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| **EXPOSURE DRAFT** |

Customs Amendment Regulations 2024

(Minister/Maker)

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1 Name

 This instrument is the *Customs Amendment Regulations 2024*.

2 Commencement

 (1) Each provision of this instrument 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 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this instrument | The day after this instrument is registered. |  |

Note: This table relates only to the provisions of this instrument as originally made.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

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

3 Authority

 This instrument is made under the *Customs Act 1901*.

4 Schedules

 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Customs Regulation 2015

1 Section 4 (at the end of the definition of *petrol*)

Add:

 ; and (c) any goods classified under the following tariff subheadings mentioned in clause 1 of Schedule 1:

 (i) 2710.19.92;

 (ii) 2710.91.91;

 (iii) 2710.91.92;

 (iv) 2710.99.91;

 (v) 2710.99.92;

 (vi) 3403.11.10;

 (vii) 3403.11.90;

 (viii) 3403.19.10;

 (ix) 3403.19.90;

 (x) 3403.91.10;

 (xi) 3403.91.90;

 (xii) 3403.99.10;

 (xiii) 3403.99.90;

 (xiv) 3811.21.10;

 (xv) 3811.21.90.

2 Paragraph 106(4)(a)

Omit “item 18 or 19”, substitute “item 18, 19 or 22”.

3 In the appropriate position in Part 18

Insert:

163 Amendments made by the *Customs Amendment Regulations 2024*

 The amendments made by Schedule 1 to the *Customs Amendment Regulations 2024* apply in relation to goods entered for home consumption on or after 1 July 2024.

4 Clause 1 of Schedule 6 (at the end of the table)

Add:

|  |  |
| --- | --- |
| 22 | All of the following apply:(a) duty has been paid or is payable on goods that are excise‑equivalent goods classified under a tariff subheading mentioned in any of the following items in clause 1 of Schedule 1:(i) item 39;(ii) items 61 to 77;(iii) items 80 to 92;(iv) items 95 to 106;(v) items 109 to 118;(vi) item 129;(vii) items 131 to 134;(b) the goods are stores for the use of passengers or crew of a ship (other than a ship (within the meaning of Part VII of the Act)), or for the service of a ship (other than a ship within the meaning of that Part);(c) the goods are supplied to a person for the purpose of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*);(d) a tonnage certificate (within the meaning of the *Shipping Reform (Tax Incentives) Act 2012*)is in force for the ship stating that it has a gross tonnage (within the meaning of that Act) of at least 400. |