs Tariff Act 1995</i>		3
Part 2—Application, saving and transitional provisions		19
Schedule 2—Consequential amendments		22
Part 1—Amendments		22
<i>A New Tax System (Goods and Services Tax) Act 1999</i>		22
<i>A New Tax System (Luxury Car Tax) Act 1999</i>		22
<i>A New Tax System (Wine Equalisation Tax) Act 1999</i>		22
Part 2—Application provision		23



Customs Tariff Amendment (Schedule 4) Act 2012

No. 138, 2012

**An Act to amend the *Customs Tariff Act 1995*, and
for related purposes**

[Assented to 25 September 2012]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Customs Tariff Amendment
(Schedule 4) Act 2012*.

2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	25 September 2012
2. Schedules 1 and 2	A single day to be fixed by Proclamation. However, if the provision(s) do not commence within the period of 6 months beginning on the day this Act receives the Royal Assent, they commence on the day after the end of that period.	

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Main amendments

Part 1—Amendments

Customs Tariff Act 1995

1 Subsection 3(1)

Insert:

Educational, Scientific and Cultural Materials Agreement means the Agreement on the Importation of Educational, Scientific and Cultural Materials, done at Florence on 17 June 1950.

Note: The text of the Agreement is set out in Australian Treaty Series 1992 No. 12 ([1992] ATS 12). In 2012, the text of an Agreement in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

2 Subsection 3(1)

Insert:

Educational, Scientific and Cultural Materials Protocol means the Protocol to the Educational, Scientific and Cultural Materials Agreement, being the Protocol done at Nairobi on 26 November 1976.

Note: The text of the Protocol is set out in Australian Treaty Series 1992 No. 13 ([1992] ATS 13). In 2012, the text of a Protocol in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

3 Schedule 4

Repeal the Schedule, substitute:

Schedule 4—Concessional rates of duty

Note: See sections 15 and 18.

Goods of a scientific, educational or cultural kind		
Item	Description of goods	Rate of duty
1	Goods, as prescribed by by-law, that are: (a) scientific instruments or apparatus to	Free

Schedule 1 Main amendments

Part 1 Amendments

Goods of a scientific, educational or cultural kind		
Item	Description of goods	Rate of duty
	which Annex D to the Educational, Scientific and Cultural Materials Agreement, or Annex D to the Educational, Scientific and Cultural Materials Protocol, applies; or (b) of a scientific nature and covered by an agreement or arrangement between the Government of Australia and the government of another country or other countries on cooperation in the field of science and technology	
2	Specimens of materials or substances, where: (a) the property values of one or more of those specimens are sufficiently homogeneous and/or well established to be used for the calibration of an apparatus, the assessment of a measurement method or the assignment of a value to a material; or (b) the specimens are to be used for the comparison and assessment of laboratory practices; or (c) the specimens are to be examined as part of a program of developing a reference material	Free
3	Goods, as prescribed by by-law, that are: (a) books, publications or documents to which Annex A to the Educational, Scientific and Cultural Materials Agreement, or Annex A to the Educational, Scientific and Cultural Materials Protocol, applies; or (b) visual or auditory materials to which Annex C to the Educational, Scientific and Cultural Materials Agreement, or Annex C.2 to the Educational, Scientific and Cultural Materials Protocol, applies	Free
4	Goods, as prescribed by by-law, that are calendars, catalogues, overseas travel	Free

Goods of a scientific, educational or cultural kind

Item	Description of goods	Rate of duty
	literature, overseas price lists or other overseas printed matter	
5	Goods that are: (a) printed matter, including printed pictures and photographs, that is the property of any public institution and is intended for deposit with, or exhibition in, that institution; or (b) pictorial illustrations for teaching purposes in universities, colleges, schools or public institutions	Free
6	Goods, as prescribed by by-law, classified under heading 3705 of Schedule 3 (about certain photographic plates and film)	Free
7	Works of art or collectors' pieces: (a) to which Annex B to the Educational, Scientific and Cultural Materials Agreement, or Annex B to the Educational, Scientific and Cultural Materials Protocol, applies; and (b) that are consigned to a library, museum, gallery or institution that is covered by item 12.1.2, 12.1.3, 12.1.4 or 12.1.5 of the table in subsection 30-100(1) of the <i>Income Tax Assessment Act 1997</i> and is endorsed under Subdivision 30-BA of that Act as a deductible gift recipient	Free
8	Goods, as prescribed by by-law, that are: (a) theatrical costumes or props; or (b) traditional costumes	Free

