

# **Customs Act 1901**

No. 6, 1901

# Compilation No. 169

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This compilation is in 4 volumes

Volume 1: sections 1–183U

Volume 2: sections 183UA–269SK **volume 3:** sections 269SM–279

**Schedule** 

Volume 4: Endnotes

Each volume has its own contents

Prepared by the Office of Parliamentary Counsel, Canberra

# About this compilation

### This compilation

This is a compilation of the *Customs Act 1901* that shows the text of the law as amended and in force on 1 September 2021 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

#### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law

# Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

#### **Editorial changes**

For more information about any editorial changes made in this compilation, see the endnotes.

#### **Modifications**

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

#### **Self-repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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# Contents

rt XVB—Special provi	isions relating to anti-dumping duties	1
269SM	Overview of Part	1
Division 1A—Anti-Dur	nping Commission and Commissioner	3
Subdivision A—Prel	liminary	3
269SMA	What this Division is about	
Subdivision B—Ant	i-Dumping Commission	3
269SMB	Establishment	-
269SMC	Constitution of the Anti-Dumping Commission	
269SMD	Function of the Anti-Dumping Commission	
269SME	Anti-Dumping Commission has privileges and immunities of the Crown	
Subdivision C—Con	nmissioner	4
269SMF	Establishment	4
269SMG	Powers of Commissioner	4
269SMH	Appointment	4
269SMI	Term of appointment	4
269SMJ	Acting Commissioner	5
269SMK	Terms and conditions of appointment	5
269SML	Disclosure of interests	5
269SMM	Outside employment	6
269SMN	Resignation	6
269SMO	Termination of appointment	6
Subdivision D—Staf	ff assisting the Commissioner	7
269SMQ	Staff	7
Subdivision E—Dele	egation	7
269SMR	Delegation	7
Subdivision F—For	m and manner of applications	8
269SMS	Form and manner of applications	8
Subdivision G—Disc	closure of information	8
269SMT	Disclosure of information	8
Division 1—Definitions	s and role of Minister	9
269SN	What this Division is about	9
269T	Definitions	
269TAAA	Anti-dumping measures not to apply to New Zealand originating goods	25

Customs Act 1901

i

Compilation No. 169

Compilation date: 01/09/2021

Registered: 29/09/2021

	269TAAB	Member countries, developing countries and	25
	2607446	special developing countries	
	269TAAC	Definition—countervailable subsidy	26
	269TAACA	Determination of countervailable subsidy if non-cooperation by relevant entities	27
	269TAAD	Ordinary course of trade	
	269TAAD 269TAA	Arms length transactions	
	269TAA 269TAB	Export price	
	269TAC	• •	
	269TACAA	Normal value of goods	
		Sampling	42
	269TACAB	Dumping duty notice—export prices and normal values for different categories of exporters	43
	269TACA	Non-injurious price	45
	269TACB	Working out whether dumping has occurred and levels of dumping	45
	269TACC	Working out whether a financial contribution or	
		income or price support confers a benefit	48
	269TACD	Amount of countervailable subsidy	49
	269TAE	Material injury to industry	50
	269TAF	Currency conversion.	56
	269TAG	Minister may take anti-dumping measures on own initiative	58
	269TAH	Minister may delegate functions and powers to Commissioner or Commission staff members	
	269TA	Minister may give directions to Commissioner in relation to powers and duties under this Part	59
Division 2	2—Consideratio	on of anti-dumping matters by the	
	Commission		61
	269TBA	What this Division is about	61
	269TB	Application for action under Dumping Duty Act	61
	269TC	Consideration of application	
	269TD	Preliminary affirmative determinations	
	269TDAA	Statement of essential facts in relation to	
		investigation of application under section 269TB	71
	269TDA	Termination of investigations	72
	269TE	Commissioner to have regard to same considerations as Minister	83
	269TEA	Report to Minister concerning publication of	
	20/11/1	notices under this Part	84

ii Customs Act 1901

	269TEB	Commissioner recommendations concerning undertakings offered after preliminary affirmative determination	86
Division	n 3—Considerat	tion of anti-dumping matters by the	
	Minister	r g	89
	269TF	What this Division is about	89
	269TG	Dumping duties	
	269TH	Third country dumping duties	
	269TJ	Countervailing duties	96
	269TJA	Concurrent dumping and subsidy	
	269TK	Third country countervailing duties	
	269TL	Minister to give public notice not to impose duty	105
	269TLA	Time limit for Minister to make certain decisions	105
	269TM	Periods during which certain notices and undertakings to remain in force	106
	269TN	Retrospective notices	108
	269TP	Power to specify goods	112
	269U	Inquiries in relation to undertakings	113
Division	n 4—Dumping d	luty or countervailing duty assessment	115
	269UA	What this Division is about	115
	269V	Importers may apply for duty assessment in certain circumstances	
	269W	Manner of making applications for duty assessment	
	269X	Consideration of duty assessment applications	
	269Y	Duty assessments	121
	269YA	Rejection etc. of application for duty assessment	123
Division	n 5—Review of	anti-dumping measures	125
	269Z	What this Division is about	125
	269ZA	Applications and requests for review of anti-dumping measures	125
	269ZB	Content and lodgment of applications for review of anti-dumping measures	
	269ZC	Consideration of applications and requests for review	129
	269ZCA	Application to extend a review of anti-dumping measures to include revocation	131
	269ZCB	Content and lodgment of application to extend a review of anti-dumping measures to include	126
		revocation	132

Customs Act 1901

iii

	269ZCC	Consideration of applications and requests for extensions of reviews	133
	269ZD	Statement of essential facts in relation to review of anti-dumping measures	
	269ZDA	Report on review of measures	
	269ZDB	Powers of the Minister in relation to review of	
		anti-dumping measures	138
Division	5A—Anti-circu	mvention inquiries	141
	269ZDBA	What this Division is about	141
	269ZDBB	Circumvention activities	141
	269ZDBC	Applications and requests for conduct of an anti-circumvention inquiry	144
	269ZDBD	Content and lodgement of applications for conduct of an anti-circumvention inquiry	146
	269ZDBE	Consideration of applications and requests for conduct of an anti-circumvention inquiry	147
	269ZDBEA	Termination of anti-circumvention inquiry	149
	269ZDBF	Statement of essential facts in relation to conduct of an anti-circumvention inquiry	150
	269ZDBG	Report on anti-circumvention inquiry	
	269ZDBH	Minister's powers in relation to anti-circumvention inquiry	
Division	6—Certain exp	orters may seek accelerated review of	
		uty notices or countervailing duty notices	155
	269ZDC	What this Division is about	155
	269ZE	Circumstances in which accelerated review may be sought	
	269ZF	Application for accelerated review	
	269ZG	Consideration of application	
	269ZH	Effect of accelerated review	
D:			
Division		ion of anti-dumping measures	159
	269ZHA	What this Division is about	159
	269ZHB	Applications for continuation of anti-dumping measures	159
	269ZHC	Content and lodgment of application for continuation of anti-dumping measures	160
	269ZHD	Consideration of applications for continuation of anti-dumping measures	161
	269ZHE	Statement of essential facts in relation to	
		continuation of anti-dumping measures	162

iv Customs Act 1901

	269ZHF	Report on application for continuation of anti-dumping measures	163
	269ZHG	Powers of the Minister in relation to continuation	
		of anti-dumping measures	165
Division	7—Procedural	and evidentiary matters	168
	269ZHH	What this Division is about	168
	269ZHI	Minister may extend certain periods of time	168
	269ZI	Public notice	169
	269ZJ	Commissioner to maintain public record for certain purposes	173
Division	8—Review Pan	el	176
	269ZK	What this Division is about	176
	269ZL	Establishment of Review Panel	176
	269ZM	Membership of the Review Panel	176
	269ZN	Review Panel's powers	176
	269ZO	Protection of members	177
	269ZP	Appointment of members	177
	269ZQ	Period of appointment for members	177
	269ZR	Terms and conditions of appointment	177
	269ZS	Disclosure of interests to the Minister	178
	269ZT	Outside employment	178
	269ZTA	Resignation	178
	269ZTB	Termination of appointment	178
	269ZTC	Acting appointments	179
	269ZTD	Provision of resources to Review Panel	179
	269ZU	Review Panel may supply information	179
	269ZV	False or misleading information	180
Division	9—Review by I	Review Panel	181
Subc	livision A—Preli	minary	181
	269ZW	What this Division is about	
	269ZX	Definitions	
	269ZY	Form and manner of applications	183
	269ZYA	Constitution of Review Panel for purposes of review	183
	269ZYB	Member unavailable to complete review	183
	269ZZ	Review Panel to have regard to same considerations as Minister	

Customs Act 1901

 $\nu$ 

Subdivision B—R	eview of Ministerial decisions	185
269ZZA	Reviewable decisions	185
269ZZB	Overview of a review of Minister's decision	185
269ZZC	Who may seek a review?	187
269ZZD	When must an application be made?	187
269ZZE	How must an application be made?	187
269ZZF	Withdrawal of application	188
269ZZG	Rejection of application—failure to establish decision not the correct or preferable decision etc	189
269ZZH	Rejection of application—failure to provide summary of confidential information	190
269ZZHA	Review Panel may hold conferences	190
269ZZI	Public notification of review	191
269ZZJ	Submissions in relation to reviewable decision	192
269ZZK	The review	192
269ZZL	Review Panel may require reinvestigation by Commissioner before making recommendation to Minister	195
269ZZM	Minister's decision	195
Subdivision C—R	eview of Commissioner's decisions	198
269ZZN	Reviewable decisions	198
269ZZO	Who may seek a review	199
269ZZP	When must an application be made?	
269ZZQ	How must an application be made?	200
269ZZQAA	Withdrawal of application	201
269ZZQA	Rejection of application—failure to establish decision not the correct or preferable decision etc	201
269ZZR	Rejection of application for review of termination decision	203
269ZZRA	Review Panel may hold conferences	203
269ZZRB	Review Panel may seek further information from the Commissioner	204
269ZZRC	Notification of review	204
269ZZS	The review of a negative prima facie decision	205
269ZZT	The review of a termination decision	206
269ZZU	The review of a negative preliminary decision	207
269ZZUA	The review of a rejection decision	208
269ZZV	Effect of Review Panel's decision	209
Subdivision D—P	ublic record in relation to reviews	209
269ZZW	Application	209

vi Customs Act 1901

	269ZZX	Public record maintained by Review Panel	209
	269ZZY	Confidential and sensitive commercial information	
Part XVC—	-International [	Гrade Remedies Forum	211
	269ZZYA	Simplified outline	211
	269ZZYB	Establishment of International Trade Remedies	
		Forum	211
	269ZZYC	Functions of the Forum	211
	269ZZYD	Membership of the Forum	211
	269ZZYE	Appointment of Forum members	212
	269ZZYF	Resignation	212
	269ZZYG	Forum meetings	213
	269ZZYH	Disclosure of information	213
Part XVI—	Regulations and	d by-laws	215
	270	Regulations	215
	271	Comptroller-General of Customs may make	
		by-laws	216
	272	By-laws specifying goods	
	273	Determinations	
	273A	By-laws and determinations for purposes of repealed items	218
	273B	Publication of by-laws and notification of	210
	2,52	determinations	218
	273C	Retrospective by-laws and determinations not to	
		increase duty	219
	273D	By-laws and determinations for purposes of	
		proposals	219
	273EA	Notification of proposals when House of	
		Representatives is not sitting	
	273F	Interpretation	220
Part XVII—	-Miscellaneous		221
	273G	Briefing of Leader of Opposition on certain	
		matters	221
	273GAA	Notices	221
	273GAB	Authorisation to disclose information to an officer	223
	273GA	Review of decisions	223
	273H	Review of decisions under Customs Tariff Act	228
	273K	Statement to accompany notification of decisions	229
	273L	Entry and transmission of information by	
		computer	229

Customs Act 1901

vii

274	Commissioned ships and aircraft to be reported	229
275	Commissioned ships and aircraft may be searched	229
275A	Direction not to move a ship or aircraft from a	
	boarding station	230
276	Collector's sales	231
277	Proceeds of sales	232
277A	Jurisdiction of courts	232
278	Recoverable payments	233
279	Reports about recoverable payments	233
Schedule I—The Comn	nonwealth of Australia	235

viii Customs Act 1901

# Part XVB—Special provisions relating to anti-dumping duties

#### 269SM Overview of Part

- (1) This Part deals with the taking of anti-dumping measures in respect of goods whose importation into Australia involves a dumping or countervailable subsidisation of those goods that injures, or threatens to injure, Australian industry. Those measures might consist of the publication of a dumping duty notice or a countervailing duty notice or the acceptance of an undertaking on conditions that make it unnecessary to publish such a notice.
- (2) If a notice is published, that notice creates a liability under the Dumping Duty Act, in relation to any goods to which the notice extends, to pay a special duty of customs on their importation into Australia and, pending assessment of that special duty, to pay interim duty.
- (2A) Division 1A deals with the establishment of the Anti-Dumping Commission and the Commissioner.
  - (3) Divisions 1, 2 and 3 deal with the preliminary and procedural matters leading to a Ministerial decision to publish or not to publish a dumping duty notice or a countervailing duty notice or to accept an undertaking instead of publishing such a notice.
  - (4) Division 4 allows a person who has been required to pay interim duty to seek an assessment of duty payable under the Dumping Duty Act and reconciles interim duty paid by that person with duty as so assessed.
  - (5) Division 5 deals with the rights of persons, periodically, on the basis of changed circumstances, to seek review by the Minister of decisions to publish dumping duty notices or countervailing duty notices or to accept undertakings.

Customs Act 1901

1

#### Section 269SM

- (5A) Division 5A deals with the rights of persons to ask the Commissioner to conduct an anti-circumvention inquiry in relation to certain dumping duty notices or countervailing duty notices.
  - (6) Division 6 deals with the rights of new exporters to seek an early review by the Minister of decisions to publish dumping duty notices or countervailing duty notices.
  - (7) Division 6A ensures that interested parties are informed of the impending expiration of anti-dumping measures and allows them to seek continuation of those measures.
  - (8) Division 7 deals with procedural and evidentiary matters that are relevant both to applications for the taking of anti-dumping measures and for the various review procedures after such measures are taken.
  - (9) Divisions 8 and 9 establish an independent panel, the Review Panel, and provide for the Panel to review a range of Ministerial decisions (including decisions to publish or not to publish dumping duty notices or countervailing duty notices) and also a range of decisions made by the Commissioner.

2 Customs Act 1901

# Division 1A—Anti-Dumping Commission and Commissioner

### **Subdivision A—Preliminary**

#### 269SMA What this Division is about

- This Division establishes the Anti-Dumping Commission within the Department.
- There is to be a Commissioner of the Anti-Dumping Commission. The Commissioner has functions and powers under this Part.
- The Commissioner is to be assisted by APS employees in the Department.

# **Subdivision B—Anti-Dumping Commission**

#### 269SMB Establishment

- (1) The Anti-Dumping Commission that was established by this section (as in force before the transfer day) continues in existence, by force of this section, within the Department.
- (2) In this section:

*transfer day* means the day Schedule 1 to the *Customs Amendment* (Anti-Dumping Commission Transfer) Act 2013 commenced.

#### 269SMC Constitution of the Anti-Dumping Commission

The Anti-Dumping Commission consists of:

- (a) the Commissioner; and
- (b) the staff assisting the Commissioner as mentioned in subsection 269SMQ(1).

Customs Act 1901

3

#### **269SMD** Function of the Anti-Dumping Commission

The Anti-Dumping Commission's function is to assist the Commissioner in the performance of his or her functions or the exercise of his or her powers.

# **269SME** Anti-Dumping Commission has privileges and immunities of the Crown

The Anti-Dumping Commission has the privileges and immunities of the Crown in right of the Commonwealth.

#### **Subdivision C—Commissioner**

#### 269SMF Establishment

- (1) There is to be a Commissioner of the Anti-Dumping Commission.
- (2) The Commissioner has the powers and functions conferred or imposed on him or her by this Act or any other law.

#### **269SMG Powers of Commissioner**

The Commissioner has the power to do all things necessary or convenient to be done for or in connection with the performance of his or her functions.

### **269SMH Appointment**

- (1) The Commissioner is to be appointed by the Minister by written instrument.
- (2) The Commissioner may be appointed on a full-time or part-time basis.

### 269SMI Term of appointment

The Commissioner holds office for the period specified in the instrument of appointment. The period must not exceed 5 years.

4 Customs Act 1901

Note:

The Commissioner may be reappointed: see section 33AA of the *Acts Interpretation Act 1901*.

# 269SMJ Acting Commissioner

The Minister may appoint an individual to act as the Commissioner:

- (a) during a vacancy in the office of the Commissioner (whether or not an appointment has previously been made to the office); or
- (b) during any period, or during all periods, when the Commissioner is absent from duty or from Australia, or is, for any reason, unable to perform the duties of the office.

Note: Sections 33AB and 33A of the *Acts Interpretation Act 1901* have rules that apply to acting appointments.

# 269SMK Terms and conditions of appointment

- (1) The Commissioner holds office on such terms and conditions as are determined in writing by the Minister.
- (2) The office of Commissioner is not a public office for the purposes of Part II of the *Remuneration Tribunal Act 1973*.

#### **269SML** Disclosure of interests

- (1) A disclosure by the Commissioner under section 29 of the *Public Governance, Performance and Accountability Act 2013* (which deals with the duty to disclose interests) must be made to the Minister.
- (2) Subsection (1) applies in addition to any rules made for the purposes of that section.
- (3) For the purposes of this Act and the *Public Governance*, *Performance and Accountability Act 2013*, the Commissioner is taken not to have complied with section 29 of that Act if the Commissioner does not comply with subsection (1) of this section.

Customs Act 1901

5

# 269SMM Outside employment

Full-time Commissioner

(1) If the Commissioner is appointed on a full-time basis, he or she must not engage in paid employment outside the duties of his or her office without the Minister's approval.

Part-time Commissioner

(2) If the Commissioner is appointed on a part-time basis, he or she must not engage in any paid employment that, in the Minister's opinion, conflicts or may conflict with the proper performance of his or her duties.

# 269SMN Resignation

- (1) The Commissioner may resign his or her appointment by giving the Minister a written resignation.
- (2) The resignation takes effect on the day it is received by the Minister or, if a later day is specified in the resignation, on that later day.

### 269SMO Termination of appointment

- (1) The Minister may terminate the appointment of the Commissioner:
  - (a) for misbehaviour; or
  - (b) if the Commissioner is unable to perform the duties of his or her office because of physical or mental incapacity.
- (2) The Minister may terminate the appointment of the Commissioner if:
  - (a) the Commissioner:
    - (i) becomes bankrupt; or
    - (ii) applies to take the benefit of any law for the relief of bankrupt or insolvent debtors; or
    - (iii) compounds with his or her creditors; or

6 Customs Act 1901

- (iv) makes an assignment of his or her remuneration for the benefit of his or her creditors; or
- (b) the Commissioner is absent, except on leave of absence, for 14 consecutive days or for 28 days in any 12 months; or
- (c) the Commissioner fails, without reasonable excuse, to comply with section 29 of the *Public Governance*, *Performance and Accountability Act 2013* (which deals with the duty to disclose interests) or rules made for the purposes of that section; or
- (d) the Commissioner is appointed on a full-time basis and engages, except with the Minister's approval, in paid employment outside the duties of his or her office (see subsection 269SMM(1)); or
- (e) the Commissioner is appointed on a part-time basis and engages in paid employment that, in the Minister's opinion, conflicts or may conflict with the proper performance of his or her duties (see subsection 269SMM(2)).

# **Subdivision D—Staff assisting the Commissioner**

### 269SMQ Staff

- (1) The staff assisting the Commissioner are to be APS employees in the Department and made available for the purpose by the Secretary of the Department.
- (2) When performing services for the Commissioner under this section, a person is subject to the directions of the Commissioner.

#### **Subdivision E—Delegation**

# 269SMR Delegation

(1) The Commissioner may, by writing, delegate any of the Commissioner's functions or powers under this Part to a Commission staff member.

Customs Act 1901

7

#### Section 269SMS

(2) In performing functions or exercising powers under a delegation, the delegate must comply with any written directions of the Commissioner.

### **Subdivision F—Form and manner of applications**

#### 269SMS Form and manner of applications

- (1) The Commissioner may, by writing, approve a form for the purposes of a provision of this Part.
- (2) The Commissioner may, by writing, approve the manner of lodging an application under a provision of this Part.
- (3) The Commissioner may, by writing, approve the manner of withdrawing, under subsection 269TB(3), an application lodged under subsection 269TB(1) or (2).

### Subdivision G—Disclosure of information

#### 269SMT Disclosure of information

(1) The Commissioner, or a Commission staff member, may disclose information (including personal information) obtained under this Part or the Dumping Duty Act, or an instrument under this Part or the Dumping Duty Act, to an officer of Customs for the purposes of a Customs Act.

Interaction with the Privacy Act 1988

(2) For the purposes of the *Privacy Act 1988*, the disclosure of personal information under subsection (1) is taken to be a disclosure that is authorised by this Act.

Definition

(3) In this section:

*personal information* has the same meaning as in the *Privacy Act* 

8 Customs Act 1901

### **Division 1—Definitions and role of Minister**

#### 269SN What this Division is about

This Division deals with preliminary matters. The Division principally:

- sets out essential definitions and interpretations;
- provides the basis for determining various factors (such as normal value, export price and non-injurious price) necessary to decide whether dumping or countervailable subsidisation has occurred:
- sets out the criteria for the use of those factors in so deciding;
- provides the basis for determining whether dumping or subsidisation is causing material injury to Australian industry;
- identifies circumstances in which the Part does not apply;
- empowers the Minister to direct the Commissioner in relation to the Commissioner's powers and duties.

#### **269T Definitions**

(1) In this Part, unless the contrary intention appears:

*affected party*, in relation to an application under Division 5 for review of anti-dumping measures imposed on particular goods, means:

(a) a person who is directly concerned with the exportation to Australia of the goods to which the measures relate or who has been directly concerned with the exportation to Australia of like goods; or

Customs Act 1901

9

- (b) a person who is directly concerned with the importation into Australia of the goods to which the measures relate or who has been directly concerned with the importation into Australia of like goods; or
- (c) a person representing, or representing a portion of, the Australian industry producing like goods; or
- (d) the Government of a country from which like goods have been exported to Australia.

# Agreement on Subsidies and Countervailing Measures means the Agreement by that name:

- (a) set out in Annex 1A to the World Trade Organization Agreement; and
- (b) as in force on the day on which the World Trade Organization Agreement enters into force for Australia.

#### agricultural operations means:

- (a) the cultivation or gathering in of crops; or
- (b) the rearing of live-stock; or
- (c) the conduct of forestry operations;

#### and includes:

- (d) viticulture, horticulture or apiculture; or
- (e) hunting or trapping carried on for the purpose of a business.

# *allowable exemption or remission*, in relation to exported goods, means:

- (a) the exemption of those goods from duties or taxes borne by like goods destined for domestic consumption; or
- (b) the remission of such duties or taxes otherwise payable in respect of those goods;

in accordance with the provisions of Article XVI of the General Agreement on Tariffs and Trade 1994 and the provisions of Annexes I, II and III of the Agreement on Subsidies and Countervailing Measures.

10 Customs Act 1901

#### anti-dumping measures, in respect of goods, means:

- (a) the publication of a dumping duty notice or a countervailing duty notice or both; or
- (b) the acceptance of an undertaking under section 269TG or 269TJ or of undertakings under both of these sections; in relation to such goods.

*application*, in relation to a dumping duty notice or a countervailing duty notice, means an application for the publication of such a notice.

*circumvention activity* has the meaning given by section 269ZDBB.

**Commissioner** means the Commissioner of the Anti-Dumping Commission continued in existence under section 269SMB.

**Commission staff member** means a member of the staff assisting the Commissioner as mentioned in subsection 269SMQ(1).

*compliance period* means a period prescribed in, or worked out in accordance with, an instrument under subsection (1A).

### cooperative exporter, in relation to:

- (a) an investigation under this Part in relation to whether a dumping duty notice should be published; or
- (b) a review under Division 5 in relation to the publication of a dumping duty notice; or
- (c) an inquiry under Division 6A in relation to the continuation of a dumping duty notice;

means an exporter of goods that are the subject of the investigation, review or inquiry, or an exporter of like goods, where:

- (d) the exporter's exports were examined as part of the investigation, review or inquiry; and
- (e) the exporter was not an uncooperative exporter in relation to the investigation, review or inquiry.

*countervailable subsidy* means a subsidy that is, for the purposes of section 269TAAC, a countervailable subsidy.

Customs Act 1901

11

*countervailing duty* means duty, other than interim countervailing duty:

- (a) that is payable on goods under section 10 of the Dumping Duty Act because of a declaration under subsection 269TJ(1) or (2) of this Act; or
- (b) that is payable on goods under section 11 of the Dumping Duty Act.

*countervailing duty notice* means a notice published by the Minister under subsection 269TJ(1) or (2) or 269TK(1) or (2).

*country of export*, in relation to goods exported to Australia, means a country outside Australia from which those goods are exported to Australia, whether or not it is the country where those goods are produced or manufactured.

*country of origin*, in relation to goods exported to Australia, means a country, whether the country of export or not, where those goods are produced or manufactured.

determination means a determination in writing.

direction means a direction in writing.

*dumped goods* means any goods exported to Australia that the Minister has determined, under section 269TACB, have been dumped.

*dumping duty* means duty, other than interim dumping duty, that is payable on goods under section 8 or 9 of the Dumping Duty Act.

**Dumping Duty Act** means the Customs Tariff (Anti-Dumping) Act 1975

*dumping duty notice* means a notice published by the Minister under subsection 269TG(1) or (2) or 269TH(1) or (2).

economy in transition has the meaning given by subsection (5C).

12 Customs Act 1901

*fish* means freshwater or salt-water fish, and includes turtles, dugong, crustacea, molluscs or any other living resources of the sea or of the sea-bed.

# fishing operations means:

- (a) the taking, catching or capturing of fish; or
- (b) the farming of fish; or
- (c) pearling operations.

*forestry operations* means the felling, in a forest or plantation, of standing timber.

# General Agreement on Tariffs and Trade 1994 means the Agreement by that name:

- (a) whose parts are described in Annex 1A to the World Trade Organization Agreement; and
- (b) as in force on the day on which the World Trade Organization Agreement enters into force for Australia.

*importation period*, in relation to goods that have been the subject of a dumping duty notice or a countervailing duty notice means:

- (a) in respect of goods covered by a retrospective notice—the period beginning on the day of entry for home consumption of the first consignment of goods to which the retrospective notice applied and ending immediately before the day of publication of the notice; and
- (b) in respect of goods covered by a prospective notice:
  - (i) the period of 6 months beginning on the day of publication of the prospective notice; and
  - (ii) each successive period of 6 months.

importer, in relation to goods exported to Australia, means:

- (a) if paragraph (b) or (d) does not apply—the beneficial owner of the goods at the time of their arrival within the limits of the port or airport in Australia at which they have landed; or
- (b) if the goods are taken from parts beyond the seas to an Australian resources installation or if they are goods on board an overseas resources installation at the time when it is

Customs Act 1901

13

- attached to the Australian seabed—the beneficial owner of the goods at the time when they are imported into Australia; or
- (c) if the goods are an overseas resources installation that becomes attached to the Australian seabed—the beneficial owner of the installation at the time when it is imported into Australia; or
- (d) if the goods are taken from parts beyond the seas to an Australian sea installation or are goods on board an overseas sea installation at the time when it is installed in an adjacent area or a coastal area—the beneficial owner of the goods at the time when they are imported into Australia; or
- (e) if the goods are an overseas sea installation that becomes installed in an adjacent area or in a coastal area—the beneficial owner of the installation at the time when it is imported into Australia.

#### interested party, in relation to:

- (a) an application made to the Commissioner under section 269TB requesting that the Minister publish a dumping duty notice or a countervailing duty notice in respect of the goods the subject of the application; or
- (b) an application under subsection 269ZA(1), or a request under subsection 269ZA(3), for review of anti-dumping measures taken in respect of goods; or
- (c) an application under subsection 269ZDBC(1), or a request under subsection 269ZDBC(2), for the conduct of an anti-circumvention inquiry in relation to a notice published under subsection 269TG(2) or 269TJ(2) in respect of goods; or
- (d) an application under section 269ZHB for a continuation of anti-dumping measures taken in respect of goods;

#### means:

- (e) in the case of an application—the applicant; and
- (f) a person or body representing, or representing a portion of, the industry producing, or likely to be established to produce, like goods; and

14 Customs Act 1901

- (g) any person who is or is likely to be directly concerned with the importation or exportation into Australia of the goods the subject of the application or request or who has been or is likely to be directly concerned with the importation or exportation into Australia of like goods; and
- (h) any person who is or is likely to be directly concerned with the production or manufacture of the goods the subject of the application or request or of like goods that have been, or are likely to be, exported to Australia; and
- (i) a trade organisation a majority of whose members are, or are likely to be, directly concerned with the production or manufacture of the goods the subject of the application or request or of like goods, with their importation or exportation into Australia or with both of those activities; and
- (j) the government of the country of export or country of origin:
  - (i) of goods the subject of the application or request that have been, or are likely to be, exported to Australia; or
  - (ii) of like goods that have been, or are likely to be, exported to Australia; and
- (k) a trade union representing one or more persons employed in the Australian industry producing, or likely to produce, like goods; and
- (1) a person who uses the goods the subject of the application or request, or like goods, in the production or manufacture of other goods in Australia.

#### interim countervailing duty means:

- (a) interim countervailing duty imposed under section 10 of the Dumping Duty Act; or
- (b) interim third country countervailing duty imposed under section 11 of that Act.

### interim dumping duty means:

- (a) interim dumping duty imposed under section 8 of the Dumping Duty Act; or
- (b) interim third country dumping duty imposed under section 9 of that Act.

Customs Act 1901

15

*interim duty* means interim dumping duty or interim countervailing duty.

*investigation period*, in relation to an application for a dumping duty notice or a countervailing duty notice in respect of goods, means a period specified by the Commissioner in a notice under subsection 269TC(4) to be the investigation period in relation to the application.

*like goods*, in relation to goods under consideration, means goods that are identical in all respects to the goods under consideration or that, although not alike in all respects to the goods under consideration, have characteristics closely resembling those of the goods under consideration.

*member country* means a country that is, in its own right, a member of the World Trade Organization established by the World Trade Organization Agreement.

*negative preliminary decision* means a decision of the kind referred to in paragraph 269X(6)(b) or (c).

**new exporter**, in relation to goods the subject of an application for a dumping duty notice or a countervailing duty notice or like goods, means an exporter who did not export such goods to Australia at any time during the investigation period in relation to the application.

**positive preliminary decision** means a decision of the kind referred to in paragraph 269X(6)(a).

*preliminary affirmative determination* means a determination made under section 269TD.

*production cost*, in relation to processed agricultural goods, means the sum of the direct labour costs, the direct material costs and the factory overhead costs incurred in relation to those goods.

*prospective notice* means a notice issued under subsection 269TG(2), 269TH(2), 269TJ(2) or 269TK(2).

16 Customs Act 1901

*public notice*, in relation to a decision, determination or other matter, means notice of the decision, determination or other matter published in accordance with section 269ZI.

*public record* means the public record maintained under section 269ZJ.

*raw agricultural goods* means goods directly obtained by the undertaking of any agricultural operation or any fishing operation.

#### residual exporter, in relation to:

- (a) an investigation under this Part in relation to whether a dumping duty notice should be published; or
- (b) a review under Division 5 in relation to the publication of a dumping duty notice; or
- (c) an inquiry under Division 6A in relation to the continuation of a dumping duty notice;

means an exporter of goods that are the subject of the investigation, review or inquiry, or an exporter of like goods, where:

- (d) the exporter's exports were not examined as part of the investigation, review or inquiry; and
- (e) the exporter was not an uncooperative exporter in relation to the investigation, review or inquiry.

*retrospective notice* means a notice issued under subsection 269TG(1), 269TH(1), 269TJ(1) or 269TK(1).

**Review Panel** means the Review Panel established under section 269ZL.

*revocation declaration*, in relation to particular anti-dumping measures, means:

(a) to the extent that the measures involved the publication of a dumping duty notice or a countervailing duty notice—a declaration by the Minister that the notice is taken to be, or to have been, revoked either in relation to a particular exporter or to exporters generally or in relation to a particular kind of goods; or

Customs Act 1901

17

(b) to the extent that the measures involved the acceptance by the Minister of an undertaking under section 269TG or 269TJ—a declaration by the Minister that the person who gave the undertaking is released from it and that the investigation giving rise to the undertaking is terminated.

*revocation recommendation*, in relation to particular anti-dumping measures, means any of the following:

- (a) to the extent that the measures involved the publication of a dumping duty notice or a countervailing duty notice—a recommendation by the Commissioner in a report under section 269ZDA that the notice be taken to be, or to have been, revoked either in relation to a particular exporter or to exporters generally or in relation to a particular kind of goods;
- (b) to the extent that the measures involved the acceptance by the Minister of an undertaking under section 269TG or 269TJ—a recommendation by the Commissioner in a report under section 269ZDA that the Minister indicate to the person who gave the undertaking that the person is released from it and that the investigation giving rise to the undertaking is terminated.

**revocation review notice**, in relation to a review of anti-dumping measures, means any of the following:

- (a) a notice relating to the review that is published under subsection 269ZC(4), (5) or (6) and includes information under paragraph 269ZC(7)(bb);
- (b) a notice relating to the review that is published under subsection 269ZCC(4) or (7) and includes information under paragraph 269ZCC(8)(c).

**small-medium enterprise** means an enterprise of a kind prescribed in an instrument under subsection (1B).

*subsidy*, in respect of goods exported to Australia, means:

(a) a financial contribution:

18 Customs Act 1901

- (i) by a government of the country of export or country of origin of the goods; or
- (ii) by a public body of that country or a public body of which that government is a member; or
- (iii) by a private body entrusted or directed by that government or public body to carry out a governmental function;

#### that involves:

- (iv) a direct transfer of funds from that government or body; or
- (v) the acceptance of liabilities, whether actual or potential, by that government or body; or
- (vi) the forgoing, or non-collection, of revenue (other than an allowable exemption or remission) due to that government or body; or
- (vii) the provision by that government or body of goods or services otherwise than in the course of providing normal infrastructure; or
- (viii) the purchase by that government or body of goods or services; or
- (b) any form of income or price support as referred to in Article XVI of the General Agreement on Tariffs and Trade 1994 that is received from such a government or body;

if that financial contribution or income or price support confers a benefit (whether directly or indirectly) in relation to the goods exported to Australia.

Note 1: See also subsection (2AA).

Note 2: Section 269TACC deals with whether a financial contribution or income or price support confers a benefit.

*third country*, in relation to goods that have been or may be exported to Australia means a country other than Australia or the country of export, or the country of origin, of those goods.

uncooperative exporter, in relation to:

Customs Act 1901

19

- (a) an investigation under this Part in relation to whether a dumping duty notice should be published; or
- (b) a review under Division 5 in relation to the publication of a dumping duty notice; or
- (c) an inquiry under Division 6A in relation to the continuation of a dumping duty notice;

means an exporter of goods that are the subject of the investigation, review or inquiry, or an exporter of like goods, where:

- (d) the Commissioner was satisfied that the exporter did not give the Commissioner information the Commissioner considered to be relevant to the investigation, review or inquiry within a period the Commissioner considered to be reasonable; or
- (e) the Commissioner was satisfied that the exporter significantly impeded the investigation, review or inquiry.

*World Trade Organization Agreement* means the Agreement Establishing the World Trade Organization done at Marrakesh on 15 April 1994.

- (1A) The Minister may make a legislative instrument for the purposes of the definition of *compliance period* in subsection (1).
- (1B) The Minister may, by legislative instrument, prescribe kinds of enterprises for the purposes of the definition of *small-medium enterprise* in subsection (1).
  - (2) For the purposes of this Part, goods, other than unmanufactured raw products, are not to be taken to have been produced in Australia unless the goods were wholly or partly manufactured in Australia.
- (2A) A reference in this Part to the amount of the export price of goods, to the amount of the normal value of goods, to the amount of the subsidy received in respect of goods or to the amount of freight shall, where that amount is not expressed in Australian currency, be read as a reference to the equivalent amount in Australian currency.

20 Customs Act 1901

- (2AA) Without limiting the definition of *subsidy* in subsection (1), a financial contribution or income or price support may confer a benefit in relation to goods exported to Australia if that contribution or support is made in relation to goods or services used in relation to the production, manufacture or export of the goods exported to Australia.
- (2AD) The fact that an investigation period is specified to start at a particular time does not imply that the Minister may not examine periods before that time for the purpose of determining whether material injury has been caused to an Australian industry or to an industry of a third country.
- (2AE) However, subsection (2AD) does not permit any determination under this Part that dumping has occurred by reference to goods exported to Australia before the start of the investigation period.

Note: Section 269TACB requires a determination of whether dumping has occurred by reference to goods exported to Australia during the investigation period.

- (2B) For the purposes of this Part, where, during the exportation of goods to Australia, the goods pass in transit from a country through another country, that other country shall be disregarded in ascertaining the country of export of the goods.
- (3) For the purposes of subsection (2), goods shall not be taken to have been partly manufactured in Australia unless at least one substantial process in the manufacture of the goods was carried out in Australia.
- (4) For the purposes of this Part, if, in relation to goods of a particular kind, there is a person or there are persons who produce like goods in Australia:
  - (a) there is an Australian industry in respect of those like goods;
  - (b) subject to subsection (4A), the industry consists of that person or those persons.
- (4A) Where, in relation to goods of a particular kind first referred to in subsection (4), the like goods referred to in that subsection are

Customs Act 1901

21

close processed agricultural goods, then, despite subsection (4), the industry in respect of those close processed agricultural goods consists not only of the person or persons producing the processed goods but also of the person or persons producing the raw agricultural goods from which the processed goods are derived.

- (4B) For the purposes of subsection (4A), processed agricultural goods derived from raw agricultural goods are not to be taken to be close processed agricultural goods unless the Minister is satisfied that:
  - (a) the raw agricultural goods are devoted substantially or completely to the processed agricultural goods; and
  - (b) the processed agricultural goods are derived substantially or completely from the raw agricultural goods; and
  - (c) either:
    - (i) there is a close relationship between the price of the processed agricultural goods and the price of the raw agricultural goods; or
    - (ii) a significant part of the production cost of the processed agricultural goods, whether or not there is a market in Australia for those goods, is, or would be, constituted by the cost to the producer of those goods of the raw agricultural goods.
- (4C) Where the Minister is satisfied that sufficient information has not been furnished or is not available to enable the production cost of processed agricultural goods to be ascertained for the purpose of subsection (4B), the production cost of those goods is such amount as is determined by the Minister having regard to all relevant information.
- (4D) In this Act, a reference to variable factors relevant to the determination of duty payable under the Dumping Duty Act on particular goods the subject of a dumping duty notice or a countervailing duty notice is a reference:
  - (a) if the goods are the subject of a dumping duty notice:
    - (i) to the normal value of the goods; and
    - (ii) to the export price of the goods; and

22 Customs Act 1901

- (iii) to the non-injurious price of the goods; and
- (b) if the goods are the subject of a countervailing duty notice:
  - (i) to the amount of countervailable subsidy received in respect of the goods; and
  - (ii) to the export price of the goods; and
  - (iii) to the non-injurious price of the goods.
- (4E) In this Act, a reference to variable factors relevant to the review under Division 5 of anti-dumping measures, or to the conduct of an anti-circumvention inquiry in relation to a notice published under subsection 269TG(2) or 269TJ(2), in respect of goods is a reference:
  - (a) if the goods are the subject of a dumping duty notice—to the normal value, export price and non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice; and
  - (b) if the goods are the subject of a countervailing duty notice:
    - (i) to the amount of countervailable subsidy received in respect of the goods; and
    - (ia) to the export price of the goods; and
    - (ii) to the non-injurious price of the goods; as ascertained, or last ascertained, by the Minister for the purpose of the notice; and
  - (c) if the goods are the subject of an undertaking accepted under section 269TG—to the normal value of the goods, and the non-injurious price of the goods, as indicated by the Minister to the exporter in negotiations relating to the acceptability of the undertaking; and
  - (d) if the goods are the subject of an undertaking accepted under section 269TJ—to the countervailable subsidy received in respect of the goods, and the non-injurious price of the goods, as indicated by the Minister to the exporter or to the country of export in negotiations relating to the acceptability of the undertaking.
  - (5) A reference in this Act to goods the subject of an application under section 269TB is a reference to goods referred in the application:

Customs Act 1901

23

- (a) that have been imported into Australia;
- (b) that are likely to be so imported; or
- (c) that may be so imported, being like goods to goods to which paragraph (a) or (b) applies.
- (5A) For the purposes of this Part, the weighted average of prices, values, costs or amounts in relation to goods over a particular period is to be worked out in accordance with the following formula:

$$\frac{P_1 Q_1 + P_2 Q_2 + ... + P_n Q_1}{Q_1 + Q_2 + ... + Q_n}$$

where:

- $P_1$ ,  $P_2$  ...  $P_n$  means the price, value, cost or amount, per unit, in respect of the goods in the respective transactions during the period.
- $Q_1$ ,  $Q_2$  ...  $Q_n$  means the number of units of the goods involved in each of the respective transactions.
- (5B) In working out the number of units of goods involved in a transaction, any units of goods that are, for the purposes of paragraph 269TAB(1)(b) or (c), subsection 269TAB(3), paragraph 269TAC(2)(c) or (4)(e) or subsection 269TAC(6), treated as being involved in a particular transaction are taken to be actually involved in the transaction.
- (5C) A country has an *economy in transition* at a time if:
  - (a) before the time, the Government of the country had a monopoly, or a substantial monopoly, of the trade of that country and determined, or substantially influenced, the domestic price of goods in that country; and
  - (b) at the time, that Government does not:
    - (i) have a monopoly, or a substantial monopoly, of the trade of that country; or
    - (ii) determine, or substantially influence, the domestic price of goods in that country.

24 Customs Act 1901

(6) Sundays and public holidays shall, notwithstanding the definition of *days* in section 4 be counted as days for the purpose of computing a period for the purposes of this Part but nothing in this subsection shall derogate from the operation of section 36 of the *Acts Interpretation Act 1901*.

# 269TAAA Anti-dumping measures not to apply to New Zealand originating goods

This Part, so far as it relates to duty that may become payable under section 8 or 9 of the Dumping Duty Act, does not apply to goods that are New Zealand originating goods under Division 1E of Part VIII of this Act.

# 269TAAB Member countries, developing countries and special developing countries

- (1) The Minister may certify that a particular country is, or was, during a specified period or on a specified day:
  - (a) a member country of the World Trade Organization; or
  - (b) a developing country, whether a member country or not; or
  - (c) a special developing country within the meaning of subsection (2).
- (2) For the purposes of subsection (1), a country is, or was, during a specified period or on a specified day, a special developing country if:
  - (a) it is or was, during that period or on that day, a developing country; and
  - (b) it is or was, during that period or on that day:
    - (i) a least developed country, whether a member country or not; or
    - (ii) a member country that has eliminated and not restored export subsidies; or
    - (iii) a member country referred to in paragraph (b) of Annex VII of the Agreement on Subsidies and Countervailing

Customs Act 1901

25

Measures having a gross national product of less than \$US1,000 per annum per head of population.

(3) For all purposes of this Part and in all proceedings, a certificate under subsection (1) is conclusive evidence of the matters certified, except so far as the contrary is established.

### 269TAAC Definition—countervailable subsidy

- (1) For the purposes of this Part, a subsidy is a *countervailable subsidy* if it is specific.
- (2) Without limiting the generality of the circumstances in which a subsidy is specific, a subsidy is specific:
  - (a) if, subject to subsection (3), access to the subsidy is explicitly limited to particular enterprises; or
  - (b) if, subject to subsection (3), access is limited to particular enterprises carrying on business within a designated geographical region that is within the jurisdiction of the subsidising authority; or
  - (c) if the subsidy is contingent, in fact or in law, and whether solely or as one of several conditions, on export performance; or
  - (d) if the subsidy is contingent, whether solely or as one of several conditions, on the use of domestically produced or manufactured goods in preference to imported goods.
- (3) Subject to subsection (4), a subsidy is not specific if:
  - (a) eligibility for, and the amount of, the subsidy are established by objective criteria or conditions set out in primary or subordinate legislation or other official documents that are capable of verification; and
  - (b) eligibility for the subsidy is automatic; and
  - (c) those criteria or conditions are neutral, do not favour particular enterprises over others, are economic in nature and are horizontal in application; and
  - (d) those criteria or conditions are strictly adhered to in the administration of the subsidy.

26 Customs Act 1901

- (4) The Minister may, having regard to:
  - (a) the fact that the subsidy program benefits a limited number of particular enterprises; or
  - (b) the fact that the subsidy program predominantly benefits particular enterprises; or
  - (c) the fact that particular enterprises have access to disproportionately large amounts of the subsidy; or
  - (d) the manner in which a discretion to grant access to the subsidy has been exercised;

determine that the subsidy is specific.

- (5) In making a determination under subsection (4), the Minister must take account of:
  - (a) the extent of diversification of economic activities within the jurisdiction of the subsidising authority; and
  - (b) the length of time during which the subsidy program has been in operation.

# 269TAACA Determination of countervailable subsidy if non-cooperation by relevant entities

- (1) If:
  - (a) one of the following applies:
    - (i) there is an investigation under this Part in relation to whether a countervailing duty notice should be published;
    - (ii) there is a review under Division 5 in relation to the publication of a countervailing duty notice;
    - (iii) there is an inquiry under Division 6A in relation to the continuation of a countervailing duty notice; and
  - (b) the Commissioner is satisfied that an entity covered by subsection (2):
    - (i) has not given the Commissioner information the Commissioner considers to be relevant to the investigation, review or inquiry within a period the Commissioner considers to be reasonable; or

Customs Act 1901

27

(ii) has significantly impeded the investigation, review or inquiry;

then, in relation to the investigation, review or inquiry, in determining whether a countervailable subsidy has been received in respect of particular goods, or in determining the amount of a countervailable subsidy in respect of particular goods, the Commissioner or the Minister:

- (c) may act on the basis of all the facts available to the Commissioner or the Minister (as the case may be); and
- (d) may make such assumptions as the Commissioner or the Minister (as the case may be) considers reasonable.
- (2) For the purposes of paragraph (1)(b), the entities are as follows:
  - (a) any person who is or is likely to be directly concerned with the importation or exportation into Australia of goods to which the investigation, review or inquiry relates or who has been or is likely to be directly concerned with the importation or exportation into Australia of like goods;
  - (b) the government of the country of export or country of origin:
    - (i) of goods to which the investigation, review or inquiry relates that have been, or are likely to be, exported to Australia; or
    - (ii) of like goods that have been, or are likely to be, exported to Australia.

## 269TAAD Ordinary course of trade

- (1) If the Minister is satisfied, in relation to goods exported to Australia:
  - (a) that like goods are sold in the country of export in sales that are arms length transactions in substantial quantities during an extended period:
    - (i) for home consumption in the country of export; or
    - (ii) for exportation to a third country; at a price that is less than the cost of such goods; and

28 Customs Act 1901

- (b) that it is unlikely that the seller of the goods will be able to recover the cost of such goods within a reasonable period; the price paid for the goods referred to in paragraph (a) is taken not to have been paid in the ordinary course of trade.
- (2) For the purposes of this section, sales of goods at a price that is less than the cost of such goods are taken to have occurred in substantial quantities during an extended period if the volume of sales of such goods at a price below the cost of such goods over that period is not less than 20% of the total volume of sales over that period.
- (3) Costs of goods are taken to be recoverable within a reasonable period of time if, although the selling price of those goods at the time of their sale is below their cost at that time, the selling price is above the weighted average cost of such goods over the investigation period.
- (4) The cost of goods is worked out by adding:
  - (a) the amount determined by the Minister to be the cost of production or manufacture of those goods in the country of export; and
  - (b) the amount determined by the Minister to be the administrative, selling and general costs associated with the sale of those goods.
- (5) Amounts determined by the Minister for the purposes of paragraphs (4)(a) and (b) must be worked out in such manner, and taking account of such factors, as the regulations provide in respect of those purposes.

## 269TAA Arms length transactions

- (1) For the purposes of this Part, a purchase or sale of goods shall not be treated as an arms length transaction if:
  - (a) there is any consideration payable for or in respect of the goods other than their price; or

Customs Act 1901

29

- (b) the price appears to be influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; or
- (c) in the opinion of the Minister the buyer, or an associate of the buyer, will, subsequent to the purchase or sale, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.
- (1A) For the purposes of paragraph (1)(c), the Minister must not hold the opinion referred to in that paragraph because of a reimbursement in respect of the purchase or sale if the Minister is of the opinion that the purchase or sale will remain an arms length transaction in spite of the payment of that reimbursement, having regard to any or all of the following matters:
  - (a) any agreement, or established trading practices, in relation to the seller and the buyer, in respect of the reimbursement;
  - (b) the period for which such an agreement or practice has been in force;
  - (c) whether or not the amount of the reimbursement is quantifiable at the time of the purchase or sale.
  - (2) Without limiting the generality of subsection (1), where:
    - (a) goods are exported to Australia otherwise than by the importer and are purchased by the importer from the exporter (whether before or after exportation) for a particular price; and
    - (b) the Minister is satisfied that the importer, whether directly or through an associate or associates, sells those goods in Australia (whether in the condition in which they were imported or otherwise) at a loss;

the Minister may, for the purposes of paragraph (1)(c), treat the sale of those goods at a loss as indicating that the importer or an associate of the importer will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or a part of the price.

30 Customs Act 1901

- (3) In determining, for the purposes of subsection (2), whether goods are sold by an importer at a loss, the Minister shall have regard to:
  - (a) the amount of the price paid or to be paid for the goods by the importer; and
  - (b) such other amounts as the Minister determines to be costs necessarily incurred in the importation and sale of the goods; and
  - (c) the likelihood that the amounts referred to in paragraphs (a) and (b) will be able to be recovered within a reasonable time; and
  - (d) such other matters as the Minister considers relevant.
- (4) For the purposes of this Part, 2 persons shall be deemed to be associates of each other if, and only if:
  - (a) both being natural persons:
    - (i) they are members of the same family; or
    - (ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;
  - (b) both being bodies corporate:
    - (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or
    - (ii) both of them together control, directly or indirectly, a third body corporate; or
    - (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or
  - (c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or
  - (d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or
  - (e) they are members of the same partnership.

Note: In relation to the reference to member of a family in subparagraph (4)(a)(i), see also section 4AAA.

Customs Act 1901

31

Compilation No. 169

Compilation date: 01/09/2021

## **269TAB** Export price

- (1) For the purposes of this Part, the export price of any goods exported to Australia is:
  - (a) where:
    - (i) the goods have been exported to Australia otherwise than by the importer and have been purchased by the importer from the exporter (whether before or after exportation); and
    - (ii) the purchase of the goods by the importer was an arms length transaction;

the price paid or payable for the goods by the importer, other than any part of that price that represents a charge in respect of the transport of the goods after exportation or in respect of any other matter arising after exportation; or

- (b) where:
  - (i) the goods have been exported to Australia otherwise than by the importer and have been purchased by the importer from the exporter (whether before or after exportation); and
  - (ii) the purchase of the goods by the importer was not an arms length transaction; and
  - (iii) the goods are subsequently sold by the importer, in the condition in which they were imported, to a person who is not an associate of the importer;

the price at which the goods were so sold by the importer to that person less the prescribed deductions; or

- (c) in any other case—the price that the Minister determines having regard to all the circumstances of the exportation.
- (2) A reference in paragraph (1)(b) to prescribed deductions in relation to a sale of goods that have been exported to Australia shall be read as a reference to:
  - (a) any duties of Customs or sales tax paid or payable on the goods; and
  - (b) any costs, charges or expenses arising in relation to the goods after exportation; and

32 Customs Act 1901

- (c) the profit, if any, on the sale by the importer or, where the Minister so directs, an amount calculated in accordance with such rate as the Minister specifies in the direction as the rate that, for the purposes of paragraph (1)(b), is to be regarded as the rate of profit on the sale by the importer.
- (2A) If an export price of goods exported to Australia is being ascertained for the purposes of conducting a review of anti-dumping measures under Division 5, the price may, despite subsection (1), be determined by the Minister in accordance with subsection (2B) if:
  - (a) the price is being ascertained in relation to an exporter of those goods (whether the review is of the measures as they affect a particular exporter of those goods, or as they affect exporters of those goods generally); and
  - (b) the Minister determines that there is insufficient or unreliable information to ascertain the price due to an absence or low volume of exports of those goods to Australia by that exporter having regard to the following:
    - (i) previous volumes of exports of those goods to Australia by that exporter;
    - (ii) patterns of trade for like goods;
    - (iii) factors affecting patterns of trade for like goods that are not within the control of the exporter.

Note: If there is an absence of exports of those goods to Australia by that exporter, the Minister may deem such exports to have taken place for the purposes of ascertaining an export price: see subsection (2C).