Note: *Educational, Scientific and Cultural Materials Agreement* and *Educational, Scientific and Cultural Materials Protocol* are defined in subsection 3(1).

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

Item	Description of goods	Rate of duty
9	Goods, as prescribed by by-law, that are: (a) for the official use of an international	Free

Schedule 1 Main amendments**Part 1** Amendments

Goods for international bodies or persons or goods relating to offshore areas		
Item	Description of goods	Rate of duty
	organisation established by agreement between the Government of Australia and the government of another country or other countries; or (b) for the official or personal use of an official of such an international organisation	
10	Goods, as prescribed by by-law, that: (a) at the time they are entered for home consumption, are owned by the government of a foreign country and are for the official use of that government; and (b) are not to be used for the purposes of trade	Free
11	Goods, as prescribed by by-law, that are for use by, or for sale to, persons the subject of a Status of Forces Agreement between the Government of Australia and the government of another country or other countries	Free
12	Goods, as prescribed by by-law, that, at the time they are entered for home consumption, are for the official use of a Trade Commissioner of any country	Free
13	Goods, as prescribed by by-law, in relation to which the customs procedures of the Commonwealth are to be applied in the manner mentioned in Article 16 of the Treaty between Australia and the Independent State of Papua New Guinea concerning Sovereignty and Maritime Boundaries in the area between the two Countries, including the area known as Torres Strait, and Related Matters, done at Sydney on 18 December 1978	Free
14	Goods, as prescribed by by-law, that are for use in a petroleum activity in the Eastern Greater Sunrise offshore area (within the meaning of the <i>Offshore Petroleum and</i>	Free

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

Item	Description of goods	Rate of duty
-------------	-----------------------------	---------------------

Greenhouse Gas Storage Act 2006)

Note: For item 13, the text of the Treaty is set out in Australian Treaty Series 1985 No. 4 ([1985] ATS 4). In 2012, the text of a Treaty in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

Goods that are personal effects

Item	Description of goods	Rate of duty
-------------	-----------------------------	---------------------

15	<p>Goods, as prescribed by by-law, that are:</p> <p>(a) goods imported by passengers or members of the crew of ships or aircraft; or</p> <p>(b) goods that:</p> <p>(i) at the time they are approved for delivery for home consumption, are the property of a person who has arrived in Australia on an international flight within the meaning of section 96B of the <i>Customs Act 1901</i>; and</p> <p>(ii) were purchased by that person in an inwards duty free shop within the meaning of that section; or</p> <p>(c) goods brought into, or sent to, Australia by such members of the Defence Force stationed outside Australia as are prescribed by by-law; or</p> <p>(d) goods imported by members of the forces of Canada, New Zealand or the United Kingdom; or</p> <p>(e) passengers' personal effects, furniture or household goods</p>	Free
----	--	------

Goods that are returned to Australia

Item	Description of goods	Rate of duty
-------------	-----------------------------	---------------------

16	<p>Goods that are covered by an article of a free trade agreement between Australia and one or more other countries, being an article that</p>	Free
----	--	------

Schedule 1 Main amendments

Part 1 Amendments

Goods that are returned to Australia		
Item	Description of goods	Rate of duty
	is prescribed by by-law and that relates to the export of goods from Australia for one or more of the following: (a) repair; (b) renovation; (c) alteration; (d) other similar processes	
17	Goods, as prescribed by by-law: (a) that have been exported from Australia and returned to Australia without having been subject to any treatment, repair, renovation, alteration or any other process since their export; and (b) that are not goods to which item 17A of this Schedule applies	Free
17A	Goods produced in Australia that: (a) have been exported from Australia and returned to Australia without having been subject to any treatment, repair, renovation, alteration or any other process since their export; and (b) contain one or more of the following: (i) components (the <i>tradex components</i>) previously imported by the holder of a tradex order under the <i>Tradex Scheme Act 1999</i> in which the components were specified, except components on which tradex duty has been paid under section 21 of that Act; (ii) components (the <i>drawback components</i>) in respect of which there has been a drawback or refund of any duties of the Commonwealth; (iii) components (the <i>excise components</i>) that, at a time before they were exported, were	The sum of: (a) the amount of duty that would apply to each tradex component and drawback component if each component were imported separately; and (b) the amount of duty that would apply to each excise component if each component were imported separately (disregarding duty to the extent that it is worked out by reference to a percentage of the value of goods) NZ/PG/FI/DC/DCS/DCT/LDC/SG/US/TH/CL/AANZ: the sum of: (a) the amount of duty that would apply to each tradex component and drawback component if each component were

Goods that are returned to Australia		
Item	Description of goods	Rate of duty
	excisable goods (within the meaning of the <i>Excise Act 1901</i>) in respect of which excise duty (payable under the <i>Excise Tariff Act 1921</i>) was not paid	imported separately; and (b) the amount of duty that would apply to each excise component if each component were imported separately (disregarding duty to the extent that it is worked out by reference to a percentage of the value of goods)
18	<p>Goods:</p> <p>(a) that were previously imported into Australia, that have been returned after repair overseas free of charge under warranty and that are neither upgraded goods nor goods in respect of which there has been a drawback or refund of any duties, taxes or charges of the Commonwealth; or</p> <p>(b) that are supplied free of charge under warranty, or as part of a global product safety recall, to replace goods (the <i>replaced goods</i>) previously imported into Australia, and that are neither upgraded goods nor goods to replace goods which have reached the end of their operational life, where:</p> <p>(i) the replaced goods are of no commercial value, the replaced goods have been or will be destroyed or the replaced goods have been or will be exported and will not be re-imported under any item of this Schedule; and</p> <p>(ii) the replaced goods are not goods in respect of which there has been a drawback or refund of any duties, taxes or charges of the Commonwealth</p>	Free
19	Goods:	Free

Schedule 1 Main amendments

Part 1 Amendments

Goods that are returned to Australia		
Item	Description of goods	Rate of duty
	(a) that a tariff concession order under section 269Q of the <i>Customs Act 1901</i> declares are goods to which this item applies; and (b) whose identity has not been altered since the day they were exported from Australia	
20	Goods, as prescribed by by-law, that satisfy the following: (a) they have been exported from Australia for repair or renovation and returned after being repaired or renovated; (b) they are not new or upgraded versions of the exported goods; (c) they are not goods to which item 16, 18 or 19 of this Schedule applies; (d) under Schedule 3, 5, 6, 7 or 8, duty on the goods is worked out by reference to a percentage (the <i>applicable percentage</i>) of the value of the goods	The applicable percentage of the cost, as determined by the Chief Executive Officer of Customs, of materials, labour and other charges involved in the repair or renovation NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL/AANZ: the applicable percentage of the cost, as determined by the Chief Executive Officer of Customs, of materials, labour and other charges involved in the repair or renovation

Goods that are to be exported from Australia		
Item	Description of goods	Rate of duty
21	Goods, as prescribed by by-law, that are: (a) imported for repair, alteration or industrial processing; and (b) to be exported from Australia	Free
21A	Goods that are specified in a tradex order in force under the <i>Tradex Scheme Act 1999</i> and are imported by the holder of that order	Free
22	The following goods: (a) goods, as prescribed by by-law, that are imported on or in containers, as prescribed by by-law, where the containers will be exported without being	In respect of the goods on or in the containers: the rate of duty that would apply to the goods if they were imported separately