- (2B) For the purposes of subsection (2A), the export price of those goods is the price determined by the Minister to be the export price, having regard to any of the following:
  - (a) the export price for the goods exported to Australia by the exporter established in accordance with subsection (1) of this section for a decision of a kind mentioned in subsection (2D);
  - (b) the price paid or payable for like goods sold by the exporter in arms length transactions for exportation from the country of export to a third country determined by the Minister to be an appropriate third country;

Customs Act 1901

33

- (c) the export price for like goods exported to Australia from the country of export by another exporter or exporters established in accordance with subsection (1) of this section for a decision mentioned in subsection (2D).
- (2C) For the purposes of conducting the review of anti-dumping measures under Division 5, if there is an absence of exports of those goods to Australia by the exporter, the Minister may deem such exports to have occurred for the purposes of applying subsections (2A) and (2B) of this section.
- (2D) For the purposes of paragraphs (2B)(a) and (c), the decisions are the following:
  - (a) deciding to publish a notice under any of the following provisions:
    - (i) subsection 269TG(1) or (2) (dumping duties);
    - (ii) subsection 269TJ(1) or (2) (countervailing duties);
    - (iii) subsection 269ZDB(1) (reviews of anti-dumping measures);
    - (iv) subsection 269ZDBH(1) (anti-circumvention inquiries);
    - (v) subsection 269ZG(3) (accelerated review);
    - (vi) subsection 269ZHG(1) (continuation of anti-dumping measures);
  - (b) any other decision under this Act of a kind prescribed by the regulations.
- (2E) For the purposes of paragraph (2B)(c), the decision must be a decision made during the period:
  - (a) beginning 2 years before the day the Commissioner published notice of the review under subsection 269ZC(4),(5) or (6); and
  - (b) ending on the day notice of the review is published under subsection 269ZDB(1).
- (2F) Without limiting the generality of the matters that may be taken into account by the Minister in determining whether a third country is an appropriate third country for the purposes of

34 Customs Act 1901

paragraph (2B)(b), the Minister may have regard to the following matters:

- (a) whether the volume of trade from the country of export to the third country is similar to the volume of trade from the country of export to Australia;
- (b) whether the nature of the trade in goods concerned between the country of export and the third country is similar to the nature of trade between the country of export and Australia.
- (2G) If the export price of goods exported to Australia has been ascertained under subsection (2B), the export price may be subject to such adjustments that the Minister determines are necessary to reflect what the export price would have been had there not been an absence or low volume of exports, including:
  - (a) adjustments due to exports (on which the export price is based) relating to earlier times; or
  - (b) adjustments due to exports (on which the export price is based) relating to not identical goods.
  - (3) Where the Minister is satisfied that sufficient information has not been furnished, or is not available, to enable the export price of goods to be ascertained under the preceding subsections, the export price of those goods shall be such amount as is determined by the Minister having regard to all relevant information.
  - (4) For the purposes of this section, the Minister may disregard any information that he or she considers to be unreliable.
  - (5) Paragraphs (1)(a) and (b) apply in relation to a purchase of goods by an importer from an exporter whether or not the importer and exporter are associates of each other.
  - (6) For the purposes of paragraphs (1)(a) and (2B)(b), the reference in those paragraphs to the price paid or payable for goods is a reference to that price after deducting any amount that is determined by the Minister to be a reimbursement of the kind referred to in subsection 269TAA(1A) in respect of that transaction.

Customs Act 1901

35

## 269TAC Normal value of goods

- (1) Subject to this section, for the purposes of this Part, the normal value of any goods exported to Australia is the price paid or payable for like goods sold in the ordinary course of trade for home consumption in the country of export in sales that are arms length transactions by the exporter or, if like goods are not so sold by the exporter, by other sellers of like goods.
- (1A) For the purposes of subsection (1), the reference in that subsection to the price paid or payable for like goods is a reference to that price after deducting any amount that is determined by the Minister to be a reimbursement of the kind referred to in subsection 269TAA(1A) in respect of the sales.
  - (2) Subject to this section, where the Minister:
    - (a) is satisfied that:
      - (i) because of the absence, or low volume, of sales of like goods in the market of the country of export that would be relevant for the purpose of determining a price under subsection (1); or
      - (ii) because the situation in the market of the country of export is such that sales in that market are not suitable for use in determining a price under subsection (1);
      - the normal value of goods exported to Australia cannot be ascertained under subsection (1); or
    - (b) is satisfied, in a case where like goods are not sold in the ordinary course of trade for home consumption in the country of export in sales that are arms length transactions by the exporter, that it is not practicable to obtain, within a reasonable time, information in relation to sales by other sellers of like goods that would be relevant for the purpose of determining a price under subsection (1);

the normal value of the goods for the purposes of this Part is:

- (c) except where paragraph (d) applies, the sum of:
  - (i) such amount as the Minister determines to be the cost of production or manufacture of the goods in the country of export; and

36 Customs Act 1901

- (ii) on the assumption that the goods, instead of being exported, had been sold for home consumption in the ordinary course of trade in the country of export—such amounts as the Minister determines would be the administrative, selling and general costs associated with the sale and the profit on that sale; or
- (d) if the Minister directs that this paragraph applies—the price determined by the Minister to be the price paid or payable for like goods sold in the ordinary course of trade in arms length transactions for exportation from the country of export to a third country determined by the Minister to be an appropriate third country, other than any amount determined by the Minister to be a reimbursement of the kind referred to in subsection 269TAA(1A) in respect of any such transactions.
- (3) The price determined under paragraph (2)(d) is a price that the Minister determines, having regard to the quantity of like goods sold as described in paragraph (2)(d) at that price, is representative of the price paid in such sales.
- (3A) The Minister is not required to consider working out the normal value of goods under paragraph (2)(d) before working out the normal value of goods under paragraph (2)(c).
  - (4) Subject to subsections (6) and (8), where the Minister is satisfied that it is inappropriate to ascertain the normal value of goods in accordance with the preceding subsections because the Government of the country of export:
    - (a) has a monopoly, or substantial monopoly, of the trade of the country; and
    - (b) determines or substantially influences the domestic price of goods in that country;

the normal value of the goods for the purposes of this Part is to be a value ascertained in accordance with whichever of the following paragraphs the Minister determines having regard to what is appropriate and reasonable in the circumstances of the case:

(c) a value equal to the price of like goods produced or manufactured in a country determined by the Minister and

Customs Act 1901

37

- sold for home consumption in the ordinary course of trade in that country, being sales that are arms length transactions;
- (d) a value equal to the price determined by the Minister to be the price of like goods produced or manufactured in a country determined by the Minister and sold in the ordinary course of trade in arms length transactions for exportation from that country to a third country determined by the Minister to be an appropriate third country;
- (e) a value equal to the sum of the following amounts ascertained in respect of like goods produced or manufactured in a country determined by the Minister and sold for home consumption in the ordinary course of trade in that country:
  - (i) such amount as the Minister determines to be the cost of production or manufacture of the like goods in that country;
  - (ii) such amounts as the Minister determines to be the administrative, selling and general costs associated with the sale of like goods in that country and the profit on that sale;
- (f) a value equal to the price payable for like goods produced or manufactured in Australia and sold for home consumption in the ordinary course of trade in Australia, being sales that are arms length transactions.
- (5) The price determined under paragraph (4)(d) is a price that the Minister determines, because of the quantity of like goods sold as described in paragraph (4)(d) at that price, is representative of the price paid in such sales.
- (5A) Amounts determined:
  - (a) to be the cost of production or manufacture of goods under subparagraph (2)(c)(i) or (4)(e)(i); and
  - (b) to be the administrative, selling and general costs in relation to goods under subparagraph (2)(c)(ii) or (4)(e)(ii);

38 Customs Act 1901

- must be worked out in such manner, and taking account of such factors, as the regulations provide for the respective purposes of paragraphs 269TAAD(4)(a) and (b).
- (5B) The amount determined to be the profit on the sale of goods under subparagraph (2)(c)(ii) or (4)(e)(ii), must be worked out in such manner, and taking account of such factors, as the regulations provide for that purpose.
- (5C) Without limiting the generality of the matters that may be taken into account by the Minister in determining whether a third country is an appropriate third country for the purposes of paragraph (2)(d) or (4)(d), the Minister may have regard to the following matters:
  - (a) whether the volume of trade from the country of export referred to in paragraph (2)(d) or the country first-mentioned in paragraph (4)(d) is similar to the volume of trade from the country of export to Australia; and
  - (b) whether the nature of the trade in goods concerned between the country of export referred to in paragraph (2)(d) or the country first-mentioned in paragraph (4)(d) is similar to the nature of trade between the country of export and Australia.
- (5D) The normal value of goods (the *exported goods*) is the amount determined by the Minister, having regard to all relevant information, if the exported goods are exported to Australia and the Minister is satisfied that the country of export has an economy in transition and that at least one of the following paragraphs applies:
  - (a) both of the following conditions exist:
    - (i) the exporter of the exported goods sells like goods in the country of export;
    - (ii) market conditions do not prevail in that country in respect of the domestic selling price of those like goods;
  - (b) both of the following conditions exist:
    - (i) the exporter of the exported goods does not sell like goods in the country of export but others do;
    - (ii) market conditions do not prevail in that country in respect of the domestic selling price of those like goods;

Customs Act 1901

39

- (c) the exporter of the exported goods does not answer questions in a questionnaire given to the exporter by the Commissioner under subsection 269TC(8) within the period described in that subsection or subsection 269TC(9) for answering questions;
- (d) the answers given within the period mentioned in subsection 269TC(8), or the further period mentioned in subsection 269TC(9), by the exporter of the exported goods to a questionnaire given to the exporter under subsection 269TC(8) do not provide a reasonable basis for determining that paragraphs (a) and (b) of this subsection do not apply.

Note: Subsection 269TC(8) deals with the Commissioner giving an exporter of goods to Australia a questionnaire about evidence of whether or not paragraphs (a) and (b) of this subsection apply, with a specified period of at least 30 days for the exporter to answer the questions. Under subsection 269TC(9) the Commissioner may allow the exporter a further period for

answering the questions.

- (5E) To be satisfied that the conditions in paragraph (5D)(a) or (b) exist, the Minister must have regard to the matters (if any) prescribed by the regulations.
- (5F) Without limiting the generality of subsection (5D), for the purpose of working out, under that subsection, the amount that is to be the normal value of goods exported to Australia, the Minister may determine that amount in a manner that would be open to the Minister under paragraph (4)(c), (d), (e) or (f) if subsection (4) were applicable.
- (5J) For the purposes of fulfilling Australia's international obligations under an international agreement, regulations may be made to disapply subsection (5D) to a country.
- (6) Where the Minister is satisfied that sufficient information has not been furnished or is not available to enable the normal value of goods to be ascertained under the preceding subsections (other than subsection (5D)), the normal value of those goods is such amount

40 Customs Act 1901

- as is determined by the Minister having regard to all relevant information.
- (7) For the purposes of this section, the Minister may disregard any information that he or she considers to be unreliable.
- (7A) The application of subsection (5D) to goods that are exported to Australia from a particular country does not preclude the application of other provisions of this section (other than subsections (4) and (5)) to other goods that are exported to Australia from that country.
  - (8) Where the normal value of goods exported to Australia is the price paid or payable for like goods and that price and the export price of the goods exported:
    - (a) relate to sales occurring at different times; or
    - (b) are not in respect of identical goods; or
    - (c) are modified in different ways by taxes or the terms or circumstances of the sales to which they relate;

that price paid or payable for like goods is to be taken to be such a price adjusted in accordance with directions by the Minister so that those differences would not affect its comparison with that export price.

- (9) Where the normal value of goods exported to Australia is to be ascertained in accordance with paragraph (2)(c) or (4)(e), the Minister must make such adjustments, in determining the costs to be determined under that paragraph, as are necessary to ensure that the normal value so ascertained is properly comparable with the export price of those goods.
- (10) Where:
  - (a) the actual country of export of goods exported to Australia is not the country of origin of the goods; and
  - (b) the Minister is of the opinion that the normal value of the goods should be ascertained for the purposes of this Part as if the country of origin were the country of export;

Customs Act 1901

41

#### Section 269TACAA

he or she may direct that the normal value of the goods is to be so ascertained.

- (11) For the purposes of subsection (10), the country of origin of goods is:
  - (a) in the case of unmanufactured raw products—the country of which they are products; or
  - (b) in any other case—the country in which the last significant process in the manufacture or production of the goods was performed.

## (14) If:

- (a) application is made for a dumping duty notice; and
- (b) goods the subject of the application are exported to Australia; but
- (c) the volume of sales of like goods for home consumption in the country of export by the exporter or another seller of like goods is less than 5% of the volume of goods the subject of the application that are exported to Australia by the exporter;

the volume of sales referred to in paragraph (c) is taken, for the purposes of paragraph (2)(a), to be a low volume unless the Minister is satisfied that it is still large enough to permit a proper comparison for the purposes of assessing a dumping margin under section 269TACB.

## **269TACAA Sampling**

- (1) If:
  - (a) one of the following applies:
    - (i) there is an investigation under this Part in relation to whether a dumping duty notice or countervailing duty notice should be published;
    - (ii) there is a review under Division 5 in relation to the publication of a dumping duty notice or countervailing duty notice;

42 Customs Act 1901

- (iii) there is an inquiry under Division 6A in relation to the continuation of a dumping duty notice or countervailing duty notice; and
- (b) the number of exporters from a particular country of export in relation to the investigation, review or inquiry is so large that it is not practicable to examine the exports of all of those exporters;

then the investigation, review or inquiry may be carried out, and findings may be made, on the basis of information obtained from an examination of a selected number of those exporters:

- (c) who constitute a statistically valid sample of those exporters; or
- (d) who are responsible for the largest volume of exports to Australia that can reasonably be examined.
- (2) If information is submitted by an exporter not initially selected under subsection (1) for the purposes of an investigation, review or inquiry, the investigation, review or inquiry must extend to that exporter unless to so extend it would prevent its timely completion.

# 269TACAB Dumping duty notice—export prices and normal values for different categories of exporters

*Uncooperative exporters* 

- (1) If one of the following applies:
  - (a) there is an investigation under this Part in relation to whether a dumping duty notice should be published;
  - (b) there is a review under Division 5 in relation to the publication of a dumping duty notice;
  - (c) there is an inquiry under Division 6A in relation to the continuation of a dumping duty notice;

then:

 (d) if the export price of goods for an uncooperative exporter is to be worked out in relation to the investigation, review or inquiry—that export price is to be worked out under subsection 269TAB(3); and

Customs Act 1901

43

#### Section 269TACAB

(e) if the normal value of goods for an uncooperative exporter is to be worked out in relation to the investigation, review or inquiry—that normal value is to be worked out under subsection 269TAC(6).

### Residual exporters

- (2) If:
  - (a) one of the following applies:
    - (i) there is an investigation under this Part in relation to whether a dumping duty notice should be published;
    - (ii) there is a review under Division 5 in relation to the publication of a dumping duty notice;
    - (iii) there is an inquiry under Division 6A in relation to the continuation of a dumping duty notice; and
  - (b) the investigation, review or inquiry is carried out on the basis of information obtained from an examination of a selected number of exporters as mentioned in subsection 269TACAA(1);

#### then:

- (c) if the export price of goods for a residual exporter is to be worked out in relation to the investigation, review or inquiry—that export price must not be less than the weighted average of export prices for like goods of cooperative exporters from the same country of export; and
- (d) if the normal value of goods for a residual exporter is to be worked out in relation to the investigation, review or inquiry—that normal value must not exceed the weighted average of normal values for like goods of cooperative exporters from the same country of export.
- (3) To the extent that subsection (2) applies in relation to an investigation, the weighted average of export prices, and the weighted average of normal values, of the cooperative exporters must not include any export price or normal value if, in a comparison under section 269TACB involving that export price or normal value, the Minister has determined:

44 Customs Act 1901

- (a) that there is no dumping; or
- (b) that the dumping margin, when expressed as a percentage of the export price or weighted average of export prices used to establish that dumping margin, is less than 2%.

## 269TACA Non-injurious price

The non-injurious price of goods exported to Australia is the minimum price necessary:

- (a) if the goods are the subject of, or of an application for, a dumping duty notice under subsection 269TG(1) or (2)—to prevent the injury, or a recurrence of the injury, or to remove the hindrance, referred to in paragraph 269TG(1)(b) or (2)(b); or
- (b) if the goods are the subject of, or of an application for, a third country dumping duty notice under subsection 269TH(1) or (2)—to prevent the injury, or a recurrence of the injury, referred to in paragraph 269TH(1)(b) or (2)(b); or
- (c) if the goods are the subject of, or of an application for, a countervailing duty notice under subsection 269TJ(1) or (2)—to prevent the injury, or a recurrence of the injury, or to remove the hindrance, referred to in paragraph 269TJ(1)(b) or (2)(b); or
- (d) if the goods are the subject of, or of an application for, a third country countervailing duty notice under subsection 269TK(1) or (2)—to prevent the injury, or a recurrence of the injury, referred to in paragraph 269TK(1)(b) or (2)(b).

# 269TACB Working out whether dumping has occurred and levels of dumping

- (1) If:
  - (a) application is made for a dumping duty notice; and
  - (b) export prices in respect of goods the subject of the application exported to Australia during the investigation

Customs Act 1901

45

#### Section 269TACB

- period have been established in accordance with section 269TAB; and
- (c) corresponding normal values in respect of like goods during that period have been established in accordance with section 269TAC;

the Minister must determine, by comparison of those export prices with those normal values, whether dumping has occurred.

- (2) In order to compare those export prices with those normal values, the Minister may, subject to subsection (3):
  - (a) compare the weighted average of export prices over the whole of the investigation period with the weighted average of corresponding normal values over the whole of that period; or
  - (aa) use the method of comparison referred to in paragraph (a) in respect of parts of the investigation period as if each of these parts were the whole of the investigation period; or
  - (b) compare the export prices determined in respect of individual transactions over the whole of the investigation period with the corresponding normal values determined over the whole of that period; or
  - (c) use:
    - (i) the method of comparison referred to in paragraph (a) in respect of a part or parts of the investigation period as if the part or each of these parts were the whole of the investigation period; and
    - (ii) the method of comparison referred to in paragraph (b) in respect of another part or other parts of the investigation period as if that other part or each of these other parts were the whole of the investigation period.
- (2A) If paragraph (2)(aa) or (c) applies:
  - (a) each part of the investigation period referred to in the paragraph must not be less than 1 month; and
  - (b) the parts of the investigation period as referred to in paragraph (2)(aa), or as referred to in subparagraphs (2)(c)(i)

46 Customs Act 1901

and (ii), must together comprise the whole of the investigation period.

- (3) If the Minister is satisfied:
  - (a) that the export prices differ significantly among different purchasers, regions or periods; and
  - (b) that those differences make the methods referred to in subsection (2) inappropriate for use in respect of a period constituting the whole or a part of the investigation period; the Minister may, for that period, compare the respective export prices determined in relation to individual transactions during that period with the weighted average of corresponding normal values over that period.
- (4) If, in a comparison under subsection (2), the Minister is satisfied that the weighted average of export prices over a period is less than the weighted average of corresponding normal values over that period:
  - (a) the goods exported to Australia during that period are taken to have been dumped; and
  - (b) the dumping margin for the exporter concerned in respect of those goods and that period is the difference between those weighted averages.
- (4A) To avoid doubt, a reference to a period in subsection (4) includes a reference to a part of the investigation period.
  - (5) If, in a comparison under subsection (2), the Minister is satisfied that an export price in respect of an individual transaction during the investigation period is less than the corresponding normal value:
    - (a) the goods exported to Australia in that transaction are taken to have been dumped; and
    - (b) the dumping margin for the exporter concerned in respect of those goods and that transaction is the difference between that export price and that normal value.

Customs Act 1901

47

#### Section 269TACC

- (6) If, in a comparison under subsection (3), the Minister is satisfied that the export prices in respect of particular transactions during the investigation period are less than the weighted average of corresponding normal values during that period:
  - (a) the goods exported to Australia in each such transaction are taken to have been dumped; and
  - (b) the dumping margin for the exporter concerned in respect of those goods is the difference between each relevant export price and the weighted average of corresponding normal values.
- (10) Any comparison of export prices, or weighted average of export prices, with any corresponding normal values, or weighted average of corresponding normal values, must be worked out in respect of similar units of goods, whether determined by weight, volume or otherwise.

# 269TACC Working out whether a financial contribution or income or price support confers a benefit

- (1) Subject to subsections (2) and (3), the question whether a financial contribution or income or price support confers a benefit is to be determined by the Minister having regard to all relevant information.
- (2) A direct financial payment received from any of the following is taken to confer a benefit:
  - (a) a government of a country;
  - (b) a public body of a country;
  - (c) a public body of which a government of a country is a member:
  - (d) a private body entrusted or directed by a government of a country or by such a public body to carry out a governmental function.

48 Customs Act 1901

## Guidelines for financial contributions

- (3) In determining whether a financial contribution confers a benefit, the Minister must have regard to the following guidelines:
  - (a) the provision of equity capital from a government or body referred to in subsection (2) does not confer a benefit unless the decision to provide the capital is inconsistent with normal investment practice of private investors in the country concerned;
  - (b) the making of a loan by a government or body referred to in subsection (2) does not confer a benefit unless the loan requires the enterprise receiving the loan to repay a lesser amount than would be required for a comparable commercial loan which the enterprise could actually obtain;
  - (c) the guarantee of a loan by a government or body referred to in subsection (2) does not confer a benefit unless the enterprise receiving the guarantee is required to repay on the loan a lesser amount than would be required for a comparable commercial loan without that guarantee;
  - (d) the provision of goods or services by a government or body referred to in subsection (2) does not confer a benefit unless the goods or services are provided for less than adequate remuneration:
  - (e) the purchase of goods or services by a government or body referred to in subsection (2) does not confer a benefit unless the purchase is made for more than adequate remuneration.
- (4) For the purposes of paragraphs (3)(d) and (e), the adequacy of remuneration in relation to goods or services is to be determined having regard to prevailing market conditions for like goods or services in the country where those goods or services are provided or purchased.

## 269TACD Amount of countervailable subsidy

(1) If the Minister is satisfied that a countervailable subsidy has been received in respect of goods, the amount of the subsidy is an amount determined by the Minister in writing.

Customs Act 1901

49

#### Section 269TAE

(2) After the amount of the countervailable subsidy received in respect of goods has been worked out, the Minister must, if that subsidy is not quantified by reference to a unit of those goods determined by weight, volume or otherwise, work out how much of that amount is properly attributable to each such unit.

## 269TAE Material injury to industry

- (1) In determining, for the purposes of section 269TG or 269TJ, whether material injury to an Australian industry has been or is being caused or is threatened or would or might have been caused, or whether the establishment of an Australian industry has been materially hindered, because of any circumstances in relation to the exportation of goods to Australia from the country of export, the Minister may, without limiting the generality of that section but subject to subsections (2A) to (2C), have regard to:
  - (aa) if the determination is being made for the purposes of section 269TG—the size of the dumping margin, or of each of the dumping margins, worked out in respect of goods of that kind that have been exported to Australia and dumped; and
  - (ab) if the determination is being made for the purposes of section 269TJ—particulars of any countervailable subsidy received in respect of goods of that kind that have been exported to Australia; and
    - (a) the quantity of goods of that kind that, during a particular period, have been or are likely to be exported to Australia from the country of export; and
  - (b) any increase or likely increase, during a particular period, in the quantity of goods of that kind exported to Australia from the country of export; and
  - (c) any change or likely change, during a particular period, in the proportion that:
    - (i) the quantity of goods of that kind exported to Australia from the country of export and sold or consumed in Australia; or

50 Customs Act 1901

- (ii) the quantity of goods of that kind, or like goods, produced or manufactured in the Australian industry and sold or consumed in Australia;
- bears to the quantity of goods of that kind, or like goods, sold or consumed in Australia; and
- (d) the export price that has been or is likely to be paid by importers for goods of that kind exported to Australia from the country of export; and
- (e) the difference between:
  - (i) the price that has been or is likely to be paid for goods of that kind, or like goods, produced or manufactured in the Australian industry and sold in Australia; and
  - (ii) the price that has been or is likely to be paid for goods of that kind exported to Australia from the country of export and sold in Australia; and
- (f) the effect that the exportation of goods of that kind to Australia from the country of export in those circumstances has had or is likely to have on the price paid for goods of that kind, or like goods, produced or manufactured in the Australian industry and sold in Australia; and
- (g) any effect that the exportation of goods of that kind to Australia from the country of export in those circumstances has had or is likely to have on the relevant economic factors in relation to the Australian industry; and
- (h) if the determination is being made for the purposes of section 269TJ and the goods are agricultural products—whether the exportation of goods of that kind to Australia from the country of export in those circumstances has given or is likely to give rise to a need for financial or other support, or an increase in financial or other support, for the Australian industry from the Commonwealth Government.
- (2) In determining, for the purposes of section 269TH or 269TK, whether material injury to an industry in a third country has been or is being caused or is threatened or would or might have been caused because of any circumstances in relation to the exportation of goods to Australia from the country of export, the Minister may,

Customs Act 1901

51

without limiting the generality of that section but subject to subsections (2A) to (2C), have regard to:

- (aa) if the determination is being made for the purposes of section 269TH—the size of the dumping margin, or of each of the dumping margins, worked out in respect of goods of that kind that have been exported to Australia and dumped; and
- (ab) if the determination is being made for the purposes of section 269TK—particulars of any countervailable subsidy received in respect of goods of that kind that have been exported to Australia; and
- (a) the quantity of goods of that kind that, during a particular period, have been or are likely to be exported to Australia from the country of export; and
- (b) any increase or likely increase, during a particular period, in the quantity of goods of that kind exported to Australia from the country of export; and
- (c) any change or likely change, during a particular period, in the proportion that:
  - (i) the quantity of goods of that kind exported to Australia from the country of export and sold or consumed in Australia; or
  - (ii) the quantity of goods of that kind, or like goods, produced or manufactured in the third country and sold or consumed in Australia;
  - bears to the quantity of goods of that kind, or like goods, sold or consumed in Australia; and
- (d) the export price that has been or is likely to be paid by importers for goods of that kind exported to Australia from the country of export; and
- (e) the difference between:
  - (i) the price that has been or is likely to be paid for goods of that kind, or like goods, produced or manufactured in the third country and sold in Australia; and

52 Customs Act 1901

- (ii) the price that has been or is likely to be paid for goods of that kind exported to Australia from the country of export and sold in Australia; and
- (f) the effect that the exportation of goods of that kind to Australia from the country of export in those circumstances has had or is likely to have on the price paid for goods of that kind, or like goods, produced or manufactured in the third country and sold in Australia; and
- (g) any effect that the exportation of goods of that kind to Australia from the country of export in those circumstances has had or is likely to have on the relevant economic factors in relation to the producer or manufacturer in the third country.
- (2A) In making a determination in relation to the exportation of goods to Australia for the purposes referred to in subsection (1) or (2), the Minister must consider whether any injury to an industry, or hindrance to the establishment of an industry, is being caused or threatened by a factor other than the exportation of those goods such as:
  - (a) the volume and prices of imported like goods that are not dumped; or
  - (b) the volume and prices of importations of like goods that are not subsidised; or
  - (c) contractions in demand or changes in patterns of consumption; or
  - (d) restrictive trade practices of, and competition between, foreign and Australian producers of like goods; or
  - (e) developments in technology; or
  - (f) the export performance and productivity of the Australian industry;

and any such injury or hindrance must not be attributed to the exportation of those goods.

(2AA) A determination for the purposes of subsection (1) or (2) must be based on facts and not merely on allegations, conjecture or remote possibilities.

Customs Act 1901

53

## (2B) In determining:

- (a) for the purposes of subsection (1), whether or not material injury is threatened to an Australian industry; or
- (b) for the purposes of subsection (2), whether or not material injury is threatened to an industry in a third country;

because of the exportation of goods into the Australian market, the Minister must take account only of such changes in circumstances, including changes of a kind determined by the Minister, as would make that injury foreseeable and imminent unless dumping or countervailing measures were imposed.

- (2C) In determining, for the purposes referred to in subsection (1) or (2), the effect of the exportations of goods to Australia from different countries of export, the Minister should consider the cumulative effect of those exportations only if the Minister is satisfied that:
  - (a) each of those exportations is the subject of an investigation; and
  - (b) either:
    - (i) all the investigations of those exportations resulted from applications under section 269TB lodged with the Commissioner on the same day; or
    - (ii) the investigations of those exportations resulted from applications under section 269TB lodged with the Commissioner on different days but the investigation periods for all the investigations of those exportations overlap significantly; and
  - (c) if the determination is being made for the purposes of section 269TG or 269TH—the dumping margin worked out under section 269TACB for the exporter for each of the exportations is at least 2% of the export price or weighted average of export prices used to establish that dumping margin; and
  - (d) if the determination is being made for the purposes of section 269TG or 269TH—for each application, the volume of goods the subject of the application that have been, or may be, exported to Australia over a reasonable examination period (as defined in subsection 269TDA(17)) from the

54 Customs Act 1901

- country of export and dumped is not taken to be negligible for the purposes of subsection 269TDA(3) because of subsection 269TDA(4); and
- (da) if the determination is being made for the purposes of section 269TJ or 269TK:
  - (i) the amount of the countervailable subsidy in respect of the goods the subject of each of the exportations exceeds the negligible level of countervailable subsidy worked out under subsection 269TDA(16); and
  - (ii) the volume of each of those exportations is not negligible; and
- (e) it is appropriate to consider the cumulative effect of those exportations, having regard to:
  - (i) the conditions of competition between those goods; and
  - (ii) the conditions of competition between those goods and like goods that are domestically produced.
- (3) A reference in subsection (1) or (2) to the relevant economic factors in relation to an Australian industry, or in relation to an industry in a third country, in relation to goods of a particular kind exported to Australia is a reference to:
  - (a) the quantity of goods of that kind, or like goods, produced or manufactured in the industry; and
  - (b) the degree of utilization of the capacity of the industry to produce or manufacture goods of that kind, or like goods; and
  - (c) the quantity of goods of that kind, or like goods, produced or manufactured in the industry:
    - (i) for which there are sales or forward orders; or
    - (ii) which are held as stocks: and
  - (d) the value of sales of, or forward orders for, goods of that kind, or like goods, produced or manufactured in the industry; and
  - (e) the level of profits earned in the industry, that are attributable to the production or manufacture of goods of that kind, or like goods; and

Customs Act 1901

55

- (f) the level of return on investment in the industry; and
- (g) cash flow in the industry; and
- (h) the number of persons employed, and the level of wages paid to persons employed, in the industry in relation to the production or manufacture of goods of that kind, or like goods; and
- (ha) the terms and conditions of employment (including the number of hours worked) of persons employed in the industry in relation to the production or manufacture of goods of that kind, or like goods; and
  - (j) the share of the market in Australia for goods of that kind, or like goods, that is held by goods of that kind, or like goods, produced or manufactured in the industry; and
- (k) the ability of persons engaged in the industry, to raise capital in relation to the production or manufacture of goods of that kind, or like goods; and
- (m) investment in the industry.

## **269TAF Currency conversion**

- (1) If, for the purposes of this Part, comparison of the export prices of goods exported to Australia and corresponding normal values of like goods requires a conversion of currencies, that conversion, subject to subsection (2), is to be made using the rate of exchange on the date of the transaction or agreement that, in the opinion of the Minister, best establishes the material terms of the sale of the exported goods.
- (2) If, in relation to goods exported to Australia, a forward rate of exchange is used, the Minister may, in a conversion of currencies under subsection (1), make use of that rate of exchange.
- (3) If:
  - (a) the comparison referred to in subsection (1) requires the conversion of currencies; and
  - (b) the rate of exchange between those currencies has undergone a short-term fluctuation;

56 Customs Act 1901

the Minister may, for the purpose of that comparison, disregard that fluctuation.

#### (4) If:

- (a) the comparison referred to in subsection (1) requires the conversion of currencies; and
- (b) the Minister is satisfied that the rate of exchange between those currencies has undergone a sustained movement; the Minister may, by notice published on the Anti-Dumping Commission's website, declare that this subsection applies with effect from a day specified in the notice and, if the Minister does so, the Minister may use the rate of exchange in force on that day for the purposes of that comparison during the period of 60 days starting on that day.
- (5) Nothing in subsection (4) prevents the Minister specifying a day in a notice that is earlier than the day of publication of the notice if the day specified:
  - (a) is a day after the start of the sustained movement; and
  - (b) is not a day occurring within 60 days after the day specified in a prior notice.
- (6) Nothing in subsection (4) prevents the Minister publishing more than one notice if a sustained movement in the rate of exchange continues for more than 60 days.
- (7) The Commissioner may, if he or she considers it desirable so to do for the avoidance of doubt, specify, by notice published on the Anti-Dumping Commission's website, a means of establishing a rate that is taken to be, or to have been, the rate of exchange between the Australian currency and another currency or between other currencies:
  - (a) on a day, or during a period, preceding the day of publication of the notice; or
  - (b) from and including the day of publication of the notice, or an earlier day specified in the notice, until the revocation of the notice.

Customs Act 1901

57

#### Section 269TAG

(8) The rate of exchange established between currencies in a notice under subsection (7) is, for the purpose of working out the amount of duty or interim duty payable on any goods exported on the day or during the period to which the rate so specified applies, the rate of exchange that applies for the purposes of this section in respect of the currencies specified in the notice.

## 269TAG Minister may take anti-dumping measures on own initiative

- (1) Nothing in this Part implies that the Minister cannot initiate an investigation into the need to take anti-dumping measures in respect of goods although no application has been made under section 269TB for the taking of such measures in respect of such goods.
- (2) An investigation under subsection (1) must be carried out in accordance with the Minister's written requirements instead of the requirements set out in this Part.
- (3) The Minister may, subject to subsection (4), take anti-dumping measures as a result of the investigation as if the investigation had been carried out under this Part.
- (4) The Minister must not take such anti-dumping measures unless the Minister:
  - (a) has determined any matters which the Minister would be required to determine; and
  - (b) is satisfied of any matters of which the Minister would be required to be satisfied;

in order to take those measures if the investigation had been carried out in accordance with the requirements of the other provisions of this Part.

- (5) The Minister must ensure that:
  - (a) his or her instructions under subsection (2) for the conduct of an investigation referred to in subsection (1); and

58 Customs Act 1901

- (b) his or her actions in taking any anti-dumping measures as a result of such an investigation;
- are consistent with Australia's international obligations under the World Trade Organization Agreement.
- (6) The anti-dumping measures taken and any matters determined to permit the taking of those measures are to be treated, for all purposes of this Act and the Dumping Duty Act, as measures taken, and matters determined, under the relevant provisions of this Part.

## 269TAH Minister may delegate functions and powers to Commissioner or Commission staff members

- (1) The Minister may, by signed instrument, delegate to the following any of the functions and powers of the Minister under this Part or the Dumping Duty Act:
  - (a) the Commissioner;
  - (b) a Commission staff member.
- (2) However, subsection (1) does not apply to a function or power under:
  - (a) subsection 269TG(1) or (2), 269TH(1) or (2), 269TJ(1) or (2) or 269TK(1) or (2) of this Act; or
  - (b) subsection 8(5), 9(5), 10(3B) or 11(4) of the Dumping Duty Act.

# 269TA Minister may give directions to Commissioner in relation to powers and duties under this Part

- (1) The Minister may, by legislative instrument, give to the Commissioner such directions in connection with carrying out or giving effect to the Commissioner's powers and duties under this Part as the Minister thinks fit, and the Commissioner shall comply with any directions so given.
- (2) A direction under subsection (1) shall not deal with carrying out or giving effect to the powers or duties of the Commissioner in

Customs Act 1901

59

Part XVB Special provisions relating to anti-dumping dutiesDivision 1 Definitions and role of Minister

## Section 269TA

relation to a particular consignment of goods or to like goods to goods in a particular consignment but shall deal instead with the general principles for carrying out or giving effect to the Commissioner's powers.

60 Customs Act 1901

# Division 2—Consideration of anti-dumping matters by the Commissioner

## 269TBA What this Division is about

#### This Division:

- sets out the requirements for making applications for the publication of dumping duty notices and countervailing duty notices;
- sets out the procedures to be followed, and the matters to be considered, by the Commissioner in conducting investigations in relation to goods covered by such applications, for the purpose of making a report to the Minister;
- empowers the Commonwealth, in certain cases, to take securities in respect of interim duty that may become payable, in order to prevent injury to Australian industry while such investigations continue;
- sets out the circumstances in which the Commissioner must terminate such investigations.

## 269TB Application for action under Dumping Duty Act

- (1) Where:
  - (a) a consignment of goods:
    - (i) has been imported into Australia;
    - (ii) is likely to be imported into Australia; or
    - (iii) may be imported into Australia, being like goods to goods to which subparagraph (i) or (ii) applies;
  - (b) there is, or may be established, an Australian industry producing like goods; and

Customs Act 1901

61

#### Section 269TB

(c) a person believes that there are, or may be, reasonable grounds for the publication of a dumping duty notice or a countervailing duty notice in respect of the goods in the consignment;

that person may, by application in writing lodged with the Commissioner, request that the Minister publish that notice in respect of the goods in the consignment.

## (2) Where:

- (a) a consignment of goods produced or manufactured in a country other than Australia:
  - (i) has been imported into Australia;
  - (ii) is likely to be imported into Australia; or
  - (iii) may be imported into Australia, being like goods to goods to which subparagraph (i) or (ii) applies; and
- (b) there is, in a third country, an industry that produces or manufactures like goods for export to Australia; and
- (c) the Government of that third country believes that there are, or may be, reasonable grounds for the publication of a dumping duty notice or a countervailing duty notice in respect of the goods in the consignment;

the Government of that third country may, by application in writing lodged with the Commissioner, request that the Minister publish that notice in respect of the goods in the consignment.

- (2A) During the period after receiving an application for a dumping duty notice and before giving public notice under subsection 269TC(4) of a decision not to reject the application, the Commissioner must notify the government of the country, or of each country, whose exporters are nominated in the application.
- (2B) During the period after receiving an application for a countervailing duty notice and before giving public notice under subsection 269TC(4) of a decision not to reject the application, the Commissioner must notify:
  - (a) the government of the country, or of each country, whose exporters are nominated in the application; and

62 Customs Act 1901

- (b) the government of any other country from which countervailable subsidies are alleged to have been received.
- (2C) A notification by the Commissioner under subsection (2B) must include an invitation to consult with the Commissioner in relation to whether:
  - (a) any countervailable subsidies exist; and
  - (b) any such subsidies, if found to exist, are causing or are likely to cause material injury of a kind referred to in paragraph 269TJ(1)(b) or 269TK(1)(b);

with the aim of arriving at a mutually agreed solution.

- (3) An applicant may, at any time before the Minister decides:
  - (a) to publish a dumping duty notice or a countervailing duty notice in respect of an exporter to whom the application extends; or
  - (b) to accept an undertaking from an exporter to whom the application extends or from a country to whose exporters the application extends;

by notice in writing lodged with the Commissioner, withdraw the application so far as it extends to that exporter, or to exporters exporting from that country, as the case requires.

- (4) An application under subsection (1) or (2) or a notice under subsection (3) withdrawing such an application must:
  - (a) be in writing; and
  - (b) be in a form approved by the Commissioner for the purposes of this section; and
  - (c) contain such information as the form requires; and
  - (d) be signed in the manner indicated in the form; and
  - (e) in the case of an application under subsection (1)—be supported by a sufficient part of the Australian industry; and
  - (f) be lodged in the manner approved under section 269SMS.
- (5) The application, or the notice withdrawing an application, is taken to have been received by the Commissioner when the application

Customs Act 1901

63

- or notice is first received by a Commission staff member doing duty in relation to dumping applications.
- (6) An application under subsection (1) in relation to a consignment of goods is taken to be supported by a sufficient part of the Australian industry if the Commissioner is satisfied that persons (including the applicant) who produce or manufacture like goods in Australia and who support the application:
  - (a) account for more than 50% of the total production or manufacture of like goods produced or manufactured by that portion of the Australian industry that has expressed either support for, or opposition to, the application; and
  - (b) account for not less than 25% of the total production or manufacture of like goods in Australia.

# 269TC Consideration of application

- (1) The Commissioner shall, within 20 days after receiving an application under subsection 269TB(1) in respect of goods, examine the application and, if the Commissioner is not satisfied, having regard to the matters contained in the application and to any other information that the Commissioner considers relevant:
  - (a) that the application complies with subsection 269TB(4); or
  - (b) that there is, or is likely to be established, an Australian industry in respect of like goods; or
  - (c) that there appear to be reasonable grounds:
    - (i) for the publication of a dumping duty notice or a countervailing duty notice, as the case requires, in respect of the goods the subject of the application; or
    - (ii) for the publication of such a notice upon the importation into Australia of such goods;

he or she shall reject the application and inform the applicant, by notice in writing, accordingly.

(2) The Commissioner shall, within 20 days after receiving an application by the Government of a country under subsection 269TB(2) in respect of goods, examine the application

64 Customs Act 1901

and, if the Commissioner is not satisfied, having regard to the matters contained in the application and to any other information that the Commissioner considers relevant:

- (a) that the application complies with subsection 269TB(4); or
- (b) that there is a producer or manufacturer of like goods in that country who exports such goods to Australia; or
- (c) that there appear to be reasonable grounds:
  - (i) for the publication of a dumping duty notice or a countervailing duty notice, as the case requires, in respect of the goods the subject of the application; or
  - (ii) for the publication of such a notice upon the importation into Australia of such goods;

he or she shall reject the application and inform the applicant, by notice in writing, accordingly.

- (2A) If an applicant, after lodging an application under section 269TB, decides to give the Commissioner further information in support of that application without having been requested to do so:
  - (a) the information must be lodged with the Commissioner, in writing, in the manner in which applications under that section must be lodged; and
  - (b) the information is taken to have been received by the Commissioner when the information is first received by a Commission staff member doing duty in relation to dumping applications; and
  - (c) this Part has effect as if:
    - (i) the application had included that further information; and
    - (ii) the application had only been lodged when that further information was lodged; and
    - (iii) the application had only been received when that further information was received.
  - (3) Where, in accordance with subsection (1) or (2), the Commissioner rejects an application, the notice informing the applicant of that rejection:

Customs Act 1901

65

- (a) shall state the reasons why the Commissioner was not satisfied of one or more of the matters set out in that subsection; and
- (b) shall inform the applicant of the applicant's right, within 30 days of the receipt of the notice, to apply for a review of the Commissioner's decision by the Review Panel under Division 9.
- (4) If the Commissioner decides not to reject an application under subsection 269TB(1) or (2) in respect of goods, the Commissioner must give public notice of the decision:
  - (a) setting out particulars of goods the subject of the application; and
  - (b) setting out the identity of the applicant; and
  - (ba) setting out the countries of export known to be involved; and
  - (bb) if the application is for a countervailing duty notice—also setting out the countries from which countervailable subsidisation is alleged to have been received; and
  - (bc) setting a date, which should be the date or estimated date of publication of the notice, as the date of initiation of the investigation; and
  - (bd) indicating the basis on which dumping or countervailable subsidisation is alleged to have occurred; and
  - (be) summarising the factors on which the allegation of injury or hindrance to the establishment of an industry is based; and
  - (bf) indicating that a report will be made to the Minister:
    - (i) within 155 days after the date of initiation of the investigation; or
    - (ii) within such longer period as the Minister allows under section 269ZHI:
    - on the basis of the examination of exportations to Australia of goods the subject of the application during a period specified in the notice as the investigation period in relation to the application; and
  - (c) inviting interested parties to lodge with the Commissioner, within 37 days after the date of initiation of the investigation,

66 Customs Act 1901

- submissions concerning the publication of the notice sought in the application; and
- (d) stating that if the Commissioner, in accordance with section 269TD, makes a preliminary affirmative determination in relation to the application, he or she may apply provisional measures, including the taking of securities under section 42, in respect of interim duty that may become payable on the importation of the goods the subject of the application; and
- (e) stating that:
  - (i) within 110 days after the date of initiation of the investigation; or
  - (ii) such longer period as the Minister allows under section 269ZHI;

the Commissioner, in accordance with section 269TDAA, will place on the public record a statement of the essential facts on which the Commissioner proposes to base a recommendation to the Minister; and

- (f) inviting interested parties to lodge with the Commissioner, within 20 days of that statement being placed on the public record, submissions in response to that statement; and
- (g) indicating the address at which, or the manner in which, submissions under paragraph (c) or (f) can be lodged; and
- (h) stating that if the Minister decides to publish or not to publish a dumping duty notice or a countervailing duty notice after considering the report referred to in paragraph (bf), certain persons will have the right to seek review of that decision in accordance with Division 9.
- (5) Information required to be included in the notice under subsection (4) may be included in a separate report to which the notice makes reference.
- (5A) The Commissioner cannot vary the length of the investigation period.
  - (6) Despite the fact that a notice under this section specifies a particular period for interested parties to lodge submissions with

Customs Act 1901

67

the Commissioner, if the Commissioner is satisfied, by representation in writing by an interested party:

- (a) that a longer period is reasonably required for the party to make a submission; and
- (b) that allowing a longer period will be practicable in the circumstances:

the Commissioner may notify the party, in writing, that a specified further period will be allowed for the party to lodge a submission.

- (7) As soon as practicable after the Commissioner decides not to reject an application under section 269TB for a dumping duty notice or a countervailing duty notice, the Commissioner must ensure that a copy of the application, or of so much of the application as is not claimed to be confidential or to constitute information whose publication would adversely affect a person's business or commercial interests, is made available:
  - (a) unless paragraph (b) applies—to all persons known to be exporters of goods the subject of the application and to the government of each country of export; or
  - (b) if the number of persons known to be exporters of goods the subject of the application is so large that it is not practicable to provide a copy of the application, or of so much of the application as is not the subject of such a claim, to each of them—to the government of each country of export and to each relevant trade association.
- (8) If the Commissioner is satisfied that a country whose exporters are nominated in an application for a dumping duty notice or a countervailing duty notice has an economy in transition, the Commissioner must, as soon as practicable after deciding not to reject the application:
  - (a) give each nominated exporter from such a country a questionnaire about evidence of whether or not paragraphs 269TAC(5D)(a) and (b) apply; and
  - (b) inform each such exporter that the exporter has a specified period of not less than 30 days for answering questions in the questionnaire; and

68 Customs Act 1901

- (c) inform each such exporter that the investigation of the application will proceed on the basis that subsection 269TAC(5D) applies to the normal value of the exporter's goods that are the subject of the application if:
  - (i) the exporter does not give the answers to the Commissioner within the period; or
  - (ii) the exporter gives the answers to the Commissioner within the period but they do not provide a reasonable basis for determining that paragraphs 269TAC(5D)(a) and (b) do not apply.

Note:

Paragraph 269TAC(5D)(a) or (b) applies if a government of the country of export significantly affects the selling price in that country of like goods to the goods that are the subject of the application.

- (9) Despite the fact that, under subsection (8), the Commissioner has informed an exporter given a questionnaire that the exporter has a particular period to answer the questions in the questionnaire, if the Commissioner is satisfied, by representation in writing by the exporter:
  - (a) that a longer period is reasonably required for the exporter to answer the questions; and
  - (b) that allowing a longer period will be practicable in the circumstances:
  - the Commissioner may notify the exporter, in writing, that a specified further period will be allowed for the exporter to answer the questions.
- (10) If, during an investigation in respect of goods the subject of an application under section 269TB, the Commissioner becomes aware of an issue as to whether a countervailable subsidy (other than one covered by the application) has been received in respect of the goods, the Commissioner may examine that issue as part of the investigation.

## **269TD** Preliminary affirmative determinations

(1) At any time not earlier than 60 days after the date of initiation of an investigation as to whether there are sufficient grounds for the

Customs Act 1901

69

publication of a dumping duty notice, or a countervailing duty notice, in respect of goods the subject of an application under section 269TB, the Commissioner may, if he or she is satisfied:

- (a) that there appears to be sufficient grounds for the publication of such a notice; or
- (b) that it appears that there will be sufficient grounds for the publication of such a notice subsequent to the importation into Australia of such goods;

make a determination (a *preliminary affirmative determination*) to that effect.

- (2) Subject to subsection (3), in deciding whether to make such a preliminary affirmative determination, the Commissioner:
  - (a) must have regard to:
    - (i) the application concerned; and
    - (ii) any submissions concerning publication of the notice that are received by the Commissioner within 37 days after the date of initiation of the investigation; and
  - (b) may have regard to any other matters that the Commissioner considers relevant.
- (3) The Commissioner is not obliged to have regard to any submission that is received by the Commissioner after the end of the period referred to in subparagraph (2)(a)(ii) if to do so would, in the Commissioner's opinion, prevent the timely consideration of the question whether or not to make a preliminary affirmative determination.
- (4) If the Commissioner makes a preliminary affirmative determination:
  - (a) the Commissioner must give public notice of that determination; and
  - (b) the Commonwealth may, at the time that determination is made or at any later time during the investigation, require and take securities under section 42 in respect of interim duty that may become payable if the Commissioner is satisfied that it is necessary to do so to prevent material injury to an

70 Customs Act 1901

Australian industry occurring while the investigation continues.

(5) If the Commonwealth decides to require and take securities under subsection (4), the Commissioner must give public notice of that decision.

# 269TDAA Statement of essential facts in relation to investigation of application under section 269TB

- (1) The Commissioner must, within 110 days after the date of initiation of an investigation arising from an application under section 269TB or such longer period as the Minister allows under section 269ZHI, place on the public record a statement of the facts (the *statement of essential facts*) on which the Commissioner proposes to base a recommendation to the Minister in relation to that application.
- (2) Subject to subsection (3), in formulating the statement of essential facts, the Commissioner:
  - (a) must have regard to:
    - (i) the application concerned; and
    - (ii) any submissions concerning publication of the notice that are received by the Commissioner within 37 days after the date of initiation of the investigation; and
  - (b) may have regard to any other matters that the Commissioner considers relevant.
- (3) The Commissioner is not obliged to have regard to a submission received by the Commissioner after the end of the period referred to in subparagraph (2)(a)(ii) if to do so would, in the Commissioner's opinion, prevent the timely placement of the statement of essential facts on the public record.

Customs Act 1901

71

# **269TDA** Termination of investigations

Commissioner must terminate if all dumping margins are negligible

- (1) If:
  - (a) application is made for a dumping duty notice; and
  - (b) in an investigation, for the purposes of the application, of an exporter to Australia of goods the subject of the application, the Commissioner is satisfied that:
    - (i) there has been no dumping by the exporter of any of those goods; or
    - (ii) there has been dumping by the exporter of some or all of those goods, but the dumping margin for the exporter, or each such dumping margin, worked out under section 269TACB, when expressed as a percentage of the export price or weighted average of export prices used to establish that dumping margin, is less than 2%;

the Commissioner must terminate the investigation so far as it relates to the exporter.

Commissioner must terminate if countervailable subsidisation is negligible

- (2) If:
  - (a) application is made for a countervailing duty notice; and
  - (b) in an investigation, for the purposes of the application, of an exporter to Australia of goods the subject of the application, the Commissioner is satisfied that:
    - (i) no countervailable subsidy has been received in respect of any of those goods; or
    - (ii) a countervailable subsidy has been received in respect of some or all of those goods but it never, at any time during the investigation period, exceeded the negligible level of countervailable subsidy under subsection (16);

72 Customs Act 1901

the Commissioner must terminate the investigation so far as it relates to the exporter.

Commissioner must terminate if negligible volumes of dumping are found

- (3) If:
  - (a) application is made for a dumping duty notice; and
  - (b) in an investigation for the purposes of the application the Commissioner is satisfied that the total volume of goods the subject of the application:
    - (i) that have been, or may be, exported to Australia over a reasonable examination period from a particular country of export; and
    - (ii) that have been, or may be, dumped; is negligible;

the Commissioner must terminate the investigation so far as it relates to that country.

What is a negligible volume of dumped goods?

- (4) For the purpose of subsection (3), the total volume of goods the subject of the application that have been, or may be, exported to Australia over a reasonable examination period from the particular country of export and dumped is taken to be a negligible volume if:
  - (a) when expressed as a percentage of the total Australian import volume, it is less than 3%; and
  - (b) subsection (5) does not apply in relation to those first-mentioned goods.

Aggregation of volumes of dumped goods

- (5) For the purposes of subsection (4), this subsection applies in relation to goods the subject of the application that have been, or may be, exported to Australia over a reasonable examination period from the particular country of export and dumped if:
  - (a) the volume of such goods that have been, or may be, so exported from that country and dumped, when expressed as a

Customs Act 1901

73

- percentage of the total Australian import volume, is less than 3%; and
- (b) the volume of goods the subject of the application that have been, or may be, exported to Australia over that period from another country of export and dumped, when expressed as a percentage of the total Australian import volume, is also less than 3%; and
- (c) the total volume of goods the subject of the application that have been, or may be, exported to Australia over that period from the country to which paragraph (a) applies, and from all countries to which paragraph (b) applies, and dumped, when expressed as a percentage of the total Australian import volume, is more than 7%.