Goods that are to be exported from Australia

Item	Description of goods	Rate of duty
	put to any other use; (b) those containers	In respect of the containers: Free NZ/PG/FI/DC/DCS/LDC/ SG/US/TH/CL/AANZ: in respect of the goods on or in the containers: the rate of duty that would apply to the goods if they were imported separately NZ/PG/FI/DC/DCS/LDC/ SG/US/TH/CL/AANZ: in respect of the containers: Free

Goods that are donations or bequests

Item	Description of goods	Rate of duty
23	Goods, as prescribed by by-law, that have been: (a) donated or bequeathed by a person, company or organisation resident or established outside Australia to an organisation established in Australia for the purposes of performing work of a philanthropic nature; or (b) donated or bequeathed to the public or to a public institution	Free
24	Goods that: (a) are not to be sold or to be used for the purposes of trade; and (b) the Collector (within the meaning of subsection 8(1) of the <i>Customs Act 1901</i>) is satisfied became the property of the importer under the will or the intestacy of a deceased person at a time when the importer was resident or established in Australia	Free

Schedule 1 Main amendments

Part 1 Amendments

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

Item	Description of goods	Rate of duty
25	Goods, as prescribed by by-law, that are: (a) trophies won outside Australia; or (b) decorations, medallions or certificates awarded outside Australia; or (c) trophies or prizes sent by donors resident outside Australia for presentation or competition in Australia	Free

Goods of low value

Item	Description of goods	Rate of duty
26	Goods, as prescribed by by-law, whose value is less than the amount prescribed by by-law	Free
27	Samples, as prescribed by by-law, whose value is less than the amount prescribed by by-law	Free

Goods for persons with disabilities

Item	Description of goods	Rate of duty
28	Aids and appliances, as prescribed by by-law, for persons with disabilities	Free
29	Goods, as prescribed by by-law, that are: (a) goods for persons with disabilities; and (b) goods to which Annex E to the Educational, Scientific and Cultural Materials Agreement, or Annex E to the Educational, Scientific and Cultural Materials Protocol, applies	Free
30	Components or materials for use in the manufacture or repair of wheelchairs	Free

Note: *Educational, Scientific and Cultural Materials Agreement* and *Educational, Scientific and Cultural Materials Protocol* are defined in subsection 3(1).

Goods that are textiles, clothing or footwear

Item	Description of goods	Rate of duty
31	Goods that are Qualifying Goods, as defined in the terms and conditions of the SPARTECA (TCF Provisions) Scheme, entered for home consumption on or before 31 December 2014	Free
32	Textiles, clothing and footwear, as prescribed by by-law	Free
33	Goods which, apart from paragraph (b) of Note 1 to Chapter 90 of Schedule 3 (about supporting belts or other support articles of textile material), would be classified under that Chapter	Free

Goods relating to transport

Item	Description of goods	Rate of duty
34	Aircraft parts, materials or test equipment for use in the manufacture, repair, maintenance or modification of aircraft, except the following: (a) textiles and goods made from textiles; (b) goods for use in the servicing of aircraft	Free
35	Parts of vessels, or materials, for use in the construction, modification or repair of vessels exceeding 150 gross construction tonnes as defined by by-law	Free
36	Vehicles aged 30 years or more that are: (a) utilities or pick-ups, having a g.v.w. (within the meaning of Additional Note 7 to Chapter 87 of Schedule 3) not exceeding 3.5 tonnes, classified under subheading 8704.21.10 or 8704.31.10 of Schedule 3; or (b) passenger motor vehicles	Free
37	Used or second-hand passenger motor vehicles, as prescribed by by-law	5% US:5% TH:5% CA:Free

Schedule 1 Main amendments

Part 1 Amendments

Goods relating to transport

Item	Description of goods	Rate of duty
38	Goods, as prescribed by by-law, where: (a) the goods are vehicle components for use as original equipment in the assembly or manufacture of vehicles; and (b) the vehicles are of a kind which, if imported, would be classified under heading 8702, 8704 or 8705, or subheading 8701.20.00, 8701.90.20, 8703.22.20, 8703.23.20, 8703.24.20, 8703.31.20, 8703.32.20, 8703.33.20 or 8703.90.20, of Schedule 3	Free
39	Goods, as prescribed by by-law, that are for use in the testing, quality control, manufacturing evaluation or engineering development of: (a) motor vehicles manufactured by motor vehicle producers registered under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) or original equipment components for inclusion in such motor vehicles; or (b) motor vehicles designed or engineered, or in the process of being designed or engineered, in Australia by motor vehicle producers registered under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) or components for inclusion in such motor vehicles	Free
40	Aluminised steel classified under subheading 7210.61.00, 7210.69.00 or 7212.50.00 of Schedule 3 and for use in the manufacture of automotive muffler exhaust systems or components	Free
41	Goods, as prescribed by by-law, that are for use in a space project authorised by the Minister administering the <i>Space Activities Act 1998</i>	Free

Goods that are robots or prototypes

Item	Description of goods	Rate of duty
42	Robots, as prescribed by by-law, or parts or accessories that are suitable for use solely or principally with such robots	Free
43	Goods, as prescribed by by-law, that are for use as prototypes	Free

Goods relating to manufacturing

Item	Description of goods	Rate of duty
44	Goods, including machinery, equipment, or their components, as prescribed by by-law, that are for use in any of the following industries: (a) mining; (b) resource processing; (c) agriculture; (d) food processing; (e) food packaging; (f) manufacturing (within the meaning of the <i>Australian and New Zealand Standard Industrial Classification (ANZSIC)</i>); (g) gas supply; (h) power supply; (i) water supply	Free
45	Goods, as prescribed by by-law, where: (a) the goods are original components of a completed machine or equipment to which a single tariff classification would apply under a heading or subheading in Chapter 84, 85, 86, 87, 89 or 90 of Schedule 3 if the completed machine or equipment were imported; and (b) all the components: (i) are ordered from a single overseas supplier; and (ii) are shipped to Australia by the same supplier; and	The rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components NZ/PG/FI/DC/DCS/LDC/ SG/US/TH/CL/AANZ: the rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components

Schedule 1 Main amendments

Part 1 Amendments

Goods relating to manufacturing

Item	Description of goods	Rate of duty
	(iii) were available for shipment to Australia at the one time; and (iv) arrive in Australia on 2 or more vessels or aircraft; and (c) item 44 of this Schedule does not apply to the goods	
46	Raw materials and intermediate goods, as prescribed by by-law, that: (a) are classified under heading 5903, or within Chapter 28, 29, 32, 34, 35, 37, 38, 39 or 48, of Schedule 3; and (b) in the opinion of the Minister, have a substantial and demonstrable performance advantage, in the production of a specific end product, over substitutable goods produced in Australia	Free
47	Metal materials and goods, as prescribed by by-law, that: (a) are classified within Chapters 72 to 82 of Schedule 3; and (b) in the opinion of the Minister, have a substantial and demonstrable performance advantage, in the packaging of food, over materials and goods currently available in Australia	Free
48	Goods, as prescribed by by-law, that are classified under heading 3814.00.00, 3908, 4801, 4802, 4810 or 4811, or subheading 2836.20.00, 2903.71.00, 2903.72.00, 2903.73.00, 2903.74.00, 2903.75.00, 2903.79.10, 2905.16.00, 2905.19.10, 2912.60.00, 2915.70.00, 2915.90.00, 3503.00.10, 3701.30.00, 3701.91.00, 3701.99.00, 3702.32.90, 3702.39.90, 3702.44.90, 3702.96.90, 3907.60.00, 3907.70.00 or 3907.9, of Schedule 3	Free
49	Aluminium sheet, as prescribed by by-law, that is classified under subheading 7606.12.00 or 7606.92.00 of Schedule 3 and	Free