Negligible dumping margins to count in determining volume

- (6) The fact that the dumping margin, or each of the dumping margins, in relation to a particular exporter, when expressed as a percentage of the export price or weighted average of export prices used to establish that dumping margin, is less than 2%, does not prevent exports by that exporter being taken into account:
  - (a) in working out the total volume of goods that have been, or may be, exported from a country of export and dumped; and
  - (b) in aggregating, for the purposes of subsection (5), the volumes of goods that have been, or may be, exported from that country of export and other countries of export and dumped.

Commissioner must terminate if negligible volumes of countervailable subsidisation are found

- (7) If:
  - (a) application is made for a countervailing duty notice; and
  - (b) in an investigation for the purposes of the application, the Commissioner is satisfied that the total volume of goods the subject of the application:

74 Customs Act 1901

- (i) that have been, or may be, exported to Australia from a particular country of export during a reasonable examination period; and
- (ii) in respect of which a countervailable subsidy has been, or may be, received;

is negligible;

the Commissioner must terminate the investigation so far as it relates to that country.

What is a negligible volume of subsidised goods?

- (8) For the purposes of subsection (7), the total volume of goods the subject of the application for a countervailing duty notice that have been, or may be, exported to Australia over a reasonable examination period from the particular country of export and in respect of which a countervailable subsidy has been received is taken to be a negligible volume if:
  - (a) that country of export is not a developing country and that total volume, when expressed as a percentage of the total Australian import volume, is less than 3%; or
  - (b) that country of export is a developing country and that total volume, when expressed as a percentage of the total Australian import volume, is less than 4%;

and subsections (9), (10) and (11) do not apply in relation to those first-mentioned goods.

Aggregation of volumes of subsidised goods from countries other than developing countries

- (9) For the purposes of subsection (8), this subsection applies in relation to goods the subject of the application that have been, or may be, exported to Australia over a reasonable examination period from the particular country of export and in respect of which a countervailable subsidy has been, or may be, received, if:
  - (a) the country of export is not a developing country; and
  - (b) the volume of such goods:

Customs Act 1901

75

### Section 269TDA

- (i) that have been, or may be, exported to Australia over that period from that country; and
- (ii) in respect of which a countervailable subsidy has been, or may be, received;

when expressed as a percentage of the total Australian import volume, is less than 3%; and

- (c) the volume of goods the subject of the application:
  - (i) that have been, or may be, exported to Australia over that period from another country that is not a developing country; and
  - (ii) in respect of which a countervailable subsidy has been, or may be, received;

when expressed as a percentage of the total Australian import volume, is also less than 3%; and

- (d) the total volume of goods the subject of the application:
  - (i) that have been, or may be, exported to Australia over that period from the country to which paragraph (b) applies and from all countries to which paragraph (c) applies; and
  - (ii) in respect of which a countervailable subsidy has been, or may be, received;

when expressed as a percentage of the total Australian import volume, is more than 7%.

Aggregation of volumes of subsidised goods from developing countries

- (10) For the purposes of subsection (8), this subsection applies in relation to goods the subject of the application that have been, or may be, exported to Australia over a reasonable examination period from the particular country of export and in respect of which a countervailable subsidy has been, or may be, received if:
  - (a) the country of export is a developing country; and
  - (b) the volume of such goods:
    - (i) that have been, or may be, exported to Australia over that period from that country; and

76 Customs Act 1901

(ii) in respect of which a countervailable subsidy has been, or may be, received;

when expressed as a percentage of the total Australian import volume, is less than 4%; and

- (c) the volume of goods the subject of the application:
  - (i) that have been, or may be, exported to Australia over that period from another country that is a developing country; and
  - (ii) in respect of which a countervailable subsidy has been, or may be, received;

when expressed as a percentage of the total Australian import volume, is also less than 4%; and

- (d) the total volume of goods the subject of the application:
  - (i) that have been, or may be, exported to Australia over that period from the country to which paragraph (b) applies and from all countries to which paragraph (c) applies; and
  - (ii) in respect of which a countervailable subsidy has been, or may be received;

when expressed as a percentage of the total Australian import volume, is more than 9%.

Aggregation of volumes of subsidised goods from member countries that are developing countries

- (11) For the purposes of subsection (8), this subsection applies in relation to goods the subject of the application that have been, or may be, exported to Australia over a reasonable examination period from the particular country of export and in respect of which a countervailable subsidy has been, or may be, received if:
  - (a) the country of export is a member country and a developing country; and
  - (b) the volume of such goods;
    - (i) that have been, or may be exported to Australia over that period from that country; and

Customs Act 1901

77

### Section 269TDA

(ii) in respect of which a countervailable subsidy has been, or may be, received;

when expressed as a percentage of the total Australian import volume, is less than 4%; and

- (c) the volume of goods the subject of the application:
  - (i) that have been, or may be, exported to Australia over that period from another member country that is a developing country; and
  - (ii) in respect of which a countervailable subsidy has been, or may be, received;

when expressed as a percentage of the total Australian import volume, is less than 4%; and

- (d) the volume of goods the subject of the application:
  - (i) that have been, or may be, exported to Australia over that period from the country to which paragraph (b) applies and from all countries to which paragraph (c) applies; and
  - (ii) in respect of which a countervailable subsidy has been, or may be, received;

when expressed as a percentage of the total Australian import volume, is more than 9%.

Negligible countervailable subsidies to count in determining volume

- (12) The fact that the level of countervailable subsidy that has been, or may be, received in respect of goods that have been, exported, or may be exported, to Australia from a country of export is a negligible level under subsection (16) does not prevent exports from that country being taken into account:
  - (a) in working out the total volume of goods that have been, or may be, exported from a country of export and in respect of which a countervailable subsidy has been, or may be, payable; and
  - (b) in aggregating, for the purposes of subsection (9), (10) or (11), volumes of goods that have been, or may be, exported to Australia from that country and other countries and in

78 Customs Act 1901

respect of which a countervailing subsidy has been, or may be, received.

Commissioner must terminate dumping investigation if export causes negligible injury etc.

- (13) Subject to subsection (13A), if:
  - (a) application is made for a dumping duty notice; and
  - (b) in an investigation, for the purposes of the application, of goods the subject of the application that have been, or may be, exported to Australia from a particular country of export, the Commissioner is satisfied that the injury, if any, to an Australian industry or an industry in a third country, or the hindrance, if any, to the establishment of an Australian industry, that has been, or may be, caused by that export is negligible;

the Commissioner must terminate the investigation so far as it relates to that country.

- (13A) If, in relation to the investigation referred to in subsection (13), the Commissioner, in accordance with subsection (14B), considers the cumulative effect of exportations of goods to Australia from 2 or more countries of export, then the following apply in relation to those countries:
  - (a) if the Commissioner is not satisfied that the injury to an Australian industry or an industry in a third country, or the hindrance to the establishment of an Australian industry, that has been, or may be, caused by those exports is negligible—subsection (13) does not apply in relation to those countries;
  - (b) if the Commissioner is satisfied that such injury or hindrance that has been, or may be, caused by those exports is negligible—the Commissioner must terminate the investigation so far as it relates to those countries.

Note:

If the investigation also covers exports of goods from a country that was not part of the cumulation consideration because those exports did not satisfy the criteria in subsection (14B), then the Commissioner will consider whether subsection (13) applies to that country.

Customs Act 1901

79

### Section 269TDA

Commissioner must terminate countervailable subsidy investigation if export causes negligible injury

- (14) Subject to subsection (14A), if:
  - (a) application is made for a countervailing duty notice; and
  - (b) in an investigation, for the purpose of the application, of goods the subject of the application that have been, or may be, exported to Australia from a particular country of export, the Commissioner is satisfied that the injury, if any, to an Australian industry or an industry in a third country that has been, or may be, caused by that export is negligible;

the Commissioner must terminate the investigation so far as it relates to that country.

- (14A) If, in relation to the investigation referred to in subsection (14), the Commissioner, in accordance with subsection (14B), considers the cumulative effect of exportations of goods to Australia from 2 or more countries of export, then the following apply in relation to those countries:
  - (a) if the Commissioner is not satisfied that the injury to an Australian industry or an industry in a third country that has been, or may be, caused by those exports is negligible—subsection (14) does not apply in relation to those countries;
  - (b) if the Commissioner is satisfied that such injury that has been, or may be, caused by those exports is negligible—the Commissioner must terminate the investigation so far as it relates to those countries.

Note:

If the investigation also covers exports of goods from a country that was not part of the cumulation consideration because those exports did not satisfy the criteria in subsection (14B), then the Commissioner will consider whether subsection (14) applies to that country.

Cumulative assessment of injury or hindrance

(14B) For the purpose of subsection (13A) or (14A), the Commissioner must consider the cumulative effect of exportations of goods to Australia from 2 or more countries of export if the Commissioner is satisfied that:

80 Customs Act 1901

- (a) each of those exportations is the subject of an investigation; and
- (b) either:
  - (i) all the investigations of those exportations resulted from applications under section 269TB lodged with the Commissioner on the same day; or
  - (ii) the investigations of those exportations resulted from applications under section 269TB lodged with the Commissioner on different days but the investigation periods for all the investigations of those exportations overlap significantly; and
- (c) for the purposes of subsection (13A)—the dumping margin worked out under section 269TACB for the exporter for each of the exportations is at least 2% of the export price or weighted average of export prices used to establish that dumping margin; and
- (d) for the purposes of subsection (13A)—for each application, the volume of goods the subject of the application that have been, or may be, exported to Australia over a reasonable examination period (as defined in subsection 269TDA(17)) from the country of export and dumped is not taken to be negligible for the purposes of subsection 269TDA(3) because of subsection 269TDA(4); and
- (e) for the purposes of subsection (14A):
  - (i) the amount of the countervailable subsidy in respect of the goods the subject of each of the exportations exceeds the negligible level of countervailable subsidy worked out under subsection 269TDA(16); and
  - (ii) the volume of each of those exportations is not negligible; and
- (f) it is appropriate to consider the cumulative effect of those exportations, having regard to:
  - (i) the conditions of competition between those goods; and
  - (ii) the conditions of competition between those goods and like goods that are domestically produced.

Customs Act 1901

81

### Section 269TDA

Commissioner must give public notice of termination decisions

- (15) If the Commissioner decides to terminate an investigation so far as it relates to a particular exporter or country of export, the Commissioner must:
  - (a) give public notice of that decision; and
  - (b) ensure that:
    - (i) in the case of an exporter, a copy of the notice is sent to the applicant, the exporter and the government of the country of export; or
    - (ii) in the case of a country of export, a copy of the notice is sent to the applicant and the government of that country; and
  - (c) inform the applicant of the applicant's right, within 30 days after the first publication of the public notice, to apply for a review of the Commissioner's decision by the Review Panel under Division 9.

Negligible countervailable subsidisation

- (16) For the purposes of this section, a countervailable subsidy received in respect of goods exported to Australia is negligible if:
  - (a) the country of export is not a developing country and the subsidy, when expressed as a percentage of the export price of the goods, is less than 1%; or
  - (b) the country of export is a developing country but not a special developing country and the subsidy, when expressed as a percentage of the export price of the goods, is not more than 2%; or
  - (c) the country of export is a special developing country and the subsidy, when expressed as a percentage of the export price of the goods, is not more than 3%.

Definition—reasonable examination period

(17) In this section:

82 Customs Act 1901

**reasonable examination period**, in relation to an application for a dumping duty notice or a countervailing duty notice in respect of goods, means a period comprising:

- (a) the whole or a substantial part of the investigation period; or
- (b) any period after the end of the investigation period that is taken into account for the purpose of considering possible future importations of goods the subject of the application.

total Australian import volume, in relation to a volume of goods the subject of an application for a dumping duty notice or a countervailing duty notice that have been, or may be, exported to Australia from a particular country during a period, means the total volume of all goods the subject of the application and like goods that have been, or may be, exported to Australia from all countries during that period.

# 269TE Commissioner to have regard to same considerations as Minister

(1) In this section:

### decision means:

- (a) a decision of the Commissioner under section 269TC or 269TD; or
- (b) a decision contained in a report by the Commissioner under section 269ZZL.

### recommendation means:

- (a) a recommendation included in a report prepared by the Commissioner under section 269TEA, 269ZDA, 269ZDBG, 269ZG or 269ZHF; or
- (b) a recommendation by the Commissioner to the Minister under section 269TEB or 269X.
- (2) If the Commissioner is required, in making a recommendation or decision, to determine any matter ordinarily required to be determined by the Minister under this Act or the Dumping Duty Act, the Commissioner must determine the matter:

Customs Act 1901

83

- (a) in like manner as if he or she were the Minister; and
- (b) having regard to the considerations to which the Minister would be required to have regard if the Minister were determining the matter.
- (3) Subsection (2) applies in respect of goods that have not been imported into Australia at the time of the Commissioner's determination of a matter in respect of those goods as if:
  - (a) the Commissioner's determination of the matter were being made after an importation of those goods into Australia; and
  - (b) the importation had occurred at the time of the anticipated importation of those goods into Australia.
- (4) Nothing in this section implies that the determination of a matter by the Commissioner affects the power of the Minister to make a final determination in respect of that matter for the purposes of the Dumping Duty Act.

# 269TEA Report to Minister concerning publication of notices under this Part

- (1) If:
  - (a) application has been made under section 269TB for publication of a dumping duty notice or a countervailing duty notice; and
  - (b) the Commissioner has initiated an investigation in respect of the application under section 269TC;
  - the Commissioner must, after holding such an investigation and within 155 days after the date of initiation of the investigation or such longer period as the Minister allows under section 269ZHI, give the Minister a report in respect of the goods the subject of the application that:
    - (c) recommends whether any such notice should be published and the extent of any duties that are, or should be, payable under the Dumping Duty Act because of that notice; and
    - (d) recommends, in particular, whether the Minister ought to be satisfied as to the matters in respect of which the Minister is

84 Customs Act 1901

- required to be satisfied before such a notice can be published; and
- (e) recommends, where applicable, whether the Minister ought to give notice to the exporter under subsection 269TG(3D) or to the government of the country of export or to the exporter under subsection 269TJ(2A).
- (2) The Commissioner's report must, to the extent that it is practicable to do so, also extend to any like goods not covered by the application but imported into Australia during the period starting on the date of initiation of the investigation and ending 20 days after the statement of essential facts in respect of the investigation is placed on the public record.
- (3) Subject to subsection (4), in deciding on the recommendations to be made to the Minister in the Commissioner's report in relation to an application under section 269TB for publication of a dumping duty notice or a countervailing duty notice, the Commissioner:
  - (a) must have regard to:
    - (i) the application; and
    - (ii) any submission concerning the publication of that notice to which the Commissioner has had regard for the purpose of formulating the statement of essential facts; and
    - (iii) the statement of essential facts; and
    - (iv) any submission made in response to that statement that is received by the Commissioner within 20 days after the placing of that statement on the public record; and
  - (b) may have regard to any other matters that the Commissioner considers to be relevant.
- (4) The Commissioner is not obliged to have regard to any submission made in response to the statement of essential facts that is received by the Commissioner after the end of the period referred to in subparagraph (3)(a)(iv) if to do so would, in the Commissioner's opinion, prevent the timely preparation of the report to the Minister.

Customs Act 1901

85

- (5) The report to the Minister must include a statement of the Commissioner's reasons for any recommendation contained in the report that:
  - (a) sets out the material findings of fact on which that recommendation is based; and
  - (b) provides particulars of the evidence relied on to support those findings.

# 269TEB Commissioner recommendations concerning undertakings offered after preliminary affirmative determination

- (1) A person who:
  - (a) if application has been made for publication of a dumping duty notice in respect of goods—is an exporter of such goods; or
  - (b) if application has been made for publication of a countervailing duty notice in respect of goods—is the government of the country of export, or is an exporter, of such goods;

may, at any time after the making of a preliminary affirmative determination in respect of the application, indicate in writing to the Commissioner the terms in which the government or exporter would be prepared to give an undertaking to the Minister.

- (2) The Commissioner must consider whether he or she is satisfied that those terms are adequate to remove the injury, or the threat of injury, to which the application is addressed so far as the government or exporter offering the undertaking is concerned and, by notice in writing:
  - (a) if the Commissioner is so satisfied—recommend to the Minister that he or she accept the undertaking; or
  - (b) if the Commissioner is not so satisfied—indicate to the government or exporter the reasons why he or she is not so satisfied.
- (3) A government or an exporter may, having regard to those reasons, indicate to the Commissioner that the government or exporter is prepared to give an undertaking to the Minister in revised terms.

86 Customs Act 1901

- (4) If an undertaking in revised terms is proposed to the Commissioner, the Commissioner must:
  - (a) if he or she is not satisfied that the undertaking as so revised is adequate to remove the injury, or the threat of injury, to which the application is addressed—inform the government or exporter to that effect; and
  - (b) if he or she is so satisfied—recommend to the Minister that the Minister accept the undertaking as revised.
- (5) If the Minister accepts the undertaking proposed by a government, investigation of the application is suspended so far as it relates to goods exported from that country.
- (6) If the Minister accepts the undertaking proposed by an exporter, investigation of the application is suspended so far as it relates to goods exported by that exporter.
- (7) If:
  - (a) investigation of an application is suspended:
    - (i) so far as it relates to goods exported from a particular country; or
    - (ii) so far as it relates to goods exported by a particular exporter;
    - on the Minister's acceptance of an undertaking proposed by the government of that country or by that exporter; and
  - (b) that government or exporter breaches that undertaking; the Minister may take such steps as he or she considers necessary to facilitate the resumption of the investigation in so far as it relates to goods exported from that country or by that exporter.
- (8) Without limiting the generality of subsection (7), the Minister may, in writing, require the Commissioner to resume the investigation so far as it relates to goods exported from the country, or by the exporter, who breached the undertaking subject to such conditions as to the conduct of the investigation as the Minister considers appropriate.

Customs Act 1901

87

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### Section 269TEB

- (9) In determining the steps to be taken in order to facilitate the resumption of an investigation, and, where the Minister requires that the Commissioner resume the investigation, to determine the conditions on which the resumed investigation is to be conducted, the Minister must have regard to:
  - (a) the procedures that had been completed when the undertaking was accepted; and
  - (b) the length of time that has elapsed since the acceptance of the undertaking.
- (10) The Commissioner is not obliged to consider the terms of any proposed undertaking provided by a government or an exporter if to do so would prevent the timely making of a recommendation by the Commissioner to the Minister under section 269TEA.
- (11) If the Commissioner does not recommend the acceptance of an undertaking under this section, the Commissioner may nonetheless recommend to the Minister that he or she seek an undertaking from the government or exporter who proposed the undertaking and set out the terms of the undertaking that he or she recommends the Minister seek.

88 Customs Act 1901

# Division 3—Consideration of anti-dumping matters by the Minister

### 269TF What this Division is about

This Division sets out the role of the Minister in considering an anti-dumping matter. The Minister will normally be acting after receipt of a report from the Commissioner. In particular, the Division:

- empowers the Minister to publish dumping duty notices or countervailing duty notices;
- empowers the Minister to accept undertakings rather than publish such notices;
- outlines the matters of which the Minister must be satisfied before publishing such notices or accepting such undertakings;
- indicates the period during which such notices or undertakings remain in force;
- sets out the circumstances in which such notices can extend to goods already exported.

## **269TG Dumping duties**

- (1) Subject to section 269TN, where the Minister is satisfied, as to any goods that have been exported to Australia, that:
  - (a) the amount of the export price of the goods is less than the amount of the normal value of those goods; and
  - (b) because of that:

Customs Act 1901

89

- (i) material injury to an Australian industry producing like goods has been or is being caused or is threatened, or the establishment of an Australian industry producing like goods has been or may be materially hindered; or
- (ii) in a case where security has been taken under section 42 in respect of any interim duty that may become payable on the goods under section 8 of the Dumping Duty Act—material injury to an Australian industry producing like goods would or might have been caused if the security had not been taken;

the Minister may, by public notice, declare that section 8 of that Act applies:

- (c) to the goods in respect of which the Minister is so satisfied; and
- (d) to like goods that were exported to Australia after the Commissioner made a preliminary affirmative determination under section 269TD in respect of the goods referred to in paragraph (c) but before the publication of that notice.
- (2) Where the Minister is satisfied, as to goods of any kind, that:
  - (a) the amount of the export price of like goods that have already been exported to Australia is less than the amount of the normal value of those goods, and the amount of the export price of like goods that may be exported to Australia in the future may be less than the normal value of the goods; and
  - (b) because of that, material injury to an Australian industry producing like goods has been or is being caused or is threatened, or the establishment of an Australian industry producing like goods has been or may be materially hindered:

the Minister may, by public notice (whether or not he or she has made, or proposes to make, a declaration under subsection (1) in respect of like goods that have been exported to Australia), declare that section 8 of the Dumping Duty Act applies to like goods that are exported to Australia after the date of publication of the notice or such later date as is specified in the notice.

(3) Where:

90 Customs Act 1901

- (a) a notice under subsection (1) declares particular goods to be goods to which section 8 of the Dumping Duty Act applies; or
- (b) a notice under subsection (2) declares like goods in relation to goods of a particular kind to be goods to which that section applies;

the notice must, subject to subsection (3A), include a statement of the respective amounts that the Minister ascertained, at the time of publication of the notice:

- (c) was or would be the normal value of the goods to which the declaration relates; and
- (d) was or would be the export price of those goods; and
- (e) was or would be the non-injurious price of those goods.
- (3A) If any person who has provided information to assist the Minister to ascertain the normal value, export price or non-injurious price of goods to which a declaration under subsection (1) or (2) relates claims, in writing, that the information is confidential or that the inclusion in a notice under that subsection of that value or price would adversely affect the person's business or commercial interests:
  - (a) in accordance with subsection 269ZI(9) the Minister is not required to include in the notice a statement of that value or price; but
  - (b) upon request the Commissioner may notify that value or price to persons who, in the Commissioner's opinion, would be affected parties in any review of the rate of interim duty imposed on like goods to the goods to which the declaration relates.
- (3D) If the export of a consignment of goods to Australia by an exporter has been under consideration by the Minister so as to decide whether or not to publish a dumping duty notice under this section in relation to the goods in the consignment or to like goods, the Minister may give notice, in writing, to the exporter stating that:

Customs Act 1901

91

- (a) the Minister is of the opinion that it would be appropriate for the exporter to give an undertaking in accordance with subsection (4) to the Minister; and
- (b) an undertaking, in the terms set out in the notice, would be satisfactory to the Minister.
- (4) Whether or not a notice has been given to an exporter, the Minister may defer the decision to publish or not to publish a dumping duty notice covering that exporter, for so long as the Minister considers appropriate, if the exporter offers, and the Minister accepts, an undertaking that the exporter will so conduct future trade to Australia in like goods as to avoid:
  - (a) causing or threatening material injury to an Australian industry producing like goods; or
  - (b) materially hindering the establishment of such an Australian industry.
- (5) In giving a notice, and in considering the terms of any proposed undertaking, the Minister must have regard to the desirability that any price increase to which the undertaking relates is limited to an amount such that the total price of the goods is not more than the non-injurious price of the goods.
- (5A) However, subsection (5) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that either or both of the following apply in relation to the goods in the consignment:
  - (a) the normal value of the goods was not ascertained under subsection 269TAC(1) because of the operation of subparagraph 269TAC(2)(a)(ii);
  - (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.
  - (6) The Minister:
    - (a) may give a notice to an exporter under subsection (3D) whether or not the giving of such a notice has been

92 Customs Act 1901

- recommended by the Commissioner in a report under section 269TEA; and
- (b) may accept an undertaking whether or not the acceptance of such an undertaking has been recommended by the Commissioner in a recommendation under section 269TEB;
   and
- (c) must not give a notice to an exporter under subsection (3D), or accept an undertaking from an exporter, before a preliminary affirmative determination, or an equivalent determination in an investigation conducted under section 269TAG, has been made that extends to that exporter; and
- (d) must give public notice of any undertaking so accepted.
- (7) The acceptance by the Minister of an undertaking may be subject to conditions that include, but are not limited to, conditions relating to:
  - (a) giving the Minister, on an agreed basis, information that is relevant to the fulfilment of the undertaking; and
  - (b) providing the Minister with appropriate access to such information.
- (8) The acceptance by the Minister of an undertaking from an exporter does not prevent the exporter requesting the Minister to determine whether, had the undertaking not been accepted, the Minister would have published a dumping duty notice or would have decided not to publish such a notice.
- (9) The Minister must, if an exporter makes such a request, and may, on his or her own initiative, determine whether he or she would have published a dumping duty notice or would have decided not to publish such a notice if the undertaking had not been accepted.
- (10) Subsection (9) does not imply that the Minister is required to make a determination under that subsection before the Minister has received a report of the Commissioner in relation to the matter.

Customs Act 1901

93

### Section 269TH

(11) If the Minister determines under subsection (9) that he or she would have decided not to publish a dumping duty notice, the undertaking automatically lapses.

# 269TH Third country dumping duties

- (1) Subject to section 269TN, where the Minister is satisfied, as to any goods produced or manufactured in a particular country that have been exported to Australia, that:
  - (a) the amount of the export price of the goods is less than the amount of the normal value of the goods; and
  - (b) because of that:
    - (i) material injury to an industry in a third country engaged in the production or manufacture of like goods has been or is being caused or is threatened; or
    - (ii) in a case where security has been taken under section 42 in respect of any interim duty that may become payable on the goods under section 9 of the Dumping Duty Act—material injury to an industry in a third country engaged in the production or manufacture of like goods would or might have been caused if the security had not been taken;

the Minister, if requested by the Government of the third country to do so, may, by public notice, declare that section 9 of that Act applies:

- (c) to the goods in respect of which the Minister is so satisfied; and
- (d) to like goods that were exported to Australia after the Commissioner made a preliminary affirmative determination under section 269TD in respect of the goods referred to in paragraph (c) but before the publication of that notice.
- (2) Where the Minister is satisfied, as to goods of any kind produced or manufactured in a particular country that:
  - (a) the amount of the export price of like goods so produced or manufactured that have already been exported to Australia is less than the amount of the normal value of those goods, and

94 Customs Act 1901

- the amount of the export price of like goods so produced or manufactured that may be exported to Australia in the future may be less than the normal value of the goods; and
- (b) because of that, material injury to an industry in a third country engaged in the production or manufacture of like goods has been or is being caused or is threatened;

the Minister, if requested by the Government of the third country so to do, may, by public notice (whether or not he or she has made, or proposes to make, a declaration under subsection (1) in respect of like goods so manufactured or produced that have been exported to Australia), declare that section 9 of the Dumping Duty Act applies to like goods so produced or manufactured that are exported to Australia after the date of publication of the notice or such later date as is specified in the notice.

### (3) Where:

- (a) a notice under subsection (1) declares particular goods to be goods to which section 9 of the Dumping Duty Act applies; or
- (b) a notice under subsection (2) declares like goods in relation to goods of a particular kind to be goods to which that section applies;

the notice must, subject to subsection (4), include a statement of the respective amounts that the Minister ascertained at the time of publication of the notice:

- (c) was or would be the normal value of the goods to which the declaration relates; and
- (d) was or would be the export price of those goods; and
- (e) was or would be the non-injurious price of those goods.
- (4) If any person who has provided information to assist the Minister to ascertain the normal value, export price or non-injurious price of goods to which a declaration under subsection (1) or (2) relates claims, in writing, that the information is confidential or that the inclusion in a notice under that subsection of that value or price would adversely affect the person's business or commercial interests:

Customs Act 1901

95

- (a) in accordance with subsection 269ZI(9), the Minister is not required to include in the notice a statement of that value or price; but
- (b) upon request the Commissioner may notify that value or price to persons who, in the Commissioner's opinion, would be affected parties in any review of the rate of interim duty imposed on like goods to the goods to which the declaration relates.

# **269TJ** Countervailing duties

- (1) Subject to section 269TN, where the Minister is satisfied, as to any goods that have been exported to Australia, that:
  - (a) a countervailable subsidy has been received in respect of the goods; and
  - (b) because of that:
    - (i) material injury to an Australian industry producing like goods has been or is being caused or is threatened or the establishment of an Australian industry producing like goods has been or may be materially hindered; or
    - (ii) in a case where security has been taken under section 42 in respect of any interim duty that may become payable on the goods under section 10 of the Dumping Duty Act—material injury to an Australian industry producing like goods would or might have been caused if the security had not been taken;

the Minister may, by public notice, declare that section 10 of that Act applies:

- (c) to the goods in respect of which the Minister is so satisfied;
- (d) to like goods that were exported to Australia after the Commissioner made a preliminary affirmative determination under section 269TD in respect of the goods referred to in paragraph (c) but before the publication of that notice.
- (2) Where the Minister is satisfied, as to goods of any kind that:
  - (a) a countervailable subsidy:

96 Customs Act 1901

- (i) has been received in respect of goods the subject of the application that have already been exported to Australia; and
- (ii) may be received in respect of like goods that may be exported to Australia in the future; and
- (b) because of that, material injury to an Australian industry producing like goods has been or is being caused or is being threatened, or the establishment of an Australian industry producing like goods has been or may be materially hindered;

the Minister may, by public notice (whether or not he or she has made, or proposes to make, a declaration under subsection (1) in respect of like goods that have been exported to Australia), declare that section 10 of the Dumping Duty Act applies to like goods that are exported to Australia after the date of publication of the notice or such later date as is specified in the notice.

- (2A) If the export of a consignment of goods to Australia has been under consideration by the Minister so as to decide whether or not to publish a countervailing duty notice under this section in relation to the goods in the consignment or to like goods, the Minister may give notice, in writing, to the government of the country of export or to the exporter stating that:
  - (a) the Minister is of the opinion that it would be appropriate for the government or the exporter to give an undertaking in accordance with subsection (3) to the Minister; and
  - (b) an undertaking, in the terms set out in the notice, would be satisfactory to the Minister.
  - (3) Whether or not a notice has been given to a government or to an exporter in respect of goods in the consignment or like goods, the Minister may defer the decision to publish or not to publish a countervailing duty notice covering those goods if the Minister is given and accepts an undertaking to which subsection (3A) applies.
- (3A) This subsection applies:
  - (a) to an undertaking given by a government—if it is an undertaking that the government will, in relation to any

Customs Act 1901

97

- export trade to Australia in like goods, review any countervailable subsidy delivered by that government and make any changes found to be necessary to avoid:
- (i) causing or threatening material injury to an Australian industry producing like goods; or
- (ii) materially hindering the establishment of such an Australian industry; and
- (b) to an undertaking by an exporter—if it is an undertaking that the exporter will so conduct future trade to Australia in like goods as to avoid:
  - (i) causing or threatening material injury to an Australian industry producing like goods; or
  - (ii) materially hindering the establishment of such an Australian industry.
- (3B) In giving a notice, and in considering the terms of any proposed undertaking, the Minister must have regard to the desirability that any price increase arising from the undertaking is limited to an amount such that the total price of the goods is not more than the non-injurious price of the goods.
- (3BA) However, subsection (3B) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that either or both of the following apply in relation to the goods in the consignment:
  - (a) the country of export has not complied with Article 25 of the Agreement on Subsidies and Countervailing Measures for the compliance period;
  - (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.
  - (3C) The Minister:
    - (a) may give a notice under subsection (2A) whether or not the giving of such a notice has been recommended by the Commissioner in a recommendation under section 269TEA;
       and

98 Customs Act 1901

- (b) may accept an undertaking whether or not the acceptance of such an undertaking has been recommended by the Commissioner in a recommendation under section 269TEB;
   and
- (c) must not:
  - (i) give a notice to a government or exporter under subsection (2A); or
  - (ii) accept an undertaking from a government or an exporter;

in respect of particular goods or like goods unless a preliminary affirmative determination, or an equivalent determination in an investigation conducted under section 269TAG, has been made to the effect that there are grounds for publication of a countervailing duty notice in respect of those like goods; and

- (d) must not accept an undertaking from an exporter unless the government of the country of export consents to the giving of the undertaking; and
- (e) must give public notice of any undertaking so accepted.
- (3D) The acceptance by the Minister of an undertaking may be subject to conditions that include, but are not limited to, conditions relating to:
  - (a) giving the Minister, on an agreed basis, information that is relevant to the fulfilment of the undertaking; and
  - (b) providing the Minister with appropriate access to such information.
- (3E) The acceptance by the Minister of an undertaking from an exporter does not prevent the exporter requesting the Minister to determine whether, had the undertaking not been accepted, the Minister would have published a countervailing duty notice or would have decided not to publish such a notice.
- (3F) The Minister must, if an exporter makes such a request, and may, on his or her own initiative, determine whether he or she would have published a countervailing duty notice or would have decided

Customs Act 1901

99

- not to publish such a notice if the undertaking had not been accepted.
- (3G) Subsection (3F) does not imply that the Minister is required to make a determination under that subsection before the Minister has received a report from the Commissioner in relation to the matter.
- (3H) If the Minister determines under subsection (3F) that he or she would have decided not to publish a countervailing duty notice, the undertaking automatically lapses.
- (11) If a notice under subsection (1) or (2) declares particular goods to be goods to which section 10 of the Dumping Duty Act applies, the notice must, subject to subsection (12), include a statement setting out:
  - (a) the amount of countervailable subsidy that the Minister ascertained, at the time of publication of the notice, had been or would be received in respect of the goods to which the notice relates; and
  - (b) the amount that the Minister has ascertained, at that time, was or would be the non-injurious price of the goods.
- (12) If any person who has provided information to assist the Minister to ascertain:
  - (a) the amount of any countervailable subsidy received in respect of goods to which a declaration under subsection (1) or (2) relates; or
  - (b) the non-injurious price of any goods to which a declaration under subsection (1) or (2) relates;
  - claims, in writing, that the information is confidential or that the inclusion in a notice under that subsection of the amount of that subsidy or of the amount of that non-injurious price would adversely affect the person's business or commercial interests:
    - (c) in accordance with subsection 269ZI(9), the Minister is not required to include a statement of that amount or that price in the notice; but
    - (d) upon request the Commissioner may provide a statement of that amount or that price to persons who, in the

100 Customs Act 1901

Commissioner's opinion, would be affected parties in any review of the rate of interim duty imposed on like goods to the goods to which the declaration relates.

### 269TJA Concurrent dumping and subsidy

- (1) Where the Minister is satisfied, as to any goods that have been exported to Australia:
  - (a) that the amount of the export price of those goods is less than the amount of the normal value of those goods; and
  - (b) that a countervailable subsidy has been received in respect of the goods; and
  - (c) that, because of the combined effect of the difference between the 2 amounts referred to in paragraph (a) and of the subsidy referred to in paragraph (b):
    - (i) material injury to an Australian industry producing like goods has been or is being caused or is threatened; or
    - (ii) the establishment of an Australian industry producing like goods has been or may be materially hindered;

the Minister may publish a notice under subsection 269TG(1), a notice under subsection 269TJ(1) or notices under both subsections 269TG(1) and 269TJ(1) at the same time in respect of the same goods.

- (2) Where the Minister is satisfied, as to goods of any kind:
  - (a) that the amount of the export price of like goods that have already been exported to Australia is less than the amount of the normal value of those goods, and the amount of the export price of like goods that may be exported to Australia in the future may be less than the normal value of the goods; and
  - (b) that a countervailable subsidy:
    - (i) has been received in respect of goods the subject of the application that have already been exported to Australia; and
    - (ii) may be received in respect of like goods that may be exported to Australia in the future; and

Customs Act 1901

101

- (c) that, because of the combined effect of the difference referred to in paragraph (a) and of the subsidy referred to in paragraph (b):
  - (i) material injury to an Australian industry producing like goods has been or is being caused or is being threatened; or
- (ii) the establishment of an Australian industry producing like goods has been or may be materially hindered; the Minister may publish a notice under subsection 269TG(2), a notice under subsection 269TJ(2) or notices under both subsections 269TG(2) and 269TJ(2) at the same time in respect of the same goods.
- (3) If the Minister has had under consideration the export of a consignment of goods to Australia with a view to determining whether or not notices should be published in accordance with subsection (1) or (2), under both section 269TG and 269TJ in respect of the same goods, the Minister may defer the decision to publish or not to publish notices under both of those sections covering the exporter concerned if he or she is given and accepts:
  - (a) an undertaking by the exporter under section 269TG, and an undertaking by the exporter under section 269TJ, in respect of the same goods; or
  - (b) an undertaking by the exporter under section 269TG and an undertaking by the government of the country of origin, or of the country of export, of the goods in the consignment under section 269TJ.
- (4) If, in respect of the same consignment of goods, the Minister accepts 2 undertakings from the exporter of the goods or an undertaking from the exporter of the goods and an undertaking from the government of the country of origin or country of export of the goods, the Minister must be satisfied that the combined effect of the undertakings is not greater than is necessary to prevent material injury or the recurrence of material injury to an Australian industry producing like goods or to remove the actual or possible hindrance to the establishment of such an Australian industry.

102 Customs Act 1901

### 269TK Third country countervailing duties

- (1) Subject to section 269TN, where the Minister is satisfied, as to any goods produced or manufactured in a particular country that have been exported to Australia, that:
  - (a) a countervailable subsidy has been received in respect of the goods; and
  - (b) because of that:
    - (i) material injury to an industry in a third country engaged in the production or manufacture of like goods has been or is being caused or is being threatened; or
    - (ii) in a case where security has been taken under section 42 in respect of any interim duty that may become payable on the goods under this section—material injury to an industry in a third country engaged in the production or manufacture of like goods would or might have been caused if the security had not been taken;

the Minister, if requested by the Government of the third country to do so, may, by public notice, declare that section 11 of that Act applies:

- (c) to the goods in respect of which the Minister is so satisfied; and
- (d) to like goods that were exported to Australia after the Commissioner made a preliminary affirmative determination under section 269TD in respect of the goods referred to in paragraph (c) but before the publication of that notice.
- (2) Where the Minister is satisfied, as to goods of any kind produced or manufactured in a particular country that:
  - (a) a countervailable subsidy:
    - (i) has been received in respect of goods the subject of the application that have already been exported to Australia; and
    - (ii) may be received in respect of like goods that may be exported to Australia in the future; and

Customs Act 1901

103

#### Section 269TK

(b) by reason thereof material injury to an industry in a third country engaged in the production of like goods has been or is being caused or is being threatened;

the Minister, if requested by the Government of the third country so to do, may, by public notice (whether or not he or she has made, or makes, a declaration under subsection (1) in respect of like goods that have been exported to Australia), declare that section 11 of the Dumping Duty Act applies to like goods that are exported to Australia after the date of publication of the notice or such later date as is specified in the notice.

- (3) If the Minister is satisfied that adequate information as to the amount of countervailable subsidy in relation to goods cannot be obtained for the purposes of this section, the amount of countervailable subsidy is to be taken to be such amount as is determined, in writing, by the Minister.
- (4) For the purposes of this section, the benefit accruing to an exporter from the use of dual or multiple rates of exchange in relation to the proceeds of export sales is to be taken to be financial assistance paid to the exporter.
- (5) Where a notice under subsection (1) or (2) declares particular goods to be goods to which section 11 of the Dumping Duty Act applies, the notice must, subject to subsection (6), include a statement setting out:
  - (a) the amount of countervailable subsidy that the Minister ascertained, at the time of publication of the notice, had been or would be received in respect of the goods to which the notice relates; and
  - (b) the amount that the Minister ascertained, at that time, was or would be the non-injurious price of the goods.
- (6) If any person who has provided information to assist the Minister to ascertain:
  - (a) the amount of any countervailable subsidy received in respect of goods to which a notice under subsection (1) or (2) relates; or

104 Customs Act 1901

- (b) the non-injurious price of such goods; claims, in writing, that the information is confidential or that the inclusion in a notice under that subsection of the amount of that subsidy or of the amount of that non-injurious price would adversely affect the person's business or commercial interests:
  - (c) in accordance with subsection 269ZI(9), the Minister is not required to include a statement of that amount or that price in the notice; but
  - (d) upon request the Commissioner may provide a statement of that amount or that price to persons who, in the Commissioner's opinion, would be affected parties in any review of the rate of interim duty imposed on like goods to the goods to which the declaration relates.

### 269TL Minister to give public notice not to impose duty

(1) Where the Minister receives a recommendation from the Commissioner concerning the imposition of dumping duty, third country dumping duty, countervailing duty or third country countervailing duty on particular goods or on goods of a like kind to particular goods and the Minister decides, after having regard to that recommendation, not to declare those goods to be goods to which section 8, 9, 10 or 11, as the case requires, of the Dumping Duty Act applies, the Minister must give public notice to that effect.

#### 269TLA Time limit for Minister to make certain decisions

- (1) This section applies if the Minister receives a recommendation from the Commissioner concerning the imposition of dumping duty, third country dumping duty, countervailing duty or third country countervailing duty on goods.
- (2) The Minister must decide whether or not to publish a dumping duty notice or a countervailing duty notice, or both a dumping duty notice and a countervailing duty notice, in respect of the goods within:
  - (a) 30 days after receiving the recommendation; or

Customs Act 1901

105

- (b) if the Minister considers there are special circumstances that prevent the decision being made within that period—such longer period as the Minister considers appropriate.
- (3) If paragraph (2)(b) applies, the Minister must give public notice of the longer period.
- (4) Subsection (2) does not apply if:
  - (a) the Minister defers the decision under subsection 269TG(4), 269TJ(3) or 269TJA(3); or
  - (b) subsection 269TN(4A) or (6) applies in relation to the decision; or
  - (c) the application to which the recommendation relates is withdrawn before the Minister makes the decision.

# 269TM Periods during which certain notices and undertakings to remain in force

- (1) Subject to subsection (1A), if a notice is published after section 17 of the *Customs Legislation (Tariff Concessions and Anti-Dumping)*Amendment Act 1992 commences under a relevant notification provision in respect of goods of a particular kind, that notice expires 5 years after the day on which it is published unless it is revoked before the end of that period.
- (1A) If:
  - (a) a notice (the *original notice*) is published under a relevant notification provision in respect of goods of a particular kind; and
  - (b) in relation to the investigation that resulted in the publication of the original notice, the Minister accepted an undertaking under subsection 269TEB(5) or (6) that was proposed by a government of a country of export, or by an exporter, of goods of that kind; and
  - (c) before the end of the period of 5 years beginning on the day (the *start day*) that the Minister accepted that undertaking:
    - (i) that government or exporter breaches that undertaking; and

106 Customs Act 1901

- (ii) the Minister, under subsection 269TEB(7), takes steps to facilitate the resumption of the investigation in so far as it relates to goods of that kind exported from that country or exported by that exporter; and
- (iii) another notice is published under a relevant notification provision in respect of goods of that kind exported from that country or exported by that exporter;

then the other notice expires 5 years after the start day unless it is revoked before the end of that period.

(2) Where an undertaking is entered into after section 17 of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992* commences under a relevant undertaking provision in respect of goods of a particular kind, that undertaking expires 5 years after the day on which it was entered into unless provision is made for its earlier expiration.

#### (3) If:

- (a) a notice was or is published before section 17 of the *Customs Legislation (Tariff Concessions and Anti-Dumping)*Amendment Act 1992 commences; and
- (b) the notice is in force immediately before the commencement of that section;

the notice expires 5 years after the day on which it was published unless it is sooner revoked.

### (3A) If:

- (a) an undertaking was or is entered into before section 17 of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992* commences; and
- (b) the undertaking is in force immediately before that section commences;

the Minister must, by notice in writing, give the person who gave the undertaking the opportunity, before the undertaking expires, to extend the undertaking so that it expires 5 years after the day on which it was entered into unless provision is made for its earlier expiration.

Customs Act 1901

107

- (3B) If a person who gave an undertaking of the kind referred to in subsection (3A) refuses or fails to extend its operation in the manner referred to in subsection (3A) before the undertaking expires, the Minister may, in substitution for the extension of the undertaking, publish a dumping duty notice or a countervailing duty notice that commences on the day after the undertaking expired and ends 2 years after that day unless it is sooner revoked.
  - (7) In this section:

*relevant notification provision* means subsection 269TG(2), 269TH(2), 269TJ(2), (4), (5) or (6) or 269TK(2).

*relevant undertaking provision* means subsection 269TG(4) or 269TJ(3).

#### **269TN** Retrospective notices

- (1) Subject to this section, the Minister must not cause a notice to be published under subsection 269TG(1), 269TH(1), 269TJ(1) or 269TK(1) in respect of goods that have been entered for home consumption.
- (2) Subsection (1) does not prevent the publication of a notice under subsection 269TG(1), 269TH(1), 269TJ(1) or 269TK(1) in respect of goods that have been entered for home consumption in relation to which security has been taken under section 42 in respect of any interim duty that might become payable under section 8, 9, 10 or 11 of the Dumping Duty Act, as the case may be (not being security that has been cancelled), by reason of the publication of such a notice or in relation to which the Commonwealth had the right to require and take such security (not being security that would have been cancelled under this Act if it had been taken).

Dumping duties

(3) Subsection (1) does not prevent the publication of a notice under subsection 269TG(1) in respect of goods that have been entered for home consumption to which, by virtue of subsection (4) of this section, this subsection applies, if:

108 Customs Act 1901

- (a) within 90 days after the entry of the goods for home consumption, security has been taken under section 42 in respect of any interim duty that might be payable on goods of the same kind under section 8 of the Dumping Duty Act or, within that period, the Commonwealth had the right to require and take such security; and
- (b) the Minister considers that material injury has been caused to an Australian industry by the export to Australia during a short period of large quantities of goods of the same kind, being injury arising by reason of the amount of the export price of the goods exported being less than the amount of the normal value of the goods exported, and the Minister considers that the publication of the notice is necessary to prevent the serious undermining of the remedial effect of the dumping duty that will become payable upon publication of the notice.
- (4) Subsection (3) applies to goods:
  - (a) that have been imported into Australia by an importer who the Minister considers knew, or ought to have known, that the amount of the export price of the goods was less than the normal value of the goods and that by reason thereof material injury would be caused to an Australian industry; or
  - (b) that are goods of a kind the exportation of which to Australia on a number of occasions has caused, or, but for the publication of a notice under section 269TG in respect of goods of that kind, would have caused, material injury to an Australian industry by reason of the amount of the export price of the goods exported being less than the normal value of the goods exported.
- (4A) Before the Minister decides to publish a dumping duty notice under subsection 269TG(1) in circumstances referred to in subsection (3) of this section, in respect of goods that have already been entered for home consumption, the Minister must:
  - (a) inform the importer of the goods of the decision he or she proposes to make; and

Customs Act 1901

109

#### Section 269TN

- (b) allow a reasonable opportunity for the importer of the goods to comment on the proposed decision; and
- (c) give consideration to the comment provided by the importer.

### (4B) If:

- (a) the Minister is satisfied that an act or omission of an exporter who has given an undertaking under subsection 269TG(4) is a violation of that undertaking; and
- (b) at the time of, or at any time after, that act or omission, security has been taken under section 42 in respect of any interim duty that might be payable under section 8 of the Dumping Duty Act on goods of the kind to which the undertaking relates or the Commonwealth had the right to require and take such security;

subsection (1) of this section does not prevent the publication of a notice under subsection 269TG(1) in respect of goods that:

- (c) have been exported by the exporter; and
- (d) are of the kind to which the undertaking relates; and
- (e) have been entered for home consumption on a day that:
  - (i) was not earlier than the day on which that act or omission occurred; and
  - (ii) was not more than 90 days before the day on which that security was taken or there was a right to require and take such security.
- (4C) Despite subsections (3) to (4B), the Minister must not publish a notice under subsection 269TG(1) in respect of goods that have been entered for home consumption before the date of initiation of the investigation concerned.

#### Countervailing duties

- (5) Subsection (1) does not prevent the publication of a notice under subsection 269TJ(1) in respect of goods that have been entered for home consumption if:
  - (a) within 90 days after the entry of the goods for home consumption, security has been taken under section 42 in

110 Customs Act 1901

- respect of any interim duty that might be payable on goods of the same kind under section 10 of the Dumping Duty Act or, within that period, the Commonwealth had the right to require and take such security; and
- (b) the Minister considers that material injury, which is difficult to repair, has been caused to an Australian industry by the export to Australia during a short period of large quantities of goods of the same kind because a countervailable subsidy has been received from the country of export or country of origin of those goods, and the Minister considers that the publication of the notice is necessary to prevent the recurrence of the injury.
- (6) Before the Minister decides to publish a countervailing duty notice under subsection 269TJ(1) in circumstances referred to in subsection (5) of this section, in respect of goods that have already been entered for home consumption, the Minister must:
  - (a) inform the importer of the goods of the decision he or she proposes to make; and
  - (b) allow a reasonable opportunity for the importer of the goods to comment on the proposed decision; and
  - (c) give consideration to the comments provided by the importer.

#### (7) Where:

- (a) the Minister is satisfied that an act or omission of the Government of a country that has given an undertaking in accordance with subsection 269TJ(3) is a violation of that undertaking; and
- (b) at the time of, or at any time after, that act or omission, security has been taken under section 42 in respect of any interim duty that might be payable under section 10 of the Dumping Duty Act on goods of the kind to which the undertaking relates or the Commonwealth had the right to require and take such security;

subsection (1) does not prevent the publication of a notice under subsection 269TJ(1) in respect of goods that:

Customs Act 1901

111

- (c) are the produce or manufacture of that country or have been exported from that country, as the case may be; and
- (d) are of the kind to which the undertaking relates; and
- (e) have been entered for home consumption on a day that:
  - (i) was not earlier than the day on which that act or omission occurred; and
  - (ii) was not more than 90 days before the day on which that security was taken or there was a right to require and take such security.

#### (8) Where:

- (a) the Minister is satisfied that an act or omission of an exporter who has given an undertaking in accordance with subsection 269TJ(3) is a violation of that undertaking; and
- (b) at the time of, or at any time after, that act or omission, security has been taken under section 42 in respect of any interim duty that might be payable under section 10 of the Dumping Duty Act on goods of the kind to which the undertaking relates or the Commonwealth had the right to require and take such security;

subsection (1) does not prevent the publication of a notice under subsection 269TJ(1) in respect of goods that:

- (c) have been exported by the exporter; and
- (d) are of the kind to which the undertaking relates; and
- (e) have been entered for home consumption on a day that:
  - (i) was not earlier than the day on which that act or omission occurred; and
  - (ii) was not more than 90 days before the day on which that security was taken or there was a right to require and take such security.

### **269TP** Power to specify goods

A notice under subsection 269TG(2), 269TH(2), 269TJ(2) or 269TK(2) in respect of a kind of goods, may, without limiting the generality of those provisions be expressed to apply to:

112 Customs Act 1901

- (a) goods of that kind exported from a particular country; or
- (b) goods of that kind exported by a particular exporter.

### 269U Inquiries in relation to undertakings

- (1) Where the Minister is considering, in relation to goods the subject of an application under section 269TB:
  - (a) whether to give a notice, in accordance with subsection 269TG(3D), to the exporter of the goods in the consignment in relation to an undertaking in relation to an Australian industry; or
  - (b) whether to give a notice, in accordance with subsection 269TJ(2A), to the Government of the country of origin, or of the country of export, of the goods in the consignment or to the exporter of the goods in the consignment in relation to an undertaking in relation to an Australian industry;

the Commissioner may authorise a Commission staff member in writing to convene a meeting of representatives of the Australian industry for the purpose of obtaining information and submissions from those representatives in relation to the question what terms of undertaking should be set out in the notice, if it is to be given, as the terms that may be satisfactory to the Minister.

- (2) A Commission staff member authorised under subsection (1) to convene a meeting of representatives of an Australian industry shall give notice in writing to such persons as, in his or her opinion, represent the Australian industry, setting out:
  - (a) the day, time and place for the convening of the meeting; and
  - (b) the question to be considered by the meeting.
- (3) The Commission staff member convening a meeting in pursuance of subsection (2):
  - (a) shall preside at the meeting; and
  - (b) may adjourn the meeting from time to time.
- (4) At a meeting of representatives of an Australian industry convened in pursuance of subsection (2), the representatives attending the

Customs Act 1901

113

- meeting may provide information, or make submissions, to the Commission staff member convening the meeting in relation to the question being considered by the meeting.
- (5) Nothing in subsection (4) shall be taken to prevent a representative of an Australian industry who attends a meeting convened in pursuance of subsection (2) from providing information or making a submission, in relation to the question considered or to be considered at the meeting, to the Commission staff member convening the meeting otherwise than at the meeting or to the Minister
- (6) The Commission staff member convening a meeting in pursuance of subsection (2) may, subject to subsection (7), put before the meeting information in relation to the question being considered by the meeting.
- (7) The Commission staff member convening a meeting in pursuance of subsection (2) shall not put before the meeting any information provided to him or her by another person that is information of a confidential nature (whether or not confidentiality was claimed in respect of the information by the person who provided the information).
- (8) After the close of a meeting convened in pursuance of subsection (2), the Commission staff member convening the meeting shall furnish to the Commissioner for submission to the Minister a report in writing of the information provided and the submissions made at the meeting.
- (9) Nothing in this section shall be taken, for the purposes of subsection 51(1) of the *Competition and Consumer Act 2010*, to authorize any act or thing other than the providing of information or the making of a submission, at a meeting of representatives of an Australian industry convened in pursuance of subsection (2), by a representative of the Australian industry to the Commission staff member convening the meeting in relation to the question being considered by the meeting.

114 Customs Act 1901

# Division 4—Dumping duty or countervailing duty assessment

#### 269UA What this Division is about

This Division enables a reconciliation of interim duty, and final duty, payable under the Dumping Duty Act. The Division permits an importer who has paid interim duty on particular goods to apply, within specified time limits, for an assessment of duty payable on those goods. In particular, the Division provides that:

- if the duty is less than the interim duty, the excess is to be refunded;
- if the duty is more than the interim duty, the interim duty is treated as duty and the balance waived;
- if the importer fails, within the time limits available, to seek an assessment of duty, the interim duty paid on the goods is taken to be duty actually payable.

# 269V Importers may apply for duty assessment in certain circumstances

- (1) An importer of goods on which, under the Dumping Duty Act, an interim duty has been paid may, subject to subsection (2), by application lodged with the Commissioner, request that the Minister make an assessment of the liability of those goods to duty under that Act.
- (2) An application for an assessment of duty under subsection (1) may only be lodged if:
  - (a) the application is lodged not more than 6 months after the end of the particular importation period in which the goods

Customs Act 1901

115

- the subject of the application were entered for home consumption; and
- (b) the importer contends that the total amount of duty payable in respect of those goods under the Dumping Duty Act is less, by a specified amount, than the total amount of interim duty that has been paid on those goods under that Act.

### 269W Manner of making applications for duty assessment

- (1) An application for an assessment of duty on goods of a particular kind entered for home consumption during a particular importation period must be in writing and contain:
  - (a) a full description of the goods of that kind in each consignment imported during the particular importation period; and
  - (b) information concerning the amount of interim duty paid on the goods of that kind in each such consignment; and
  - (c) if an interim dumping duty has been imposed—a statement of the amounts that, in the opinion of the applicant, are the normal value and the export price of goods of that kind in each such consignment; and
  - (d) if an interim countervailing duty has been imposed—a statement of the amounts that, in the opinion of the applicant, are:
    - (i) the amount of the countervailable subsidy received on goods of that kind in each such consignment; and
    - (ii) the amount of the export price of goods of that kind in each such consignment; and
  - (e) a statement of the amount by which the applicant contends that the total interim duty paid on those goods exceeds the total duty payable under the Dumping Duty Act.
- (1A) The application must also contain either:
  - (a) sufficient evidence to establish that the applicant's opinion of the amounts described in whichever of paragraphs (1)(c) and (d) apply is correct; or
  - (b) both of the following:

116 Customs Act 1901

- (i) the evidence the applicant has to establish that the applicant's opinion of the amounts described in whichever of paragraphs (1)(c) and (d) apply is correct;
- (ii) a commitment that someone else will give the Commissioner further evidence within 30 days after lodgment or such longer period as the Commissioner allows, so that the Commissioner will then have sufficient evidence to establish that the applicant's opinion of those amounts is correct.
- (1B) If the interim duty on the goods covered by the application was calculated using the export price of the goods worked out (under paragraph 269TAB(1)(b) or otherwise) as the difference between:
  - (a) the price at which the importer of the goods sold them, in the condition in which they were imported, to someone who was not an associate of the importer; and
  - (b) the prescribed deductions (as defined in subsection 269TAB(2)) relating to the goods;
  - the requirement in subsection (1A) of this section is met only if the evidence referred to in that subsection includes evidence of the things described in paragraphs (a) and (b) of this subsection.
  - (2) An application must be lodged with the Commissioner in the manner approved under section 269SMS.
- (2A) The application is taken to have been lodged when the application is first received by a Commission staff member doing duty in relation to final duty assessment applications.
- (3) The day on which an application is taken to have been lodged must be recorded on the application.

### 269X Consideration of duty assessment applications

(1) The Commissioner must, as soon as practicable after the lodgment of an application for assessment of duty in respect of goods that were entered for home consumption during a particular importation period and within 155 days after the lodgement of that application or such longer period as the Minister allows under section 269ZHI,

Customs Act 1901

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117

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examine the application and decide what recommendation to make to the Minister under subsection (6).

Note:

The Commissioner may be required to reject the application or be able to terminate the examination of it without deciding what recommendation to make to the Minister. See section 269YA.

- (2) If the Commissioner considers that any person (including the applicant) may be able to supply information relevant to the consideration of the application, the Commissioner may, by notice in writing, request the supply of that information, in writing:
  - (a) if the information is sought from a person other than the applicant—within a period specified in the notice ending not later than 120 days after the lodgment of the application; and
  - (b) if the information is sought from the applicant—within a period specified in the notice ending not later than 155 days after the lodgment of the application.
- (3) Where the Commissioner proposes to take into account any relevant information that was not supplied to the Commissioner by the applicant, the Commissioner must:
  - (a) give the applicant a copy of the information that he or she proposes to take into account unless, in the opinion of the Commissioner, the provision of that information would adversely affect the business or commercial interests of a person supplying the information; and
  - (b) invite the applicant, within a specified period ending not later than 155 days after the lodgment of the application, to make any further submission the applicant considers appropriate in relation to that information.
- (3A) However, the Commissioner must not give the applicant information that the exporter of goods covered by the application supplied to the Commissioner (whether as a result of a request under subsection (2) or otherwise) that is relevant to working out:
  - (a) the normal value of the goods; or
  - (b) the countervailable subsidy relating to the goods; or
  - (c) the export price of the goods;

118 Customs Act 1901

- unless the exporter indicates that he or she is willing for the Commissioner to give the information to the applicant under paragraph (3)(a).
- (4) If a person refuses or fails to supply information or to make a submission within the period allowed but subsequently supplies that information or makes that submission, the Commissioner may disregard that information or submission in considering the application.
- (5) On the basis of the information and evidence contained in the application, any other information provided under subsection (2) or (3) that is not disregarded under subsection (4) and any other information the Commissioner considers relevant, the Commissioner must:
  - (a) provisionally ascertain, in relation to each consignment of goods to which the application relates, each variable factor relevant to the determination of duty payable on the goods under the Dumping Duty Act; and
  - (b) having regard to those variable factors as so provisionally ascertained and, where appropriate, to the non-injurious price of goods of that kind—provisionally calculate, in respect of each such consignment, the amount of duty payable under the Dumping Duty Act.
- (5A) Subsection (5B) of this section applies if the Commissioner proposes to ascertain provisionally, for the purposes of paragraph (5)(a) of this section, the export price of goods (under paragraph 269TAB(1)(b) or otherwise) as the difference between:
  - (a) the price at which the importer of the goods sold them, in the condition in which they were imported, to someone who was not an associate of the importer; and
  - (b) the prescribed deductions (as defined in subsection 269TAB(2)) relating to the goods.
- (5B) In provisionally ascertaining the export price of goods as described in subsection (5A), the Commissioner must:
  - (a) take account of the following in relation to the goods:

Customs Act 1901

119

- (i) any change in normal value;
- (ii) any change in costs incurred between importation and resale;
- (iii) any movement in resale price which is duly reflected in subsequent selling prices; and
- (b) despite paragraph 269TAB(1)(b), not deduct the amount of interim duty if the Commissioner has conclusive evidence of the things mentioned in subparagraphs (a)(i), (ii) and (iii) of this subsection.

An expression used in this subsection and subparagraph 3.3 of Article 9 of the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 set out in Annex 1A to the World Trade Organization Agreement has the same meaning in this subsection as it has in that subparagraph.

- (6) On the basis of the provisional calculation of duty referred to in paragraph (5)(b), the Commissioner must decide:
  - (a) if satisfied that the total interim duty paid on the goods the subject of the application exceeds the total duty payable under the Dumping Duty Act by at least the amount contended in the application—to recommend to the Minister:
    - (i) that the Minister make an assessment of duty by ascertaining, for each consignment of those goods, the variable factors as so provisionally ascertained; and
    - (ii) that the Minister order a repayment of the amount of interim duty overpaid; or
  - (b) if satisfied that the total interim duty paid on the goods the subject of the application exceeds the total duty payable under the Dumping Duty Act but not to the extent contended in the application—to recommend to the Minister:
    - (i) that the Minister make an assessment of duty by ascertaining, for each consignment of those goods, the variable factors as so provisionally ascertained; and
    - (ii) that the Minister order a repayment of the amount of interim duty overpaid; or
  - (c) if satisfied that the total amount of duty payable under the Dumping Duty Act on the goods the subject of the

120 Customs Act 1901

application is equal to or exceeds the total of interim duty that was paid on the goods—to recommend to the Minister:

- (i) that the Minister make an assessment of duty by ascertaining, for each consignment of those goods, the variable factors as so provisionally ascertained; but
- (ii) that the Minister order that any duty in excess of the interim duty paid on those goods be waived.
- (7) As soon as practicable, but not later than 7 days after making a decision under subsection (6), the Commissioner must:
  - (a) notify the applicant, in writing, of the decision made; and
  - (b) if the decision is a negative preliminary decision:
    - (i) inform the applicant of the reasons why the Commissioner made the decision; and
    - (ii) inform the applicant of the applicant's right, within 30 days of the receipt of the notification, to apply for a review of the Commissioner's decision by the Review Panel under Division 9.
- (8) The Commissioner must:
  - (a) if he or she has made a positive preliminary decision—recommend to the Minister, not later than 7 days after making the decision, that the Minister give effect to that decision; and
  - (b) if he or she has made a negative preliminary decision and the applicant has not exercised the right to seek a review of the decision by the Review Panel—recommend to the Minister, not later than 7 days after the end of the period available for seeking review of the decision, that the Minister give effect to that decision.

#### **269Y Duty assessments**

(1) As soon as practicable, but no later than 30 days, after receiving a recommendation from the Commissioner or from the Review Panel under subsection 269ZZU(2) in relation to goods the subject of an

Customs Act 1901

121

application, the Minister must, having regard to the terms of that recommendation, by notice in writing:

- (a) ascertain, for the purposes of this Act and the Dumping Duty Act, the variable factors relevant to the determination of duty payable under the Dumping Duty Act in respect of each consignment; and
- (b) order that the total interim duty overpaid in respect of all consignments to which the application relates be repaid or that the total unpaid duty in excess of the interim duty already paid be waived, as the case requires.
- (2) As soon as practicable after issuing a notice under subsection (1) the Minister must ensure that a copy of that notice is provided to the applicant.
- (3) If the Minister issues a notice under subsection (1) ordering that an amount of interim duty be repaid to an applicant the Commonwealth is liable to make a repayment to the applicant accordingly.
- (4) If:
  - (a) one or more consignments of goods of a particular kind that are the subject of a dumping duty notice or a countervailing duty notice are entered for home consumption during an importation period; and
  - (b) interim duty is paid on those goods under the Dumping Duty Act; and
  - (c) application is not lodged under section 269V of this Act for an assessment of duty payable on those goods under the Dumping Duty Act;

#### then:

(d) the Minister is taken, for the purposes of this Act and the Dumping Duty Act, to have ascertained each variable factor relevant to the determination of duty on each such consignment at the level at which that factor was ascertained or last ascertained by the Minister for the purpose of the dumping duty notice or countervailing duty notice; and

122 Customs Act 1901

(e) the interim duty paid on those goods is taken to be the duty payable.

### 269YA Rejection etc. of application for duty assessment

- (1) This section has effect despite sections 269X and 269Y if an application under section 269V is lodged with the Commissioner under section 269W.
- (2) The Commissioner must reject the application if the Commissioner is satisfied within 20 days after it is lodged that it does not contain everything it must contain under subsections 269W(1) and (1A).
- (3) The Commissioner must reject the application if:
  - (a) the application contains a commitment described in paragraph 269W(1A)(b); and
  - (b) within 20 days after the time described in that paragraph, the Commissioner is satisfied that he or she has not received from the applicant and one or more other persons sufficient evidence to establish that the applicant's opinion of the amounts described in whichever of paragraphs 269W(1)(c) and (d) apply is correct.
- (4) The Commissioner may terminate examination of the application if he or she is satisfied after the last of the 20 days mentioned in subsection (2) or (3) of this section that he or she does not have enough information to be able to comply with paragraph 269X(5)(a).
- (5) If the Commissioner rejects the application or terminates examination of it:
  - (a) the Commissioner must notify the applicant in writing of the following:
    - (i) the rejection or termination;
    - (ii) the reasons for the rejection or termination;
    - (iii) the applicant's right, within 30 days of the receipt of the notification, to apply for a review by the Review Panel under Division 9 of the rejection or termination; and

Customs Act 1901

123

### Section 269YA

- (b) the Commissioner must not:
  - (i) provisionally ascertain a variable factor or provisionally calculate an amount under subsection 269X(5) in connection with the application; or
  - (ii) decide what recommendation to make to the Minister under subsection 269X(6) in connection with the application; and
- (c) subsection 269Y(4) has effect as if the application had not been lodged under section 269V.

124 Customs Act 1901

### **Division 5—Review of anti-dumping measures**

#### 269Z What this Division is about

This Division enables affected parties (exporters, industry etc.) to apply for the review of anti-dumping measures. The Division also empowers the Minister to initiate such a review. The Division:

- sets out the circumstances in which applications can be brought;
- empowers the Commissioner to recommend, through a Minister's request, an extension of the ambit of a review where appropriate;
- sets out the procedure to be followed by the Commissioner in dealing with applications or requests and preparing reports for the Minister;
- empowers the Minister, after consideration of such reports, to leave the anti-dumping measures unaltered or to modify them as appropriate;
- empowers the Minister, if interim duty has been paid under the Dumping Duty Act, to make any necessary adjustment of that interim duty.

# 269ZA Applications and requests for review of anti-dumping measures

(1) If:

(a) anti-dumping measures have been taken in respect of goods; and

Customs Act 1901

125

- (b) an affected party considers that it may be appropriate to review those measures as they affect a particular exporter of those goods, or as they affect exporters of those goods generally, because:
  - (i) one or more of the variable factors relevant to the taking of the measures in relation to that exporter or those exporters have changed; or
- (ii) the anti-dumping measures are no longer warranted; the affected party may, by application lodged with the Commissioner, request that the Commissioner initiate such a review.
- (2) An application for review of anti-dumping measures must not be made:
  - (a) if the measures involve the publication of a dumping duty notice or a countervailing duty notice—earlier than 12 months after:
    - (i) the publication of the notice; or
    - (ii) the publication of a notice declaring the outcome of the last review of the notice (whether that last review was undertaken at the applicant's request or not); and
  - (b) if the measures involve the acceptance of an undertaking—earlier than 12 months after:
    - (i) the publication of notice of the acceptance of that undertaking; or
    - (ii) the publication of a notice declaring the outcome of the last review of the undertaking (whether that last review was undertaken at the applicant's request or not).

Example: If an application under section 269TB resulted in:

- (a) the publication of the acceptance of an undertaking from exporter A on 1 January 1999; and
- (b) the publication of a dumping duty notice covering exporters B and C on 1 March 1999;

an affected party could seek review of the undertaking on 2 January 2000 but could not seek review of both the undertaking and the dumping duty notices until 2 March 2000.

126 Customs Act 1901

However, the Minister could decide to review the notices before 2 March 2000 either on his or her own initiative or on the recommendation of the Commissioner. See subsection (3).

#### (3) If:

- (a) anti-dumping measures have been taken in respect of goods; and
- (b) the Minister considers (either as a result of a recommendation from the Commissioner under subsection 269ZC(4) or on his or her own initiative) that it may be appropriate to review those measures as they affect a particular exporter of those goods, or as they affect exporters of those goods generally, because:
  - (i) one or more of the variable factors relevant to the taking of the measures in relation to that exporter or those exporters may have changed; or
- (ii) the anti-dumping measures are no longer warranted; the Minister may, at any time, by notice in writing, request that the Commissioner initiate a review under this Division.
- (4) If, as a result of a person's application under Division 6 for accelerated review of a dumping duty notice or a countervailing duty notice, the Minister has made a declaration under subsection 269ZG(3):
  - (a) that person may not make an application, under subsection (1) of this section, for a review of that notice earlier than 12 months after the making of that declaration; but
  - (b) for the purpose of determining whether subsection (2) permits any other person to apply for a review of the notice, the making of that declaration is not to be treated as a review of the notice.

#### (5) If:

 (a) a person applies, under Division 9, for a review of the Minister's decision to publish a dumping duty notice or a countervailing duty notice or not to publish such a notice; and

Customs Act 1901

127

- (b) as a result of that review:
  - (i) a dumping duty notice or a countervailing duty notice is published by the Minister despite an earlier decision not to publish such a notice; or
  - (ii) a dumping duty notice or countervailing duty notice originally published by the Minister is varied; or
  - (iii) another dumping duty notice or countervailing duty notice is substituted for the notice originally published by the Minister;

then, for the purpose only of determining whether subsection (2) permits a review of the new notice, the notice as varied or the substituted notice, that new notice, notice as varied or substituted notice has effect as if it had been published at the time of the Minister's decision not to publish a notice, or at the time of publication of the original notice, as the case requires.

# 269ZB Content and lodgment of applications for review of anti-dumping measures

- (1) An application under subsection 269ZA(1) for review of anti-dumping measures must:
  - (a) be in writing; and
  - (b) be in a form approved by the Commissioner for the purposes of this section; and
  - (c) contain such information as the form requires; and
  - (d) be signed in the manner indicated by the form; and
  - (e) be lodged in the manner approved under section 269SMS.
- (2) Without otherwise limiting the matters that can be required by the form to be included, the application must include:
  - (a) a description of the kind of goods to which the measures the subject of the application relate; and
  - (b) a description of the measures the subject of the application; and
  - (c) if the application is based on a change in variable factors—a statement of the opinion of the applicant concerning:

128 Customs Act 1901

- (i) the variable factors relevant to the taking of the measures taken that have changed; and
- (ii) the amount by which each such factor has changed; and
- (iii) the information that establishes that amount; and
- (d) if the application is based on circumstances that in the applicant's view indicate that the anti-dumping measures are no longer warranted—evidence, in accordance with the form, of the circumstances.
- (3) The application is taken to have been lodged when the application is first received by a Commission staff member doing duty in relation to applications for review of anti-dumping measures.
- (4) The day on which the application is taken to have been lodged must be recorded on the application.

### 269ZC Consideration of applications and requests for review

- (1) If an application under subsection 269ZA(1) for review of anti-dumping measures is lodged with the Commissioner, the Commissioner must, within 20 days after receiving the application:
  - (a) examine the application; and
  - (b) if the Commissioner is not satisfied, having regard to the application and to any other information that the Commissioner considers relevant, of one or more of the matters referred to in subsection (2)—reject the application and inform the applicant, by notice in writing, accordingly.
- (2) For the purposes of subsection (1), the matters to be considered in relation to an application are:
  - (a) that the application complies with section 269ZB; and
  - (b) that there appear to be reasonable grounds for asserting either, or both, of the following:
    - (i) that the variable factors relevant to the taking of anti-dumping measures have changed;
    - (ii) that the anti-dumping measures are no longer warranted.

Customs Act 1901

129

- (3) The notice informing the applicant of the rejection of the application must set out the reasons why the Commissioner was not satisfied of one or more of the matters set out in subsection (2).
- (4) If the Commissioner decides not to reject an application for review of anti-dumping measures, the Commissioner must either:
  - (a) publish a notice on the Anti-Dumping Commission's website indicating that it is proposed to review the measures covered by the application; or
  - (b) if the Commissioner considers that the review applied for should be extended to include any additional matter recommend to the Minister that the review be extended accordingly.
- (5) If the Commissioner is requested by the Minister to undertake a review of anti-dumping measures, either as a result of a recommendation made to the Minister under subsection (4) or otherwise, the Commissioner must, on receipt of that request, publish a notice on the Anti-Dumping Commission's website indicating that it is proposed to review the measures covered by the request.
- (6) If:
  - (a) the Commissioner recommends to the Minister under paragraph (4)(b) the extension of a review of anti-dumping measures; but
  - (b) the Commissioner is informed by the Minister, within 20 days after that recommendation is made, that the Minister does not require the review to be so extended;
  - the Commissioner must, on being so informed, publish a notice on the Anti-Dumping Commission's website indicating that it is proposed to review the anti-dumping measures under this Division covered by the original application.
- (7) The notice published by the Commissioner under subsection (4), (5) or (6) must:
  - (a) describe the kind of goods to which the review relates; and
  - (b) describe the measures to which the review relates; and

130 Customs Act 1901

- (ba) if the review will examine whether the variable factors relevant to the taking of the measures have changed—state that fact; and
- (bb) if the review will examine whether the measures are no longer warranted—state that fact; and
  - (c) indicate that a report will be made to the Minister:
    - (i) within 155 days after the date of publication of the notice; or
    - (ii) within such longer period as the Minister allows under section 269ZHI; and
- (d) invite interested parties to lodge with the Commissioner, within 37 days after the date of publication of the notice, submissions concerning the review; and
- (e) state that:
  - (i) within 110 days after the publication of the notice; or
  - (ii) such longer period as the Minister allows under section 269ZHI;

the Commissioner will place on the public record a statement of the essential facts on which the Commissioner proposes to base a recommendation concerning the measures under review; and

- (f) invite interested parties to lodge with the Commissioner, within 20 days of that statement being placed on the public record, submissions in response to that statement; and
- (g) indicate the address at which, or the manner in which, submissions under paragraph (d) or (f) can be lodged.

# 269ZCA Application to extend a review of anti-dumping measures to include revocation

If:

- (a) a notice was published by the Commissioner under subsection 269ZC(4), (5) or (6); and
- (b) the notice did not state the review will examine whether the measures are no longer warranted (see paragraph 269ZC(7)(bb)); and

Customs Act 1901

131

#### Section 269ZCB

(c) an affected party considers that it can provide evidence that may satisfy the Commissioner that there are reasonable grounds for determining that the anti-dumping measures described in the notice are no longer warranted;

the affected party may, by application lodged with the Commissioner, request that the Commissioner consider that evidence.

# 269ZCB Content and lodgment of application to extend a review of anti-dumping measures to include revocation

- (1) An application under section 269ZCA must:
  - (a) be lodged within 37 days of the publication of the relevant notice under subsection 269ZC(4), (5) or (6); and
  - (b) be in writing; and
  - (c) be in a form approved by the Commissioner for the purposes of this section; and
  - (d) contain such information as the form requires; and
  - (e) be signed in the manner indicated by the form; and
  - (f) be lodged in the manner approved under section 269SMS.
- (2) Without otherwise limiting the matters that can be required by the form to be included, the application must include evidence of the circumstances that in the applicant's view indicate that the anti-dumping measures are no longer warranted.
- (3) The application is taken to have been lodged when the application is first received by a Commission staff member doing duty in relation to applications for review of anti-dumping measures.
- (4) The day on which the application is taken to have been lodged must be recorded on the application.

132 Customs Act 1901

# 269ZCC Consideration of applications and requests for extensions of reviews

- (1) If an application under section 269ZCA is lodged with the Commissioner, the Commissioner must, within 20 days after receiving the application:
  - (a) examine the application; and
  - (b) if the Commissioner is not satisfied, having regard to the application and to any other information that the Commissioner considers relevant, of one or more of the matters referred to in subsection (2)—reject the application and inform the applicant, by notice in writing, accordingly.
- (2) For the purposes of subsection (1), the matters to be considered in relation to an application are:
  - (a) that the application complies with section 269ZCB; and
  - (b) that the Commissioner is satisfied that there appear to be reasonable grounds for recommending that the anti-dumping measures are no longer warranted.
- (3) The notice informing the applicant of the rejection of the application must set out the reasons why the Commissioner was not satisfied of one or more of the matters set out in subsection (2).
- (4) If the Commissioner decides not to reject an application, the Commissioner must publish a notice on the Anti-Dumping Commission's website in accordance with subsection (8).
- (5) If the Commissioner considers (either as a result of an application under section 269ZCA or on the Commissioner's own initiative) that the review applied for should be extended to include any additional matter, the Commissioner may, within 40 days after the publication of the notice under subsection 269ZC(4), (5) or (6) relating to the review, recommend to the Minister that the review be extended accordingly.
- (6) If:
  - (a) anti-dumping measures have been taken in respect of goods; and

Customs Act 1901

133

- (b) an application under subsection 269ZA(1) for review of anti-dumping measures has been made; and
- (c) the Minister considers (either as a result of a recommendation from the Commissioner under subsection (5) of this section or on the Minister's own initiative) that there appear to be reasonable grounds to extend the review applied for to include any additional matter:

the Minister may, within 60 days of the publication of the relevant notice under subsection 269ZC(4), (5) or (6), by notice in writing, request that the Commissioner extend the review applied for accordingly.

- (7) If the Commissioner is requested under this section by the Minister to extend a review of anti-dumping measures, the Commissioner must, on receipt of that request, publish a notice on the Anti-Dumping Commission's website indicating that it is proposed to so extend the review.
- (8) The notice published by the Commissioner under subsection (4) or (7) must:
  - (a) describe the kind of goods to which the relevant review of anti-dumping measures relates; and
  - (b) describe the measures to which the review relates; and
  - (c) if the Commissioner is satisfied that there may be reasonable grounds for the Commissioner making a revocation recommendation—state that fact; and
  - (d) invite affected parties to lodge with the Commissioner submissions concerning the extended review.

# 269ZD Statement of essential facts in relation to review of anti-dumping measures

(1) If the Commissioner publishes a notice under subsection 269ZC(4), (5) or (6) in relation to the review of anti-dumping measures, he or she must, within 110 days after the publication of the notice or such longer period as the Minister allows under section 269ZHI, place on the public record a

134 Customs Act 1901

statement of the facts (the *statement of essential facts*) on which the Commissioner proposes to base a recommendation to the Minister in relation to the review of those measures.

- (2) Subject to subsection (3), in formulating the statement of essential facts, the Commissioner:
  - (a) must have regard to:
    - (i) the application or request; and
    - (ii) any submissions relating generally to the review that are received by the Commissioner within 37 days after the publication of the notice under subsection 269ZC(4), (5) or (6); and
    - (iii) any other submission received by the Commissioner relating generally to the review if, in the Commissioner's opinion, having regard to the submission would not prevent the timely placement of the statement of essential facts on the public record; and
  - (b) may have regard to any other matters that the Commissioner considers relevant.
- (3) The Commissioner is not obliged to have regard to any submissions relating generally to the review that are received by the Commissioner after the end of the period referred to in subparagraph (2)(a)(ii) if to do so would, in the Commissioner's opinion, prevent the timely placement of the statement of essential facts on the public record.

# **269ZDA** Report on review of measures

- (1) The Commissioner must, after conducting a review of anti-dumping measures and within 155 days after the date of publication of the notice under subsection 269ZC(4), (5) or (6) in relation to those measures or such longer period as the Minister allows under section 269ZHI, give the Minister a report recommending:
  - (a) to the extent that the measures involved the publication of a dumping duty notice or a countervailing duty notice:
    - (i) that the notice remain unaltered; or

Customs Act 1901

135

- (ii) that the notice be revoked in its application to a particular exporter or to a particular kind of goods or revoked generally; or
- (iii) that the notice have effect in relation to a particular exporter or to exporters generally, as if different variable factors had been ascertained; and
- (b) to the extent that the measures involved the acceptance by the Minister of an undertaking:
  - (i) that the undertaking remain unaltered; or
  - (ii) that the Minister seek a variation of the terms of the undertaking as indicated in the Commissioner's report; or
  - (iii) that the Minister indicate to the person who gave the undertaking that the undertaking is no longer acceptable and that the investigation of the need for a dumping duty notice or a countervailing duty notice, as the case requires, covering that person is to be resumed; or
  - (iv) that the Minister indicate to the person who gave the undertaking that the person is released from the undertaking and that the investigation of the need for a dumping duty notice or countervailing duty notice covering that person is terminated.
- (1A) After conducting a review of anti-dumping measures under this Division, the Commissioner:
  - (a) must not make a revocation recommendation in relation to the measures unless a revocation review notice has been published in relation to the review; and
  - (b) otherwise must make a revocation recommendation in relation to the measures, unless the Commissioner is satisfied as a result of the review that revoking the measures would lead, or be likely to lead, to a continuation of, or a recurrence of, the dumping or subsidisation and the material injury that the measures are intended to prevent.
  - (2) Nothing in this section is to be taken to imply that the Commissioner cannot simultaneously make the same

136 Customs Act 1901

- recommendation in relation to more than one exporter or person giving an undertaking.
- (3) Subject to subsection (4), in deciding on the recommendations to be made to the Minister in the report, the Commissioner:
  - (a) must have regard to:
    - (i) the application or request for review; and
    - (ia) any application to extend the review that was not rejected; and
    - (ib) any request to extend the review; and
    - (ii) any submission relating generally to the review to which the Commissioner has had regard for the purpose of formulating the statement of essential facts in relation to the review; and
    - (iii) that statement of essential facts; and
    - (iv) any submission made in response to that statement that is received by the Commissioner within 20 days after the placing of that statement on the public record; and
  - (b) may have regard to any other matter that the Commissioner considers to be relevant to the review.
- (4) The Commissioner is not obliged to have regard to any submission made in response to the statement of essential facts that is received by the Commissioner after the end of the period referred to in subparagraph (3)(a)(iv) if to do so would, in the Commissioner's opinion, prevent the timely preparation of the report to the Minister.
- (5) The report to the Minister must include a statement of the Commissioner's reasons for any recommendation contained in the report that:
  - (a) sets out the material findings of fact on which that recommendation is based; and
  - (b) provides particulars of the evidence relied on to support those findings.

Customs Act 1901

137

# **269ZDB** Powers of the Minister in relation to review of anti-dumping measures

- (1) After considering the report of the Commissioner and any other information that the Minister considers relevant, the Minister must declare, by notice published in accordance with subsection (7), that for the purposes of this Act and the Dumping Duty Act:
  - (a) to the extent that the anti-dumping measures concerned involved the publication of a dumping duty notice or a countervailing duty notice:
    - (i) that the notice is to remain unaltered; or
    - (ii) that, with effect from a date specified in the declaration, the notice is taken to be, or to have been, revoked either in relation to a particular exporter or to exporters generally or in relation to a particular kind of goods; or
    - (iii) that, with effect from a date specified in the declaration, the notice is to be taken to have effect or to have had effect, either in relation to a particular exporter or to exporters generally, as if the Minister had fixed different variable factors in respect of that exporter or of exporters generally, relevant to the determination of duty; and
  - (b) to the extent that the anti-dumping measures concerned involved the acceptance by the Minister of an undertaking:
    - (i) that the undertaking is to remain unaltered; or
    - (ii) that if, before a date specified in the declaration, the terms of the undertaking are altered in a manner specified in the declaration, the undertaking as so varied will be acceptable to the Minister; or
    - (iii) that the undertaking is no longer acceptable to the Minister and that the investigation of the need for a dumping duty notice or a countervailing duty notice is to be resumed immediately; or
    - (iv) that, with effect from a date specified in the declaration, the person who gave the undertaking is released from the undertaking and that the investigation giving rise to the undertaking is terminated.

138 Customs Act 1901

- (1AA) The Minister must not make a revocation declaration in relation to anti-dumping measures unless a revocation review notice has been published in relation to the relevant review of those measures.
  - (1A) The Minister must make a declaration under subsection (1) within:
    - (a) 30 days after receiving the report; or
    - (b) if the Minister considers there are special circumstances that prevent the declaration being made within that period—such longer period as the Minister considers appropriate.
  - (1B) If paragraph (1A)(b) applies, the Minister must give public notice of the longer period.
    - (2) If the Minister makes a declaration under subsection (1), that declaration has effect according to its terms.
    - (3) If:
      - (a) the Minister makes a declaration under subsection (1); and
      - (b) under that declaration, new variable factors are taken to have been fixed, in relation to goods exported to Australia by a particular exporter, with effect from a date specified in the declaration; and
      - (c) interim duty paid on such goods on the basis of the variable factors as previously fixed exceeds the interim duty that would be payable on the basis of the new variable factors; the person who paid the interim duty may apply under Division 3 of Part VIII for a refund of the excess.
    - (4) The Minister must, as soon as practicable after the making of a declaration under subsection (1) that affects an exporter or person giving an undertaking, inform that exporter or person of the terms of the declaration
    - (5) Nothing in this section is to be taken to imply that the Minister cannot simultaneously make the same declaration in relation to more than one exporter or person giving an undertaking.
    - (6) For the purposes of a declaration under subsection (1), the Minister must not fix a date:

Customs Act 1901

139

# Section 269ZDB

- (a) in a circumstance to which subparagraph (1)(a)(ii) or (iii) applies—that is earlier than the date of publication under section 269ZC of a notice indicating the proposal to undertake the review concerned; and
- (b) in a circumstance to which subparagraph (1)(b)(ii) or (iv) applies—that is earlier than the date of the declaration.
- (7) A notice under subsection (1) must be published on the Anti-Dumping Commission's website.

140 Customs Act 1901

# **Division 5A—Anti-circumvention inquiries**

#### 269ZDBA What this Division is about

If a notice has been published under subsection 269TG(2) or 269TJ(2) in respect of goods, this Division allows a person representing, or representing a portion of, the Australian industry producing like goods to apply for the conduct of an anti-circumvention inquiry in relation to the notice. This Division also allows the Minister to request such an inquiry. It:

- sets out when applications may be made; and
- sets out the procedure to be followed by the Commissioner in dealing with applications or requests and preparing reports for the Minister; and
- empowers the Minister, after consideration of such reports, to leave the notice unaltered or to alter the notice as appropriate.

### **269ZDBB** Circumvention activities

(1) This section sets out when circumvention activity, in relation to a notice published under subsection 269TG(2) or 269TJ(2), occurs.

Assembly of parts in Australia

- (2) *Circumvention activity*, in relation to the notice, occurs if the following apply:
  - (a) goods in the form of individual parts (the *circumvention goods*) are exported to Australia;
  - (b) those parts are manufactured in a foreign country in respect of which the notice applies;
  - (c) those parts are assembled in Australia, whether or not with other parts, to create goods (the *assembled goods*) that would

Customs Act 1901

141

- be the subject of the notice if they were exported to Australia by an exporter in respect of which the notice applies;
- (d) the total value of the parts manufactured in that foreign country is a significant proportion of the value of the assembled goods;
- (e) section 8 or 10 of the Dumping Duty Act, as the case requires, does not apply to the export of the circumvention goods to Australia.

Assembly of parts in third country

- (3) *Circumvention activity*, in relation to the notice, occurs if the following apply:
  - (a) goods in the form of individual parts are manufactured in a foreign country (the *original country*) in respect of which the notice applies;
  - (b) those parts are assembled in a foreign country in respect of which the notice does not apply, whether or not with other parts, to create goods (the *circumvention goods*) that would be the subject of the notice if they were exported to Australia by an exporter in respect of which the notice applies;
  - (c) the circumvention goods are exported to Australia;
  - (d) the total value of the parts manufactured in the original country is a significant proportion of the customs value (within the meaning of section 159) of the circumvention goods;
  - (e) section 8 or 10 of the Dumping Duty Act, as the case requires, does not apply to the export of the circumvention goods to Australia.

Export of goods through one or more third countries

- (4) *Circumvention activity*, in relation to the notice, occurs if the following apply:
  - (a) goods (the *circumvention goods*) are exported to Australia from a foreign country in respect of which the notice does not apply;

142 Customs Act 1901

- (b) before that export, there were one or more other exports of the goods from a foreign country to another foreign country;
- (c) the first of those other exports was from a foreign country in respect of which the notice applies;
- (d) the circumvention goods would be the subject of the notice if they were exported to Australia by an exporter in respect of which the notice applies;
- (e) section 8 or 10 of the Dumping Duty Act, as the case requires, does not apply to the export of the circumvention goods to Australia.

Arrangements between exporters

- (5) *Circumvention activity*, in relation to the notice, occurs if the following apply:
  - (a) goods (the *circumvention goods*) are exported to Australia from a foreign country in respect of which the notice applies;
  - (b) the exporter exported the circumvention goods under an arrangement with another exporter from that foreign country;
  - (c) the other exporter is an exporter in respect of which the notice applies;
  - (d) the circumvention goods would be the subject of the notice if they were exported to Australia by the other exporter;
  - (e) either:

Compilation No. 169

- (i) section 8 or 10 of the Dumping Duty Act, as the case requires, does not apply to the export of the circumvention goods to Australia; or
- (ii) section 8 or 10 of the Dumping Duty Act, as the case requires, applies to the export of the circumvention goods to Australia, but the interim duty payable in relation to that export is less than the interim duty that would have been payable if the other exporter had exported the goods to Australia.

Customs Act 1901

143

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#### Section 269ZDBC

Avoidance of intended effect of duty

- (5A) *Circumvention activity*, in relation to the notice, occurs if the following apply:
  - (a) goods (the *circumvention goods*) are exported to Australia from a foreign country in respect of which the notice applies;
  - (b) the exporter is an exporter in respect of which the notice applies;
  - (c) either or both of sections 8 and 10 of the Dumping Duty Act apply to the export of the circumvention goods to Australia;
  - (d) the importer of the circumvention goods, whether directly or through an associate or associates, sells those goods in Australia without increasing the price commensurate with the total amount of duty payable on the circumvention goods under the Dumping Duty Act;
  - (e) the circumstances covered by paragraphs (a) to (d) occur over a reasonable period.

Regulations

(6) *Circumvention activity*, in relation to the notice, occurs in the circumstances prescribed by the regulations for the purposes of this subsection.

# 269ZDBC Applications and requests for conduct of an anti-circumvention inquiry

Applications by Australian industry

- (1) If:
  - (a) a notice (an *original notice*) has been published under subsection 269TG(2) or 269TJ(2) in respect of goods; and
  - (b) a person representing, or representing a portion of, the Australian industry producing like goods considers that one or more circumvention activities in relation to the notice have occurred; and

144 Customs Act 1901

(c) the person considers that it may be appropriate to alter the notice because of the circumvention activities:

the person may, by application lodged with the Commissioner, request that the Commissioner conduct an anti-circumvention inquiry in relation to the notice.

### (1A) If:

- (a) a person lodges an application under subsection (1) with the Commissioner; and
- (b) the person describes, in the application, circumvention activity, in relation to the original notice, within the meaning of subsection 269ZDBB(5A); and
- (c) the Commissioner publishes a notice (the *inquiry notice*) under subsection 269ZDBE(4) because of the application;

the person must not lodge another application under subsection (1) of this section describing circumvention activity, in relation to the original notice, within the meaning of subsection 269ZDBB(5A), within 12 months after the day the inquiry notice was published.

Requests by Minister

### (2) If:

- (a) a notice (an *original notice*) has been published under subsection 269TG(2) or 269TJ(2) in respect of goods; and
- (b) the Minister considers that one or more circumvention activities in relation to the notice have occurred; and
- (c) the Minister considers that it may be appropriate to alter the notice because of the circumvention activities;

the Minister may, by notice in writing, request that the Commissioner conduct an anti-circumvention inquiry in relation to the original notice.

Customs Act 1901

145

# **269ZDBD** Content and lodgement of applications for conduct of an anti-circumvention inquiry

Content of application

- (1) An application under subsection 269ZDBC(1) for the conduct of an anti-circumvention inquiry in relation to an original notice must:
  - (a) be in writing; and
  - (b) be in a form approved by the Commissioner for the purposes of this section; and
  - (c) contain such information as the form requires; and
  - (d) be signed in the manner indicated by the form; and
  - (e) be lodged in the manner approved under section 269SMS.

Note: For *original notice*, see section 269ZDBC.

- (2) Without limiting subsection (1), the application must include:
  - (a) a description of the kind of goods that are the subject of the original notice; and
  - (b) a description of the original notice the subject of the application; and
  - (c) a description of the circumvention activities in relation to the original notice that the applicant considers have occurred;
     and
  - (d) a description of the alterations to the original notice that the applicant considers should be made.
- (2A) An application that describes circumvention activity, in relation to the original notice, within the meaning of subsection 269ZDBB(5A), must not describe any other kind of circumvention activity in relation to that notice.

Time of lodgement

(3) The application is taken to have been lodged when the application is first received by a Commission staff member doing duty in relation to applications for the conduct of anti-circumvention inquiries.

146 Customs Act 1901

(5) The day on which the application is taken to have been lodged must be recorded on the application.

# 269ZDBE Consideration of applications and requests for conduct of an anti-circumvention inquiry

**Applications** 

- (1) If an application under subsection 269ZDBC(1) for the conduct of an anti-circumvention inquiry in relation to an original notice is lodged with the Commissioner, the Commissioner must, within 20 days after receiving the application:
  - (a) examine the application; and
  - (b) if the Commissioner is not satisfied, having regard to the application and any other information that the Commissioner considers relevant, of either or both of the matters referred to in subsection (2)—reject the application and inform the applicant, by notice in writing, accordingly.

Note: For *original notice*, see section 269ZDBC.

- (2) For the purposes of subsection (1), the matters to be considered in relation to an application are:
  - (a) that the application complies with section 269ZDBD; and
  - (b) that there appear to be reasonable grounds for asserting that one or more circumvention activities in relation to the original notice have occurred.
- (3) The notice informing the applicant of the rejection of the application must set out the reasons why the Commissioner was not satisfied of either or both of the matters referred to in subsection (2).
- (4) If the Commissioner does not reject an application for the conduct of an anti-circumvention inquiry in relation to the original notice, the Commissioner must publish a notice on the Anti-Dumping Commission's website indicating that such an inquiry is to be conducted.

Customs Act 1901

147

#### Section 269ZDBE

### Requests

(5) If, under subsection 269ZDBC(2), the Minister requests the Commissioner to conduct an anti-circumvention inquiry in relation to an original notice, the Commissioner must, on receipt of that request, publish a notice on the Anti-Dumping Commission's website indicating that such an inquiry is to be conducted.

Note: For *original notice*, see section 269ZDBC.

## Content of notice

- (6) A notice (the *inquiry notice*) published by the Commissioner under subsection (4) or (5) must:
  - (a) describe the kind of goods to which the inquiry relates; and
  - (b) describe the original notice the subject of the inquiry; and
  - (c) state that the inquiry will examine whether circumvention activities in relation to the original notice have occurred; and
  - (d) indicate that a report will be made to the Minister:
    - (i) unless subparagraph (ii) applies—within 155 days after the day the inquiry notice is published or such longer period as the Minister allows under section 269ZHI; or
    - (ii) if the inquiry relates to whether circumvention activity, in relation to the original notice, within the meaning of subsection 269ZDBB(5A), has occurred—within 100 days after the day the inquiry notice is published or such longer period as the Minister allows under section 269ZHI; and
  - (e) invite interested parties to lodge with the Commissioner, within 37 days after the day of publication of the inquiry notice, submissions concerning the inquiry; and
  - (f) if subparagraph (d)(i) applies—state that:
    - (i) within 110 days after the publication of the inquiry notice; or
    - (ii) within such longer period as the Minister allows under section 269ZHI;

the Commissioner will place on the public record a statement of the essential facts on which the Commissioner proposes to

148 Customs Act 1901

- base a recommendation to the Minister in relation to the original notice; and
- (g) if subparagraph (d)(i) applies—invite interested parties to lodge with the Commissioner, within 20 days of that statement being placed on the public record, submissions in response to that statement; and
- (h) indicate the address at which, or the manner in which, submissions under paragraph (e) or (g) may be lodged.

# 269ZDBEA Termination of anti-circumvention inquiry

General inquiry

- (1) If:
  - (a) the Commissioner publishes a notice under subsection 269ZDBE(4); and
  - (b) subparagraph 269ZDBE(6)(d)(i) applies; and
  - (c) before the Commissioner would otherwise be required to place on the public record a statement referred to in subsection 269ZDBF(1), the Commissioner becomes satisfied that no circumvention activity in relation to the original notice has occurred;

the Commissioner may terminate the anti-circumvention inquiry concerned.

Note: For *original notice*, see section 269ZDBC.

Accelerated inquiry

- (2) If:
  - (a) the Commissioner publishes a notice under subsection 269ZDBE(4); and
  - (b) subparagraph 269ZDBE(6)(d)(ii) applies; and
  - (c) the Commissioner is satisfied that no circumvention activity, in relation to the original notice, within the meaning of subsection 269ZDBB(5A), has occurred;

the Commissioner may terminate the anti-circumvention inquiry concerned.

Customs Act 1901

149

#### Section 269ZDBF

Note: For *original notice*, see section 269ZDBC.

Notice of termination decision

- (3) The Commissioner must:
  - (a) give public notice of a decision under subsection (1) or (2);
  - (b) notify the applicant for the conduct of the anti-circumvention inquiry of the decision; and
  - (c) inform the applicant of the applicant's right, within 30 days after the applicant is so notified, to apply for a review of the decision by the Review Panel under Division 9.

# 269ZDBF Statement of essential facts in relation to conduct of an anti-circumvention inquiry

- (1) If the Commissioner publishes a notice under subsection 269ZDBE(4) or (5) about the conduct of an anti-circumvention inquiry in relation to an original notice and subparagraph 269ZDBE(6)(d)(i) applies, the Commissioner must:
  - (a) within 110 days after the publication of the notice under subsection 269ZDBE(4) or (5); or
  - (b) within such longer period as the Minister allows under section 269ZHI;

place on the public record a statement of the facts (the *statement of essential facts*) on which the Commissioner proposes to base a recommendation to the Minister in relation to the original notice.

Note: For *original notice*, see section 269ZDBC.

- (2) In formulating the statement of essential facts, the Commissioner:
  - (a) must have regard to:
    - (i) the application or request; and
    - (ii) any submissions concerning the inquiry that are received by the Commissioner within 37 days after the publication of the notice under subsection 269ZDBE(4) or (5); and

150 Customs Act 1901

(b) may have regard to any other matters that the Commissioner considers relevant.

Late submissions

(3) The Commissioner is not obliged to have regard to a submission concerning the inquiry that is received by the Commissioner after the end of the period referred to in subparagraph (2)(a)(ii) if to do so would, in the Commissioner's opinion, prevent the timely placement of the statement of essential facts on the public record.

# 269ZDBG Report on anti-circumvention inquiry

Commissioner recommendations

- (1) The Commissioner must, after conducting an anti-circumvention inquiry in relation to an original notice and within:
  - (a) if subparagraph 269ZDBE(6)(d)(i) applies—155 days after the day the notice under subsection 269ZDBE(4) or (5) about the inquiry is published or such longer period as the Minister allows under section 269ZHI; or
  - (b) if subparagraph 269ZDBE(6)(d)(ii) applies—100 days after the day the notice under subsection 269ZDBE(4) or (5) about the inquiry is published or such longer period as the Minister allows under section 269ZHI;

give the Minister a report recommending:

- (c) the original notice remain unaltered; or
- (d) the following:
  - (i) the original notice be altered because the Commissioner is satisfied that circumvention activities in relation to the original notice have occurred;
  - (ii) the alterations to be made to the original notice.

Note: For *original notice*, see section 269ZDBC.

- (2) In deciding on the recommendations to be made to the Minister in the report, the Commissioner:
  - (a) if paragraph (1)(a) applies—must have regard to:

Customs Act 1901

151

#### Section 269ZDBG

- (i) the application or request for the inquiry; and
- (ii) any submission concerning the inquiry to which the Commissioner has had regard for the purpose of formulating the statement of essential facts in relation to the inquiry; and
- (iii) that statement of essential facts; and
- (iv) any submission made in response to that statement that is received by the Commissioner within 20 days after the placing of that statement on the public record; and
- (aa) if paragraph (1)(b) applies—must have regard to:
  - (i) the application or request for the inquiry; and
  - (ii) any submission concerning the inquiry that is received by the Commissioner within 37 days after the publication of the notice under subsection 269ZDBE(4) or (5); and
- (b) in any case—may have regard to any other matter that the Commissioner considers to be relevant to the inquiry.

### Late submissions

- (3) The Commissioner is not obliged to have regard to a submission made in response to the statement of essential facts that is received by the Commissioner after the end of the period referred to in subparagraph (2)(a)(iv) if to do so would, in the Commissioner's opinion, prevent the timely preparation of the report to the Minister.
- (3A) The Commissioner is not obliged to have regard to a submission concerning the inquiry that is received by the Commissioner after the end of the period referred to in subparagraph (2)(aa)(ii) if to do so would, in the Commissioner's opinion, prevent the timely preparation of the report to the Minister.

Reasons for Commissioner recommendations

(4) The report to the Minister must include a statement of the Commissioner's reasons for any recommendation contained in the report that:

152 Customs Act 1901

- (a) sets out the material findings of fact on which that recommendation is based; and
- (b) provides particulars of the evidence relied on to support those findings.

# **269ZDBH** Minister's powers in relation to anti-circumvention inquiry

Minister's decision

- (1) After considering the report of the Commissioner and any other information that the Minister considers relevant, the Minister must declare, by notice published in accordance with subsection (9), that for the purposes of this Act and the Dumping Duty Act:
  - (a) the original notice is to remain unaltered; or
  - (b) the alterations specified in the declaration are taken to have been made to the original notice, with effect on and after a day specified in the declaration.

Note: For *original notice*, see section 269ZDBC.

- (2) Without limiting subsection (1), the alterations may be of the following kind:
  - (a) the specification of different goods that are to be the subject of the original notice;
  - (b) the specification of different foreign countries that are to be the subject of the original notice;
  - (c) the specification of different exporters that are to be the subject of the original notice;
  - (d) in relation to existing exporters that are the subject of the original notice—the specification of different variable factors in respect of one or more of those exporters;
  - (e) in relation to exporters that are to be the subject of the original notice—the specification of variable factors in respect of those exporters.

Customs Act 1901

153

#### Section 269ZDBH

Timing of decision

- (3) The Minister must make a declaration under subsection (1) within:
  - (a) 30 days after receiving the report; or
  - (b) if the Minister considers there are special circumstances that prevent the declaration being made within that period—such longer period as the Minister considers appropriate.
- (4) If paragraph (3)(b) applies, the Minister must give public notice of the longer period.

Declaration has effect according to its terms

(5) If the Minister makes a declaration under subsection (1), that declaration has effect according to its terms.

Notification of declaration

(6) The Minister must, as soon as practicable after the making of a declaration under subsection (1) that affects an exporter, inform that exporter of the terms of the declaration.

Declaration may cover more than one exporter

(7) Nothing in this section is taken to imply that the Minister cannot simultaneously make the same declaration in relation to more than one exporter.

When declaration takes effect

(8) A day specified in a declaration as mentioned in paragraph (1)(b) must not be earlier than the day of publication of the notice under subsection 269ZDBE(4) or (5) about the conduct of an anti-circumvention inquiry in relation to the original notice.

Manner of publication

(9) A notice under subsection (1) must be published on the Anti-Dumping Commission's website.

154 Customs Act 1901

# Division 6—Certain exporters may seek accelerated review of dumping duty notices or countervailing duty notices

### 269ZDC What this Division is about

This Division provides for the early review of a dumping duty notice or a countervailing duty notice on the application of certain exporters of goods covered by the notice. The review can be sought when a review of the notice under Division 5 would not be available and is only open to new exporters.

# 269ZE Circumstances in which accelerated review may be sought

- (1) If a dumping duty notice or a countervailing duty notice has been published:
  - (a) in respect of goods exported from a particular country of export; or
  - (b) in respect of goods exported by new exporters from a particular country of export;

a new exporter from that country (other than such an exporter in respect of whom a declaration has already been made under paragraph 269ZG(3)(b) in respect of a previous application) may, by application lodged with the Commissioner, request an accelerated review of that notice in so far as it affects that exporter.

- (2) If the Commissioner is satisfied that:
  - (a) because that exporter refused to co-operate, in relation to the application for publication of that notice, the exportations of that exporter were not investigated; or
  - (b) the exporter is related to an exporter whose exports were examined in relation to the application for publication of that notice;

the Commissioner may reject the application.

Customs Act 1901

155

Part XVB Special provisions relating to anti-dumping duties

**Division 6** Certain exporters may seek accelerated review of dumping duty notices or countervailing duty notices

#### Section 269ZF

- (3) If, during the course of an accelerated review, the Commissioner becomes satisfied that:
  - (a) the exporter is refusing to co-operate with any aspect of the review; or
  - (b) the exporter is related to an exporter whose exports were examined in relation to the application for publication of that notice;

the Commissioner may terminate the review.

(4) For the purposes of this section, an exporter is taken to be related to another exporter if the 2 exporters are associates of each other under subsection 269TAA(4).

# 269ZF Application for accelerated review

- (1) An application for accelerated review must be in writing, be lodged in the manner approved under section 269SMS, and contain:
  - (a) a description of the kind of goods to which the dumping duty notice or countervailing duty notice relates; and
  - (b) a statement of the basis on which the exporter considers that the particular notice is inappropriate so far as the exporter is concerned.
- (2) The application is taken to have been lodged when the application is first received by a Commission staff member doing duty in relation to applications for accelerated review.
- (3) The day on which an application is taken to be lodged must be recorded on the application.