Goods relating to manufacturing

Item	Description of goods	Rate of duty
	is used in the manufacture of aluminium cans	
50	Goods that a tariff concession order, under Part XVA of the <i>Customs Act 1901</i> , declares are goods to which this item applies:	
	(a) goods except goods classified under subheading 3817.00.10, or heading 3819.00.00, of Schedule 3; or	Free
	(b) goods classified under subheading 3817.00.10 of Schedule 3; or	\$0.38143/L NZ/PG/FI/DC/LDC/SG/US/ TH/CL/AANZ:\$0.38143/L
	(c) goods classified under heading 3819.00.00 of Schedule 3:	
	(i) as prescribed by by-law; or	Free
	(ii) other	\$0.05449/L NZ/PG/FI/DC/LDC/SG/US/ TH/CL/AANZ:\$0.05449/L
51	Goods, as prescribed by by-law, where:	Free
	(a) the goods are machinery; and	
	(b) the machinery incorporates, or is imported with, other goods which makes the machinery not eligible for a tariff concession order under Part XVA of the <i>Customs Act 1901</i>	

Goods exempt from the Product Stewardship Oil Levy

Item	Description of goods	Rate of duty
52	Goods, as prescribed by by-law, that are classified under heading 2710, 3403 or 3811 of Schedule 3	Free
53	Goods:	5%
	(a) as prescribed by by-law, that are classified under heading 3819.00.00 of Schedule 3; and	US:5% TH:5% CL:5%
	(b) that are not goods to which item 50 of this Schedule applies	AANZ:5%

Schedule 1 Main amendments

Part 1 Amendments

Miscellaneous goods

Item	Description of goods	Rate of duty
54	Handicrafts, as prescribed by by-law	Free
55	Cheese and curd, as prescribed by by-law, that are classified under subheading 0406.10.00, 0406.20.00, 0406.30.00, 0406.40.90 or 0406.90.90 of Schedule 3	\$0.096/kg DC:\$0.096/kg, less 5% DCS:\$0.096/kg, less 5%

Part 2—Application, saving and transitional provisions

4 Application provision

The amendments made by this Schedule apply in relation to:

- (a) goods imported into Australia on or after the commencement of this Schedule; and
- (b) goods imported into Australia before that commencement, where the time for working out the rate of import duty on the goods had not occurred before that commencement.

5 Transitional—tariff concession orders

- (1) This item applies to a tariff concession order that:
 - (a) is in force immediately before the commencement of this Schedule; and
 - (b) declares goods to be goods to which item 19 or 50 of Schedule 4 to the *Customs Tariff Act 1995* applies.
- (2) The order has effect, on and after the commencement of this Schedule, as if it were an order made for the purposes of item 19 or 50 (as the case requires) of Schedule 4 to that Act (as amended by this Act).

6 Transitional—goods exported for repair or renovation

- (1) This item applies to any of the following that is in force immediately before the commencement of this Schedule:
 - (a) a delegation under section 14 of the *Customs Administration Act 1985* for the purposes of item 20A or 20B of Schedule 4 to the *Customs Tariff Act 1995*;
 - (b) a determination that is made under such a delegation for the purposes of that item.
- (2) The delegation or determination is taken, on and after the commencement of this Schedule, to be a delegation or determination in force for the purposes of item 20 of Schedule 4 to the *Customs Tariff Act 1995* (as amended by this Act).

7 Transitional—Enhanced Project By-law Scheme

Schedule 1 Main amendments

Part 2 Application, saving and transitional provisions

- (1) This item applies to any of the following that is in force immediately before the commencement of this Schedule:
 - (a) a delegation (the *old delegation*) under section 14 of the *Customs Administration Act 1985* of the power of the Chief Executive Officer of Customs under section 273 of the *Customs Act 1901* to make a determination in respect of item 71 of Schedule 4 to the *Customs Tariff Act 1995*;
 - (b) a determination (the *old determination*) that is made under that delegation for the purposes of that item.
- (2) The old delegation is taken, on and after the commencement of this Schedule, to be a delegation of the power of the Chief Executive Officer of Customs under section 273 of the *Customs Act 1901* to make a determination in respect of item 44 of Schedule 4 to the *Customs Tariff Act 1995* (as amended by this Act).
- (3) For goods imported into Australia before the commencement of this Schedule (where the time for working out the rate of import duty on the goods had occurred before that commencement), the old delegation is also taken, on and after that commencement, to be a delegation of the power of the Chief Executive Officer of Customs under section 273 of the *Customs Act 1901* to make a determination in respect of item 71 of Schedule 4 to the *Customs Tariff Act 1995* (as in force immediately before that commencement).
- (4) The old determination is taken, on and after the commencement of this Schedule, to be a determination in force for the purposes of item 44 of Schedule 4 to the *Customs Tariff Act 1995* (as amended by this Act).

8 Transitional—cheese and curd

- (1) This item applies to any of the following that is in force immediately before the commencement of this Schedule:
 - (a) a delegation (the *old delegation*) under section 14 of the *Customs Administration Act 1985* of the power of the Chief Executive Officer of Customs under section 273 of the *Customs Act 1901* to make a determination in respect of item 62 of Schedule 4 to the *Customs Tariff Act 1995*;
 - (b) a determination (the *old determination*) that is made under that delegation for the purposes of that item.
 - (2) The old delegation is taken, on and after the commencement of this Schedule, to be a delegation of the power of the Chief Executive Officer
-

of Customs under section 273 of the *Customs Act 1901* to make a determination in respect of item 55 of Schedule 4 to the *Customs Tariff Act 1995* (as amended by this Act).

- (3) The old determination is taken, on and after the commencement of this Schedule, to be a determination in force for the purposes of item 55 of Schedule 4 to the *Customs Tariff Act 1995* (as amended by this Act).

9 Transitional—authorised space projects

- (1) This item applies to an authorisation that is in force, immediately before the commencement of this Schedule, for the purposes of item 69 of Schedule 4 to the *Customs Tariff Act 1995*.
- (2) The authorisation is taken, on and after the commencement of this Schedule, to be an authorisation in force for the purposes of item 41 of Schedule 4 to that Act (as amended by this Act).

10 Saving—tradex orders

To avoid doubt, the amendment made by item 3 does not affect the validity of a tradex order in force under the *Tradex Scheme Act 1999* immediately before the commencement of this Schedule.

Schedule 2—Consequential amendments

Part 1—Amendments

A New Tax System (Goods and Services Tax) Act 1999

1 Subsection 42-5(1)

Omit “item 4, 8, 15, 18A, 18B, 18C, 21, 21A, 23A, 23B, 24, 25A, 25B, 25C, 32A, 32B, 33A, 33B or 64”, substitute “item 4, 10, 11, 15, 18, 21, 21A, 23, 24, 25, 26 or 27”.

2 Paragraph 42-5(1A)(a)

Omit “item 34”, substitute “item 22”.

3 Paragraph 42-5(1C)(a)

Omit “item 1A, 1B, 1C, 1D, 1E, 5, 6, 9 or 16”, substitute “item 1, 3, 7, 12, 13 or 29”.

A New Tax System (Luxury Car Tax) Act 1999

4 Paragraph 7-10(3)(c)

Omit “item 4, 8, 15, 18A, 18B, 18C, 21 or 24”, substitute “item 10, 11, 15, 18, 21 or 24”.

A New Tax System (Wine Equalisation Tax) Act 1999

5 Subsection 7-15(1)

Omit “item 4, 8, 15, 18A, 18B, 18C, 21, 21A, 24 or 33B”, substitute “item 10, 11, 15, 18, 21, 21A, 24 or 27”.

Part 2—Application provision

6 Application provision

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

*[Minister's second reading speech made in—
House of Representatives on 21 March 2012
Senate on 10 May 2012]*