### 269ZG Consideration of application

- (1) The Commissioner must, after considering the application and making such inquiries as the Commissioner thinks appropriate, give the Minister a report recommending:
  - (a) that the dumping duty notice or countervailing duty notice the subject of the application remain unaltered; or

156 Customs Act 1901

#### Section 269ZG

- (b) that the dumping duty notice or countervailing duty notice the subject of the application be altered so as to apply to the applicant as if different variable factors had been fixed; and set out the Commissioner's reasons for so recommending.
- (2) A report by the Commissioner under subsection (1) must be completed as soon as practicable and in any case not later than 100 days after the day the application is lodged.
- (3) After considering the recommendation of the Commissioner and the reasons for the recommendation, the Minister must, by notice published on the Anti-Dumping Commission's website:
  - (a) declare that, for the purposes of this Act and the Dumping Duty Act, the original dumping duty notice or countervailing duty notice is to remain unchanged; or
  - (b) declare that, with effect from the date the application is lodged, this Act and the Dumping Duty Act have effect as if the original dumping duty notice or countervailing duty notice had applied to the applicant but the Minister had fixed specified different variable factors relevant to the determination of duty;

and, where the Minister does so, the declaration has effect according to its terms.

- (3A) The Minister must make a declaration under subsection (3) within:
  - (a) 30 days after receiving the report; or
  - (b) if the Minister considers there are special circumstances that prevent the declaration being made within that period—such longer period as the Minister considers appropriate.
- (3B) If paragraph (3A)(b) applies, the Minister must give public notice of the longer period.
  - (4) The Minister must, as soon as practicable after the issue of a notice under subsection (3), notify the applicant of the term of the notice.

Customs Act 1901

157

Part XVB Special provisions relating to anti-dumping duties
 Division 6 Certain exporters may seek accelerated review of dumping duty notices or countervailing duty notices

### Section 269ZH

### 269ZH Effect of accelerated review

If an application for accelerated review of a dumping duty notice or a countervailing duty notice is lodged:

- (a) no interim duty can be collected in respect of consignments of goods, to which the application relates, entered for home consumption after the application is lodged and until the completion of the review; but
- (b) the Commonwealth may, on the importation of goods to which the application relates, require and take securities under section 42 in respect of interim duty that may be payable.

158 Customs Act 1901

# Division 6A—Continuation of anti-dumping measures

#### 269ZHA What this Division is about

This Division provides for the Commissioner to alert interested parties to the anticipated termination of anti-dumping measures and provide them with an opportunity, before those measures expire, to apply for a continuation of the measures. The Division:

- sets out the consequences if no application is made;
- outlines the procedure to be followed by the Commissioner in dealing with an application and preparing a report for the Minister;
- empowers the Minister, after consideration of that report, either to decide that the measures will expire or to take steps to ensure the continuation of the measures.

## 269ZHB Applications for continuation of anti-dumping measures

- (1) Not later than 9 months before particular anti-dumping measures expire, the Commissioner must publish on the Anti-Dumping Commission's website a notice:
  - (a) informing persons that the dumping duty notice, countervailing duty notice or undertaking comprising those measures is due to expire on a specified day (the *specified expiry day*); and
  - (b) inviting the following persons to apply within 60 days to the Commissioner, in accordance with section 269ZHC, for a continuation of those measures:
    - (i) the person whose application under section 269TB resulted in those measures;

Customs Act 1901

159

- (ii) persons representing the whole or a portion of the Australian industry producing like goods to the goods covered by those measures.
- (2) If the Minister makes a declaration under paragraph 269ZG(3)(b) in relation to an anti-dumping duty notice or countervailing duty notice, the original dumping duty notice or countervailing duty notice and that notice as modified because of that declaration are both to be treated, for the purposes of this Division and despite section 269TM, as if they had been issued at the time of issue of the original notice.
- (3) If no application for the continuation of the anti-dumping measures is received by the Commissioner within the period specified in the notice, then, on the specified expiry day:
  - (a) to the extent that the measures comprise a dumping duty notice—that notice expires; and
  - (b) to the extent that the measures comprise a countervailing duty notice—that notice expires; and
  - (c) to the extent that the measures comprise the giving of an undertaking—the person who gave the undertaking is taken to be released from the undertaking and the investigation giving rise to the undertaking is terminated.

# 269ZHC Content and lodgment of application for continuation of anti-dumping measures

- (1) An application under section 269ZHB must:
  - (a) be in writing; and
  - (b) be in a form approved by the Commissioner for the purposes of this section; and
  - (c) contain such information as the form requires; and
  - (d) be signed in the manner indicated in the form; and
  - (e) be lodged in the manner approved under section 269SMS.
- (2) The application is taken to have been lodged when the application is first received by a Commission staff member doing duty in relation to applications for continuation of anti-dumping measures.

160 Customs Act 1901

(3) The day on which the application is taken to have been lodged must be recorded on the application.

# **269ZHD** Consideration of applications for continuation of anti-dumping measures

- (1) If an application or applications for continuation of anti-dumping measures are lodged with the Commissioner in accordance with section 269ZHC, the Commissioner must, within 20 days after the end of the 60 days referred to in paragraph 269ZHB(1)(b):
  - (a) examine each such application; and
  - (b) if the Commissioner is not satisfied in relation to any of the applications, having regard to the application and to any other information that the Commissioner considers relevant, of one or more of the matters referred to in subsection (2);

the Commissioner must reject each such application and inform the applicant, by notice in writing, accordingly.

- (2) For the purposes of subsection (1), the matters to be considered in relation to an application are:
  - (a) whether the application complies with section 269ZHC; and
  - (b) whether there appear to be reasonable grounds for asserting that the expiration of the anti-dumping measures to which the application relates might lead, or might be likely to lead, to a continuation of, or a recurrence of, the material injury that the measures are intended to prevent.
- (3) A notice informing an applicant of the rejection of an application must set out the reasons why the Commissioner was not satisfied of one or more of the matters set out in subsection (2).
- (4) If the Commissioner decides not to reject an application for continuation of anti-dumping measures taken in respect of goods as they affect a particular exporter of those goods, the Commissioner must publish a notice on the Anti-Dumping Commission's website indicating that it is proposed to inquire whether continuation of the measures is justified.

Customs Act 1901

161

#### Section 269ZHE

- (5) The notice published by the Commissioner must:
  - (a) describe the kind of goods to which the anti-dumping measures apply; and
  - (b) describe the measures to which the application relates; and
  - (c) indicate that a report as to the continuation of these measures will be made to the Minister:
    - (i) within 155 days after the date of publication of the notice; or
    - (ii) within such longer period as the Minister allows under section 269ZHI; and
  - (d) invite interested parties to lodge with the Commissioner, within 37 days after the date of publication of the notice, submissions concerning the continuation of the measures; and
  - (e) state that:
    - (i) within 110 days after the publication of the notice; or
    - (ii) such longer period as the Minister allows under section 269ZHI;

the Commissioner will place on the public record a statement of the essential facts on which the Commissioner proposes to base a recommendation concerning the continuation of the measures; and

- (f) invite interested parties to lodge with the Commissioner, within 20 days of that statement being placed on the public record, submissions in response to that statement; and
- (g) indicate the address at which, or the manner in which, submissions under paragraph (d) or (f) can be lodged.

# **269ZHE** Statement of essential facts in relation to continuation of anti-dumping measures

(1) If the Commissioner publishes a notice under subsection 269ZHD(4) concerning the continuation of anti-dumping measures, he or she must, within 110 days after the publication of the notice or such longer period as the Minister allows under section 269ZHI, ensure that there is placed on the

162 Customs Act 1901

public record a statement of the facts (the *statement of essential facts*) on which the Commissioner proposes to base his or her recommendation to the Minister concerning the continuation of those measures.

- (2) Subject to subsection (3), in formulating the statement of essential facts, the Commissioner:
  - (a) must have regard to:
    - (i) the application concerned; and
    - (ii) any submissions relating generally to the inquiry that are received by the Commissioner within 37 days after the publication of the notice under subsection 269ZHD(4); and
  - (b) may have regard to any other matters that the Commissioner considers relevant.
- (3) The Commissioner is not obliged to have regard to any submissions relating generally to the inquiry that are received by the Commissioner after the end of the period referred to in subparagraph (2)(a)(ii) if to do so would, in the Commissioner's opinion, prevent the timely placement of the statement of essential facts on the public record.

# 269ZHF Report on application for continuation of anti-dumping measures

- (1) The Commissioner must, after conducting an inquiry into the continuation of anti-dumping measures and within 155 days after the date of publication of the notice under subsection 269ZHD(4) in relation to those measures or such longer period as the Minister allows under section 269ZHI, give the Minister a report recommending:
  - (a) to the extent that the measures involved the publication of a dumping duty notice or a countervailing duty notice:
    - (i) that the notice remain unaltered; or
    - (ii) that the notice cease to apply to a particular exporter or to a particular kind of goods; or

Customs Act 1901

163

- (iii) that the notice have effect in relation to a particular exporter or to exporters generally, as if different variable factors had been ascertained; or
- (iv) that the notice expire on the specified expiry day; and
- (b) to the extent that the measures involved the acceptance by the Minister of an undertaking:
  - (i) that the undertaking remain unaltered; or
  - (ii) that the Minister seek a variation of the terms of the undertaking as indicated in the Commissioner's report; or
  - (iii) that the undertaking expire on the specified expiry day.
- (2) The Commissioner must not recommend that the Minister take steps to secure the continuation of the anti-dumping measures unless the Commissioner is satisfied that the expiration of the measures would lead, or would be likely to lead, to a continuation of, or a recurrence of, the dumping or subsidisation and the material injury that the anti-dumping measure is intended to prevent.
- (3) Subject to subsection (4), in deciding on the recommendations to be made to the Minister in the Commissioner's report, the Commissioner:
  - (a) must have regard to:
    - (i) the application for continuation of the anti-dumping measures; and
    - (ii) any submission relating generally to the continuation of the measures to which the Commissioner has had regard for the purpose of formulating the statement of essential facts in relation to the continuation of those measures;
    - (iii) that statement of essential facts; and
    - (iv) any submission made in response to that statement that is received by the Commissioner within 20 days after the placing of that statement on the public record; and
  - (b) may have regard to any other matter that the Commissioner considers to be relevant to the inquiry.

164 Customs Act 1901

- (4) The Commissioner is not obliged to have regard to any submission made in response to the statement of essential facts that is received after the end of the period referred to in subparagraph (3)(a)(iv) if to do so would, in the Commissioner's opinion, prevent the timely preparation of the report to the Minister.
- (5) The report to the Minister must include a statement of the Commissioner's reasons for any recommendation contained in the report that:
  - (a) sets out the material findings of fact on which that recommendation is based; and
  - (b) provides particulars of the evidence relied on to support those findings.

# **269ZHG** Powers of the Minister in relation to continuation of anti-dumping measures

- (1) After considering the report of the Commissioner and any other information that the Minister considers relevant, the Minister must by notice published in accordance with subsection (2):
  - (a) declare that the Minister has decided not to secure the continuation of the anti-dumping measures concerned; or
  - (b) declare that the Minister has decided to secure the continuation of the anti-dumping measures concerned.

Note: Subsection (3) deals with the end of the anti-dumping measures and subsection (4) deals with the continuation of the anti-dumping measures.

- (1A) If the Minister receives the report less than 30 days before the specified expiry day, the Minister must make the declaration before that day.
- (1B) If subsection (1A) does not apply, the Minister must make the declaration within:
  - (a) 30 days after receiving the report; or
  - (b) if the Minister considers there are special circumstances that prevent the declaration being made within that period—such

Customs Act 1901

165

#### Section 269ZHG

longer period, ending before the specified expiry day, as the Minister considers appropriate.

- (1C) If paragraph (1B)(b) applies, the Minister must give public notice of the longer period.
  - (2) A notice under subsection (1) must be published:
    - (a) before the expiry day specified in the notice; and
    - (b) on the Anti-Dumping Commission's website.
  - (3) If the Minister declares that he or she has decided not to secure the continuation of the anti-dumping measures, then, on the specified expiry day:
    - (a) to the extent that the measures comprise a dumping duty notice—that notice expires; and
    - (b) to the extent that the measures comprise a countervailing duty notice—that notice expires; or
    - (c) to the extent that the measures comprise the giving of an undertaking—the person who gave the undertaking is taken to be released from the undertaking and the investigation giving rise to the undertaking is terminated;

as the case requires.

- (4) If the Minister declares that he or she has decided to secure the continuation of the anti-dumping measures, the continuation of those measures is so secured:
  - (a) to the extent that the measures comprise the publication of a dumping duty notice or a countervailing duty notice:
    - (i) by the Minister determining, in writing, that the notice continues in force after the specified expiry day; or
    - (ii) by the Minister determining, in writing, that the notice continues in force after the specified expiry day but that, after that day, the notice ceases to apply in relation to a particular exporter or to a particular kind of goods; or
    - (iii) by the Minister determining, in writing, that the notice continues in force after the specified expiry day but that, after that day, the notice has effect, in relation to a particular exporter or to exporters generally, as if the

166 Customs Act 1901

Minister had fixed different specified variable factors in relation to that exporter or to exporters generally, relevant to the determination of duty; and

- (b) to the extent that the measures involve the acceptance of an undertaking:
  - (i) by the person who gave the undertaking agreeing to extend it beyond the specified expiry day (without any variation) or, if the person will not so agree, by the Minister publishing a dumping duty notice or a countervailing duty notice to take effect on the day after the specified expiry day in substitution for the undertaking; or
  - (ii) by the person who gave the undertaking agreeing to extend it beyond the specified expiry day with the variations sought by the Minister or, if the person will not so agree, by the Minister publishing a dumping duty notice or a countervailing duty notice to take effect on the day after the specified expiry day in substitution for the undertaking.
- (5) If the Minister secures the continuation of anti-dumping measures in accordance with this section, the measures continue in force for 5 years after the specified expiry day unless:
  - (a) in the case of a dumping duty notice or a countervailing duty notice—the notice is revoked before the end of that period; or
  - (b) in the case of an undertaking—provision is made for its earlier expiration.

Customs Act 1901

167

# **Division 7—Procedural and evidentiary matters**

### 269ZHH What this Division is about

#### This Division:

- enables extension of various periods for doing things under this Part if the Minister is satisfied it is necessary;
- provides for the giving of public notice of decisions and determinations under this Part;
- provides for the Commissioner to maintain a public record of investigations, reviews and inquiries conducted by the Commissioner under this Part.

## 269ZHI Minister may extend certain periods of time

- (1) The Commissioner may give the Minister a written request for one or more of the following:
  - (a) an extension of the 110-day period referred to in subsection 269TDAA(1);
  - (b) an extension of the 155-day period referred to in subsection 269TEA(1);
  - (c) an extension of the 155-day period referred to in subsection 269X(1);
  - (d) an extension of the 110-day period referred to in subsection 269ZD(1);
  - (e) an extension of the 155-day period referred to in subsection 269ZDA(1);
  - (ea) an extension of the 110-day period referred to in subsection 269ZDBF(1);
  - (eb) an extension of the 155-day period referred to in paragraph 269ZDBG(1)(a);

168 Customs Act 1901

- (ec) an extension of the 100-day period referred to in paragraph 269ZDBG(1)(b);
  - (f) an extension of the 110-day period referred to in subsection 269ZHE(1);
- (g) an extension of the 155-day period referred to in subsection 269ZHF(1).
- (2) The Commissioner must give reasons for the request.
- (3) The Minister may approve a request if the Minister is satisfied that it is reasonable to do so. The Minister must notify the Commissioner of the extension period.
- (4) If the Minister refuses a request, the Minister must notify the Commissioner of the refusal.
- (5) The Minister may grant more than one extension of a period referred to in subsection (1).

### **269ZI** Public notice

- (1) If a person or body is required or empowered to give public notice of a decision or determination but the provision requiring or empowering the giving of that notice does not specify where the notice is to be given, it is to be published on the Anti-Dumping Commission's website.
- (2) If a person or body is required or empowered to give public notice of a decision or determination, whether because of subsection (1) or otherwise, that person or body must:
  - (a) set out in the notice particulars of the decision or determination made; and
  - (b) set out in the notice, or in a separate report to which the notice refers, the reasons for the decision or determination including all material findings of fact or law on which the decision or determination is based; and
  - (c) if a person has a right to have the decision or determination reviewed by another body or referred to another body for

Customs Act 1901

169

- review—set out in the notice full particulars of those rights; and
- (d) if the material findings of fact or law are contained in a separate report—ensure that copies of the report are freely available and that the manner of obtaining a copy is set out in the notice.
- (3) A person or body required or empowered to give public notice of a decision or determination must:
  - (a) ensure that a copy of the notice and, where appropriate, of a report to which the notice refers, is provided to each country whose exporters are affected by the decision or determination; and
  - (b) give a copy of the report to each other interested party known to be affected by the decision or determination.
- (4) If the Commissioner gives public notice of a decision under paragraph 269TD(4)(b) to require securities in respect of interim duty that may become payable, the particulars of the decision to require those securities as set out in the notice should include, in particular:
  - (a) the names of the exporters of the goods concerned, or, where this is impracticable, the name of the country or countries of export concerned; and
  - (b) a description of the goods either in terms of an item of the *Customs Tariff Act 1995* or otherwise; and
  - (c) in the case of an application for the publication of a notice under section 269TG or 269TH:
    - (i) particulars of dumping margins established in relation to each of the exporters involved; and
    - (ii) an explanation of the methods used to compare export prices and normal values to establish those dumping margins;
  - (d) in the case of an application for the publication of a notice under section 269TJ or 269TK—the amount of subsidy established in relation to each of the exporters involved; and

170 Customs Act 1901

- (e) the considerations relevant to the determination of material injury to an industry, or of material hindrance to the establishment of an industry, for the purposes of the preliminary affirmative determination.
- (5) If the Minister gives public notice:
  - (a) of a decision under section 269TG or 269TH to publish a dumping duty notice; or
  - (b) of a decision under section 269TL not to publish such a notice;

then, for the purposes of the public notice:

- (c) the particulars of the decision should include:
  - (i) the matters referred to in paragraphs (4)(a), (b) and (c); and
  - (ii) particulars of the export price and normal value of the goods concerned ascertained, or last ascertained, for the purposes of subsection 269TG(1) or (2) or 269TH(1) or (2); and
  - (iii) any considerations relevant to a determination of material injury to an industry, or of material hindrance to the establishment of an industry, for the purposes of the decision; and
- (d) if the decision involves any retrospective imposition of duty—the reasons for the decision should include the basis for the retrospective imposition of duty.
- (6) If the Minister gives public notice:
  - (a) of a decision under section 269TJ or 269TK to publish a countervailing duty notice; or
  - (b) of a decision under section 269TL not to publish such a notice;

then, for the purposes of the public notice:

- (c) the particulars of the decision should include:
  - (i) the matters referred to in paragraphs (4)(a), (b) and (d); and

Customs Act 1901

171

- (ii) particulars of the countervailable subsidy received in respect of the goods concerned ascertained, or last ascertained, for the purposes of subsection 269TJ(1) or (2) or 269TK(1) or (2); and
- (iii) any considerations relevant to a determination of material injury, to an industry or of material hindrance to the establishment of an industry, for the purposes of the decision; and
- (d) if the decision involves any retrospective imposition of duty—the reasons for the decision should include the basis for the retrospective imposition of duty.
- (7) If the Minister gives public notice under subsection 269TG(6) of a decision to accept an undertaking by an exporter of goods, the particulars of the decision to accept that undertaking should include, in particular:
  - (a) the name of the exporter of the goods concerned; and
  - (b) a description of the goods either in terms of an item of the *Customs Tariff Act 1995* or otherwise; and
  - (c) the price below which, in accordance with the terms of the undertaking, the goods will not be sold for export to Australia.
- (8) If the Minister gives public notice under subsection 269TJ(3C) of a decision to accept an undertaking given by a government of a country of export in relation to the export trade to Australia in like goods, the particulars of the decision to accept that undertaking should include, in particular:
  - (a) the name of the government of the country of export; and
  - (b) a description of the goods either in terms of an item of the *Customs Tariff Act 1995* or otherwise; and
  - (c) details of the changes proposed to be made to the countervailable subsidy provided by that government in respect of those goods.
- (9) If, a person or body is required or empowered to give public notice of a decision or determination:

172 Customs Act 1901

- (a) the person or body must ensure that the notice given does not contain any information that is claimed to be confidential or to be information whose publication would adversely affect a person's business or commercial interests; but
- (b) if it is practicable to do so, the person or body should include in the notice a summary of that information in a form that allows a reasonable understanding of the information without breaching that confidentiality or adversely affecting those interests.
- (10) Nothing in this section limits the operation of another provision of this Part that specifies the matters that must be included in a public notice.

#### 269ZJ Commissioner to maintain public record for certain purposes

- (1) The Commissioner must, in relation to each application received under section 269TB that leads to an investigation, each application or request under section 269ZA that leads to a review, each application or request under section 269ZDBC that leads to an inquiry and each application under section 269ZHB that leads to an inquiry:
  - (a) maintain a public record of the investigation, review or inquiry conducted for the purposes of the application or request, containing, subject to subsection (2), a copy of all submissions from interested parties, the statement of essential facts compiled in respect of that investigation, review or inquiry, and a copy of all relevant correspondence between the Commissioner and other persons; and
  - (b) draw the attention of all interested parties to the existence of the public record, and to their entitlement to inspect that record; and
  - (c) at the request of an interested party, make the record available to that party for inspection.
- (2) To the extent that information given to the Commissioner by a person is claimed to be confidential or to be information whose publication would adversely affect a person's business or

Customs Act 1901

173

commercial interests, the person giving that information must ensure that a summary of that information:

- (a) that contains sufficient detail to allow a reasonable understanding of the substance of the information; but
- (b) that does not breach that confidentiality or adversely affect those interests;

is given to the Commissioner for inclusion in the public record.

- (3) A person is not required to give the Commissioner a summary of information under subsection (2) for inclusion in the public record if the person satisfies the Commissioner that there is no way such a summary can be given to allow a reasonable understanding of the substance of the information.
- (4) If oral information is given to the Commissioner by a person, the Commissioner must not take that information into account unless it is subsequently put in writing by the person or by the Commissioner and thereby becomes available, subject to considerations of confidentiality and to the need to protect business and commercial interests, as a part of the public record.
- (5) If:
  - (a) in relation to an application under subsection 269TB(1) or (2), 269ZA(1) or 269ZDBC(1) or section 269ZHB or to a request under subsection 269ZA(3) or 269ZDBC(2), a person claims that information is confidential or would adversely affect a person's business or commercial interests; and
  - (b) the Commissioner indicates to the party that he or she disagrees with the claim;

but, despite the opinion of the Commissioner, the person making the claim will not:

- (c) agree to the inclusion of the information in the public record; or
- (d) prepare a summary of the information for inclusion in that record;

the Commissioner may disregard the information unless it is demonstrated that the information is correct.

174 Customs Act 1901

# (6) If:

- (a) in relation to an application under subsection 269TB(1) or (2), 269ZA(1) or 269ZDBC(1) or section 269ZHB or to a request under subsection 269ZA(3) or 269ZDBC(2), a person claims that information is confidential or would adversely affect a person's business or commercial interests; and
- (b) the Commissioner indicates to the party that he or she agrees with the claim;

but the person making the claim will not prepare a summary of the information for inclusion in that record, the Commissioner may disregard the information unless it is demonstrated that the information is correct.

## **Division 8—Review Panel**

#### 269ZK What this Division is about

This Division establishes the Review Panel. It:

- deals with the appointment of members to the Panel; and
- deals with the terms and conditions for members; and
- provides for the provision of resources to the Panel; and
- regulates the disclosure of information in the Panel's control.

## 269ZL Establishment of Review Panel

The Review Panel is established by this section.

# 269ZM Membership of the Review Panel

The Review Panel consists of the following members:

- (a) a Senior Member;
- (b) at least 2 other members.

## 269ZN Review Panel's powers

The Review Panel has power to do all things necessary or convenient to be done for or in connection with the performance of its functions under this Part in relation to the review of certain decisions made by the Minister or the Commissioner.

Note: Sections 269ZZA and 269ZZN set out these reviewable decisions.

176 Customs Act 1901

## **269ZO** Protection of members

A member of the Review Panel has, in the performance of his or her duties as a member, the same protection and immunity as a Justice of the High Court.

## **269ZP** Appointment of members

- (1) Each member of the Review Panel is to be appointed by the Minister by written instrument.
- (2) A member of the Review Panel holds office on a part-time basis.
- (3) The Minister must not appoint an officer of Customs, the Commissioner or a Commission staff member as a member of the Review Panel.
- (4) A person must not be appointed as a member of the Review Panel unless the Minister is satisfied that the person has appropriate qualifications, knowledge or experience.

#### 269ZQ Period of appointment for members

A member of the Review Panel holds office for the period specified in the instrument of appointment. The period must not exceed 3 years.

Note: For reappointment, see section 33AA of the *Acts Interpretation Act* 1901.

## 269ZR Terms and conditions of appointment

- (1) A member of the Review Panel holds office on such terms and conditions as are determined in writing by the Minister.
- (2) An office of Review Panel member is not a public office for the purposes of Part II of the *Remuneration Tribunal Act 1973*.

Customs Act 1901

177

#### 269ZS Disclosure of interests to the Minister

A member of the Review Panel must give written notice to the Minister of any direct or indirect pecuniary interest that the member has or acquires and that conflicts or could conflict with the proper performance of the member's functions.

# 269ZT Outside employment

A member of the Review Panel must not engage in any paid employment that, in the Minister's opinion, conflicts or may conflict with the proper performance of the member's duties.

# **269ZTA Resignation**

- (1) A member of the Review Panel may resign his or her appointment by giving the Minister a written resignation.
- (2) The resignation takes effect on the day it is received by the Minister or, if a later day is specified in the resignation, on that later day.

## **269ZTB** Termination of appointment

- (1) The Minister may terminate the appointment of a member of the Review Panel for misbehaviour or physical or mental incapacity.
- (2) The Minister may terminate the appointment of a member of the Review Panel if:
  - (a) the member:
    - (i) becomes bankrupt; or
    - (ii) applies to take the benefit of any law for the relief of bankrupt or insolvent debtors; or
    - (iii) compounds with his or her creditors; or
    - (iv) makes an assignment of his or her remuneration for the benefit of his or her creditors; or

178 Customs Act 1901

- (b) the member engages in paid employment that, in the Minister's opinion, conflicts or may conflict with the proper performance of the member's duties (see section 269ZT); or
- (c) the member fails, without reasonable excuse, to comply with section 269ZS; or
- (d) the member is absent from duty, except on leave of absence, for 14 consecutive days or for 28 days in any 12 months.

## **269ZTC** Acting appointments

The Minister may, by written instrument, appoint a person to act as a member of the Review Panel:

- (a) during a vacancy in the office of the member (whether or not an appointment has previously been made to the office); or
- (b) during any period, or during all periods, when the member:
  - (i) is absent from duty or from Australia; or
  - (ii) is, for any reason, unable to perform the duties of the office.

Note: For rules that apply to acting appointments, see sections 33AB and 33A of the *Acts Interpretation Act 1901*.

#### 269ZTD Provision of resources to Review Panel

- (1) The Minister must arrange with the Review Panel for sufficient resources (including personnel) to be made available to the Panel to enable the Panel to perform the Panel's functions effectively.
- (2) If a person is performing services for the Review Panel under such an arrangement, the person must perform those services in accordance with the directions of the Panel.

#### 269ZU Review Panel may supply information

(1) Subject to this section, the Review Panel may supply information (including personal information) received by the Review Panel under this Act to a person.

Customs Act 1901

179

- (2) The Review Panel or a person whose services are being made available to the Review Panel under section 269ZTD must not:
  - (a) except for the purposes of this Act, supply information (other than personal information) to a person if the supplying of the information would constitute a breach of confidence; and
  - (b) supply personal information to a person unless the information is supplied to the Commissioner, or a Commission staff member designated in writing by the Commissioner, for purposes relating to a reinvestigation conducted under section 269ZZL.
- (3) Paragraph (2)(a) does not apply to the supply of information to:
  - (a) the Minister; or
  - (b) the Commissioner; or
  - (c) the Secretary of the Department; or
  - (d) a Commission staff member designated in writing by the Commissioner; or
  - (e) a person who is employed in the Department and who is designated in writing by the Secretary of the Department.

## 269ZV False or misleading information

- (1) A person must not give the Review Panel any written information that the person knows to be false or misleading in a material particular.
  - Penalty: 20 penalty units.
- (2) Subsection (1) does not apply to any written information if, at the time when the person gives it to the Review Panel, the person:
  - (a) informs the Review Panel that it is false or misleading in a material particular; and
  - (b) specifies in what respect it is, to the person's knowledge, false or misleading in a material particular.

180 Customs Act 1901

# **Division 9—Review by Review Panel**

# **Subdivision A—Preliminary**

#### 269ZW What this Division is about

This Division sets out the procedures for review by the Review Panel of certain decisions by the Minister or the Commissioner. It includes:

- provisions dealing with definitions and other preliminary matters (Subdivision A); and
- the mechanism for review of certain Ministerial decisions (Subdivision B); and
- the mechanism for review of certain decisions made by the Commissioner (Subdivision C); and
- the keeping of a public record in relation to certain reviews conducted under this Division (Subdivision D).

This Division does not provide for a right of review of a decision made by the Minister following a review under Division 6 or Subdivision B of this Division.

#### 269ZX Definitions

In this Division:

#### application means:

- (a) in Subdivision B—an application for a review of a decision by the Minister referred to in section 269ZZA; and
- (b) in Subdivision C—an application for a review of a decision by the Commissioner referred to in section 269ZZN.

Customs Act 1901

181

*finding*, in relation to a reviewable decision under Subdivision B, means a finding on a material question of fact or on a conclusion based on that fact.

*interested party*, in relation to a reviewable decision, means any one of the following persons:

- (a) if there was an application under section 269TB or 269V that led to the making of the reviewable decision—the applicant in relation to that application;
- (aa) if there was an application under subsection 269ZA(1) that led to the making of the reviewable decision—the applicant in relation to that application;
- (aaa) if there was an application under subsection 269ZDBC(1) that led to the making of the reviewable decision—the applicant in relation to that application;
- (ab) if there was an application under section 269ZHB that led to the making of the reviewable decision—the applicant in relation to that application;
- (b) a person representing, or representing a portion of, the industry producing, or likely to be established to produce, like goods to the goods the subject of the reviewable decision;
- (c) a person who:
  - (i) is or is likely to be directly concerned with the importation or exportation into Australia of the goods the subject of the reviewable decision; or
  - (ii) has been or is likely to be directly concerned with the importation or exportation into Australia of like goods, to the goods the subject to the reviewable decision;
- (d) a person who is or is likely to be directly concerned with the production or manufacture of:
  - (i) the goods the subject of the reviewable decision; or
  - (ii) like goods to those goods that have been, or are likely to be, exported to Australia;
- (e) a trade organisation a majority of whose members are, or are likely to be, directly concerned with:

182 Customs Act 1901

- (i) the production or manufacture of the goods the subject of the reviewable decision or of like goods; or
- (ii) the importation or exportation into Australia of those goods; or
- (iii) both the activities referred to in subparagraphs (i) and (ii):
- (f) the government of the country of export or country of origin:
  - (i) of goods the subject of the reviewable decision that have been, or are likely to be, exported to Australia; or
  - (ii) of like goods to those goods that have been, or are likely to be, exported to Australia.

#### reviewable decision means:

- (a) in Subdivision B—a decision by the Minister referred to in section 269ZZA; and
- (b) in Subdivision C—a decision by the Commissioner referred to in section 269ZZN.

# 269ZY Form and manner of applications

The Senior Member of the Review Panel must, by writing:

- (a) approve a form for applications for a review under Subdivision B or C; and
- (b) approve the manner of making those applications.

#### 269ZYA Constitution of Review Panel for purposes of review

For the purposes of a particular review under Subdivision B or C, the Review Panel is to be constituted by a single member of the Panel specified in a written direction given by the Senior Member of the Panel.

# 269ZYB Member unavailable to complete review

- (1) This section applies if:
  - (a) the Review Panel is undertaking a review under Subdivision B or C; and

Customs Act 1901

183

- (b) before the review has been completed, the member who constitutes the Panel for the purposes of the review has:
  - (i) ceased to be a member; or
  - (ii) ceased to be available for the purposes of the review.
- (2) The Senior Member of the Review Panel must give a written direction reconstituting the Panel for the purposes of the review.
- (3) The Review Panel, as so reconstituted, must complete the review and may, for that purpose, have regard to any record of the proceedings of the review made by the Panel as previously constituted.

# 269ZZ Review Panel to have regard to same considerations as Minister

- (1) If the Review Panel is required, in conducting a review under Subdivision B or C, to determine any matter ordinarily required to be determined by the Minister under this Act or the Dumping Duty Act, the Review Panel must determine the matter:
  - (a) in like manner as if it were the Minister; and
  - (b) having regard to the consideration to which the Minister would be required to have regard if the Minister were determining the matter.
- (2) Subsection (1) applies in respect of goods that have not been imported into Australia at the time of the Review Panel's determination in a matter in respect of those goods as if:
  - (a) the Review Panel's determination of the matter were being made after an importation of those goods into Australia; and
  - (b) the importation occurred at the time of the anticipated importation of those goods into Australia.

184 Customs Act 1901

#### **Subdivision B—Review of Ministerial decisions**

## 269ZZA Reviewable decisions

- (1) This Subdivision deals with the review by the Review Panel of the following decisions:
  - (a) a decision by the Minister to publish a dumping duty notice under subsection 269TG(1) or (2) or 269TH(1) or (2), or a countervailing duty notice under subsection 269TJ(1) or (2) or 269TK(1) or (2);
  - (b) a decision by the Minister under subsection 269TL(1) not to publish such a notice;
  - (c) a decision by the Minister under subsection 269ZDB(1);
  - (ca) a decision by the Minister under subsection 269ZDBH(1);
  - (d) a decision by the Minister under subsection 269ZHG(1).
- (2) A reference to a decision by the Minister in subsection (1) does not include a reference to such a decision made by the Minister following a review under Division 6 or this Subdivision.

Note:

The Review Panel only has the power to make certain recommendations to the Minister following a review of a decision under this Subdivision (see section 269ZZK). The Review Panel may not revoke the Minister's decision or substitute another decision.

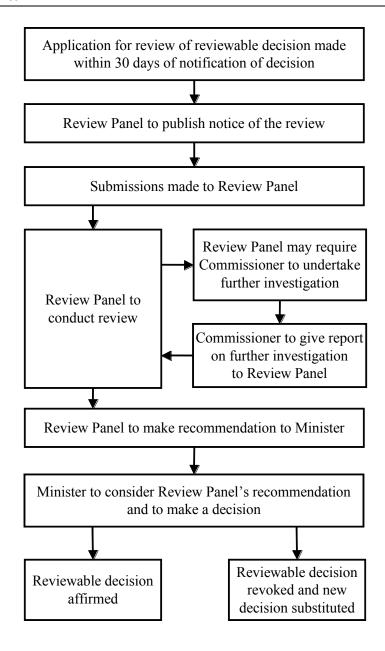
#### 269ZZB Overview of a review of Minister's decision

The following diagram gives an overview of a review under this Subdivision of a reviewable decision.

Customs Act 1901

185

## Section 269ZZB



186 Customs Act 1901

## 269ZZC Who may seek a review?

A person who is an interested party in relation to a reviewable decision may apply for a review of that decision under this Subdivision.

## 269ZZD When must an application be made?

An application for a review must be made within 30 days after:

- (b) for a decision referred to in paragraph 269ZZA(1)(c)—a notice of the decision is first published on the Anti-Dumping Commission's website under subsection 269ZDB(1); or
- (ba) for a decision referred to in paragraph 269ZZA(1)(ca)—a notice of the decision is first published on the Anti-Dumping Commission's website under subsection 269ZDBH(1); or
- (c) for a decision referred to in paragraph 269ZZA(1)(d)—a notice of the decision is first published on the Anti-Dumping Commission's website under subsection 269ZHG(1).

# **269ZZE** How must an application be made?

- (1) An application must:
  - (a) be in writing; and
  - (b) be in accordance with a form approved under section 269ZY; and
  - (c) contain such information as the form requires; and
  - (d) be signed in the manner indicated in the form; and
  - (e) be made in the manner approved under section 269ZY; and
  - (f) be accompanied by the fee prescribed in an instrument under subsection (3).
- (2) Without limiting paragraph (1)(c), an application must:

Customs Act 1901

187

#### Section 269ZZF

- (a) contain a full description of the goods to which the application relates; and
- (b) contain a statement setting out the grounds on which the applicant believes the reviewable decision is not the correct or preferable decision; and
- (c) contain a statement setting out the decision (the *proposed decision*) that the applicant considers the Minister should have made; and
- (d) contain a statement setting out how the grounds mentioned in paragraph (b) support the making of the proposed decision; and
- (e) for a decision referred to in paragraph 269ZZA(1)(a), (c), (ca) or (d)—contain a statement setting out how the proposed decision is materially different from the reviewable decision.

Note:

Sections 269ZZX and 269ZZY set out requirements concerning confidential or sensitive commercial information that might be contained in an application, including the need to accompany the application with a summary of such information.

Fee

- (3) The Minister may, by legislative instrument, prescribe a fee for the purposes of paragraph (1)(f).
- (4) The instrument may prescribe different fees for different kinds of applications or different kinds of applicants.
- (5) The instrument may make provision for, and in relation to, the refund or waiver of any fee.

## 269ZZF Withdrawal of application

- (1) An applicant may withdraw an application for a review.
- (2) The withdrawal must:
  - (a) be in writing; and
  - (b) be made in the manner approved under section 269ZY for making applications for a review.

188 Customs Act 1901

# 269ZZG Rejection of application—failure to establish decision not the correct or preferable decision etc.

- (1) If one or more of the following apply:
  - (a) the Review Panel is not satisfied that an application sets out reasonable grounds for the reviewable decision not being the correct or preferable decision;
  - (b) the Review Panel is not satisfied that the grounds mentioned in paragraph 269ZZE(2)(b) support the making of the proposed decision (see paragraph 269ZZE(2)(c));
  - (c) for a decision referred to in paragraph 269ZZA(1)(a), (c), (ca) or (d)—the Review Panel is not satisfied that the proposed decision (see paragraph 269ZZE(2)(c)) is materially different from the reviewable decision;

the Review Panel may, by notice given to the applicant, request the applicant to give the Review Panel, within the period specified in the notice, further information in relation to those matters.

- (2) The Review Panel may reject an application if at any time after the end of the 30-day period referred to in section 269ZZD:
  - (a) the Review Panel is not satisfied that the applicant has given the Review Panel information setting out reasonable grounds for the reviewable decision not being the correct or preferable decision; or
  - (b) the Review Panel is not satisfied that the grounds mentioned in paragraph 269ZZE(2)(b) support the making of the proposed decision (see paragraph 269ZZE(2)(c)); or
  - (c) for a decision referred to in paragraph 269ZZA(1)(a), (c), (ca) or (d)—the Review Panel is not satisfied that the proposed decision (see paragraph 269ZZE(2)(c)) is materially different from the reviewable decision.
- (3) Subsection (2) applies whether or not a notice is given under subsection (1).
- (4) Nothing in subsection (1) prevents the Review Panel from seeking further information from an applicant within the period specified in a notice under subsection (1).

Customs Act 1901

189

#### Section 269ZZH

- (5) If:
  - (a) the Review Panel does not, under this Subdivision, reject an application; and
  - (b) in relation to information given by the applicant setting out the grounds for the reviewable decision not being the correct or preferable decision:
    - (i) the Review Panel is satisfied that one or more of those grounds (the *reviewable grounds*) are reasonable grounds for the reviewable decision not being the correct or preferable decision; and
    - (ii) the Review Panel is satisfied that one or more of those grounds (the *non-reviewable grounds*) are not reasonable grounds for the reviewable decision not being the correct or preferable decision;

#### then:

- (c) the Review Panel must accept the reviewable grounds and must conduct the review in relation to those grounds and no other grounds; and
- (d) the Review Panel must reject the non-reviewable grounds.

# 269ZZH Rejection of application—failure to provide summary of confidential information

The Review Panel must reject an application if:

- (a) the applicant in respect of the application claims that information included in it is confidential or is information whose publication would adversely affect a person's business or commercial interest; and
- (b) the applicant fails to give a summary of that information to the Review Panel in accordance with section 269ZZY.

## 269ZZHA Review Panel may hold conferences

(1) The Review Panel may, at any time after receiving an application for a review, hold a conference of such persons or bodies as it considers appropriate for the purpose of obtaining further information in relation to the application or review.

190 Customs Act 1901

- (2) In making a recommendation under subsection 269ZZK(1), the Review Panel may also have regard to:
  - (a) that further information to the extent that it relates to the relevant information (within the meaning of subsection 269ZZK(6)); and
  - (b) any conclusions reached at the conference based on that relevant information.
- (3) If the Review Panel decides to hold a conference at any time after receiving an application for a review and before beginning to conduct the review:
  - (a) the Review Panel must invite the applicant to attend the conference; and
  - (b) if the applicant fails to attend the conference and the Review Panel is not satisfied that the applicant has a reasonable excuse for the failure—the Review Panel may reject the application.

#### 269ZZI Public notification of review

- (1) Before the Review Panel begins to conduct a review, the Review Panel must publish a notice on the Review Panel's website indicating that the Review Panel proposes to conduct that review.
- (2) Without limiting the matters that must be dealt with in a notice under subsection (1), it must:
  - (a) describe the goods to which the application relates; and
  - (b) set out the decision that is sought to be reviewed and the grounds in relation to which the review is to be conducted; and
  - (c) invite interested parties to lodge with the Review Panel, within 30 days starting from the date of publication of the notice, submissions concerning the application; and
  - (d) indicate the address at which, or the manner in which, such submissions can be lodged.

Customs Act 1901

191

#### 269ZZJ Submissions in relation to reviewable decision

Within 30 days after the publication of a notice under section 269ZZI in relation to a review of a reviewable decision, the following may make submissions to the Review Panel in accordance with that notice:

- (a) interested parties in relation to the reviewable decision;
- (aa) the Commissioner;
- (b) a trade union representing one or more persons employed in the Australian industry producing, or likely to produce, like goods to the goods the subject of the reviewable decision;
- (c) a person who uses the goods the subject of the reviewable decision, or like goods, in the production or manufacture of other goods in Australia.

Note:

Sections 269ZZX and 269ZZY set out requirements concerning confidential or sensitive commercial information that might be contained in a submission, including the need to accompany the submission with a summary of such information.

#### 269ZZK The review

- (1) If an application is not rejected under section 269ZZG, 269ZZH or 269ZZHA, the Review Panel must make a report to the Minister on the application by:
  - (a) recommending that the Minister affirm the reviewable decision; or
  - (b) recommending that the Minister revoke the reviewable decision and substitute a specified new decision.
- (1A) For a reviewable decision referred to in paragraph 269ZZA(1)(a), (c), (ca) or (d), the Review Panel may make a recommendation referred to in paragraph (1)(b) of this section only if the new decision is materially different from the reviewable decision.
  - (2) A report under subsection (1) must set out the reasons for the Review Panel's recommendation.
  - (3) A report under subsection (1) must be made:

192 Customs Act 1901

- (a) at least 30 days after the public notification of the review under section 269ZZI; but
- (b) before the end of:
  - (i) unless subparagraph (ii) applies—the period of 60 days beginning on the day of that notification, or such longer period allowed by the Minister in writing because of special circumstances; or
  - (ii) if the Review Panel gives the Commissioner a notice under subsection 269ZZL(1)—the period of 30 days beginning on the day the Commissioner gives the Panel the report under subsection 269ZZL(2).
- (4) Subject to subsections (4A) and (5) and subsection 269ZZHA(2), in making the recommendation, the Review Panel:
  - (a) must not have regard to any information other than the relevant information; and
  - (b) must only have regard to the relevant information and any conclusions based on the relevant information that are contained in the application for the review or in any submissions received under section 269ZZJ within the period of 30 days referred to in that section.
- (4A) If the Review Panel gives the Commissioner a notice under subsection 269ZZL(1), then, in making the recommendation, the Review Panel must have regard to the report the Commissioner gives the Panel under subsection 269ZZL(2).
  - (5) The Review Panel must not have regard to a submission under subsection (4) if:
    - (a) the person giving the submission claims that information included in it is confidential or is information whose publication would adversely affect a person's business or commercial interest; and
    - (b) the person fails to give a summary of that information to the Review Panel in accordance with section 269ZZY.
- (6) In this section:

Customs Act 1901

193

#### relevant information means:

- (a) if the reviewable decision was made pursuant to an application under section 269TB—the information to which the Commissioner had had regard or was, under paragraph 269TEA(3)(a), required to have regard, when making the findings set out in the report under section 269TEA to the Minister in relation to the making of the reviewable decision; and
- (b) if the reviewable decision was made pursuant to an investigation initiated by the Minister as mentioned in section 269TAG—the information:
  - (i) that was collected for the purposes of that investigation in accordance with the Minister's requirements; and
  - (ii) that was before the Minister when the Minister made the reviewable decision; and
- (c) if the reviewable decision was made because of an application under subsection 269ZA(1) or a request under subsection 269ZA(3)—the information the Commissioner had regard to, or was, under paragraph 269ZDA(3)(a), required to have regard to, when making the findings set out in the report under section 269ZDA to the Minister in relation to the making of the reviewable decision; and
- (ca) if the reviewable decision was made because of an application under subsection 269ZDBC(1) or a request under subsection 269ZDBC(2)—the information the Commissioner had regard to, or was, under paragraph 269ZDBG(2)(a) or (aa), required to have regard to, when making the findings set out in the report under section 269ZDBG to the Minister in relation to the making of the reviewable decision; and
- (d) if the reviewable decision was made because of an application under section 269ZHB—the information the Commissioner had regard to, or was, under paragraph 269ZHF(3)(a), required to have regard to, when making the findings set out in the report under section 269ZHF to the Minister in relation to the making of the reviewable decision.

194 Customs Act 1901

# 269ZZL Review Panel may require reinvestigation by Commissioner before making recommendation to Minister

- (1) Before making a recommendation under subsection 269ZZK(1) and before the end of the period of 60 days beginning on the day of the public notification of the review under section 269ZZI, the Review Panel may, by written notice, require the Commissioner to:
  - (a) reinvestigate a specific finding or findings that formed the basis of the reviewable decision; and
  - (b) report the result of the reinvestigation to the Panel within a specified period.
- (2) The Commissioner must conduct a reinvestigation in accordance with the Review Panel's requirements under subsection (1) and give the Panel a report of the reinvestigation concerning the finding or findings within the specified period.
- (3) In a report under subsection (2), the Commissioner must:
  - (a) if the Commissioner is of the view that the finding or any of the findings the subject of reinvestigation should be affirmed—affirm the finding or findings; and
  - (b) set out any new finding or findings that the Commissioner made as a result of the reinvestigation; and
  - (c) set out the evidence or other material on which the new finding or findings are based; and
  - (d) set out the reasons for the Commissioner's decision.

## 269ZZM Minister's decision

- (1) After receiving a report by the Review Panel under subsection 269ZZK(1), the Minister must:
  - (a) affirm the reviewable decision concerned; or
  - (b) revoke that decision and substitute a new decision.
- (1A) The Minister must make a decision under subsection (1) within:
  - (a) 30 days after receiving the report; or

Customs Act 1901

195

- (b) if the Minister considers there are special circumstances that prevent the decision being made within that period—such longer period as the Minister considers appropriate.
- (1B) If paragraph (1A)(b) applies, the Minister must give notice of the longer period on the Review Panel's website.
- (2) The Minister's decision under subsection (1) takes effect from the time specified by the Minister.
- (3) Without limiting subsection (1), the Minister may, under that subsection:
  - (a) publish a dumping duty notice or countervailing duty notice; or
  - (b) vary or revoke a dumping duty notice or countervailing duty notice; or
  - (c) revoke a dumping duty notice or countervailing duty notice and substitute another dumping duty notice or countervailing duty notice (as the case requires); or
  - (d) if the following apply:
    - (i) the reviewable decision is a decision by the Minister under subsection 269ZHG(1) not to secure the continuation of anti-dumping measures;
    - (ii) those measures comprised a dumping duty notice or a countervailing duty notice;
    - (iii) the notice expired under subsection 269ZHG(3) on a day;

declare that the notice, as in force immediately before its expiry, is reinstated; or

- (e) if the following apply:
  - (i) the reviewable decision is a decision by the Minister under subsection 269ZHG(1) not to secure the continuation of anti-dumping measures;
  - (ii) those measures comprised the giving of an undertaking by a person;
  - (iii) the person was released from the undertaking under subsection 269ZHG(3);

196 Customs Act 1901

- (iv) the person, by notice in writing given to the Minister, agrees to the undertaking being reinstated; declare that the undertaking, as in force immediately before the person was released from the undertaking, is reinstated.
- (4) The Minister must give notice of his or her decision on the Review Panel's website.
- (5) In spite of section 269TM, any new dumping duty notice or countervailing duty notice published in the exercise of a power conferred on the Minister under subsection (3) or any such notice as varied or substituted in the exercise of that power, expires:
  - (a) in the case of a notice published after a review of a decision not to publish such a notice—5 years after the publication of the decision not to publish such a notice; or
  - (aa) in the case of a notice published where the following applies:
    - (i) the reviewable decision is a decision by the Minister under subsection 269ZHG(1) not to secure the continuation of anti-dumping measures;
    - (ii) those measures comprised the giving of an undertaking by a person;
    - (iii) the person was released from the undertaking under subsection 269ZHG(3);
    - (iv) the person does not agree to the undertaking being reinstated;
    - 5 years after the day the decision to publish the notice takes effect; or
  - (b) in the case of a varied or substituted notice—5 years after the publication of the original notice.

Example: If the reviewable decision relates to a dumping duty notice that was published on 1 July 1998, and if the Minister, following a review under this Division, revokes that notice and substitutes a new dumping duty notice on 1 January 1999, the substituted notice will expire on 1 July 2003.

(5A) A notice that is reinstated under subsection (1), as mentioned in paragraph (3)(d), expires 5 years after the day the decision to

Customs Act 1901

197

#### Section 269ZZN

- reinstate the notice takes effect, unless the reinstated notice is revoked before the end of that period.
- (5B) An undertaking that is reinstated under subsection (1), as mentioned in paragraph (3)(e), expires 5 years after the day the decision to reinstate the undertaking takes effect, unless provision is made for its earlier expiration.
  - (6) If:
    - (a) the Minister makes a decision under subsection (1) to revoke or vary a dumping duty notice or countervailing duty notice (the *original notice*), or to revoke the original notice and substitute another notice, with effect from a date before the Minister's decision; and
    - (b) an amount of interim duty has been paid on goods the subject of the original notice in excess of the amount of interim duty that would have been payable on those goods as a result of the Minister's decision;

the person who paid the interim duty may apply for a refund of the excess under Division 3 of Part VIII.

## Subdivision C—Review of Commissioner's decisions

#### **269ZZN** Reviewable decisions

This Subdivision deals with the review of the following decisions:

- (a) a decision by the Commissioner under subsection 269TC(1) or (2) to reject an application under subsection 269TB(1) or (2), as the case requires (a *negative prima facie decision*);
- (b) a decision by the Commissioner to terminate an investigation under subsection 269TDA(1), (2), (3), (7), (13), (13A), (14) or (14A) (a *termination decision*);
- (c) a decision by the Commissioner to make recommendations to the Minister under paragraph 269X(6)(b) or (c) (a *negative preliminary decision*);
- (d) a decision (a rejection decision):

198 Customs Act 1901

- (i) by the Commissioner that the Commissioner is satisfied as described in subsection 269YA(2) or (3); or
- (ii) by the Commissioner to terminate under subsection 269YA(4) examination of an application;
- (e) a decision by the Commissioner to terminate an anti-circumvention inquiry under subsection 269ZDBEA(1) or (2) (also a *termination decision*).

# 269ZZO Who may seek a review

The following table sets out who may make an application for a review under this Subdivision.

Persons who may apply for review		
Item	Reviewable decision	Applicant
1	A negative prima facie decision under subsection 269TC(1) rejecting an application made under subsection 269TB(1)	The person who made the application under subsection 269TB(1)
2	A negative prima facie decision under subsection 269TC(2) rejecting an application under subsection 269TB(2)	The person who made the application under subsection 269TB(2)
3	A termination decision under subsection 269TDA(1), (2), (3), (7), (13), (13A), (14) or (14A)	The person who made the application for the dumping duty notice or countervailing duty notice
4	A negative preliminary decision under paragraph 269X(6)(b) or (c)	The person who made the application for an assessment of duty under section 269V that relates to the decision

Customs Act 1901

199

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#### Section 269ZZP

Persons who may apply for review		
Item	Reviewable decision	Applicant
5	A rejection decision	The applicant under section 269V for an assessment of duty whose application was affected by the decision
6	A termination decision under subsection 269ZDBEA(1) or (2)	The applicant under subsection 269ZDBC(1) for the conduct of the anti-circumvention inquiry

## 269ZZP When must an application be made?

An application for a review must be made within 30 days after the applicant was notified of the reviewable decision concerned by the Commissioner.

## 269ZZQ How must an application be made?

- (1) An application must:
  - (a) be in writing; and
  - (b) be in accordance with a form approved under section 269ZY; and
  - (c) contain such information as the form requires; and
  - (d) be signed in the manner indicated in the form; and
  - (e) be made in the manner approved under section 269ZY; and
  - (f) be accompanied by the fee prescribed in an instrument under subsection (2).

Note:

Sections 269ZZX and 269ZZY set out requirements concerning confidential or sensitive commercial information that might be contained in an application for a review of a termination decision, including the need to accompany the application with a summary of such information.

(1A) Without limiting paragraph (1)(c), an application must:

200 Customs Act 1901

- (a) contain a statement setting out the grounds on which the applicant believes the reviewable decision is not the correct or preferable decision; and
- (b) contain a statement setting out the decision (the *proposed decision*) that the applicant considers the Commissioner should have made; and
- (c) contain a statement setting out how the grounds mentioned in paragraph (a) support the making of the proposed decision; and
- (d) for a decision referred to in paragraph 269ZZN(c)—contain a statement setting out how the proposed decision is materially different from the reviewable decision.

Fee

- (2) The Minister may, by legislative instrument, prescribe a fee for the purposes of paragraph (1)(f).
- (3) The instrument may prescribe different fees for different kinds of applications or different kinds of applicants.
- (4) The instrument may make provision for, and in relation to, the refund or waiver of any fee.

## 269ZZQAA Withdrawal of application

- (1) An applicant may withdraw an application for a review.
- (2) The withdrawal must:
  - (a) be in writing; and
  - (b) be made in the manner approved under section 269ZY for making applications for a review.

# 269ZZQA Rejection of application—failure to establish decision not the correct or preferable decision etc.

(1) If one or more of the following apply:

Customs Act 1901

201

#### Section 269ZZQA

- (a) the Review Panel is not satisfied that an application sets out reasonable grounds for the reviewable decision not being the correct or preferable decision;
- (b) the Review Panel is not satisfied that the grounds mentioned in paragraph 269ZZQ(1A)(a) support the making of the proposed decision (see paragraph 269ZZQ(1A)(b));
- (c) for a decision referred to in paragraph 269ZZN(c)—the Review Panel is not satisfied that the proposed decision (see paragraph 269ZZQ(1A)(b)) is materially different from the reviewable decision;

the Review Panel may, by notice given to the applicant, request the applicant to give the Review Panel, within the period specified in the notice, further information in relation to those matters.

- (2) The Review Panel may reject an application if at any time after the end of the 30-day period referred to in section 269ZZP:
  - (a) the Review Panel is not satisfied that the applicant has given the Review Panel information setting out reasonable grounds for the reviewable decision not being the correct or preferable decision; or
  - (b) the Review Panel is not satisfied that the grounds mentioned in paragraph 269ZZQ(1A)(a) support the making of the proposed decision (see paragraph 269ZZQ(1A)(b)); or
  - (c) for a decision referred to in paragraph 269ZZN(c)—the Review Panel is not satisfied that the proposed decision (see paragraph 269ZZQ(1A)(b)) is materially different from the reviewable decision.
- (3) Subsection (2) applies whether or not a notice is given under subsection (1).
- (4) Nothing in subsection (1) prevents the Review Panel from seeking further information from an applicant within the period specified in a notice under subsection (1).
- (5) If:
  - (a) the Review Panel does not, under this Subdivision, reject an application; and

202 Customs Act 1901

- (b) in relation to information given by the applicant setting out the grounds for the reviewable decision not being the correct or preferable decision:
  - (i) the Review Panel is satisfied that one or more of those grounds (the *reviewable grounds*) are reasonable grounds for the reviewable decision not being the correct or preferable decision; and
  - (ii) the Review Panel is satisfied that one or more of those grounds (the *non-reviewable grounds*) are not reasonable grounds for the reviewable decision not being the correct or preferable decision;

#### then:

- (c) the Review Panel must accept the reviewable grounds and must conduct the review in relation to those grounds and no other grounds; and
- (d) the Review Panel must reject the non-reviewable grounds.

# 269ZZR Rejection of application for review of termination decision

The Review Panel must reject an application for a review of a termination decision if:

- (a) the applicant in respect of the application claims that information included in it is confidential or is information whose publication would adversely affect a person's business or commercial interest; and
- (b) the applicant fails to give a summary of that information to the Review Panel in accordance with section 269ZZY.

# 269ZZRA Review Panel may hold conferences

- (1) The Review Panel may, at any time after receiving an application for a review, hold a conference of such persons or bodies as it considers appropriate for the purpose of obtaining further information in relation to the application or review.
- (2) In making a decision on the review, the Review Panel may also have regard to:

Customs Act 1901

203

- (a) that further information to the extent that it relates to the information that was before the Commissioner when the Commissioner made the reviewable decision; and
- (b) any conclusions reached at the conference based on the information that was before the Commissioner when the Commissioner made the reviewable decision.
- (3) If the Review Panel decides to hold a conference at any time after receiving an application for a review and before beginning to conduct the review:
  - (a) the Review Panel must invite the applicant to attend the conference; and
  - (b) if the applicant fails to attend the conference and the Review Panel is not satisfied that the applicant has a reasonable excuse for the failure—the Review Panel may reject the application.

# 269ZZRB Review Panel may seek further information from the Commissioner

- In reviewing a reviewable decision under this Subdivision, the Review Panel may seek further information from the Commissioner in relation to information that was before the Commissioner when the Commissioner made the reviewable decision.
- (2) In making a decision on the review, the Review Panel may also have regard to that further information.

## 269ZZRC Notification of review

Negative prima facie decisions, negative preliminary decisions and rejection decisions

(1) Before the Review Panel begins to conduct a review of a negative prima facie decision, a negative preliminary decision or a rejection decision, the Review Panel must give a notice to the applicant and

204 Customs Act 1901

the Commissioner indicating that the Review Panel proposes to conduct that review.

- (2) A notice under subsection (1) must:
  - (a) describe the goods to which the application relates; and
  - (b) set out the decision that is sought to be reviewed and the grounds in relation to which the review is to be conducted.

#### Termination decision

- (3) Before the Review Panel begins to conduct a review of a termination decision, the Review Panel must publish a notice on the Review Panel's website indicating that the Review Panel proposes to conduct that review.
- (4) A notice under subsection (3) must:
  - (a) describe the goods to which the application relates; and
  - (b) set out the decision that is sought to be reviewed and the grounds in relation to which the review is to be conducted.

## 269ZZS The review of a negative prima facie decision

- (1) If an application for the review of a negative prima facie decision is not rejected under section 269ZZQA or 269ZZRA, the Review Panel must make a decision on the application by:
  - (a) affirming the reviewable decision; or
  - (b) revoking the reviewable decision and substituting a new decision accepting the application under subsection 269TB(1) or (2) (as the case requires).
- (2) As soon as practicable after a new decision is substituted under subsection (1), the Commissioner must publish a notice under subsection 269TC(4) in respect of the application referred to in paragraph (1)(b).
- (3) Subject to subsections 269ZZRA(2) and 269ZZRB(2), in making a decision under this section, the Review Panel must have regard only to information that was before the Commissioner when the Commissioner made the reviewable decision.

Customs Act 1901

205

#### Section 269ZZT

(4) The Review Panel's decision must be made within 60 days after the giving of the notice under subsection 269ZZRC(1) to the applicant or such longer period allowed by the Minister in writing because of special circumstances.

#### 269ZZT The review of a termination decision

- (1) If an application for the review of a termination decision is not rejected under section 269ZZQA, 269ZZR or 269ZZRA, the Review Panel must make a decision on the application by:
  - (a) affirming the reviewable decision; or
  - (b) revoking the reviewable decision.
- (2) If the Review Panel revokes a reviewable decision (other than a decision under subsection 269ZDBEA(2)):
  - (a) unless paragraph (b) applies:
    - (i) as soon as practicable after the revocation, the Commissioner must publish a statement of essential facts under section 269TDAA in relation to the application for a dumping duty notice or countervailing duty notice that is related to the review; and
    - (ii) after that publication, the investigation of the application resumes under this Part; or
  - (b) if the reviewable decision was a decision under subsection 269ZDBEA(1):
    - (i) as soon as practicable after the revocation, the Commissioner must publish a statement of essential facts under section 269ZDBF in relation to the anti-circumvention inquiry concerned; and
    - (ii) after that publication, the conduct of the anti-circumvention inquiry concerned resumes under this Part.
- (3) If the Review Panel revokes a reviewable decision under subsection 269ZDBEA(2), the conduct of the anti-circumvention inquiry concerned resumes under this Part.

206 Customs Act 1901

- (4) Subject to subsections 269ZZRA(2) and 269ZZRB(2), in making a decision under this section, the Review Panel must have regard only to information that was before the Commissioner when the Commissioner made the reviewable decision.
- (5) The Review Panel's decision must be made within 60 days after the publication of the notice under subsection 269ZZRC(3) or such longer period allowed by the Minister in writing because of special circumstances.
- (6) The Review Panel must publish its decision under this section on its website.

# 269ZZU The review of a negative preliminary decision

- (1) If an application for the review of a negative preliminary decision is not rejected under section 269ZZQA or 269ZZRA, the Review Panel must make a decision on the application by:
  - (a) affirming the reviewable decision; or
  - (b) revoking the reviewable decision and substituting a new decision under subsection 269X(6).
- (1A) The Review Panel may revoke a reviewable decision and substitute a new decision under subsection 269X(6) only if the new decision is materially different from the reviewable decision.
  - (2) If the Review Panel revokes a reviewable decision and substitutes a new decision under subsection 269X(6), the Review Panel must, within 7 days after making the new decision, recommend that the Minister give effect to that decision.
  - (3) Subject to subsections 269ZZRA(2) and 269ZZRB(2), in making a decision under this section, the Review Panel must have regard only to information of the kinds referred to in subsection 269X(5) that was before the Commissioner when the Commissioner made the reviewable decision.
  - (4) The Review Panel's decision must be made within 60 days after the giving of the notice under subsection 269ZZRC(1) to the

Customs Act 1901

207

#### Section 269ZZUA

applicant or such longer period allowed by the Minister in writing because of special circumstances.

# 269ZZUA The review of a rejection decision

- (1) If an application for the review of a rejection decision is not rejected under section 269ZZQA or 269ZZRA, the Review Panel must make a decision on the application by:
  - (a) affirming the rejection decision; or
  - (b) revoking the rejection decision.
- (2) If the Review Panel revokes a rejection decision relating to an application under section 269V, subsection 269YA(5) ceases to apply in relation to the application.
- (3) If the Review Panel revokes a rejection decision relating to rejection under subsection 269YA(2) or (3) of an application under section 269V:
  - (a) the Commissioner must resume the examination of the application with a view to complying with subsections 269X(5) and (6) within 110 days after being informed of the revocation; and
  - (b) the revocation does not prevent the Commissioner from terminating the examination under subsection 269YA(4).
- (4) If the Review Panel revokes a rejection decision relating to termination under subsection 269YA(4) of the examination of an application under section 269V, the Commissioner must comply with subsections 269X(5) and (6) within 110 days after being informed of the revocation.
- (5) Subject to subsections 269ZZRA(2) and 269ZZRB(2), in making a decision under this section, the Review Panel must have regard only to information that was before the Commissioner when the Commissioner made the rejection decision.
- (6) The Review Panel's decision must be made within 60 days after the giving of the notice under subsection 269ZZRC(1) to the

208 Customs Act 1901

applicant or such longer period allowed by the Minister in writing because of special circumstances.

#### 269ZZV Effect of Review Panel's decision

The Review Panel's decision on a review:

- (a) has effect as if it were a decision made by the Commissioner; and
- (b) takes effect from the time the Review Panel makes the decision.

#### **Subdivision D—Public record in relation to reviews**

# 269ZZW Application

This Subdivision applies only to:

- (a) an application for a review of a reviewable decision under Subdivision B; and
- (b) an application for a review of a termination decision under Subdivision C.

# 269ZZX Public record maintained by Review Panel

- (1) The Review Panel must, in relation to each application for a review:
  - (a) maintain a public record containing:
    - (i) a copy of the application; and
    - (ii) if the Review Panel seeks further information from the applicant—any such information given to the Review Panel by the applicant; and
    - (iii) if the application is an application for a review under Subdivision B—any submissions received under section 269ZZJ within the period of 30 days referred to in that section; and
    - (iv) a summary of further information obtained at a conference mentioned in section 269ZZHA or 269ZZRA; and

Customs Act 1901

209

#### Section 269ZZY

- (b) at the request of an interested party in respect of the reviewable decision concerned, make that record available to that party for inspection.
- (2) The public record must not contain any information in respect of which a summary is given to the Review Panel under subsection 269ZZY(1).

#### 269ZZY Confidential and sensitive commercial information

- (1) To the extent that information provided to the Review Panel by a person is claimed by the person to be:
  - (a) confidential; or
  - (b) information whose publication would adversely affect a person's business or commercial interest;

the person giving that information must, at the time the information is given to the Review Panel, also give a summary of that information to the Review Panel for inclusion in the public record maintained under section 269ZZX.

- (2) The summary must:
  - (a) contain sufficient detail to allow a reasonable understanding of the substance of the information; but
  - (b) does not breach the confidentiality or adversely affect the interests concerned.

Note: For the consequences of failing to comply with subsection (1), see sections 269ZZH and 269ZZR and subsection 269ZZK(5).

210 Customs Act 1901

# Part XVC—International Trade Remedies Forum

# 269ZZYA Simplified outline

The following is a simplified outline of this Part:

- This Part establishes the International Trade Remedies Forum.
- The Forum is to advise the Minister on the anti-dumping provisions in Part XVB and in the *Customs Tariff* (Anti-Dumping) Act 1975.

#### 269ZZYB Establishment of International Trade Remedies Forum

The International Trade Remedies Forum is established by this section.

#### 269ZZYC Functions of the Forum

The Forum has the following functions:

- (a) to advise the Minister on the operation of Part XVB and of the *Customs Tariff (Anti-Dumping) Act 1975*;
- (b) to advise the Minister on improvements that could be made to that Part or Act.

# 269ZZYD Membership of the Forum

- (1) The Forum consists of the following members:
  - (a) the Commissioner (within the meaning of Part XVB);
  - (b) 11 members, each of whom represents one or more of the following groups:
    - (i) Australian producers;
    - (ii) Australian manufacturers;
    - (iii) Australian industry bodies;

Customs Act 1901

211

#### Section 269ZZYE

- (iv) Australian importers;
- (c) 4 members who represent Australian trade unions;
- (d) such number of members to represent the Commonwealth as the Minister thinks fit;
- (e) such other members (if any) as the Minister thinks fit.
- (2) Each of the groups mentioned in paragraph (1)(b) must be represented by at least one of the 11 members referred to in that paragraph.

# **269ZZYE** Appointment of Forum members

- (1) Each member of the Forum (except the Commissioner (within the meaning of Part XVB)) is to be appointed by the Minister by written instrument.
- (2) Each member of the Forum (except the Commissioner (within the meaning of Part XVB)) holds office on a part-time basis.
- (3) Each member of the Forum (except the Commissioner (within the meaning of Part XVB)) holds office for the period specified in the instrument of appointment. The period must not exceed 3 years.

Note: For reappointment, see section 33AA of the *Acts Interpretation Act* 1901.

(4) An appointment under this section is not a public office for the purposes of Part II of the *Remuneration Tribunal Act 1973*.

# **269ZZYF** Resignation

- (1) A member of the Forum (except the Commissioner (within the meaning of Part XVB)) may resign his or her appointment by giving the Minister a written resignation.
- (2) The resignation takes effect on the day it is received by the Minister or, if a later day is specified in the resignation, on that later day.

212 Customs Act 1901

# **269ZZYG Forum meetings**

Number of meetings

(1) The Forum must meet at least twice each calendar year.

Commissioner to convene meetings

(2) The Commissioner (within the meaning of Part XVB) may convene a meeting at any time.

Presiding member

(3) The Commissioner (within the meaning of Part XVB) presides at all meetings at which he or she is present. The Commissioner may nominate a person to attend a meeting in his or her place and, if the Commissioner does so, that person presides.

Conduct of meetings

- (4) The Minister may, by writing, determine the procedures to be followed at meetings of the Forum, including the number of members who are to constitute a quorum.
- (5) A determination made under subsection (4) is not a legislative instrument.
- (6) The Minister may, by signed instrument, delegate to the following the power of the Minister under subsection (4):
  - (a) the Commissioner (within the meaning of Part XVB);
  - (b) a Commission staff member (within the meaning of that Part).

# 269ZZYH Disclosure of information

(1) The Commissioner (within the meaning of Part XVB), or a Commission staff member (within the meaning of that Part), may disclose information (including personal information) obtained under this Part to an officer of Customs for the purposes of a Customs Act.

Customs Act 1901

213

# Section 269ZZYH

Interaction with the Privacy Act 1988

(2) For the purposes of the *Privacy Act 1988*, the disclosure of personal information under subsection (1) is taken to be a disclosure that is authorised by this Act.

Definition

(3) In this section:

*personal information* has the same meaning as in the *Privacy Act* 1988

214 Customs Act 1901

# Part XVI—Regulations and by-laws

# 270 Regulations

- (1) The Governor-General may make regulations not inconsistent with this Act prescribing all matters which by this Act are required or permitted to be prescribed or as may be necessary or convenient to be prescribed for giving effect to this Act, and in particular for prescribing:
  - (a) the nature, size, and material of the packages in which imported goods or goods for export, or goods for conveyance coastwise from any State to any other State, are to be packed, or the coverings in which they are to be wrapped;
  - (b) the maximum or minimum weight or quantity of imported goods, or goods for export, or goods for conveyance coastwise from any State to any other State which may be contained in any one package;
  - (d) the conditions as to purity, soundness, and freedom from disease to be conformed to by goods for export; and
  - (e) the conditions of carriage of goods subject to customs control, and the obligations of persons accepting such goods for carriage.
- (1A) The regulations may make provision for and in relation to the following:
  - (a) the charging and recovery of fees in respect of any matter under this Act or the regulations;
  - (b) the way, including the currency, in which fees are to be paid;
  - (c) the persons who may be paid fees on behalf of the Commonwealth;
  - (d) the remission, refund or waiver of fees of a kind referred to in paragraph (a) or the exempting of persons from the payment of such fees.

Customs Act 1901

215

- (2) The regulations may prescribe penalties not exceeding \$1,000 in respect of any contravention of any of the regulations.
- (3) The power to make regulations for the purposes of the definition of *airport shop goods* in subsection 4(1) extends to making regulations that:
  - (a) declare local use goods to be airport shop goods for the purposes of section 96B; or
  - (b) declare a class of local use goods, or a class of goods that includes local use goods, to be a class of airport shop goods for the purposes of that section.
- (3A) Where, in any regulations made for the purposes of this Act, reference is made to the document known as the Australian Harmonized Export Commodity Classification published by the Australian Bureau of Statistics, that reference shall, unless the contrary intention appears in those regulations, be read as a reference to that document as so published and as in force from time to time.
  - (4) The power to make regulations for the purposes of paragraph 96B(3)(b) or (c) extends to making regulations that prescribe quantities in relation to airport shop goods that are local use goods.
  - (5) In subsections (3) and (4), *local use goods* means goods:
    - (a) that have not been, and are not proposed to be, imported into Australia; and
    - (b) that have not been, and are not proposed to be, exported from Australia.
  - (6) Regulations for the purposes of Subdivision B of Division 1 of Part XII must not prescribe an Act unless the Act deals with a subject matter in relation to which UNCLOS gives Australia jurisdiction.

#### 271 Comptroller-General of Customs may make by-laws

Where:

216 Customs Act 1901

- (a) an item of a Customs Tariff, or a proposed item of a Customs Tariff, is expressed to apply to goods, or to a class or kind of goods, as prescribed by by-law; or
- (b) under an item of a Customs Tariff, or a proposed item of a Customs Tariff, any matter or thing is expressed to be, or is to be determined, as prescribed or defined by by-law;

the Comptroller-General of Customs may, subject to the succeeding sections of this Part, make by-laws for the purposes of that item or proposed item.

# 272 By-laws specifying goods

The Comptroller-General of Customs may specify in a by-law made for the purposes of an item, or a proposed item, of a Customs Tariff that is expressed to apply to goods, or to a class or kind of goods, as prescribed by by-law:

- (a) the goods, or the class or kind of goods, to which that item or proposed item applies;
- (b) the conditions, if any, subject to which that item or proposed item applies to those goods or to goods included in that class or kind of goods; and
- (c) such other matters as are necessary to determine the goods to which that item or proposed item applies.

# 273 Determinations

- (1) The Comptroller-General of Customs may determine, by instrument in writing, that, subject to the conditions, if any, specified in the determination, an item, or a proposed item, of a Customs Tariff that is expressed to apply to goods, or to a class or kind of goods, as prescribed by by-laws shall apply, or shall be deemed to have applied, to the particular goods specified in the determination.
- (2) The Comptroller-General of Customs may make a determination under the last preceding subsection for the purposes of an item, or a proposed item, of a Customs Tariff whether or not he or she has made a by-law for the purposes of that item or proposed item.

Customs Act 1901

217

(3) Where, under this section, the Comptroller-General of Customs determines that an item, or a proposed item, of a Customs Tariff shall apply, or shall be deemed to have applied, to goods, that item or proposed item shall, subject to this Part and to the conditions, if any, specified in the determination, apply, or be deemed to have applied, to those goods as if those goods were specified in a by-law made for the purposes of that item or proposed item and in force on the day on which those goods are or were entered for home consumption.

# 273A By-laws and determinations for purposes of repealed items

The Comptroller-General of Customs may make a by-law or determination for the purposes of an item of a Customs Tariff notwithstanding that the item has been repealed before the making of the by-law or determination, but the by-law shall not apply to, and the determination shall not be made in respect of, goods entered for home consumption after the repeal of that item.

# 273B Publication of by-laws and notification of determinations

- (1) A by-law made under this Part:
  - (a) shall be published in the *Gazette*, and has no force until so published;
  - (b) shall, subject to this Part:
    - (i) take effect, or be deemed to have taken effect, from the date of publication, or from a date (whether before or after the date of publication) specified by or under the by-law; or
    - (ii) have effect or be deemed to have had effect, for such period (whether before or after the date of publication) as is specified by or under the by-law.
- (2) Notice of the making of a determination under this Part shall be published in the *Gazette* as soon as practicable after the making of the determination and the notice shall specify:
  - (a) the kind of goods to which the determination applies;
  - (b) the conditions, if any, specified in the determination; and

218 Customs Act 1901

(c) the item or proposed item for the purposes of which the determination was made.

# 273C Retrospective by-laws and determinations not to increase duty

This Part does not authorize the making of a by-law or determination which has the effect of imposing duty, in relation to goods entered for home consumption before the date on which the by-law is published in the *Gazette* or the determination is made, as the case may be, at a rate higher than the rate of duty payable in respect of those goods on the day on which those goods were entered for home consumption.

# 273D By-laws and determinations for purposes of proposals

#### Where:

- (a) a by-law or determination is made for the purposes of a Customs Tariff proposed in the Parliament or of a Customs Tariff as proposed to be altered by a Customs Tariff alteration proposed in the Parliament; and
- (b) the proposed Customs Tariff becomes a Customs Tariff or the proposed alteration is made, as the case may be;

the by-law or determination shall have effect for the purposes of that Customs Tariff or of that Customs Tariff as so altered, as the case may be, as if the by-law or determination had been made for those purposes and the proposed Customs Tariff or the Customs Tariff as proposed to be altered, as the case may be, had been in force on the day on which the by-law or the determination was made.

# 273EA Notification of proposals when House of Representatives is not sitting

(1) The Minister may, at any time when the Parliament is prorogued or the House of Representatives has expired by effluxion of time, has been dissolved or is adjourned otherwise than for a period not exceeding 7 days, publish in the *Gazette* a notice that it is intended, within 7 sitting days of the House of Representatives after the date

Customs Act 1901

219

of the publication of the notice, to propose in the Parliament a Customs Tariff or Customs Tariff alteration in accordance with particulars specified in the notice and operating as from such time as is specified in the notice, not being:

- (a) in the case of a Customs Tariff or Customs Tariff alteration that could have the effect of making the duty payable by any person importing goods greater than the duty that would, but for that Customs Tariff or Customs Tariff alteration, be payable—a time earlier than the time of publication of the notice; or
- (b) in any other case—a time earlier than 6 months before the time of publication of the notice.
- (2) Where notice of intention to propose a Customs Tariff or a Customs Tariff alteration has been published in accordance with this section, the Customs Tariff or Customs Tariff alteration shall, for the purposes of this Act (other than section 226) and any other Act, be deemed to be a Customs Tariff or Customs Tariff alteration, as the case may be, proposed in the Parliament.

# **273F** Interpretation

(1) In this Part:

# proposed item of a Customs Tariff means:

- (a) an item of a Customs Tariff proposed in the Parliament; or
- (b) an item of a Customs Tariff as proposed to be altered by a Customs Tariff alteration proposed in the Parliament.
- (2) Unless the contrary intention appears, a reference in this Part to an item of a Customs Tariff includes a reference to a heading and a subheading in Schedule 3 to the *Customs Tariff Act 1995*.

220 Customs Act 1901

# Part XVII—Miscellaneous

# 273G Briefing of Leader of Opposition on certain matters

The Minister shall, from time to time, and not less frequently than once each year, arrange for the Leader of the Opposition in the House of Representatives to be briefed on matters relating to contraventions of this Act in respect of narcotic substances.

# **273GAA Notices**

- (1) Where a person makes a decision to which subsection (2) applies in relation to a warehouse licence or a broker's licence, the person shall cause to be served, either personally or by post, on the applicant or the holder of the licence, as the case requires, a notice in writing setting out the decision.
- (2) For the purposes of subsection (1), the following decisions are decisions to which this subsection applies:
  - (a) a decision under Part V refusing to grant a warehouse licence:
  - (b) a decision under subsection 82(5) refusing to vary the conditions specified in a warehouse licence;
  - (c) a decision under subsection 84(3) refusing to renew a warehouse licence;
  - (d) a decision under Division 3 of Part XI refusing to grant a broker's licence;
  - (e) a decision under subsection 183CF(1) or (2) refusing to vary the endorsements on a broker's licence;
  - (f) a decision under subsection 183CG(7) refusing to vary the conditions specified in a broker's licence.
- (3) Where a Collector makes:
  - (a) a decision under section 95 refusing to cancel a valuation of warehoused goods and to revalue the goods; or

Customs Act 1901

221

#### Section 273GAA

- (b) a decision under subsection 97(1) refusing to grant permission to the owner of warehoused goods;the Collector shall cause to be served, either personally or by post, on the owner of the goods, a notice in writing setting out the decision.
- (4) Where the Comptroller-General of Customs makes a decision under section 118 not to grant a Certificate of Clearance, he or she shall cause to be served, either personally or by post, on the applicant for the Certificate, a notice in writing setting out the decision.
- (5) Where a Collector makes a decision under section 126 refusing to allow the export of goods by a person, he or she shall cause to be served, either personally or by post, a notice in writing setting out the decision on the person.
- (7) A notice in accordance with section 86 to the holder of a warehouse licence shall state the ground or grounds on which the notice is given.
- (8) A notice under subsection 87(2) of the cancellation by the Comptroller-General of Customs of a warehouse licence shall set out the findings of the Comptroller-General of Customs on material questions of fact, refer to the evidence or other material on which those findings were based and give the reasons for the cancellation.
- (9) A notice under subsection 183CS(1) shall set out the ground or grounds of the decision of the Comptroller-General of Customs to which the notice relates.
- (10) A reference in this section to a notice in writing setting out the decision of a person is a reference to a notice in writing setting out the decision and the person's findings on material questions of fact, referring to the evidence or other material on which those findings were based and giving the reasons for the decision.

222 Customs Act 1901

#### 273GAB Authorisation to disclose information to an officer

- (1) A person may disclose to an officer information about any matter relating to actual or proposed travel:
  - (a) of any person or goods on the way (directly or indirectly) to Australia; or
  - (b) involving the departure from Australia of any person or goods;

even if the information is personal information (as defined in the *Privacy Act 1988*).

Note:

An officer is obliged to handle personal information in accordance with the *Privacy Act 1988*. Part 6 of the *Australian Border Force Act 2015* also limits the recording and disclosure of information disclosed to the officer under this section.

- (2) To avoid doubt, this section does not:
  - (a) require anyone to disclose information to an officer; or
  - (b) affect a requirement of or under another provision of this Act for a person to disclose information to an officer (whether by answering a question, by providing a document or by other means).

#### 273GA Review of decisions

- (1) Subject to this section, applications may be made to the Administrative Appeals Tribunal for review of the following:
  - (aa) a determination by the Comptroller-General of Customs for the purposes of subsection 28(2);
  - (ab) a determination by the Comptroller-General of Customs for the purposes of subsection 28(3);
    - (a) a decision of a Collector under section 35A making a demand;
  - (aaa) a decision by the Comptroller-General of Customs for the purposes of paragraph 58A(6)(c) refusing to authorise a journey;

Customs Act 1901

223

#### Section 273GA

- (aaac) a decision by the Comptroller-General of Customs under section 67ED to refuse to register a person as a special reporter;
- (aaad) a decision by the Comptroller-General of Customs under section 67EK to refuse to renew a person's registration as a special reporter;
- (aaae) a decision by the Comptroller-General of Customs under section 67EM to cancel the registration of a special reporter generally or in relation to low value cargo of a particular kind;
- (aaaf) a decision by the Comptroller-General of Customs under section 67G to refuse to register a person or a partnership as a re-mail reporter;
- (aaag) a decision by the Comptroller-General of Customs under section 67G or 67J to impose a condition on a re-mail reporter's registration;
- (aaah) a decision by the Comptroller-General of Customs under section 67J to vary a condition of a re-mail reporter's registration;
- (aaai) a decision by the Comptroller-General of Customs under section 67K to cancel a re-mail reporter's registration;
- (aab) a decision by an officer under section 69 to refuse to grant a permission under that section;
- (aaba) a decision by an officer under section 69 to impose a condition on a permission given under that section;
- (aac) a decision by an officer under section 69 to revoke a permission granted under that section;
- (aad) a decision by an officer under section 70 to refuse to grant a permission under that section;
- (aae) a decision by an officer under section 70 to revoke a permission granted under that section;
- (aaf) a decision by an officer under section 71 to refuse to authorise the delivery of goods into home consumption;
- (aafa) a decision by an officer under section 71AAAC or 71AAAM to suspend an authority to deliver goods into home consumption;

224 Customs Act 1901

- (aafb) a decision by an officer under section 71AAAN to cancel an authority to deliver goods into home consumption;
- (aag) a decision by an officer under section 71C or 71DJ to cancel or suspend an authority to deal with goods;
- (aah) a decision by an officer under section 71E to refuse an application of a permission to move goods;
- (aaq) a decision by the Comptroller-General of Customs under section 77G not to grant a depot licence;
- (aar) a decision by the Comptroller-General of Customs under section 77J not to extend the period within which further information concerning a depot licence application is to be supplied;
- (aara) a decision by the Comptroller-General of Customs under subsection 77LA(1) not to vary a depot licence;
- (aarb) a decision by the Comptroller-General of Customs under subsection 77LA(3) not to allow a further period;
- (aas) a decision by the Comptroller-General of Customs under section 77P not to grant an extension of time;
- (aat) a decision by the Comptroller-General of Customs under section 77Q to impose conditions on a depot licence or to vary the conditions of a depot licence;
- (aau) a decision by the Comptroller-General of Customs under section 77V to suspend a depot licence;
- (aav) a decision by the Comptroller-General of Customs under section 77VC to cancel a depot licence;
  - (b) a decision of the Comptroller-General of Customs or a Collector for the purposes of Part V;
- (baaa) a decision of the Comptroller-General of Customs under section 102F to give a direction;
- (baa) a decision of the Comptroller-General of Customs giving an approval, or refusing to give an approval, under paragraph 105(2)(a);
- (ba) a decision by the Comptroller-General of Customs under section 114B to refuse to grant a person confirming exporter status;

225

- (bb) a decision by the Comptroller-General of Customs under section 114B to cancel or modify a person's status as a confirming exporter;
- (bc) a decision by an officer under section 114C to cancel or suspend an authority to deal with goods;
  - (c) a decision by the Comptroller-General of Customs under section 118 not to grant a Certificate of Clearance;
- (d) a decision by a Collector under section 126 refusing to allow the export of goods;
- (e) a decision of the Comptroller-General of Customs under section 132B making a quota order;
- (f) a decision of the Comptroller-General of Customs under section 132C varying a quota order;
- (h) a decision of the Comptroller-General of Customs under subsection 161J(2) specifying a rate of exchange;
- (haaa) a decision of a Collector under section 163 in relation to an application for a refund, rebate or remission of duty;
  - (j) a decision of the Comptroller-General of Customs under section 164B;
  - (ja) a decision of the Comptroller-General of Customs under subsection 165(3) to make a demand for payment of an amount of drawback, refund or rebate of duty that was overpaid or for payment of an amount that is a debt due to the Commonwealth under subsection 278(2);
  - (jb) a decision of a Collector under section 168 in relation to an application for a drawback of duty;
  - (jc) a decision of the Comptroller-General of Customs to refuse to enter into a trusted trader agreement under subsection 176A(1);
  - (je) a decision of the Comptroller-General of Customs to vary, suspend or terminate a trusted trader agreement under subsection 178A(1);
  - (k) a decision of the Minister, the Comptroller-General of Customs, or a Collector for the purposes of Part XI;
  - (m) a decision under subsection 269H(1) to reject an application for a TCO;

- (maa) a decision under subsection 269L(4) to the effect that the Comptroller-General of Customs is not satisfied that a proposed amendment of a description of goods to be covered by a TCO does not contravene subsection 269L(3):
- (ma) a decision of the Comptroller-General of Customs under section 269HA rejecting a TCO application;
  - (n) a decision of the Comptroller-General of Customs under section 269SH on a reconsideration of a decision of the Comptroller-General of Customs under subsection 269P(1);
  - (o) a decision of the Comptroller-General of Customs under section 269SH on a reconsideration of a decision of the Comptroller-General of Customs under subsection 269Q(1);
  - (p) a decision of the Comptroller-General of Customs under subsection 269SA(1) or (2);
  - (q) a decision of the Comptroller-General of Customs under section 269SH on a reconsideration of a decision of the Comptroller-General of Customs under subsection 269SC(1);
  - (r) a decision of the Comptroller-General of Customs under section 269SH on a reconsideration of a decision of the Comptroller-General of Customs under subsection 269SC(4);
  - (s) a decision by the Comptroller-General of Customs under subsection 269SD(1AB), (1), (1A), (2), (2A) or (5).
- (2) Where a dispute referred to in subsection 167(1) has arisen and the owner of the goods has, in accordance with that subsection, paid under protest the sum demanded by the Collector, an application may be made to the Tribunal for review of the decision to make that demand and of any other decision forming part of the process of making, or leading up to the making of, that first-mentioned decision.
- (3) Subsection 119(3) does not apply where a Certificate of Clearance is granted to the ship or aircraft referred to in that subsection as a result of a review by the Tribunal.
- (5) An application may not be made to the Tribunal under subsection (2) unless the application is made within the time specified in paragraph 167(4)(a) or (b), whichever is appropriate.

227

#### Section 273H

- (6) Where the owner of goods has made an application to the Tribunal under subsection (2), he or she is not entitled to bring an action under subsection 167(2).
- (6A) An application may not be made to the Tribunal in respect of a decision under section 269SH on a reconsideration of a decision of the Comptroller-General of Customs under subsection 269P(1), 269Q(1) or 269SC(1) or (4) unless the person who makes the application to the Tribunal is:
  - (a) an affected person within the meaning of section 269SH; and
  - (b) is adversely affected by the decision on the reconsideration.
  - (7) Where, on an application made under subsection (2), the Tribunal has made a decision reviewing a demand made by the Collector, the proper duty payable in respect of the goods concerned shall be deemed to be:
    - (a) the sum determined to be the proper duty by, or ascertained to be the proper duty in accordance with:
      - (i) the decision of the Tribunal; or
      - (ii) an order of a court on appeal from that decision; or
    - (b) the sum paid under protest;
    - whichever is the less.
  - (8) In this section, *decision* has the same meaning as in the *Administrative Appeals Tribunal Act 1975*.

# 273H Review of decisions under Customs Tariff Act

- (1) Applications may be made to the Administrative Appeals Tribunal for review of a decision of the Comptroller-General of Customs under section 9 of the *Customs Tariff Act 1995*.
- (2) In subsection (1), *decision* has the same meaning as in the *Administrative Appeals Tribunal Act 1975*.

228 Customs Act 1901

#### 273K Statement to accompany notification of decisions

- (1) Where notice in writing of the making of a decision of a kind referred to in subsection 273GA(1) or (2) or section 273H is given to a person whose interests are affected by the decision, that notice shall include a statement to the effect that, subject to the *Administrative Appeals Tribunal Act 1975*, application may be made to the Administrative Appeals Tribunal for review of the decision to which the notice relates by or on behalf of the person or persons whose interests are affected by the decision.
- (2) Any failure to comply with the requirements of subsection (1) in relation to a decision does not affect the validity of the decision.

# 273L Entry and transmission of information by computer

If this Act requires or permits information (including information in the form of particular words) to be entered or transmitted by computer, the information may be entered or transmitted by computer in an encoded form chosen by the Comptroller-General of Customs.

# 274 Commissioned ships and aircraft to be reported

The person in command of any ship or aircraft holding commission from His Majesty or from any foreign State having on board any goods other than ship's or aircraft's stores laden in a place outside Australia or in Australia shall when called upon by the Comptroller-General of Customs or an authorised officer so to do:

- (a) deliver an account in writing of the quantity of such goods, the marks and numbers thereof, and names of the shippers and consignees, and declare to the truth thereof;
- (b) answer questions relating to such goods.

# 275 Commissioned ships and aircraft may be searched

Ships or aircraft under commission from His Majesty or any foreign State having on board any goods other than ship's or

Customs Act 1901

229

Compilation No. 169

Compilation date: 01/09/2021

Registered: 29/09/2021

aircraft's stores laden in a place outside Australia or in Australia may be boarded and searched by the Comptroller-General of Customs or an authorised officer in the same manner as other ships or aircraft, and the Comptroller-General of Customs or the authorised officer may secure any such goods and for that purpose bring them ashore.

# 275A Direction not to move a ship or aircraft from a boarding station

- (1) Where a Collector considers that it is desirable, for the purposes of this Act, to hold a ship or aircraft at a boarding station, the Collector may, by notice in writing delivered to the master of the ship or the pilot of the aircraft before it leaves the boarding station, direct the master or pilot not to move the ship or aircraft from the boarding station until the master or pilot receives permission, in writing, from a Collector to do so.
- (2) A person shall not disobey a direction given to him or her, and in force, under this section.

Penalty: 100 penalty units.

(2A) Subsection (2) is an offence of strict liability.

Note: For *strict liability*, see section 6.1 of the *Criminal Code*.

- (3) Where a direction not to move a ship or aircraft from a boarding station has been given under subsection (1):
  - (a) the direction ceases to have any force or effect at the expiration of a period of 3 days after the day on which the direction is given; and
  - (b) no further direction in respect of the ship or aircraft shall be given while the ship or aircraft remains at the boarding station.
- (4) If a Collector (not being the Comptroller-General of Customs) gives a direction under subsection (1) not to move a ship or aircraft from a boarding station, the Collector must as soon as practicable

230 Customs Act 1901

notify the Comptroller-General of Customs of the giving of the direction.

#### (5) Where:

- (a) a ship or aircraft is held at a boarding station by virtue of a direction given under subsection (1); and
- (b) the Comptroller-General of Customs is satisfied that no purpose of this Act is served by holding the ship or aircraft at the boarding station;

he or she shall forthwith revoke the direction.

- (6) In proceedings for an offence under this section with respect to a direction, a certificate by a person referred to in the last preceding subsection that he or she is satisfied that, up to the time the offence is alleged to have been committed:
  - (a) the permission referred to in the direction had not been given; and
  - (b) the direction had not been revoked;

is prima facie evidence of the matters as to which the person has certified that he or she is satisfied.

#### 276 Collector's sales

As to sales by the Collector:

- (a) The goods shall be sold by auction or by tender and after such public notice as may be prescribed, and where not prescribed after reasonable public notice.
- (b) The goods may be sold either subject to duty and charges or at a price that includes duty and charges and the price shall be paid in cash on the acceptance of the bidding or tender.
- (c) No bidding or tender shall be necessarily accepted and the goods may be re-offered until sold at a price satisfactory to the Collector.

Customs Act 1901

231

#### 277 Proceeds of sales

(1) The proceeds of any goods sold by the Collector shall be applied as follows:

Firstly, in the payment of the expenses of the sale.

Secondly, where the price for the goods includes duty, in payment of the duty.

Thirdly, in payment of the warehouse rent and charges.

Fourthly, in payment of the harbour and wharfage dues and freight if any due upon the goods if written notice of such harbour and wharfage dues and freight shall have been given to the Collector.

And the balance if any shall be paid to the Finance Minister on account of the person entitled thereto.

(2) For the purposes of section 132, goods to which subsection (1) of this section applies on which duty has not been paid shall be taken to have been entered for home consumption on the day on which the goods are sold by the Collector.

#### 277A Jurisdiction of courts

- (1) A provision of the *Judiciary Act 1903* by which a court of a State is invested with federal jurisdiction has effect, in relation to matters arising under this Act, as if that jurisdiction were so invested without limitation as to locality other than the limitation imposed by section 80 of the Constitution.
- (2) Subject to the Constitution, jurisdiction is conferred on the several courts of the Territories, within the limits of their several jurisdictions, other than limits as to locality, with respect to matters arising under this Act.
- (3) The trial of an offence against a provision of this Act not committed within a State may be held by a court of competent jurisdiction at any place where the court may sit.

232 Customs Act 1901

# 278 Recoverable payments

- (1) If, apart from this subsection, the Commonwealth does not have power under this Act or the regulations to pay an amount (the *relevant amount*) to a person purportedly as:
  - (a) a refund or rebate of duty to which the person is entitled to in accordance with section 163; or
  - (b) a drawback of duty to which the person is entitled to in accordance with regulations made for the purposes of section 168;

then the Commonwealth may pay the relevant amount to the person.

Debt

(2) If a payment is made under subsection (1) to the person, the relevant amount is a debt due to the Commonwealth by the person.

Note: For recovery of the debt, see section 165.

Appropriation

(3) The Consolidated Revenue Fund is appropriated for the purposes of making payments under subsection (1).

#### 279 Reports about recoverable payments

- (1) The Secretary of the Department must cause the following information to be included in the Department's annual report for a financial year:
  - (a) the number of payments under subsection 278(1) that APS employees in the Department are aware of that were made during that financial year;
  - (b) the total amount of the payments referred to in paragraph (a);
  - (c) the number of payments under subsection 278(1) that APS employees in the Department became aware of during that financial year that were made during an earlier financial year;
  - (d) the total amount of the payments referred to in paragraph (c);

Customs Act 1901

233

# Section 279

- (e) for each payment referred to in paragraph (c)—the financial year in which the payment was made.
- (2) Information is not required in the Department's annual report if no APS employee in the Department is aware of any payments referred to in paragraph (1)(a) or (c).

234 Customs Act 1901

# Schedule I—The Commonwealth of Australia

Security to the Commonwealth

By this Security the subscribers are, pursuant to the *Customs Act 1901*, bound to the Commonwealth of Australia in the sum of—[here insert amount or mode of ascertaining amount intended to be paid in default of compliance with condition]—subject only to this condition that if—[here insert the condition of the security]—then this security shall be thereby discharged.\*

Dated the [insert date].

Names and descriptions of subscribers	Signatures of subscribers	Signatures of witnesses

\*NOTE—If liability is not intended to be joint and several and for the full amount, here state what is intended as, for example, thus—"The liability of the subscribers is joint only," or "the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)."

Customs Act 1901

235



No. 6, 1901

# Compilation No. 169

**Compilation date:** 1 September 2021

**Includes amendments up to:** Act No. 13, 2021

**Registered:** 29 September 2021

This compilation is in 4 volumes

Volume 1: sections 1–183U

Volume 2: sections 183UA–269SK Volume 3: sections 269SM–279

Schedule

**Volume 4:** Endnotes

Each volume has its own contents

Prepared by the Office of Parliamentary Counsel, Canberra

# About this compilation

# This compilation

This is a compilation of the *Customs Act 1901* that shows the text of the law as amended and in force on 1 September 2021 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

#### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law

# Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

#### **Editorial changes**

For more information about any editorial changes made in this compilation, see the endnotes.

#### **Modifications**

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

#### **Self-repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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# Contents

Endnotes	1
Endnote 1—About the endnotes	1
Endnote 2—Abbreviation key	3
Endnote 3—Legislation history	4
Endnote 4—Amendment history	54

Customs Act 1901

i

Compilation No. 169

Compilation date: 01/09/2021

Registered: 29/09/2021



#### **Endnotes**

#### Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

# Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

# Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

#### **Editorial changes**

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

#### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

Customs Act 1901

1

Compilation No. 169

Compilation date: 01/09/2021

Registered: 29/09/2021

#### **Endnotes**

# Endnote 1—About the endnotes

be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation "(md)" added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation "(md not incorp)" is added to the details of the amendment included in the amendment history.

2 Customs Act 1901

# **Endnote 2—Abbreviation key**

ad = added or inserted o = order(s)Ord = Ordinance am = amended

amdt = amendmentorig = original

c = clause(s)par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)

C[x] = Compilation No. xCh = Chapter(s)pres = present

def = definition(s)prev = previous

Dict = Dictionary (prev...) = previously

disallowed = disallowed by Parliament Pt = Part(s)

Div = Division(s)r = regulation(s)/rule(s)ed = editorial change reloc = relocated

exp = expires/expired or ceases/ceased to have renum = renumbered rep = repealed

F = Federal Register of Legislation rs = repealed and substituted

gaz = gazettes = section(s)/subsection(s)

LA = Legislation Act 2003Sch = Schedule(s)LIA = Legislative Instruments Act 2003 Sdiv = Subdivision(s)

(md) = misdescribed amendment can be given SLI = Select Legislative Instrument effect

SR = Statutory Rules Sub-Ch = Sub-Chapter(s)(md not incorp) = misdescribed amendment

cannot be given effect SubPt = Subpart(s)

mod = modified/modification <u>underlining</u> = whole or part not

commenced or to be commenced No. = Number(s)

Customs Act 1901

3

Compilation No. 169

Compilation date: 01/09/2021 Registered: 29/09/2021

## Endnote 3—Legislation history

# **Endnote 3—Legislation history**

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Act 1901	6, 1901	3 Oct 1901	4 Oct 1901 (gaz 1901, p 165)	
Spirits Act 1906	21, 1906	12 Oct 1906	1 Jan 1907 (gaz 1907)	_
Customs (Inter-State Accounts) Act 1910	9, 1910	7 Sept 1910	7 Sept 1910	_
Customs Act 1910	36, 1910	1 Dec 1910	1 Dec 1910	_
Customs Act 1914	19, 1914	7 Dec 1914	7 Dec 1914	_
Customs Act 1916	10, 1916	30 May 1916	30 May 1916	_
Customs Act 1920	41, 1920	10 Nov 1920	never commenced	_
Customs Act 1922	19, 1922	9 Oct 1922	9 Oct 1922	_
Customs Act 1923	12, 1923	17 Aug 1923	17 Aug 1923	_
Customs Act 1925	22, 1925	26 Sept 1925	26 Sept 1925	_
Customs Act 1930	6, 1930	29 Mar 1930	29 Mar 1930	s. 3
Customs Act 1934	7, 1934	24 July 1934	s 17: 1 Jan 1935 Remainder: 24 July 1934	_
Statute Law Revision Act 1934	45, 1934	6 Aug 1934	6 Aug 1934	_
Customs Act 1935	7, 1935	5 Apr 1935	1 Jan 1935	_
Customs Act 1936	85, 1936	7 Dec 1936	7 Dec 1936	_
Customs Act 1947	54, 1947	13 Nov 1947	15 Nov 1947 (gaz 1947, p 337)	_

4 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Act 1949	45, 1949	27 Oct 1949	1 Apr 1950 (gaz 1950, p 723)	s 3(2)
Customs Act 1950	56, 1950	14 Dec 1950	30 Nov 1950	_
Statute Law Revision Act 1950	80, 1950	16 Dec 1950	31 Dec 1950	s 16 and 17
Customs Act 1951	56, 1951	11 Dec 1951	11 Dec 1951	s 7
Customs Act 1952	108, 1952	19 Nov 1952	s 7 and 11: 14 Dec 1956 (gaz 1956, p 3889) Remainder: 19 Nov 1952	s 19(2) and 20(2)
Customs Act 1953	47, 1953	26 Oct 1953	23 Nov 1953	_
Customs Act 1954	66, 1954	8 Nov 1954	6 Dec 1954	_
Customs Act 1957	37, 1957	7 June 1957	s 4: 7 Sept 1957 Remainder: 7 June 1957	s 9(2) and 11(2)
Customs Act 1959	54, 1959	22 May 1959	s 6–8 and 17: 1 Jan 1960 s 3, 4, 9–11, 13, 15, 20– 24 and 29: 1 Sept 1960 (gaz 1960, p 3065) Remainder: 22 May 1959	s 5(2) and 28–30
Customs Act 1960	42, 1960	5 Sept 1960	5 Sept 1960	_
Customs Act (No. 2) 1960	111, 1960	19 Dec 1960	s 3: 30 Nov 1961 (gaz 1961, p 4309) Remainder: 19 Dec 1960	s 2(3)

Customs Act 1901

5

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Act 1963	48, 1963	16 Oct 1963	s 5, 20, 22, 31 and 32: 1 July 1964 (gaz 1964, p 2348) s 14(1), 15 and 16: 1 Sept 1965 (gaz 1965, p 3767) Remainder: 16 Oct 1963	s 8(2), 12(2), 14(2), 20(2), 22(2), 25(2) and 29(2)
Customs Act 1965	29, 1965	2 June 1965	1 July 1965	_
Customs Act (No. 2) 1965	82, 1965	30 Nov 1965	12 Apr 1966 (gaz 1966, p 1963)	_
as amended by				
Customs Act (No. 3) 1965	133, 1965	18 Dec 1965	14 Feb 1966	_
Customs Act (No. 3) 1965	133, 1965	18 Dec 1965	14 Feb 1966	_
Customs Act 1966	28, 1966	24 May 1966	s 3: 16 June 1966 (gaz 1966, p 3185) Remainder: 24 May 1966	_
Customs Act 1967	54, 1967	30 May 1967	30 May 1967	s 11
Customs Act 1968	14, 1968	16 May 1968	13 June 1968	_
Customs Act (No. 2) 1968	104, 1968	2 Dec 1968	s 1, 2, 31 and 37: 2 Dec 1968 s 29 and 30: 18 June 1968 Remainder: 1 Oct 1969 (gaz 1969, p 5771)	s 37
Customs Act 1971	12, 1971	5 Apr 1971	s 1–3 and 5: 5 Apr 1971 s 4: 1 July 1974 (gaz 1974, No 53D)	s 5

6 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Act (No. 2) 1971	134, 1971	16 Dec 1971	13 Jan 1972	_
Customs Act 1973	162, 1973	7 Dec 1973	7 Dec 1973	_
Statute Law Revision Act 1973	216, 1973	19 Dec 1973	31 Dec 1973	s 9(1) and 10
Customs Act 1974	28, 1974	1 Aug 1974	1 Aug 1974	_
Customs Act (No. 2) 1974	120, 1974	3 Dec 1974	3 Dec 1974	s 3(2), 4(2), (3), 5(2) and 6(2)
Postal and Telecommunications Commissions (Transitional Provisions) Act 1975	56, 1975	12 June 1975	s 4 and 38: 1 July 1975 (s 2(1) and gaz 1975, No S122) Remainder: 12 June 1975	_
as amended by				
Customs Act (No. 2) 1975	107, 1975	9 Oct 1975	8 pm (by standard time in the Australian Capital Territory) on 19 Aug 1975 (s 2)	s 2
Customs Act 1975	77, 1975	20 June 1975	20 June 1975 (s. 2)	_
Customs Act (No. 2) 1975	107, 1975	9 Oct 1975	8 pm (by standard time in the Australian Capital Territory) on 19 Aug 1975 (s 2)	s 2
Customs Amendment Act 1976	41, 1976	2 June 1976	1 July 1976	s 7
Administrative Changes (Consequential Provisions) Act 1976	91, 1976	20 Sept 1976	s 3: 22 Dec 1975 (s 2(7))	s 4
Customs Amendment Act (No. 2) 1976	174, 1976	13 Dec 1976	s 4: 1 Feb 1977 (gaz 1977, No S8) Remainder: 13 Dec 1976	_

Customs Act 1901

7

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Amendment Act 1977	154, 1977	10 Nov 1977	s 3, 4 and 9: 20 Oct 1978 (gaz 1978, No S195) s 7: 24 Oct 1978 (gaz 1978, No S219) Remainder: 10 Nov 1977	s 5(2), 7(2), (3) and 13
Administrative Changes (Consequential Provisions) Act 1978	36, 1978	12 June 1978	12 June 1978	s 8
Customs Amendment Act 1978	183, 1978	4 Dec 1978	s 3: 10 July 1978 Remainder: 4 Dec 1978	s 4 and 5
Jurisdiction of Courts (Miscellaneous Amendments) Act 1979	19, 1979	28 Mar 1979	Parts II–XVII (s 3–123): 15 May 1979 (gaz 1979, No S86) Remainder: 28 Mar 1979	s 124
Customs Amendment Act 1979	92, 1979	14 Sept 1979	s 5 and 6: never commenced	s 4(2), (3) and 17
as amended by				
Customs and Excise Legislation Amendment Act 1985	40, 1985	30 May 1985	Part III (s 27, 28): 13 Sept 1979 s 2(7))	_
Customs and Excise Legislation Amendment Act (No. 2) 1985	175, 1985	16 Dec 1985	Part III (s 14, 15): never commenced (s 2(6))	_
Customs (Detention and Search) Act 1990	79, 1990	23 Oct 1990	23 Apr 1991	_
Customs Amendment Act (No. 2) 1979	116, 1979	25 Oct 1979	1 June 1980 (s 2 and gaz 1980, No G21, p 2)	_
Australian Federal Police (Consequential Amendments) Act 1979	155, 1979	28 Nov 1979	19 Oct 1979 (s 2 and gaz 1979, No S206)	_

8 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Amendment Act (No. 3) 1979	177, 1979	4 Dec 1979	1 Nov 1979	_
Customs Amendment Act (No. 4) 1979	180, 1979	4 Dec 1979	4 Dec 1979	s 14
Customs Amendment Act (No. 2) 1980	13, 1980	8 Apr 1980	1 Feb 1981 (s 2 and gaz 1980, No S282)	s 4(2), 5(2), (3) and 7
Customs Amendment Act 1980	15, 1980	15 Apr 1980	16 Apr 1980 (s 2)	_
Customs Amendment Act (No. 3) 1980	110, 1980	6 June 1980	s 3(b), 4 and 5: 1 July 1980 (gaz 1980, No S146) Remainder: 6 June 1980	s 4(2)–(4), 10(2), 23(2) and 32
Customs Amendment Act (No. 4) 1980	171, 1980	17 Dec 1980	1 Jan 1981	_
Customs Amendment (Tenders) Act 1981	45, 1981	14 May 1981	14 May 1981	_
Statute Law Revision Act 1981	61, 1981	12 June 1981	s 115: 12 June 1981 (s 2(1))	_
Customs Amendment Act 1981	64, 1981	12 June 1981	s 6–12, 15–18, 19(2), 20–24 and 27: 21 Dec 1983 (gaz 1983, No S332) s 13 and 14: never commenced Remainder: 10 July 1981	s 28(2), (3) and 38
as amended by				
Off-shore Installations (Miscellaneous Amendments) Act 1982	51, 1982	16 June 1982	(see 51, 1982 below)	_

Customs Act 1901

9

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs and Excise Legislation Amendment Act (No. 4) 1989	5, 1990	17 Jan 1990	(see 5, 1990 below)	_
Customs Amendment (Securities) Act 1981	67, 1981	12 June 1981	10 July 1981	s 3(2)
Customs (Unlawful Exportation of Food) Amendment Act 1981	152, 1981	26 Oct 1981	26 Oct 1981	_
Customs (Valuations) Amendment Act 1981	157, 1981	27 Oct 1981	s 4: 14 May 1981 s 5, 8 and 11–13: 30 Nov 1981 (gaz 1981, No. S246) s 9: 10 July 1981 Remainder: 27 Oct 1981	s 10(2) and 13
Export Control (Miscellaneous Amendments) Act 1982	48, 1982	9 June 1982	1 Jan 1983 (s 2 and gaz 1982, No G48, p 2)	_
Off-shore Installations (Miscellaneous Amendments) Act 1982	51, 1982	16 June 1982	s 12, 13, 22 and Part III (s 26–28): 21 Dec 1983 (s 2(2) and gaz 1983, No S332) Remainder: 14 July 1982	s 25
Statute Law (Miscellaneous Amendments) Act (No. 2) 1982	80, 1982	22 Sept 1982	Part LXXVII (s. 280): 22 Sept 1982 (s 2(1))	s 280(2) and (3)

10 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs and Excise Amendment Act 1982	81, 1982	23 Sept 1982	s 1–3 and 71: 23 Sept 1982 s 4, 16–21, 23, 28, 29, 32–52, 55–65, 67, 68, 69(4), 72 and 73: 26 Apr 1983 (gaz 1983, No S80) s 5, 7, 9, 10, 12, 14, 15, 25, 54, 66 and 70(3): never commenced s 6, 8, 11, 13, 26, 27, 30, 31, 53 and 70(1), (2): 22 Dec 1983 (gaz 1983, No S333) s 22, 24 and 74–76: 2 Dec 1985 (gaz 1985, No S490) Remainder: 1 Apr 1985 (gaz 1985, No S96)	s 6(2) and 71
as amended by				
Statute Law (Miscellaneous Provisions) Act (No. 1) 1983	39, 1983	20 June 1983	s 3: 22 Dec 1983 (s 2(5)(a))	_
Statute Law (Miscellaneous Provisions) Act (No. 1) 1984	72, 1984	25 June 1984	s 3: 23 Sept 1982 (s 2(10))	s. 2(24)
Customs and Excise Legislation Amendment Act 1985	40, 1985	30 May 1985	(see 40, 1985 below)	_
Customs and Excise Legislation Amendment Act (No. 4) 1989	5, 1990	17 Jan 1990	(see 5, 1990 below)	_

Customs Act 1901

11

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Diesel Fuel Taxes Legislation Amendment Act 1982	108, 1982	5 Nov 1982	8 pm (by standard time in the Australian Capital Territory) on 17 Aug 1982 (s 2)	s 5(2)
Customs Tariff (Miscellaneous Amendments) Act 1982	115, 1982	22 Nov 1982	s 1, 2, 7 and 8(1): 22 Nov 1982 Remainder: 1 Jan 1983 (s 2 and gaz 1982, No S274, p 3)	s 12
Customs Securities (Anti-Dumping) Amendment Act 1982	137, 1982	23 Dec 1982	24 Nov 1982	s 4(2)
Customs Amendment Act 1983	19, 1983	14 June 1983	s 5 and 6: 1 July 1983 (gaz 1983, No S136, p 3) Remainder: 14 June 1983	s 2(2) and (3)
Statute Law (Miscellaneous Provisions) Act (No. 1) 1983	39, 1983	20 June 1983	s 3: 8 pm (by standard time in the Australian Capital Territory) on 17 Aug 1982 (s 2(4)(c)), 18 July 1983 (s 2(4)(b)), 1 May 1984 (s 2(4)(a))	s 7(1)
Customs and Excise Amendment Act 1983	101, 1983	23 Nov 1983	s 4: never commenced (s 2(3)) s 5: 1 Jan 1983 ss. 8 and 11: 23 Nov 1983 s 10 and 12: 1 July 1983 (s 2(5)) Remainder: 8 pm (by standard time in the Australian Capital Territory) on 23 Aug 1983 (s 2(1))	s 6(2)

12 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Tariff (Anti-Dumping) Miscellaneous Amendments Act 1984	2, 1984	14 Mar 1984	14 Mar 1984	_
Torres Strait Treaty (Miscellaneous Amendments) Act 1984	22, 1984	26 Apr 1984	15 Feb 1985 (s 2 and gaz 1985, No S38)	_
Public Service Reform Act 1984	63, 1984	25 June 1984	s 151(2): 1 July 1984 (s 2(4) and gaz 1984, No S245)	_
Statute Law (Miscellaneous Provisions) Act (No. 1) 1984	72, 1984	25 June 1984	Sch: 1 Jan 1983 (s 2(7)) 23 July 1984 (s 2(1)), 2 Dec 1985 (s 2(8) and gaz 1985, No S490), never commenced (s 2(9))	s 2(24) and 5(2)
Statute Law (Miscellaneous Provisions) Act (No. 2) 1984	165, 1984	25 Oct 1984	s 3: 22 Nov 1984 (s 2(1))	s 6(1)
Customs Administration (Transitional Provisions and Consequential Amendments) Act 1985	39, 1985	29 May 1985	10 June 1985 (s 2 and gaz 1985, No S194)	s 4

Customs Act 1901

13

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs and Excise Legislation Amendment Act 1985	40, 1985	30 May 1985	s 1, 2, 18–20, 21(2) and 22: 30 May 1985 s 4, 7–12, 34, 36 and 44: never commenced (s 2(3), (4)) s 21(1): 1 Jan 1983 s 24 and 25: 16 Dec 1985 (s. 2(6)) Part III (s 27, 28): 13 Sept 1979 (s 2(7)) s 29 and 31: 1 Apr 1985 s 30: 2 Dec 1985 (s 2(9)) s 35: 29 Nov 1985 (gaz 1985, No. S490) s 38: 1 July 1984 (s 2(10)) s 45 and 46: 23 July 1984 (s 2(11)) Remainder: 27 June 1985	s 2(5) and 26
as amended by				
Customs and Excise Legislation Amendment Act (No. 4) 1989	5, 1990	17 Jan 1990	(see 5, 1990 below)	_

14 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs and Excise Legislation Amendment Act (No. 2) 1985	175, 1985	16 Dec 1985	s 3 and 8: 16 Dec 1985 (s 2(1)) s 4, 7 and 12: 1 May 1986 (s 2(2) and gaz 1986, No S182) s 5, 11 and 13: 13 Jan 1986 (s 2(3)) s 6: 2 Dec 1985 (s 2(4) and gaz 1985, No S490) s 9 and 10: 1 Nov 1985 (s 2(5))	s 8(2), 9(2) and 10(2)
Customs Administration (Transitional Provisions and Consequential Amendments) Act 1986	10, 1986	13 May 1986	13 May 1986	s 2(2) and 4
Customs and Excise Legislation Amendment Act 1986	34, 1986	3 June 1986	ss. 7, 8(1), 9, 11 and 12: 3 June 1986 (s 2(1)) s 8(2), 10 and 13–15: 1 July 1987 (s 2(2) and gaz 1987, No. S138) s 16–18: 1 July 1986 (s 2(3))	_
Customs and Excise Legislation Amendment Act (No. 2) 1986	149, 1986	11 Dec 1986	s 5 and 16: 8 Jan 1987 s 11: 21 Oct 1986 s 12(1): 1 Oct 1983 Remainder: 11 Dec 1986	
Customs (Valuation) Amendment Act 1987	51, 1987	5 June 1987	1 July 1987	s 3

Customs Act 1901

15

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Tariff (Miscellaneous Amendments) Act 1987	76, 1987	5 June 1987	1 Jan 1988 (s 2 and gaz 1987, No. S351)	ss. 4 and 8 s 8(2A) (ad. by 89, 1992, s. 23)
as amended by Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992	89, 1992	30 June 1992	(see 89, 1992 below)	_
Customs and Excise Legislation Amendment Act 1987	81, 1987	5 June 1987	s 1 and 2: Royal Assent s 3(1), 5 and 6: 1 July 1987 s 4 and 7: 14 May 1987 Remainder: 1 Aug 1987 (gaz 1987, No S135)	ss. 3 and 11
Sea Installations (Miscellaneous Amendments) Act 1987	104, 1987	6 Nov 1987	Parts I–IV (s 1–30) and Part VII (s 57): 15 Oct 1987 Remainder: 6 Nov 1987 (s 2(2))	s 21
Statute Law (Miscellaneous Provisions) Act 1987	141, 1987	18 Dec 1987	s 3: 18 Dec 1987 (s 2(1))	s 5(1)
Civil Aviation Act 1988	63, 1988	15 June 1988	Part III (s 17–32), s 98 and Parts IX, X (s 99– 103): 1 July 1988 (gaz 1988, No S189) Remainder: 15 June 1988	_

16 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Crimes Legislation Amendment Act (No. 2) 1988	66, 1988	15 June 1988	s 4–11: 13 July 1988 s 13–19: 1 Dec 1988 (gaz 1988, No S366) s 24: 15 June 1988 (s 2(4)) Part VI (ss. 25–28): 1 Sept 1988 (s 2(5) and gaz 1988, No S256) Remainder: 15 June 1988	s 6(2) and (3)
as amended by				
Law and Justice Legislation Amendment Act 1988	120, 1988	14 Dec 1988	Part VII (s 25–27): 15 June 1988 (s 2(4))	_
Customs Legislation (Anti-Dumping Amendments) Act 1988	76, 1988	24 June 1988	1 Sept 1988 (s 2 and gaz 1988, No S217)	_
Statutory Instruments (Tabling and Disallowance) Legislation Amendment Act 1988	99, 1988	2 Dec 1988	2 Dec 1988	_
Law and Justice Legislation Amendment Act 1988	120, 1988	14 Dec 1988	Part VIII (s 28, 29): 11 Jan 1989 (s 2(3))	_
Telecommunications Amendment Act 1988	121, 1988	14 Dec 1988	s 5, 6, 10, 12, 13, 23(2) and 26(1): 1 Jan 1989 (gaz 1988, No. S402) s 14, 23(3) and 26(2): 30 June 1989 (gaz 1989, No S216) Remainder: 14 Dec 1988	_

Customs Act 1901

17

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs and Excise Legislation Amendment Act 1989	23, 1989	5 May 1989	1 July 1989	s 12
Customs and Excise Legislation Amendment Act (No. 2) 1989	24, 1989	5 May 1989	s 4, 9, 10 and 34–38: 1 Feb 1989 s 6: 8 July 1988 s 8(1)(a): 27 Aug 1987 s 18: 15 Oct 1987 s 19, 21, 23, 24, 29, 31 and 32: 1 July 1989 Part IV (s 44, 45): 16 June 1982 (s 2(7)) Remainder: 5 May 1989	s 5(2), 8(2) and 28(2)
Customs and Excise Legislation Amendment Act (No. 3) 1989	78, 1989	21 June 1989	s 5(1)(c)–(g): 3 Mar 1989 s 6, 8, 16 and 18: 19 July 1989 Remainder: 21 June 1989	s 5(2), (3) and 7(2)
Crimes Legislation Amendment Act 1989	108, 1989	30 June 1989	s 10: 30 June 1990 Parts 5–7 (s 17–35): 28 July 1989 Part 8 (s 36–43): 1 July 1989 Remainder: 30 June 1989	s 21(2), 22(2), 23(2) and 25(2)
Customs Legislation (Anti-Dumping) Act 1989	174, 1989	21 Dec 1989	s 1 and 2: 21 Dec 1989 Remainder: 21 Dec 1989 (s 2(2) and gaz 1989, No S395)	_

18 Customs Act 1901

# Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs and Excise Legislation Amendment Act (No. 4) 1989	5, 1990	17 Jan 1990	s 1–3 and 25: 17 Jan 1990 s 4(1)(b), 16, 26(1)(b), (c) and 33 (in part): 1 July 1989 s 15: 1 Aug 1989 Remainder: 1 Jan 1990	s 4(2), 17(2), 24 and 34
Hazardous Waste (Regulation of Exports and Imports) Act 1989	6, 1990	17 Jan 1990	17 July 1990	_
Law and Justice Legislation Amendment Act 1989	11, 1990	17 Jan 1990	Part 1 (s 1, 2) and Part 3 (s 6, 7): 17 Jan 1990 s 8–10: 17 July 1990 s 12, 13 and 51(1)(b), (2): 17 Jan 1990 (s 2(5)) Remainder: 14 Feb 1990	_
Petroleum (Australia-Indonesia Zone of Cooperation) (Consequential Provisions) Act 1990	37, 1990	7 June 1990	18 Feb 1991 (s 2 and gaz 1991, No S47)	_
Trade Practices (Misuse of Trans-Tasman Market Power) Act 1990	70, 1990	16 June 1990	1 July 1990 (gaz 1990, No. S172)	s 20(2)–(7)
Customs (Detention and Search) Act 1990	79, 1990	23 Oct 1990	23 Apr 1991	_

Customs Act 1901

19

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs and Excise Legislation Amendment Act 1990	111, 1990	21 Dec 1990	s 1–3, 4(a)–(d), (g), 5, 11, 27, 30, 34(d), (e), 35, 36, 37 (in part), 38, 39 and 47–49: 21 Dec 1990 s 4(e), (h), 6–9, 13–23, 28, 29, 31, 32, 34(a)–(c) and 40–46: 1 June 1991 (gaz 1991, No S137) s 26: 18 Jan 1991 s 33: 21 Dec 1989 Remainder: 21 June 1991	s 15(2), 21(2) and 38
Crimes Legislation Amendment Act 1991	28, 1991	4 Mar 1991	s 74(1): 4 Mar 1991 (s 2(1))	_
Customs Amendment Act 1991	82, 1991	26 June 1991	26 June 1991	s 9(2)–(4)
Proceeds of Crime Legislation Amendment Act 1991	120, 1991	27 June 1991	s 1 and 2: 27 June 1991 Remainder: 27 Dec 1991	_
Crimes Legislation Amendment Act (No. 2) 1991	123, 1991	23 Aug 1991	s 5–10, Parts 3–7 (s 11–34), Part 9 (s 38, 39) and s 40–50: 20 Sept 1991 Part 8 (s 35–37): 6 Dec 1991 (gaz 1991, No S330) s 51: 23 Feb 1992 Remainder: 23 Aug 1991	s 31(2) and (3)

20 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs and Excise Legislation Amendment Act 1992	34, 1992	20 May 1992	s 1–3, 4(c), (d), 21, 40, 48, 49(c), 51, 52 and 56: 20 May 1992 s 10–14, 24, 30–36, 41, 44, 50, 53–55 and 57: 17 June 1992 Remainder: 1 Sept 1992 (gaz 1992, No S251)	s 18(2)–(4), 23(2) and 50
Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992	89, 1992	30 June 1992	s 1–3, 9, 11 and 22: 30 June 1992 s 4–8, 12–18 and 21: 10 July 1992 (gaz 1992, No S187, p 2) s 23: 1 Jan 1988 Remainder: 1 Nov 1992 (gaz 1992, No GN43)	s 12(2), 19(2) and 21 s 20 (am by 8, 1994, s 23)
as amended by Customs Legislation Amendment Act 1993	8, 1994	18 Jan 1994	s 23 (item 3): 1 Nov 1992 (s 2(4))	_
Territories Law Reform Act 1992	104, 1992	30 June 1992	s 24: 1 July 1992 (s 2(3))	_
Crimes Legislation Amendment Act 1992	164, 1992	11 Dec 1992	s 3–17: 1 Feb 1993 (gaz 1993, No GN1) Remainder: 8 Jan 1993	_
Customs Legislation (Anti-Dumping Amendments) Act 1992	207, 1992	21 Dec 1992	s 1 and 2: 21 Dec 1992 s 8: 10 July 1992 Remainder: 1 Jan 1993 (gaz 1992, No S403)	s 17
as amended by				
Customs Legislation Amendment Act 1993	8, 1994	18 Jan 1994	s 23 (item 2): 1 Jan 1993 (s 2(7))	_

Customs Act 1901

21

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment Act 1992	209, 1992	22 Dec 1992	s 4(a), 11, 12, 19, 20 and 22: 1 Sept 1992 s 4(b), (c), 6–10, 13(2), 14, 15(d), 16, 17, 24, 25 and 27: 1 June 1993 (gaz 1993, No GN17) s 5 and 23: 19 Jan 1993 s 21: 18 Aug 1992 Remainder: 22 Dec 1992	_
as amended by Customs Legislation Amendment Act 1993	8, 1994	18 Jan 1994	s 23 (item 1): 18 Aug 1992 (s 2(6))	_
Corporate Law Reform Act 1992	210, 1992	24 Dec 1992	s 125: 23 June 1993 ((s 2(3) and gaz 1993, No S186)	_
Imported Food Control Act 1992	221, 1992	24 Dec 1992	15 June 1993 (gaz 1993, No GN22)	s 10
Customs and Excise Legislation Amendment Act 1993	113, 1993	24 Dec 1993	s 1–4, 7 and 9: 24 Dec 1993 s 5(c), 6, 14 and 15(c): 1 Jan 1994 s 8, 10–13 and 17: 1 Apr 1994 (gaz 1994, No S112) Remainder: 24 June 1994	_

22 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment Act 1993	8, 1994	18 Jan 1994	ss. 4–7, 14, 16(1) and 18: 18 Jan 1994 (s 2(1)) s 8: 1 Sept 1992 (s 2(2)) s 9, 10 and 20: 1 Apr 1994 (s 2(8) and gaz 1994, No S112) s 11–13: 15 Feb 1994 (s 2(3)) s 15 and 16(2): 1 Nov 1992 (s 2(4)) s 17: 5 Jan 1994 (s 2(5)) s 19: 2 May 1994 (s 2(8) and gaz 1994, No GN15)	s 3
Maritime Legislation Amendment Act 1994	20, 1994	15 Feb 1994	1 Aug 1994 (gaz 1994, No S289)	_
Crimes (Search Warrants and Powers of Arrest) Amendment Act 1994	65, 1994	30 May 1994	30 Nov 1994	_
Customs Legislation (World Trade Organization Amendments) Act 1994	150, 1994	13 Dec 1994	s 1–3: 13 Dec 1994 Remainder: 1 Jan 1995 (gaz 1994, No S471)	s 3 and 29
Crimes and Other Legislation Amendment Act 1994	182, 1994	19 Dec 1994	s 31: 16 Jan 1995 (s 2(4))	_

Customs Act 1901

23

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs, Excise and Bounty Legislation Amendment Act 1995	85, 1995	1 July 1995	Sch 4 (items 1, 26–45, 49–53, 56, 67): 1 July 1995 (s 2(5)) Sch 4 (items 2–6, 10–15, 17, 57–61, 63–66), Sch 9 (items 51–59) and s 13–20: 1 July 1995 (s 2(1)) Sch 4 (items 7–9, 46–48, 54, 55, 62): 9 Nov 1995 (s 2(4), (6) and gaz 1995, No GN44) Sch 4 (items 16, 18–25): 1 Apr 1994 (s 2(3))	s 13–20
Customs and Excise Legislation Amendment Act 1995	87, 1995	1 July 1995	s 3 (items 2, 6, 7, 10, 11): 1 Aug 1986 (s 2(2)) Remainder: 1 July 1995 (s 2(3))	s 2(2) (am by 21, 1996, Sch 1 [item 1]) s 2(3) (am by 21, 1996, Sch 1 [items 2–4]) s 5 (am by Sch 1 [items 5–7])
as amended by				
Customs and Excise Legislation Amendment Act (No. 1) 1996	21, 1996	28 June 1996	1 July 1995	_
Customs Tariff (Miscellaneous Amendments) Act 1996	15, 1996	24 June 1996	1 July 1996 (s 2)	_
Customs Amendment Act 1996	30, 1996	9 July 1996	15 July 1996 (gaz 1996, No S263)	Sch 1 (items 36–43)

24 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Sch 2 (item 46): 1 July 1995 (s 2(2)) Sch 4 (item 56): 25 Oct 1996 (s 2(1))	_
Customs Amendment Act (No. 1) 1997	3, 1997	28 Feb 1997	s 1–3: 28 Feb 1997 Remainder: 1 Apr 1997 (gaz 1997, No GN12)	Sch 1 (items 8, 11, 16, 22, 27) s 2(2) (am by 8, 1998, Sch 1 [item 7]) s 2(4) (rep by 8, 1998, Sch 1 [item 8])
as amended by				
Customs and Excise Legislation Amendment Act (No. 1) 1998	8, 1998	31 Mar 1998	Sch 1 (items 7–9): 31 Mar 1998 (s 2(1))	_
Crimes and Other Legislation Amendment Act 1997	20, 1997	7 Apr 1997	Sch 1 (items 17, 18): 7 Apr 1997 (s 2(1))	_
Customs and Excise Legislation Amendment Act (No. 1) 1997	97, 1997	30 June 1997	Sch 1 (items 1–5, 7–9, 20, 23–26–39, 41): 31 Dec 1997 (s 2(3), (4)) Sch 1 (items 6, 10–19, 21, 22, 40): 1 Aug 1997 (s 2(2) and gaz 1997, No. GN30)	Sch 1 (items 40, 41)
Environment, Sport and Territories Legislation Amendment Act 1997	118, 1997	7 July 1997	Sch 1 (item 22): 7 July 1997 (s 2(1))	_
Audit (Transitional and Miscellaneous) Amendment Act 1997	152, 1997	24 Oct 1997	Sch 2 (items 657–661): 1 Jan 1998 (s 2(2) and gaz 1997, No GN49)	_

Customs Act 1901

25

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Telecommunications (Interception) and Listening Device Amendment Act 1997	160, 1997	11 Nov 1997	Sch 3 (items 9, 10): 11 Nov 1997 (s 2(1)) Sch 3 (items 1–8, 11– 13): 1 Feb 1998 (s 2(2)(c)) and gaz 1998, No GN3)	s 3 (rep by 151, 1999, Sch 2)
as amended by				
Telecommunications (Interception) Amendment Act 1999	151, 1999	11 Nov 1999	11 Nov 1999	_
Customs and Excise Legislation Amendment Act (No. 2) 1997	167, 1997	11 Nov 1997	31 Jan 1998 (s 2 and gaz 1998, No GN1)	_
Customs and Excise Legislation Amendment Act (No. 1) 1998	8, 1998	31 Mar 1998	Sch 1 (items 1, 2): 31 Mar 1998 (s 2(1)) Sch 1 (items 3, 4): 1 Aug 1997 (s 2(2)) Sch 1 (items 5, 6): 1 July 1995 (s 2(3))	_
Therapeutic Goods Legislation Amendment Act 1998	34, 1998	17 Apr 1998	17 Apr 1998	_
Customs Legislation (Anti-dumping Amendments) Act 1998	79, 1998	2 July 1998	Sch 1 (items 1–38, 40– 86), Sch 2 and 4: 24 July 1998 (s 2(2) and gaz 1998, No. GN29) Sch 1 (item 39): 22 Dec 1998 (s 2(3), (5))	Sch 4
as amended by				
Statute Law Revision Act 2006	9, 2006	23 Mar 2006	Sch 2 (item 17): 24 July 1998 (s 2(1) item 32)	_

26 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs (Anti-dumping Amendments) Act 1999	26, 1999	14 May 1999	Sch 1 (items 1–3): 1 July 1999 (gaz 1999, No S286) Sch 1 (items 4, 6, 8, 10, 12, 14, 16, 18): 1 Jan 1993 Sch 1 (items 5, 7, 9, 11, 13, 15, 17, 19): 24 July 1998 (s 2(4)) Remainder: 14 May 1999	Sch 1 (item 20)
Customs and Excise Amendment (Diesel Fuel Rebate Scheme) Act 1999	87, 1999	8 July 1999	1 July 2000	_
as amended by				
A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999	177, 1999	22 Dec 1999	Sch 6 (item 6): 1 July 2000 (s 2(8))	_
Customs Amendment Act (No. 1) 1999	108, 1999	10 Sept 1999	Sch 1 (items 4, 5): 1 Sept 1992 (s 2(2)) Remainder: 10 Sept 1999	Sch 1 (items 3, 5, 6)
Customs Amendment (Temporary Importation) Act 1999	109, 1999	10 Sept 1999	10 Sept 1999	Sch 1 (item 2)
Customs Legislation Amendment Act (No. 1) 1999	137, 1999	3 Nov 1999	Sch 1: 16 Dec 1999 ((s 2(2) and gaz 1999, No S627)	_
ACIS Administration Act 1999	139, 1999	3 Nov 1999	Sch 1: 30 Dec 1999 (s 2 and gaz 1999, No S627)	_

Customs Act 1901

27

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment Act (No. 2) 1999	142, 1999	3 Nov 1999	Sch 1 and 2: 3 May 2000 Sch 3: 1 July 2000 Remainder: 3 Nov 1999	Sch 1 (items 9– 11), Sch 2 (item 6) and Sch 3 (items 131, 132)
Public Employment (Consequential and Transitional) Amendment Act 1999	146, 1999	11 Nov 1999	Sch 1 (item 355): 5 Dec 1999 (s 2(1), (2) and gaz 1999, No S584)	_
Border Protection Legislation Amendment Act 1999	160, 1999	8 Dec 1999	Sch 2: 16 Dec 1999 (s 2(6) and gaz 1999, No. S624)	Sch 2 (item 51)
Australian Security Intelligence Organisation Legislation Amendment Act 1999	161, 1999	10 Dec 1999	Sch 3 (items 1, 24): 10 Dec 1999 (s 2(2))	_
A New Tax System (Indirect Tax and Consequential Amendments) Act 1999	176, 1999	22 Dec 1999	Sch 2 (Part 1): 22 Dec 1999 (s 2(6)) Sch 2 (Part 2): 1 July 2000 (s 2(7)) Sch 2 (Part 3): 3 May 2000 (s 2(8))	Sch 2 (items 7, 9, 11, 15, 19, 22, 24, 26, 32)
A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999	177, 1999	22 Dec 1999	Sch 6 (items 1–5): 1 July 2000 (s 2(8))	_
Taxation Laws Amendment Act (No. 9) 1999	181, 1999	22 Dec 1999	1 July 2000 (s 2)	_
Customs Amendment Act (No. 1) 2000	7, 2000	7 Mar 2000	Sch 1: 1 Aug 2000 (s 2(2) and gaz 2000, No S411) Remainder: 7 Mar 2000	_

28 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment (Criminal Sanctions and Other Measures) Act 2000	23, 2000	3 Apr 2000	Sch 1–3: 26 May 2000 (gaz 2000, No S269) Remainder: 3 Apr 2000	Sch 2 (items 5, 11)
Timor Gap Treaty (Transitional Arrangements) Act 2000	25, 2000	3 Apr 2000	s 4–7 and Sch 2 (items 26–32): 1:23 am (Australian Central Standard Time) 26 Oct 1999 (s 2(2), 4)	s 4–7
Customs Amendment (Alcoholic Beverages) Act 2000	84, 2000	30 June 2000	1 July 2000	_
A New Tax System (Tax Administration) Act (No. 2) 2000	91, 2000	30 June 2000	Sch 4B (items 1–5): 1 July 2000 (s 3(5A))	_
as amended by				
Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Sch 7 (item 11): 1 July 2000 (s 2(6))	_
Indirect Tax Legislation Amendment Act 2000	92, 2000	30 June 2000	Sch 11 (items 16G–16I): 1 July 2000 (s 2(1))	_
Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences) Act 2000	137, 2000	24 Nov 2000	Sch 2 (items 162–165, 418, 419): 24 May 2001 (s 2(3))	Sch 2 (items 418, 419)
Privacy Amendment (Private Sector) Act 2000	155, 2000	21 Dec 2000	Sch 3: 21 Dec 2000 Remainder: 21 Dec 2001	_
Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Sch 2 (items 21–24, 25(2)): 21 Dec 2000 (s 2(1))	Sch 2 (item 25(2))

Customs Act 1901

29

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Law and Justice Legislation Amendment (Application of Criminal Code) Act 2001	24, 2001	6 Apr 2001	s 4(1) and (2): 24 May 2001 (s 2(1)(a)) Sch 21: 15 Dec 2001 (s 2(3), (8))	s 4(1) and (2)
Taxation Laws Amendment (Excise Arrangements) Act 2001	25, 2001	6 Apr 2001	Sch 3 (items 1–82, 84–102): 4 May 2001 (s 2(1)(b)) Sch 3 (items 83, 103): never commenced (s 2(a))	Sch 3 (items 9, 90, 96, 100, 102)
Corporations (Repeals, Consequentials and Transitionals) Act 2001	55, 2001	28 June 2001	ss. 4–14 and Sch 3 (items 152–165): 15 July 2001 (s 2(3) and gaz 2001, No S285)	ss. 4–14

30 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment and Repeal (International Trade Modernisation) Act 2001	95, 2001	20 July 2001	s 1–3 and Sch 3 (items 82, 84, 109, 123, 152–171): 20 July 2001 (s 2(1)) Sch 1 (items 1–5, 9–14, 16–22), Sch 2 (items 1A–1C, 2, 4, 5, 5A, 6, 7) and Sch 3 (items 49, 54–56, 63, 65, 113, 114, 136, 144, 146–149, 151): 1 July 2002 (s 2(1)–(7) and gaz 2002, No S223) Sch 2 (item 1) and Sch 3 (items 1, 48, 48A, 50–53, 57–60, 62, 64, 66, 68, 72–74, 77, 83, 91, 93, 94, 96, 97, 97A, 100, 101): 22 Sept 2004 (s 2(1)–(7) and gaz 2004, No GN32) Sch 3 (item 43): 18 May 2005 (s 2(3A) and F2005L01087) Sch 4: 20 July 2003 (s 2(1)–(7)) Remainder: 19 July 2005 (s 2(1–7) and F2005L01812)	s 4 (ad by 82, 2002, Sch 3 [item 66]) Sch 1 (items 2, 8), Sch 2 (item 5A) and Sch 3 (items 99, 121) Sch 2 (item 8) (ad by 136, 2003, Sch 1 [item 34]) s 2(2), (4)–(6) (am by 82, 2002, Sch 3 [items 56, 59–64]) s 2(3) (am by 82, 2002, Sch 3 [items 57, 58]; am by 25, 2004, Sch 2 [item 28]) s 2(3A) (ad by 25, 2004, Sch 2 [item 29]) s 2(7) (ad by 82, 2002, Sch 3 [items 65]; am by 136, 2003, Sch 1 [item 33A]; am. by 25, 2004, Sch 2 [item 30]) Sch 3 (item 45) (rep by 75, 2008, Sch 3 [item 9])

Customs Act 1901

31

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
				Sch 3 (item 82) (am by 82, 2002, Sch 3 [items 70, 71]; rep by 25, 2004, Sch 2 [item 31]) Sch 3 (item 84) (rep by 136, 2003 Sch 1 [item 36])
as amended by				
Border Security Legislation Amendment Act 2002	64, 2002	5 July 2002	Sch 6 (items 10–15): (see 64, 2002 below)	_
Customs Legislation Amendment Act (No. 1) 2002	82, 2002	10 Oct 2002	Sch 3 (items 56–73): (see 82, 2002 below)	_
Customs Legislation Amendment Act (No. 2) 2003	136, 2003	17 Dec 2003	Sch 1 (items 33A, 34–41): (see 136, 2003 below)	_
Customs Legislation Amendment (Application of International Trade Modernisation and Other Measures) Act 2004	25, 2004	25 Mar 2004	Sch 2 (items 28–31): 25 Mar 2004	
Customs Legislation Amendment (Modernising) Act 2008	75, 2008	12 July 2008	Sch 3 (item 9): 9 Aug 2008	_
Border Protection (Validation and Enforcement Powers) Act 2001	126, 2001	27 Sept 2001	27 Sept 2001	s 4–9

32 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
National Crime Authority Legislation Amendment Act 2001	135, 2001	1 Oct 2001	Sch 1–7 and 9–12: 12 Oct 2001 (gaz 2001, No. S428) Sch 8: 13 Oct 2001 (gaz 2001, No. S428) Remainder: 1 Oct 2001	_
Measures to Combat Serious and Organised Crime Act 2001	136, 2001	1 Oct 2001	Sch 1 (items 50, 51): 12 Oct 2001 (s 2(2) and gaz 2001, No S428) Sch 4 (items 59–69) and Sch 5 (items 8, 9): 29 Oct 2001 (s 2(5))	_
Cybercrime Act 2001	161, 2001	1 Oct 2001	21 Dec 2001 (gaz 2001, No. S529)	Sch 2 (item 31)
Fuel Legislation Amendment (Grant and Rebate Schemes) Act 2001	165, 2001	1 Oct 2001	Sch 1 (item 1): 1 Oct 2001	_
Diesel Fuel Rebate Scheme Amendment Act 2002	46, 2002	29 June 2002	29 June 2002	Sch 1 (item 5)
Statute Law Revision Act 2002	63, 2002	3 July 2002	Sch 1 (item 6): 1 July 2002 (s 2(1) item 5) Sch 1 (items 7, 8): 3 July 2002 Sch 1 (items 9–13): 24 July 1998 (s 2(1) items 7, 8)	

Customs Act 1901

33

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Border Security Legislation Amendment Act 2002	64, 2002	5 July 2002	Sch 1, 2, Sch 4 (items 1–27), Sch 5, Sch 6 (items 1–9, 16–18) and Sch 8: 5 Jan 2003 Sch 4 (items 28–32) and Sch 6 (items 10–15): 19 July 2005 (s 2(1) items 5, 8) Sch 7 and 10: 2 Aug 2002 Remainder: 5 July 2002	Sch 6 (item 6) and Sch 9 (item 3)
Telecommunications Interception Legislation Amendment Act 2002	67, 2002	5 July 2002	Sch 1 (items 23, 29, 33, 37, 39): 22 June 2000 Remainder: 5 July 2002	_
Customs Legislation Amendment Act (No. 1) 2002	82, 2002	10 Oct 2002	Sch 3 (items 1–23, 26, 44, 66–69, 72, 73) and Sch 5 (items 6–10): 19 July 2005 (s (2(1) items 1, 3–7, 9, 14, 23, 26, 27, 30) Sch 3 (items 28, 30–43, 45–47, 49, 55): 22 Sept 2004 (s 2(1) items 11, 13, 15, 17, 20) Sch 3 (items 70, 71): 20 July 2001 (s 2(1)) Sch 5 (items 1–5): 10 Apr 2003 Remainder: 10 Oct 2002	s 4 and Sch 2 (item 4) s 2(1) (am. by 25, 2004, Sch 2 [item 27])
as amended by	126 2002	17.0	S. I. I. (4. 22) 5 I	
Customs Legislation Amendment Act (No. 2) 2003	136, 2003	17 Dec 2003	Sch 1 (item 33): 5 Jan 2003 (s 2(1) item 7)	_

34 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment (Application of International Trade Modernisation and Other Measures) Act 2004	25, 2004	25 Mar 2004	Sch 2 (item 27): 10 Oct 2002 (s 2(1) item 18)	_
Proceeds of Crime (Consequential Amendments and Transitional Provisions) Act 2002	86, 2002	11 Oct 2002	Sch 6 (items 17–26): 1 Jan 2003 (s 2(1) and gaz 2002, No GN44)	_
Australian Crime Commission Establishment Act 2002	125, 2002	10 Dec 2002	Sch 2 (items 33–38): 1 Jan 2003	_
Petroleum (Timor Sea Treaty) (Consequential Amendments) Act 2003	10, 2003	2 Apr 2003	Sch 1 (items 1–52, 54– 75, 78–82): 20 May 2002 Remainder: 2 Apr 2003	_
Crimes Legislation Enhancement Act 2003	41, 2003	3 June 2003	Sch 3 (item 30): 1 July 1995 (s 2(1) item 20) Sch 3 (item 42): 3 June 2003	Sch 3 (item 42)
Energy Grants (Credits) Scheme (Consequential Amendments) Act 2003	54, 2003	27 June 2003	1 July 2003	Sch 3 (item 25)
Customs Amendment Act (No. 1) 2003	62, 2003	30 June 2003	Sch 1: 1 July 2003 Sch 2: 28 July 2003 (gaz 2003, No S310) Remainder: 30 June 2003	_

Customs Act 1901

35

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment Act (No. 1) 2003	119, 2003	4 Dec 2003	Sch 1 (items 1–8, 12– 26): 19 Dec 2003 (gaz 2003, No S485) Sch 2: 1 Dec 2002 Sch 3 (item 10): 1 July 2003 Sch 3 (items 11, 12): 22 Sept 2004 (s 2(1) item 11) Remainder: 4 Dec 2003	Sch 1 (items 6, 8, 26, 32, 34, 37) and Sch 3 (items 5, 7, 9, 12) Sch 3 (item 3) (rep. by 5, 2007, Sch 7 [item 4])
as amended by				
Customs Legislation Amendment (Border Compliance and Other Measures) Act 2007	5, 2007	19 Feb 2007	Sch 7 (items 3, 4): (see 5, 2007 below)	_
Customs Legislation Amendment Act (No. 2) 2003	136, 2003	17 Dec 2003	Sch 1 (items 1, 2): 19 July 2005 (s 2(1) item 2) Sch 1 (item 3–6): 22 Sept 2004 (s 2(1) items 3, 4) Sch 1 (item 7): 19 July 2005 (s 2(1) item 5) Sch 1 (items 8–32): 14 Jan 2004 Sch 1 (items 33A, 34– 41): 17 Dec 2003	Sch 1 (items 2, 32, 37–41)
Legislative Instruments (Transitional Provisions and Consequential Amendments) Act 2003	140, 2003	17 Dec 2003	Sch 1 (items 17, 18): 1 Jan 2005 (s 2(1) item 3)	_
Designs (Consequential Amendments) Act 2003	148, 2003	17 Dec 2003	Sch 1 and 2: 17 June 2004 (s 2(1) item 2) Remainder: 17 Dec 2003	_

36 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment (Application of International Trade Modernisation and Other Measures) Act 2004	25, 2004	25 Mar 2004	s 4–18 and Sch 2 (items 1–3, 5, 16–26): 25 Mar 2004 (s 2(1) items 10, 12, 17) s 19 and Sch 1: 19 July 2005 (s 2(1) items 2–9) Sch 2 (item 4): 5 Jan 2003 (s 2(1) item 11) Sch 2 (items 6–14): 25 Sept 2004 (s 2(1) items 13–15) Sch 2 (item 15): 22 Sept 2004 (s 2(1) item 16)	s 7–19 s 4 (am. by 105, 2005, Sch 1 [item 1]) s 5 and 6 (rs. by 105, 2005, Sch 1 [item 2])
as amended by Customs Amendment (Extension of Import Cut-over Time) Act 2005	105, 2005	24 Aug 2005	24 Aug 2005	_
Australian Federal Police and Other Legislation Amendment Act 2004	64, 2004	22 June 2004	Sch 2 (item 7): 1 July 2004	_
Bankruptcy Legislation Amendment Act 2004	80, 2004	23 June 2004	Sch 1 (items 192–194, 212, 213, 215): 1 Dec 2004 (gaz 2004, No. GN34)	Sch 1 (items 212, 213, 215)
Excise and Other Legislation Amendment (Compliance Measures) Act 2004	91, 2004	29 June 2004	Sch 1 (item 1): never commenced (s 2(1) item 2) Sch 1 (items 2–9): 29 Dec 2004 Sch 2–4: 30 June 2004 Remainder: 29 June 2004	_

Customs Act 1901

37

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment (Airport, Port and Cargo Security) Act 2004	111, 2004	13 July 2004	Sch 1 and 5: 14 July 2004  Sch 2 (items 1, 2, 4) and Sch 4: 10 Aug 2004  Sch 2 (items 3, 5): never commenced (s 2(1) items 5, 7)  Sch 3 (items 1, 2, 5, 7) and Sch 6 (items 1–4): 13 Jan 2005  Sch 3 (item 3): never commenced (s 2(1) item 10)  Sch 3 (items 4, 6): never commenced (s 2(1) items 11, 13)  Sch 6 (items 5–12): 19 July 2005 (s 2(1) item 19)  Remainder: 13 July 2004	s 4
US Free Trade Agreement Implementation Act 2004	120, 2004	16 Aug 2004	Sch 1: 1 Jan 2005 (s 2(1) and gaz 2004, No GN51)	_
Crimes Legislation Amendment (Telecommunications Offences and Other Measures) Act (No. 2) 2004	127, 2004	31 Aug 2004	Sch 1 (item 24): 1 Mar 2005 Sch 5 (items 3–8): 28 Sept 2004	_

38 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Amendment (Thailand-Australia Free Trade Agreement Implementation) Act 2004	130, 2004	26 Nov 2004	Sch 1 (items 1–3, 6): 1 Jan 2005 (s 2(1) items 2, 3, 6) Sch 1 (items 4, 5, 7, 8): never commenced (s 2(1) items 4, 5, 7, 8) Remainder: 26 Nov 2004	_
Customs Amendment Act 2004	133, 2004	9 Dec 2004	Sch 2: never commenced (s 2(1) item 3) and Act No. 129, 2005 (s 2(1) item 2) Remainder: 9 Dec 2004	Sch 1 (item 110)
Surveillance Devices Act 2004	152, 2004	15 Dec 2004	15 Dec 2004	Sch 1 (item 6)
Financial Framework Legislation Amendment Act 2005	8, 2005	22 Feb 2005	s. 4 and Sch 1 (items 127–133, 496): 22 Feb 2005	s 4 and Sch 1 (item 496)
Customs Legislation Amendment (Import Processing Charges) Act 2005	91, 2005	6 July 2005	Sch 1 (items 1–8): 19 July 2005 (s 2(1) items 2–6)	_
Law and Justice Legislation Amendment (Serious Drug Offences and Other Measures) Act 2005	129, 2005	8 Nov 2005	Sch 1 (items 14–66, 75, 76): 6 Dec 2005 Sch 8: 8 Nov 2005	Sch 1 (items 75, 76)
Anti-Terrorism Act (No. 2) 2005	144, 2005	14 Dec 2005	s. 4 and Sch 10 (item 29): 14 Dec 2005 Sch 1 (item 23): 15 Dec 2005	s 4

Customs Act 1901

39

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Offshore Petroleum (Repeals and Consequential Amendments) Act 2006	17, 2006	29 Mar 2006	Sch 2 (items 18–20): 1 July 2008 (s 2(1) and F2008L02273)	_
Customs Amendment (Fuel Tax Reform and Other Measures) Act 2006	76, 2006	26 June 2006	1 July 2006	Sch 1 (item 19)
Maritime Transport and Offshore Facilities Security Amendment (Security Plans and Other Measures) Act 2006	109, 2006	27 Sept 2006	Sch 3: 27 June 2005	_
Customs Amendment (2007 Harmonized System Changes) Act 2006	119, 2006	4 Nov 2006	4 Nov 2006	_
Customs Legislation Amendment (New Zealand Rules of Origin) Act 2006	166, 2006	12 Dec 2006	1 Jan 2007	Sch 1 (items 22, 23)
Law and Justice Legislation Amendment (Marking of Plastic Explosives) Act 2007	3, 2007	19 Feb 2007	Sch 2: 25 Aug 2007	_
Customs Legislation Amendment (Border Compliance and Other Measures) Act 2007	5, 2007	19 Feb 2007	Sch 1, 3 and 4: 20 Feb 2007 Sch 2: 19 Mar 2007 Sch 5: 19 Aug 2007 Sch 7 (items 3, 4): 4 Dec 2003 (s 2(1) item 8) Remainder: 19 Feb 2007	Sch 1 (item 6), Sch 4 (item 7) and Sch 7 (item 2)

40 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Statute Law Revision Act 2007	8, 2007	15 Mar 2007	Sch 1 (item 3): 15 Dec 2004 (s 2(1) item 4) Sch 4 (items 6–12) and Sch 5: 15 Mar 2007	_
International Trade Integrity Act 2007	147, 2007	24 Sept 2007	Sch1 (items 27–37): 24 Mar 2008 Remainder: 24 Sept 2007	Sch 1 (items 30, 32)
Customs Amendment (Strengthening Border Controls) Act 2008	74, 2008	12 July 2008	Sch 1: 12 Jan 2009 Sch 2: 9 Aug 2008 Remainder: 12 July 2008	Sch 1 (item 37) and Sch 2 (item 22)
Customs Legislation Amendment (Modernising) Act 2008	75, 2008	12 July 2008	Sch 1: 27 Mar 2009 (gaz 2009, No S57) Sch 2: 13 July 2008 Sch 3 (items 1–8, 10–12) and Sch 4: 9 Aug 2008	Sch 1 (item 2), Sch 3 (items 10– 12) and Sch. 4 (item 3)
Migration Legislation Amendment Act (No. 1) 2008	85, 2008	15 Sept 2008	Sch 2 (items 4–9): 15 Mar 2009	Sch 2 (item 9)
Offshore Petroleum Amendment (Greenhouse Gas Storage) Act 2008	117, 2008	21 Nov 2008	Sch 3 (items 9–11): 22 Nov 2008	_
Customs Amendment (Australia-Chile Free Trade Agreement Implementation) Act 2008	127, 2008	27 Nov 2008	Sch 1: 6 Mar 2009 (gaz 2009, No GN7) Remainder: 27 Nov 2008	Sch 1 (item 3)
Same-Sex Relationships (Equal Treatment in Commonwealth Laws— General Law Reform) Act 2008	144, 2008	9 Dec 2008	Sch 2 (items 43–52): 10 Dec 2008	Sch 2 (item 52)

Customs Act 1901

41

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment (Name Change) Act 2009	33, 2009	22 May 2009	Sch 2 (items 21–24): 23 May 2009	_
Customs Amendment (Enhanced Border Controls and Other Measures) Act 2009	34, 2009	22 May 2009	Sch 1, Sch 2 and Sch 15: 22 May 2009 Sch 3, Sch 5–9, Sch 10 (items 1, 2, 4), Sch 11, Sch 12 (items 1, 2), Sch 13, Sch 14, Sch 16 and Sch 17: 19 June 2009 Sch 4: 22 Nov 2009	Sch 1 (item 3), Sch 6 (item 5) and Sch 10 (item 4)
Customs Amendment (ASEAN-Australia- New Zealand Free Trade Agreement Implementation) Act 2009	97, 2009	2 Oct 2009	Sch 1: 1 Jan 2010 (gaz 2009, No. GN48) Remainder: 2 Oct 2009	Sch 1 (item 2)
Crimes Legislation Amendment (Serious and Organised Crime) Act 2010	3, 2010	19 Feb 2010	Sch 3 (item 21): 19 Feb 2010	_
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Sch 1 (items 16, 17) and Sch 5 (items 33–43): 1 Mar 2010	_
Trade Practices Amendment (Australian Consumer Law) Act (No. 2) 2010	103, 2010	13 July 2010	Sch 6 (items 1, 50): 1 Jan 2011	_
Statute Law Revision Act 2011	5, 2011	22 Mar 2011	Sch 1 (items 54–57): 22 Mar 2011 Sch 5 (items 83–86) and Sch 7 (item 45): 19 Apr 2011	_

42 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Acts Interpretation Amendment Act 2011	46, 2011	27 June 2011	Sch 2 (items 468–478) and Sch 3 (items 10, 11): 27 Dec 2011	Sch 3 (items 10, 11)
Customs Amendment (Export Controls and Other Measures) Act 2011	63, 2011	29 June 2011	Sch 1 and Sch 2 (items 1–32, 39–56): 28 Nov 2011 (F2011L02441) Sch 3: 27 July 2011	_
Customs Amendment (Serious Drugs Detection) Act 2011	78, 2011	25 July 2011	Sch 1: 25 Jan 2012 Remainder: 25 July 2011	Sch 1 (items 36, 37)
Customs Amendment (Anti-dumping Improvements) Act 2011	123, 2011	17 Oct 2011	Sch 1: 24 Oct 2011 (F2011L02104) Remainder: 17 Oct 2011	Sch 1 (item 15)
Customs Amendment (Anti-dumping Measures) Act 2011	124, 2011	17 Oct 2011	Sch 1: 24 Oct 2011 (F2011L02105) Remainder: 17 Oct 2011	Sch 1 (item 16)
Customs Amendment (New Zealand Rules of Origin) Act 2012 as amended by	1, 2012	6 Mar 2012	Sch 1: 30 Apr 2012 (gaz 2012, No. GN21) Remainder: 6 Mar 2012	Sch 1 (items 11, 15)
Customs Amendment (Malaysia-Australia Free Trade Agreement Implementation and Other Measures) Act 2012	172, 2012	4 Dec 2012	Sch 2 (items 2–5): 30 Apr 2012 (s 2(1) item 4)	_
Crimes Legislation Amendment (Powers and Offences) Act 2012	24, 2012	4 Apr 2012	Sch 5 (items 13, 14): 4 Apr 2012 Sch 5 (item 15): never commenced (s 2(1) item 9)	_

Customs Act 1901

43

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Amendment (Reducing Business Compliance Burden) Act 2012	37, 2012	15 Apr 2012	Sch 1 (items 1–10, 15): 15 Apr 2012	Sch 1 (item 15)
Indirect Tax Laws Amendment (Assessment) Act 2012	39, 2012	15 Apr 2012	Sch 1 (items 10–15, 152–165, 239): 1 July 2012	Sch 1 (item 239)
as amended by Statute Law Revision (Spring 2016) Act 2016	67, 2016	20 Oct 2016	Sch 2 (item 2): 1 July 2012 (s 2(1) item 4)	_
Statute Law Revision Act 2012	136, 2012	22 Sept 2012	Sch 1 (items 41–49): 22 Sept 2012	_
Customs Amendment (Smuggled Tobacco) Act 2012	146, 2012	6 Nov 2012	7 Nov 2012	Sch 1 (item 3)
Customs Amendment (Military End-Use) Act 2012	152, 2012	13 Nov 2012	14 Nov 2012	-
Crimes Legislation Amendment (Serious Drugs, Identity Crime and Other Measures) Act 2012	167, 2012	28 Nov 2012	Sch 1 (items 20–22): 28 May 2013 Sch 1 (item 23): 29 Nov 2012	Sch 1 (item 23)
Customs Amendment (Malaysia-Australia Free Trade Agreement Implementation and Other Measures) Act 2012	172, 2012	4 Dec 2012	Sch 1: 1 Jan 2013 (gaz 2013, No. GN1) Sch 2 (item 1): 4 Dec 2012	Sch 1 (item 3)

44 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Amendment (Anti-dumping Improvements) Act (No. 3) 2012	196, 2012	12 Dec 2012	Sch 1–3: 11 June 2013 (F2013L00917) Sch 4 (items 1–7, 9): 13 Dec 2012 Sch 4 (item 8): 10 June 2013 (s 2(1) item 4) Remainder: 12 Dec 2012	Sch 1 (item 13), Sch 2 (item 15), Sch 3 (item 11) and Sch 4 (item 9)
as amended by				
Statute Law Revision Act (No. 1) 2014	31, 2014	27 May 2014	Sch 2 (item 1): 11 June 2013 (s 2(1) item 3)	_
Customs Amendment (Anti-dumping Improvements) Act (No. 1) 2012	205, 2012	13 Dec 2012	Sch 1: 10 June 2013 (F2013L00915) Remainder: 13 Dec 2012	Sch 1 (items 105–107)
Customs Amendment (Anti-dumping Improvements) Act (No. 2) 2012	206, 2012	13 Dec 2012	Sch 1: 11 June 2013 (F2013L00916) Remainder: 13 Dec 2012	Sch 1 (item 10)
Maritime Powers (Consequential Amendments) Act 2013	16, 2013	27 Mar 2013	Sch 1: 27 Mar 2014 (s 2(1))	_
Customs Amendment (Anti-Dumping Commission) Act 2013	32, 2013	30 Mar 2013	Sch 1 (items 1–14, 22, 23): 1 July 2013	Sch. 1 (items 22, 23)
Customs Amendment (Miscellaneous Measures) Act 2013	33, 2013	30 Mar 2013	Sch 1 (items 1–9): 30 Sept 2013 Sch 1 (items 10–39, 42– 81, 85–99): 31 Mar 2013	Sch 1 (items 9, 17, 28, 34, 38)
Customs and AusCheck Legislation Amendment (Organised Crime and Other Measures) Act 2013	52, 2013	28 May 2013	Sch 1 (items 1–44, 47– 143): 28 Nov 2013 Sch 1 (items 45, 46): 29 May 2013	Sch 1 (items 42, 46, 58, 143)

Customs Act 1901

45

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by Statute Law Revision	5, 2015	25 Feb	Sch 2 (item 1): 28 Nov	_
Act (No. 1) 2015  Customs Amendment (Anti-dumping Measures) Act 2013	95, 2013	2015 28 June 2013	2013 (s 2(1) item 3) 1 Jan 2014	Sch 1 (item 38)
Statute Law Revision Act 2013	103, 2013	29 June 2013	Sch 1 (items 74–76) and Sch 3 (items 78–94, 343): 29 June 2013	Sch 3 (item 343)
Customs Amendment (Anti-Dumping Commission Transfer) Act 2013	139, 2013	13 Dec 2013	Sch 1 (items 1–93, 100– 104): 27 Mar 2014 (F2014L00281)	Sch 1 (items 100–104)
Statute Law Revision Act (No. 1) 2014	31, 2014	27 May 2014	Sch 1 (items 18, 19) and Sch 4 (items 25, 65–79): 24 June 2014 (s 2(1) items 2, 9)	_
Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014	62, 2014	30 June 2014	Sch 8 (items 91–93) and Sch 14: 1 July 2014 (s 2(1) items 6, 14)	Sch 14
as amended by				
Public Governance and Resources Legislation Amendment Act (No. 1) 2015	36, 2015	13 Apr 2015	Sch 2 (items 7–9) and Sch 7: 14 Apr 2015 (s 2)	Sch 7

46 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by Acts and Instruments (Framework Reform) (Consequential Provisions) Act	126, 2015	10 Sept 2015	Sch 1 (item 486): 5 Mar 2016 (s 2(1) item 2)	_
2015 Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 495): 5 Mar 2016 (s 2(1) item 2)	-
Omnibus Repeal Day (Autumn 2014) Act 2014	109, 2014	16 Oct 2014	Sch 5 (items 3, 4) and Sch 7 (items 4, 5): 17 Oct 2014 (s 2(1) items 2, 4)	_
Customs Amendment (Korea-Australia Free Trade Agreement Implementation) Act 2014	113, 2014	21 Oct 2014	Sch 1: 12 Dec 2014 (s 2(1) item 2) Remainder: 21 Oct 2014 (s 2(1) item 1)	Sch 1 (item 3)
Counter-Terrorism Legislation Amendment (Foreign Fighters) Act 2014	116, 2014	3 Nov 2014	Sch 1 (items 111–114): 1 Dec 2014 (s 2(1) item 2) Sch 3 (items 1–14): 4 Nov 2014 (s 2(1) item 3) Sch 6 (item 19): 1 July 2015 (s 2(1) item 4)	Sch 1 (item 114)
Customs Amendment (Japan-Australia Economic Partnership Agreement Implementation) Act 2014	124, 2014	4 Dec 2014	Sch 1: 15 Jan 2015 (s 2(1) item 2) Remainder: 4 Dec 2014 (s 2(1) item 1)	Sch 1 (item 3)

Customs Act 1901

47

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Amendment Act 2015	4, 2015	25 Feb 2015	26 Feb 2015 (s 2)	Sch 1 (item 42)
Statute Law Revision Act (No. 1) 2015	5, 2015	25 Feb 2015	Sch 1 (item 12) and Sch 3 (items 62–69): 25 Mar 2015 (s 2(1) items 2, 10)	_
Acts and Instruments (Framework Reform) Act 2015	10, 2015	5 Mar 2015	Sch 3 (items 76–79, 348, 349): 5 Mar 2016 (s 2(1) item 2)	Sch 3 (items 348, 349)
Crimes Legislation Amendment (Psychoactive Substances and Other Measures) Act 2015	12, 2015	5 Mar 2015	Sch 1 (items 2–13): 5 Sept 2015 (s 2(1) item 2) Sch 2 (items 19–23) and Sch 6 (items 6–8): 6 Mar 2015 (s 2(1) items 3, 7)	_
Customs and Other Legislation Amendment (Australian Border Force) Act 2015	41, 2015	20 May 2015	Sch 1 and 9: 1 July 2015 (s 2(1) items 2, 7) Sch 8 (items 4–7): 5 Sept 2015 (s 2(1) item 4)	Sch 1 (items 862– 965), Sch 8 (item 7) and Sch 9
as amended by Australian Border Force Amendment (Protected Information) Act 2017	115, 2017	30 Oct 2017	Sch 1 (item 26): 1 July 2015 (s 2(1) item 2)	_
Customs Amendment (Anti-dumping Measures) Act (No. 1) 2015	42, 2015	20 May 2015	Sch 1: 2 Nov 2015 (s 2(1) item 2)	Sch 1 (items 12, 55, 56, 58, 66, 68, 70, 79, 82, 84, 91, 124, 127)
Norfolk Island Legislation Amendment Act 2015	59, 2015	26 May 2015	Sch 2 (item 120): 1 July 2016 (s 2(1) item 5) Sch 2 (items 356–396): 18 June 2015 (s 2(1) item 6)	Sch 2 (items 356–396)

48 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Territories Legislation Amendment Act 2016	33, 2016	23 Mar 2016	Sch 2: 24 Mar 2016 (s 2(1) item 2)	_
Biosecurity (Consequential Amendments and Transitional Provisions) Act 2015	62, 2015	16 June 2015	Sch 2 (items 5–9) and Sch 4: 16 June 2016 (s 2(1) items 2, 4) Sch 3: 16 June 2015 (s 2(1) item 3)	Sch 3 and 4
as amended by				
Statute Update (Winter 2017) Act 2017	93, 2017	23 Aug 2017	Sch 2 (item 9): 20 Sept 2017 (s 2(1) item 4)	_
Customs Amendment (Australian Trusted Trader Programme) Act 2015	73, 2015	25 June 2015	Sch 1 (items 1–5): 1 July 2015 (s 2(1) item 2)	_
Energy Grants and Other Legislation Amendment (Ethanol and Biodiesel) Act 2015	81, 2015	26 June 2015	Sch 1 (items 1–6, 11, 25–28): 1 July 2015 (s 2(1) item 1)	Sch 1 (items 11, 25–28)
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (items 160, 161): 5 Mar 2016 (s 2(1) item 2)	_
Customs Amendment (China-Australia Free Trade Agreement Implementation) Act 2015	136, 2015	11 Nov 2015	Sch 1: 20 Dec 2015 (s 2(1) item 2) Sch 2: 5 Mar 2016 (s 2(1) item 3)	Sch 1 (item 3)
Customs Amendment (Fees and Charges) Act 2015	141, 2015	12 Nov 2015	Sch 1: 1 Jan 2016 (s 2(1) item 2)	Sch 1 (items 21–23)

Customs Act 1901

49

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Statute Law Revision Act (No. 1) 2016	4, 2016	11 Feb 2016	Sch 1 (item 18) and Sch 4 (items 1, 107–109, 359–361): 10 Mar 2016 (s 2(1) items 2, 6)	_
Law and Justice Legislation Amendment (Northern Territory Local Court) Act 2016	26, 2016	23 Mar 2016	Sch 1 (items 12–15, 34, 35): 1 May 2016 (s 2(1) item 2)	Sch 1 (items 34, 35)
Statute Update Act 2016	61, 2016	23 Sept 2016	Sch 2 (items 17, 18) and Sch 3 (item 17): 21 Oct 2016 (s 2(1) item 1)	_
Statute Law Revision (Spring 2016) Act 2016	67, 2016	20 Oct 2016	Sch 1 (items 16, 17): 17 Nov 2016 (s 2(1) item 2)	_
Customs Amendment (2017 Harmonized System Changes) Act 2016	77, 2016	23 Nov 2016	Sch 1: 1 Jan 2017 (s 2(1) item 2)	_
Customs and Other Legislation Amendment Act 2017	19, 2017	4 Apr 2017	Sch 1: 2 May 2017 (s 2(1) item 2) Sch 2: 1 July 2017 (s 2(1) item 3) Sch 3–6: 5 Apr 2017 (s 2(1) item 4)	Sch 1 (item 4), Sch 2 (item 8), Sch 4 (item 4) and Sch 5 (item 4)
Product Emissions Standards (Consequential Provisions) Act 2017	107, 2017	14 Sept 2017	15 Sept 2017 (s 2(1) item 1)	_
Customs Amendment (Anti-Dumping Measures) Act 2017	119, 2017	30 Oct 2017	Sch 1: 31 Oct 2017 (s 2(1) item 2)	Sch 1 (item 4)

50 Customs Act 1901

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Amendment (Singapore-Australia Free Trade Agreement Amendment Implementation) Act 2017	120, 2017	30 Oct 2017	Sch 1: 1 Dec 2017 (s 2(1) item 2) Sch 2: 1 Dec 2020 (s 2(1) item 3)	Sch 1 (item 12) and Sch 2 (item 10)
Home Affairs and Integrity Agencies Legislation Amendment Act 2018	31, 2018	9 May 2018	Sch 2 (items 117, 118, 284): 11 May 2018 (s 2(1) items 3, 7)	Sch 2 (item 284)
Customs Amendment (Illicit Tobacco Offences) Act 2018	89, 2018	31 Aug 2018	Sch 1 and 2: 1 Sept 2018 (s 2(1) items 2, 3)	Sch 1 (item 7) and Sch 2 (item 7)
Customs Amendment (Pacific Agreement on Closer Economic Relations Plus Implementation) Act 2018	112, 2018	25 Sept 2018	Sch 1: 13 Dec 2020 (s 2(1) item 2)	Sch 1 (item 5)
Customs Amendment (Comprehensive and Progressive Agreement for Trans-Pacific Partnership Implementation) Act 2018	127, 2018	19 Oct 2018	Sch 1: 30 Dec 2018 (s 2(1) item 2)	Sch 1 (item 5)
Customs Amendment (Collecting Tobacco Duties at the Border) Act 2018	131, 2018	25 Oct 2018	Sch 1: 1 July 2019 (s 2(1) item 2)	Sch 1 (items 12–16)
Telecommunications and Other Legislation Amendment (Assistance and Access) Act 2018	148, 2018	8 Dec 2018	Sch 4: 9 Dec 2018 (s 2(1) item 6)	Sch 4 (item 21)

Customs Act 1901

51

Compilation No. 169

Compilation date: 01/09/2021

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Amendment (Product Specific Rule Modernisation) Act 2018	151, 2018	10 Dec 2018	14 Dec 2018 (s 2(1) item 1)	Sch 1 (item 41)
Road Vehicle Standards (Consequential and Transitional Provisions) Act 2018	164, 2018	10 Dec 2018	Sch 4 (item 3): 1 July 2021 (s 2(1) item 5) Sch 4 (item 17): 1 July 2022 (s 2(1) item 6)	_
Home Affairs Legislation Amendment (Miscellaneous Measures) Act 2019	3, 2019	1 Mar 2019	Sch 3 and 5: 2 Mar 2019 (s 2(1) items 4, 6)	_
Timor Sea Maritime Boundaries Treaty Consequential Amendments Act 2019	57, 2019	7 Aug 2019	Sch 1 (items 40–57): 30 Aug 2019 (s 2(1) item 2)	_
Combatting Child Sexual Exploitation Legislation Amendment Act 2019	72, 2019	20 Sept 2019	Sch 2 (item 7) and Sch 7 (items 38–41, 45–48): 21 Sept 2019 (s 2(1) items 3, 4)	Sch 7 (items 45–48)
Customs Amendment (Immediate Destruction of Illicit Tobacco) Act 2019	76, 2019	2 Oct 2019	3 Oct 2019 (s 2(1) item 1)	_
Customs Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019	108, 2019	3 Dec 2019	Sch 1: 11 Feb 2020 (s 2(1) item 2) Sch 2: 5 July 2020 (s 2(1) item 3) Sch 3: 17 Jan 2020 (s 2(1) item 4)	Sch 1 (item 5), Sch 2 (item 5) and Sch 3 (item 5)

52 Customs Act 1901

# Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Export Control (Consequential Amendments and Transitional Provisions) Act 2020	13, 2020	6 Mar 2020	Sch 2 (item 9) and Sch 3 (items 1–91): 3 am (A.C.T.) 28 Mar 2021 (s 2(1) item 2)	Sch 3 (items 1–91)
Statute Update (Regulations References) Act 2020	18, 2020	6 Mar 2020	Sch 1 (item 23): 6 Sept 2020 (s 2(1) item 1)	_
Treasury Laws Amendment (A Tax Plan for the COVID-19 Economic Recovery) Act 2020	92, 2020	14 Oct 2020	Sch 3 (items 3–7, 40): 1 Jan 2021 (s 2(1) item 7)	Sch 3 (item 40)
Customs Amendment (Product Specific Rule Modernisation) Act 2021	4, 2021	16 Feb 2021	9 Apr 2021 (s 2(1) item 1)	Sch 1 (item 51)
Federal Circuit and Family Court of Australia (Consequential Amendments and Transitional Provisions) Act 2021	13, 2021	1 Mar 2021	Sch 2 (items 294, 295): 1 Sept 2021 (s 2(1) item 5)	_

Customs Act 1901

53

Compilation No. 169

Compilation date: 01/09/2021

# **Endnote 4—Amendment history**

Provision affected	How affected
Part I	
s 3	am No 12, 1923; No 108, 1952
	rs No 54, 1959
	am No 48, 1963; No 29, 1965; No 104, 1968
	rep No 216, 1973
s 4	am No 12, 1923; No 7, 1935; No 56, 1950; No 108, 1952; No 47, 1953; No 37, 1957; No 54, 1959; No 48, 1963; No 29, 1965; No 82, 1965 (as am by No 133, 1965); No 54, 1967; No 14, 1968; No 104, 1968; No 134, 1971; No 216, 1973; No 28, 1974; No 120, 1974; No 91, 1976; No 174, 1976; No 154, 1977; No 92, 1979 (as am by No 40, 1985); No 155, 1979; No 180, 1979; No 110, 1980; No 64, 1981; No 152, 1981; No 48, 1982; No 51, 1982; No 80, 1982; No 115, 1982; No 72, 1984; No 165, 1984; No 39, 1985; No 175, 1985; No 34, 1986; No 81, 1987; No 76, 1987; No 104, 1987; No 23, 1989; No 24, 1989; No 78, 1989; No 5, 1990; No 37, 1990; No 79, 1990; No 111, 1990; No 82, 1991; No 34, 1992; No 104, 1992; No 209, 1992; No 8, 1994; No 20, 1994; No 65, 1994; No 85, 1995; No 15, 1996; No 3, 1997; No 97, 1997; No 167, 1997; No 8, 1998; No 87, 1999; No 137, 1999; No 142, 1999; No 160, 1999; No 176, 1999; No 7, 2000; No 25, 2000; No 137, 2000; No 24, 2001; No 25, 2001; No 95, 2001; No 161, 2001; No 64, 2002; No 82, 2002; No 10, 2003; No 54, 2003; No 62, 2003; No 119, 2003; No 25, 2004; No 80, 2004; No 130, 2004; No 91, 2005; No 129, 2005; No 17, 2006; No 76, 2006; No 3, 2007; No 5, 2007; No 8, 2007; No 147, 2007; No 74, 2008; No 117, 2008; No 144, 2008; No 33, 2009; No 34, 2009; No 8, 2010; No 5, 2011; No 46, 2011; No 78, 2011; No 24, 2012; No 37, 2012; No 39, 2012; No 16, 2013; No 32, 2013; No 33, 2013; No 52, 2013; No 139, 2013; No 62, 2014; No 109, 2014; No 4, 2015; No 41, 2015; No 62, 2015; No 73, 2015; No 26, 2016; No 120, 2017; No 131, 2018 ed C155
	am No 57, 2019; No 92, 2020; No 13, 2021
s 4AAA	ad No 144, 2008
s 4AA	ad No 113, 1993

54 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 4AB	ad No 160, 1999
s 4A	ad No 5, 1990
	am No 111, 1990; No 85, 1995; No 25, 2001; No 54, 2003; No 10, 2015; No 41, 2015
s 4B	ad No 95, 2001
	am No 129, 2005; No 3, 2007
s 4C	ad No 95, 2001
	am No 120, 2004; No 41, 2015
s 5	rs No 56, 1951
	am No 216, 1973; No 28, 1974; No 81, 1982
s 5AA	ad No 24, 2001
Part II	
s 5A	ad No 51, 1982
	am No 104, 1987; No 85, 1995; No 24, 2001; No 82, 2002; No 41, 2015; No 62, 2015
s 5B	ad No 104, 1987
	am No 85, 1995; No 137, 1999; No 24, 2001; No 82, 2002; No 41, 2015; No 62, 2015
s 5C	ad No 104, 1987
s 6	rep No 28, 1974
	ad No 118, 1997
	rs No 8, 1998
s 7	am No 28, 1974; No 154, 1977; No 51, 1982; No 63, 1984
	rs No 39, 1985
	am No 85, 1995
	rs No 25, 2001
	am No 54, 2003
	rs No 41, 2015
s 8	am No 10, 1916
	rs No 14, 1968
	am No 51, 1982; No 39, 1985; No 34, 1986; No 85, 1995; No 17, 2006; No 117, 2008; No 41, 2015

Customs Act 1901

55

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
s 8A	ad No 12, 1923
	rs No 14, 1968
	am No 41, 2015
s 9	rs No 92, 1979; No 24, 1989
	am No 174, 1989; No 207, 1992; No 25, 2001; No 54, 2003; No 25, 2004; No 46, 2011; No 206, 2012; No 32, 2013; No 139, 2013
s 10	rs No 92, 1979
	rep No 39, 1985
s 11	rs No 92, 1979
	am No 79, 1990; No 64, 2002; No 8, 2010; No 5, 2011; No 26, 2016
s 12	rep No 47, 1953
s 13	rs No 56, 1951; No 48, 1963
	am No 14, 1968; No 28, 1974; No 154, 1977; No 10, 1986; No 85, 1995; No 8, 2007; No 33, 2009; No 41, 2015
s 14	am No 12, 1923; No 64, 1981; No 41, 2015
s 15	am No 12, 1923; No 108, 1952; No 54, 1959
	rs No 110, 1980
	am No 10, 1986; No 85, 1995; No 111, 2004; No 109, 2006; No 41, 2015
s 16	am No 12, 1923; No 108, 1952
	rep No 110, 1980
s 17	am No 39, 1985; No 85, 1995; No 3, 1997
	rep No 41, 2015
s 18	rep No 110, 1980
s 19	am No 12, 1923; No 108, 1952; No 28, 1966; No 54, 1967; No 64, 1981; No 10, 1986; No 85, 1995; No 82, 2002; No 8, 2007; No 41, 2015
s 20	rs No 54, 1959
	rep No 104, 1968
	ad No 209, 1992
	am No 24, 2001; No 82, 2002; No 63, 2011; No 41, 2015
s 21	rs No 37, 1957

56 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am No 54, 1959
	rep No 104, 1968
s 22	rep No 80, 1950
s 23	rs No 54, 1959
	rep No 104, 1968
s 24	rs No 54, 1959
	am No 28, 1966; No 54, 1967
	rep No 104, 1968
s 25	rs No 48, 1963
s 27	rep No 41, 2015
s 28	am No 28, 1966; No 54, 1967
	rs No 110, 1980
	am No 39, 1985; No 175, 1985; No 85, 1995; No 3, 1997; No 41, 2015
s 29	rep No 110, 1980
Part III	
Part III heading	am No 34, 1992
s 30	am No 36, 1910; No 104, 1968; No 64, 1981; No 34, 1986; No 111, 1990; No 34, 1992; No 221, 1992; No 25, 2001; No 95, 2001; No 76, 2006; No 63, 2011; No 32, 2013; No 33, 2013; No 41, 2015
s 30A	ad No 22, 1984
	am No 39, 1985; No 10, 1986; No 24, 1989; No 111, 1990; No 85, 1995; No 8, 2007; No 41, 2015
s 31	am No 12, 1923; No 108, 1952; No 64, 1981; No 111, 1990
	rs No 4, 2015
	am No 41, 2015
s 32	rep No 137, 1999
s 33	am No 28, 1966; No 54, 1967; No 104, 1968
	rs No 64, 1981
	am No 51, 1982; No 81, 1982
	rs No 95, 2001
	am No 82, 2002; No 63, 2011; No 41, 2015

Customs Act 1901

57

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
s. 33A	ad. No. 51, 1982
	am. No. 104, 1987; No. 85, 1995; No. 24, 2001; No. 82, 2002; No 41, 2015
s. 33B	ad. No. 104, 1987
	am. No. 85, 1995; No. 24, 2001; No. 82, 2002; No 41, 2015
s. 33C	ad. No. 34, 2009
s 34	am No 41, 2015
s. 35	am. No. 56, 1975; No 41, 2015
s. 35A	ad. No. 37, 1957
	am. No. 104, 1968; No. 28, 1974; No. 154, 1977; No. 64, 1981; No. 34, 1992; No. 95, 2001; No. 34, 2009; No 41, 2015
s. 36	am. No. 64, 1981
	rs. No. 81, 1982
	am. Nos. 5 and 111, 1990
	rep. No. 34, 1992
	ad. No. 34, 2009
	am No 41, 2015
s. 37	am. No. 7, 1934; No. 66, 1954; No. 54, 1959; No. 48, 1963; No. 28, 1966; No. 104, 1968; No. 28, 1974; No. 64, 1981
	rs. No. 81, 1982
	rep. No. 34, 1992
	ad. No. 34, 2009
s. 38	rs. No. 81, 1982
	rep. No. 34, 1992
s. 38A	ad. No. 81, 1982
	rep. No. 34, 1992
s. 38B	ad. No. 81, 1982
	am. No. 23, 1989; No. 111, 1990
	rep. No. 34, 1992
s. 39	am. No. 12, 1923; No. 7, 1934
	rs. No. 64, 1981

58 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 23, 1989; No. 111, 1990
	rep. No. 34, 1992
s. 40	am. No. 28, 1966; No. 54, 1967
	rs. No. 64, 1981
	am. No. 81, 1982
	rep. No. 34, 1992
s. 40AA	ad. No. 104, 1968
	am. No. 28, 1974; No. 64, 1981; No. 81, 1982
	rep. No. 34, 1992
s. 40A	ad. No. 54, 1959
	am. No. 28, 1974; No. 64, 1981
	rep. No. 81, 1982
s. 40B	ad. No. 54, 1959
	am. No. 28, 1966; No. 28, 1974
	rs. No. 154, 1977
	am. No. 64, 1981
	rep. No. 81, 1982
s. 41	am. No. 12, 1923
	rep. No. 104, 1968
s. 42	am. No. 108, 1952; No. 37, 1957; No. 28, 1974; Nos. 45, 64, 67 and 157, 1981; No. 137, 1982; No. 76, 1988; No. 174, 1989; Nos. 34 and 207, 1992; No. 150, 1994; No. 85, 1995; No. 79, 1998; No. 95, 2001; No. 32, 2013; No 41, 2015
s. 43	am. No. 108, 1952
	rs. No. 37, 1957
s. 44	am. No. 85, 1995; No 41, 2015
s. 45	am. No. 77, 1975; Nos. 64 and 67, 1981; No. 76, 1988; No. 207, 1992; No. 150, 1994; No. 85, 1995; No 95 and 139, 2013; No 41, 2015
s 46	am No 41, 2015
s 47	am No 41, 2015
3 47	

Customs Act 1901

59

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
Part IV	
Division 1A	
Division 1A heading	ad. No. 54, 1959
s. 49	am. No. 12, 1923
s. 49A	ad. No. 110, 1980
	am. No. 51, 1982; No. 104, 1987; No. 8, 2007
s. 49B	ad. No. 104, 1987
s 49C	ad No 73, 2015
Division 1	
Division 1	rs. No. 108, 1952
s. 50	rs. No. 108, 1952
	am. No. 48, 1963; No. 28, 1966; No. 54, 1967; No. 134, 1971; No. 28, 1974; No. 154, 1977; No. 110, 1980; No. 81, 1982; No. 24, 1989; No. 34, 1998; No. 24, 2001; No. 129, 2005; No 4, 2016
s. 51	am. No. 12, 1923
	rs. No. 108, 1952
	am. No. 110, 1980
s. 51A	ad. No. 129, 2005
	am. No. 167, 2012; No. 103, 2013
s. 52	am. No. 7, 1934
	rep. No. 108, 1952
	ad. No. 147, 2007
ss. 53–56	rep. No. 108, 1952
s. 57	am. No. 12, 1923; No. 7, 1934
	rep. No. 108, 1952
Division 2	
Division 2 heading	am. No. 12, 1923
s. 58	am. No. 12, 1923; No. 108, 1952; No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 51, 1982; No. 104, 1987; No. 24, 2001; No. 82, 2002; No. 8, 2007; No. 34, 2009
s 58A	ad No 104, 1987

60 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am No 85, 1995; No 137, 1999; No 24, 2001; No 82, 2002; No 109, 2014; No 41, 2015; No 4, 2016; No 3, 2019
s. 58B	ad. No. 37, 1990
	am. No. 85, 1995; No. 25, 2000; No. 24, 2001; No. 82, 2002; No. 10, 2003; No 41, 2015; No 4, 2016; No 57, 2019
s. 59	am. No. 12, 1923; No. 7, 1934; No. 108, 1952; No. 28, 1966; No. 54, 1967; No. 28, 1974; No. 154, 1977
	rs. No. 64, 1981 (as am. by No. 51, 1982)
	am. No. 81, 1982 (as am. by No. 40, 1985); No. 40, 1985; No. 104, 1987; No. 63, 1988; No. 137, 1999
	rep. No. 160, 1999
s. 60	am. No. 12, 1923; No. 108, 1952; No. 37, 1957; No. 48, 1963; No. 28, 1966; No. 54, 1967; No. 64, 1981; Nos. 51 and 81, 1982; No. 111, 1990; No. 85, 1995; No. 24, 2001; No. 82, 2002; No. 8, 2007; No 52, 2013; No 41, 2015
s. 61	am. No. 12, 1923; No. 108, 1952; No. 28, 1966; No. 54, 1967; No. 64, 1981
	rs. No. 51, 1982
	am. No. 104, 1987; No. 24, 2001; No. 82, 2002; No. 8, 2007; No 52, 2013
s. 61A	ad. No. 34, 2009
s. 62	am. No. 12, 1923; No. 108, 1952
	rs. No. 54, 1959
	am. No. 48, 1963; No. 28, 1966; No. 54, 1967; No. 28, 1974; No. 64, 1981; No. 81, 1982; Nos. 24 and 95, 2001; No. 82, 2002; No. 8, 2007; No 52, 2013
s. 63	am. No. 12, 1923; No. 108, 1952; No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 81, 1982; Nos. 24 and 95, 2001; No. 82, 2002; No. 25, 2004; No 52, 2013
Division 3	
Subdivision A	
Subdivision A heading	ad. No. 7, 2000
s. 63A	ad. No. 7, 2000

Customs Act 1901

61

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
	am. No. 95, 2001; Nos. 64 and 82, 2002; No 41, 2015
s. 64	rs. No. 12, 1923
	am. No. 108, 1952; No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 51, 1982
	rs. No. 111, 1990
	am. Nos. 34 and 209, 1992; No. 82, 2002; No. 111, 2004
	rs. No. 95, 2001
	am. No. 111, 2004; No. 34, 2009; No 41, 2015
s. 64AA	ad. No. 111, 1990
	am. No. 34, 1992; No. 8, 1994; No. 82, 2002
	rs. No. 95, 2001
	am. No. 34, 2009; No 4, 2015; No 41, 2015
s. 64AAA	ad. No. 95, 2001
	am. No. 25, 2004; No. 34, 2009; No 4, 2015; No 41, 2015
s. 64AAB	ad. No. 95, 2001
	am. No. 33, 2013; No 41, 2015
s. 64AAC	ad. No. 95, 2001
	am. No. 82, 2002; No 41, 2015
s. 64AB	ad. No. 111, 1990
	am. Nos. 34 and 209, 1992; No. 85, 1995; No. 3, 1997; No. 7, 2000
	rs. No. 95, 2001
	am. Nos. 64 and 82, 2002; No. 111, 2004; No. 74, 2008; No. 34, 2009; No 33 and 52, 2013; No 41, 2015
s. 64ABAA	ad. No. 95, 2001
	am. No. 82, 2002; No 41, 2015
s. 64ABAB	ad. No. 95, 2001
	am. No. 82, 2002; No. 136, 2003; No. 25, 2004; No 41, 2015
s. 64ABAC	ad. No. 95, 2001
s. 64ABA	ad. No. 209, 1992
	am. No. 64, 2002
	rep. No. 95, 2001

62 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s. 64ABB	ad. No. 3, 1997
	am. No. 25, 2004
	rep. No. 95, 2001
s. 64ABC	ad. No. 3, 1997
	am. No. 7, 2000
	rs. No. 95, 2001
	rep. No. 91, 2005
s. 64ABD	ad. No. 3, 1997
	rep. No. 95, 2001
s. 64AC	ad. No. 111, 1990
	am. No. 34, 1992; No. 82, 2002
	rep. No. 64, 2002
s. 64ACA	ad. No. 64, 2002
	am. No. 111, 2004; No. 85, 2008; No. 103, 2013; No 116, 2014; No 41, 2015
s. 64ACB	ad. No. 64, 2002
	am. No. 85, 2008; No. 33, 2009; No 116, 2014; No 41, 2015
s. 64ACC	ad. No. 64, 2002
	am. No. 85, 2008; No 41, 2015
s. 64ACD	ad. No. 64, 2002
	am. No. 85, 2008
s. 64ACE	ad. No. 64, 2002
	am. No. 95, 2001; No. 33, 2013; No 41, 2015
s. 64ADAA	ad. No. 82, 2002
	am No 41, 2015
s. 64AD	ad. No. 111, 1990
	am. No. 209, 1992
	rep. No. 64, 2002
s. 64ADA	ad. No. 95, 2001
	am No 41, 2015
s. 64AE	ad. No. 34, 1992

Customs Act 1901

63

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

am. Nos. 24 and 95, 2001; Nos. 64 and 82, 2002; No 2013  s. 64AF	28, 1974; No. 64, . 8, 2007;
am No 41, 2015  s. 64A	. 8, 2007;
s. 64A	. 8, 2007;
am. No. 24, 2001; No. 82, 2002; No 52, 2013  s. 65	. 8, 2007;
s. 65	. 8, 2007;
1981; No. 81, 1982; No. 24, 2001; No. 82, 2002; No. No. 63, 2011; No 52, 2013; No 41, 2015  s. 66	. 8, 2007;
2002; No. 8, 2007	31, 1982; No. 82,
s. 67 am. No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 8	
2001; No. 82, 2002	31, 1982; No. 24,
Division 3A heading rep. No. 7, 2000	
Subdivision B heading ad. No. 7, 2000	
rep. No. 95, 2001	
Division 3A ad. No. 209, 1992	
Subdivision B rep. No. 95, 2001	
s 67A ad No 209, 1992	
rep No 95, 2001	
s 67B ad No 209, 1992	
rep No 95, 2001	
s 67C ad No 209, 1992	
am No 85, 1995	
rep No 95, 2001	
s 67D ad No 209, 1992	
rep No 95, 2001	
s 67E ad No 209, 1992	
rep No 95, 2001	
Subdivision C	
Subdivision C ad. No. 7, 2000	
s. 67EA ad. No. 7, 2000	

64 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 95, 2001; No. 91, 2005
s. 67EB	ad. No. 7, 2000
	am. Nos. 55 and 95, 2001; No. 8, 2007; No 52, 2013; No 41, 2015
s. 67EC	ad. No. 7, 2000
	am. No. 95, 2001; No 41, 2015
s. 67ED	ad. No. 7, 2000
	am No 41, 2015
s. 67EE	ad. No. 7, 2000
	am. No. 136, 2012; No 41, 2015
s. 67EF	ad. No. 7, 2000
	am No 41, 2015
s. 67EG	ad. No. 7, 2000
	am. No. 95, 2001; No 41, 2015
s. 67EH	ad. No. 7, 2000
s. 67EI	ad. No. 7, 2000
	am No 52, 2013
s. 67EJ	ad. No. 7, 2000
	am No 41, 2015
s 67EK	ad. No. 7, 2000
	am No 95, 2001; No 41, 2015
s 67EL	ad No 7, 2000
	am No 95, 2001; No 41, 2015
s 67EM	ad No 7, 2000
	am No 95, 2001; No 41, 2015
Subdivision D	ad. No. 7, 2000
	rep. No. 95, 2001
ss. 67EN–67ET	ad. No. 7, 2000
	rep. No. 95, 2001
s. 67EU	ad. No. 7, 2000
	am. No. 161, 2001
	rep. No. 95, 2001

Customs Act 1901

65

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
Subdivision E	
Subdivision E	ad. No. 82, 2002
s. 67F	ad. No. 82, 2002
	am. No. 82, 2002
s. 67G	ad. No. 82, 2002
	am No 41, 2015
s. 67H	ad. No. 82, 2002
	am. No. 8, 2007; No 52, 2013; No 41, 2015
s 67I	ad. No. 82, 2002
	am No 41, 2015
s 67J	ad No 82, 2002
	am No 41, 2015
s. 67K	ad. No. 82, 2002
	am. No. 82, 2002; No 41, 2015
Division 4	
Subdivision A	
Subdivision A heading	ad No 95, 2001
s 68	rs No 54, 1959
	am No 104, 1968
	rs No 81, 1982; No 34, 1992
	am No 95, 2001; No 33, 2013; No 41, 2015; No 131, 2018
s 68A	ad No 95, 2001
s 69	rs No 81, 1982; No 34, 1992
	am No 209, 1992; No 15, 1996; No 82, 2002
	rs No 37, 2012
	am No 33, 2013; No 52, 2013; No 131, 2018; No 92, 2020
s. 70	rep. No. 81, 1982
	ad. No. 34, 1992
	am. No. 209, 1992; No. 176, 1999; Nos. 24 and 95, 2001; No. 82, 2002; No 52, 2013; No 41, 2015
s. 71	rs. No. 36, 1910

66 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 7, 1934
	rs. No. 64, 1981
	am. No. 81, 1982
	rs. No. 34, 1992
	am. No. 3, 1997; No. 108, 1999; No. 92, 2000
	rs. No. 95, 2001
	am. No. 82, 2002
	rs. No. 25, 2004
	am No 41, 2015
Subdivision AA	
Subdivision AA	ad. No. 25, 2004
s 71AAAA	ad. No. 25, 2004
s 71AAAB	ad No 25, 2004
	am No 41, 2015
s 71AAAC	ad No 25, 2004
	am No 41, 2015
Subdivision AB	
Subdivision AB heading	ad. No. 25, 2004
s 71AAAD	ad No 25, 2004
s 71AAAE	ad No 25, 2004
	am No 46, 2011; No 126, 2015
s 71AAAF	ad. No. 25, 2004
	am No 41, 2015
s 71AAAG	ad No 25, 2004
	am No 41, 2015
s 71AAAH	ad No 25, 2004
	am No 41, 2015
s 71AAAI	ad No 25, 2004
	am No 41, 2015
s 71AAAJ	ad No 25, 2004
s 71AAAK	ad No 25, 2004

Customs Act 1901

67

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
	am No 41, 2015
s. 71AAAL	ad. No. 25, 2004
	am. No. 91, 2005; No. 39, 2012; No 41, 2015
s 71AAAM	ad. No. 25, 2004
	am No 41, 2015
s 71AAAN	ad No 25, 2004
s 71AAAO	ad No 25, 2004
	am No 41, 2015
s. 71AAAP	ad. No. 25, 2004
	am. No. 91, 2005; No 41, 2015
s. 71AAAQ	ad. No. 25, 2004
	am No 52, 2013
s. 71AAAR	ad. No. 25, 2004
	am. No. 74, 2008; No 52, 2013
s 71AAAS	ad. No. 25, 2004
	am No 41, 2015
s 71AAAT	ad No 25, 2004
	am No 41, 2015
s. 71AAA	ad. No. 95, 2001
	am. No. 25, 2004
	rep. No. 91, 2005
s. 71AAB	ad. No. 95, 2001
	rep. No. 91, 2005
Subdivision B	
Subdivision B heading	ad. No. 95, 2001
s. 71A	ad. No. 104, 1968
	am. No. 64, 1981
	rs. No. 34, 1992
	am. No. 3, 1997
	rs. No. 95, 2001
	am. No. 82, 2002; No. 33, 2013; No 41, 2015

68 Customs Act 1901

# Endnote 4—Amendment history

	N. 142 1000
	am. No. 142, 1999
1	rep. No. 95, 2001
s. 71AB	ad. No. 3, 1997
1	rep. No. 95, 2001
s 71B	ad No 104, 1968
	am No 28, 1974; No 64, 1981; No 81, 1982
1	rs No 34, 1992
	am No 209, 1992; No 8, 1994; No 85, 1995; No 3, 1997; No 142, 1999; No 176, 1999
1	rs No 95, 2001
	am No 41, 2015; No 19, 2017
s. 71BA	ad. No. 95, 2001
:	am No 41, 2015; No 141, 2015
s. 71C	ad. No. 34, 1992
!	rs. No. 95, 2001
;	am. No. 25, 2004; No. 39, 2012; No 41, 2015
s. 71D	ad. No. 34, 1992
;	am. No. 85, 1995
1	rs. No. 95, 2001
;	am No 41, 2015
s. 71DA	ad. No. 95, 2001
Subdivision C	ad No 95, 2001
1	rep No 33, 2013
s 71DB	ad No 95, 2001
;	am No 5, 2007
1	rep No 33, 2013
s 71DC	ad No 95, 2001
;	am No 82, 2002; No 5, 2007
1	rep No 33, 2013
s 71DD	ad No 95, 2001

Customs Act 1901

69

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
	am No 82, 2002; No 5, 2007
	rep No 33, 2013
s 71DE	ad No 95, 2001
	rep No 33, 2013
s 71DF	ad No 95, 2001
	rs No 82, 2002; No 5, 2007
	rep No 33, 2013
Subdivision D	
Subdivision D	ad No 95, 2001
s 71DG	ad No 95, 2001
	rs No 82, 2002
	am No 5, 2007
	rep No 33, 2013
	ad No 131, 2018
s 71DGA	ad No 5, 2007
	rep No 33, 2013
s 71DGB	ad No 5, 2007
	rep No 33, 2013
s 71DH	ad No 95, 2001
	am No 82, 2002; No 41, 2015
s 71DI	ad No 95, 2001
	am No 41, 2015; No 19, 2017
s 71DJ	ad No 95, 2001
	am No 41, 2015
s 71DK	ad No 95, 2001
	am No 41, 2015
s 71DL	ad No 95, 2001
Subdivision E	
Subdivision E heading	ad. No. 95, 2001
s. 71E	ad. No. 34, 1992

70 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 209, 1992; No. 85, 1995; Nos. 24 and 95, 2001; No. 82, 2002; No. 25, 2004; No. 33, 2013; No 41, 2015
s. 71F	ad. No. 34, 1992
	am. No. 8, 1994; Nos. 142 and 176, 1999
	rs. No. 95, 2001
	am. No. 136, 2003; No 41, 2015
s. 71G	ad. No. 34, 1992
	am. No. 82, 2002
	rs. No. 95, 2001
	am No 33 and 52, 2013
s. 71H	ad. No. 34, 1992
	am. No. 119, 2003
	rs. No. 95, 2001
	am. No. 74, 2008; No 52, 2013
s. 71J	ad. No. 34, 1992
	rs. No. 142, 1999; No. 95, 2001
	am No 41, 2015
s. 71K	ad. No. 34, 1992
	rs. No. 95, 2001
	am. No. 76, 2006; No. 37, 2012; No 41, 2015
s. 71L	ad. No. 34, 1992
	am. No. 209, 1992; No. 85, 1995
	rs. No. 95, 2001
	am. No. 25, 2004; No. 76, 2006; No. 37, 2012; No. 33, 2013; No 41, 2015
s. 71M	ad. No. 82, 2002
	am No 41, 2015
s. 72	am. No. 12, 1923; No. 111, 1960; No. 104, 1968
	rs. No. 64, 1981
	am. No. 72, 1984; No. 111, 1990; No. 34, 1992; No. 95, 2001; No. 8, 2007

Customs Act 1901

71

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
s. 73	am. No. 12, 1923; No. 7, 1934; No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 81, 1982
	rs. No. 40, 1985
	am. No. 34, 1992; No. 137, 1999; No. 24, 2001; No. 82, 2002
s. 74	am. No. 28, 1966; No. 54, 1967; No. 64, 1981
	rs. No. 111, 1990
	am. No. 209, 1992; No. 82, 2002
	rs. No. 95, 2001
	am No 41, 2015
s. 74A	ad. No. 209, 1992
	am. No. 3, 1997
	rep. No. 95, 2001
s. 75	am. No. 12, 1923; No. 108, 1952; No. 28, 1966; No. 54, 1967
	rep. No. 104, 1968
s. 76	am. No. 12, 1923; No. 95, 2001
s. 77AA	ad. No. 95, 2001
	am No 41, 2015
Division 4A	ad. No. 34, 1992
	rep. No. 95, 2001
s. 77A	ad. No. 34, 1992
	am. No. 85, 1995; No. 142, 1999
	rep. No. 95, 2001
s. 77B	ad. No. 34, 1992
	rep. No. 95, 2001
s. 77C	ad. No. 34, 1992
	rs. No. 85, 1995
	rep. No. 95, 2001
s 77D	ad No 85, 1995
	am No 176, 1999; No 82, 2002
	rep No 95, 2001
s 77E	ad No 85, 1995

72 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am No 176, 1999; No 82, 2002
	rep No 95, 2001
Division 5	
Division 5	ad. No. 25, 2004
s 77EA	ad. No. 25, 2004
	am No 41, 2015
s 77EB	ad No 25, 2004
s 77EC	ad No 25, 2004
	am No 41, 2015
s 77ED	ad No 25, 2004
s 77EE	ad No 25, 2004
s 77EF	ad No 25, 2004
	am No 41, 2015
Part IVA	
Part IVA	ad. No. 3, 1997
s. 77F	ad. No. 3, 1997
	am. No. 7, 2000; No. 95, 2001; No. 63, 2011; No. 33, 2013; No 41, 2015; No 141, 2015
s 77G	ad. No. 3, 1997
	am No 41, 2015
s 77H	ad No 3, 1997
s. 77J	ad. No. 3, 1997
	am No 41, 2015
s. 77K	ad. No. 3, 1997
	am. Nos. 55 and 95, 2001; No. 8, 2007; No 52, 2013; No 41, 2015
s. 77L	ad. No. 3, 1997
	am. No. 63, 2011; No 41, 2015
s. 77LA	ad. No. 95, 2001
	am No 41, 2015
s. 77M	ad. No. 3, 1997
	rep. No. 63, 2011

Customs Act 1901

73

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
s. 77N	ad. No. 3, 1997
	am. Nos. 55 and 95, 2001; No 52, 2013; No 41, 2015
s. 77P	ad. No. 3, 1997
	am No 41, 2015
s. 77Q	ad. No. 3, 1997
	am. No. 63, 2011; No 41, 2015
s. 77R	ad. No. 3, 1997
	am. No. 63, 2011; No 52, 2013
s. 77S	ad. No. 3, 1997
	am. No. 63, 2011
s. 77T	ad. No. 3, 1997
	am No 41, 2015
s. 77U	ad. No. 3, 1997
	am. No. 63, 2011
s. 77V	ad. No. 3, 1997
	am. No. 63, 2011; No 52, 2013; No 41, 2015
s 77VA	ad. No. 63, 2011
	am No 41, 2015
s 77VB	ad No 63, 2011
	am No 41, 2015
s 77VC	ad No 63, 2011
	am No 41, 2015
s. 77W	ad. No. 3, 1997
	am. No. 63, 2011; No 141, 2015
s. 77X	ad. No. 3, 1997
	am. No. 63, 2011; No 41, 2015
s. 77Y	ad. No. 3, 1997
	am. No. 63, 2011; No 52, 2013; No 41, 2015
s. 77Z	ad. No. 3, 1997
s. 77ZA	ad. No. 3, 1997

74 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
Part V	
Part V	rs No 110, 1980
s 78	rs No 110, 1980
	am No 85, 1995; No 8, 2007; No 41, 2015; No 141, 2015
s 79	am No 54, 1959
	rs No 110, 1980
	am No 5, 1990; No 85, 1995; No 76, 2006; No 41, 2015
s 80	rs No 12, 1923; No 110, 1980
	am No 81, 1982; No 85, 1995; No 8, 2007; No 41, 2015; No 141, 2015; No 131, 2018
s 80A	ad No 33, 2013
	am No 41, 2015
s 81	am No 12, 1923
	rs No 110, 1980
	am No 81, 1982; No 210, 1992; No 85, 1995; No 55, 2001; No 82, 2002; No 8, 2007; No 33, 2013; No 52, 2013; No 41, 2015
s 81A	ad No 63, 2011
	am No 33, 2013; No 41, 2015
s 81B	ad No 63, 2011
	am No 41, 2015; No 141, 2015
s 82	rep No 80, 1950
	ad No 110, 1980
	am No 81, 1982; No 210, 1992; No 85, 1995; No 55, 2001; No 63, 2011; No 52, 2013; No 41, 2015; No 131, 2018
s. 82A	ad. No. 63, 2011
	am No 52, 2013; No 41, 2015
s. 82B	ad. No. 63, 2011
	am No 41, 2015
s. 82C	ad. No. 63, 2011
	am No 52, 2013
s. 83	am. No. 12, 1923

Customs Act 1901

75

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 104, 1968
	ad. No. 110, 1980
	am. No. 81, 1982; No. 10, 1986; No. 85, 1995; No. 8, 2007; No. 63, 2011; No 41, 2015
s. 84	rep. No. 104, 1968
	ad. No. 110, 1980
	am. No. 85, 1995; No. 8, 2007; No 52, 2013; No 41, 2015
s. 85	rs. No. 12, 1923; No. 110, 1980
	am. No. 63, 2011
	rs No 141, 2015
s 85A	ad No 141, 2015
s. 86	rep. No. 104, 1968
	ad. No. 110, 1980
	am. No. 81, 1982; No. 72, 1984; No. 10, 1986; No. 85, 1995; No. 24, 2001; No. 82, 2002; No. 8, 2007; No. 63, 2011; No 52, 2013; No 41, 2015; No 141, 2015
	ed C142
s. 87	rs. No. 110, 1980
	am. No. 81, 1982; No. 72, 1984; No. 85, 1995; No. 24, 2001; No. 82, 2002; No. 8, 2007; No. 63, 2011; No 41, 2015
s 87A	ad No 141, 2015
s. 88	rep. No. 104, 1968
	ad. No. 110, 1980
s. 89	rs. No. 110, 1980
	am. No. 8, 2007
s. 90	rep. No. 21, 1906
	ad. No. 110, 1980
	am. No. 81, 1982; No. 72, 1984; No. 24, 2001; No. 82, 2002; No 52, 2013
s. 91	rep. No. 21, 1906
	ad. No. 110, 1980
	am. No. 66, 1954; No. 28, 1966; No. 54, 1967; No. 104, 1968

76 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 110, 1980
s. 92A	ad. No. 111, 1960
	am. No. 28, 1966; No. 54, 1967
	rep. No. 110, 1980
s. 93	am. No. 28, 1966; No. 54, 1967
	rs. No. 110, 1980
s. 94	rs. No. 110, 1980
	am. No. 8, 2007
s. 95	rs. No. 111, 1960; No. 110, 1980
	am. No. 157, 1981
s. 96	am. No. 104, 1968
	rs. No. 110, 1980
s 96A	ad. No. 81, 1982
	am. No. 72, 1984; No. 175, 1985; No. 111, 1990; No. 85, 1995; No. 24, 2001; No. 82, 2002; No. 8, 2007; No. 63, 2011; No 52, 2013; No 5, 2015; No 4, 2016
s. 96B	ad. No. 175, 1985
	am. No. 111, 1990; No. 24, 2001; No. 82, 2002; No. 63, 2011; No 52, 2013; No 41, 2015; No 4, 2016
s. 97	rs. No. 108, 1952
	am. No. 28, 1974
	rs. No. 110, 1980
	am. No. 81, 1982; No. 72, 1984; No. 8, 2007
s. 98	rs. No. 110, 1980
	am. No. 5, 1990
s. 99	am. No. 104, 1968
	rs. No. 110, 1980; No. 81, 1982
	am. No. 111, 1990; No. 34, 1992; No. 95, 2001; No 41, 2015
s. 100	rs. No. 110, 1980
	am. No. 81, 1982; No. 24, 2001; No. 82, 2002; No. 8, 2007
	rs No 52, 2013

Customs Act 1901

77

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	am No 41, 2015
s. 101	rs. No. 110, 1980
	am. No. 81, 1982; No. 24, 2001; No. 82, 2002; No. 8, 2007; No 52, 2013
s. 102	rs. No. 110, 1980
	am. No. 81, 1982; No. 24, 2001; No. 8, 2007; No 52, 2013
s. 102A	ad. No. 95, 2001
	am. No. 82, 2002; No 41, 2015
Part VAAA	
Part VAAA	ad No 52, 2013
Division 1	
s 102B	ad No 52, 2013
	am No 41, 2015
s 102BA	ad No 52, 2013
	am No 41, 2015
Division 2	
s 102C	ad No 52, 2013
	am No 41, 2015
s 102CA	ad No 52, 2013
	am No 41, 2015
s 102CB	ad No 52, 2013
	am No 41, 2015
s 102CC	ad No 52, 2013
	am No 41, 2015
s 102CD	ad No 52, 2013
	am No 41, 2015
s 102CE	ad No 52, 2013
s 102CF	ad No 52, 2013
s 102CG	ad No 52, 2013
	am No 41, 2015
s 102CH	ad No 52, 2013

78 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 102CI	ad No 52, 2013
s 102CJ	ad No 52, 2013
	am No 41, 2015
s 102CK	ad No 52, 2013
Division 3	
s 102D	ad No 52, 2013
s 102DA	ad No 52, 2013
s 102DB	ad No 52, 2013
	am No 41, 2015
s 102DC	ad No 52, 2013
	am No 41, 2015
s 102DD	ad No 52, 2013
	am No 41, 2015
s 102DE	ad No 52, 2013
Division 4	
s 102E	ad No 52, 2013
	am No 41, 2015
s 102EA	ad No 52, 2013
s 102EB	ad No 52, 2013
	am No 41, 2015
Division 5	
s 102F	ad No 52, 2013
	am No 41, 2015
s 102FA	ad No 52, 2013
Part VA	
Part VA heading	rs. No. 84, 2000; No. 76, 2006
Part VA	ad. No. 5, 1990
s. 103	am. No. 28, 1966; No. 54, 1967
	rep. No. 110, 1980
	ad. No. 5, 1990
	am. No. 84, 2000; No. 37, 2012

Customs Act 1901

79

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
s. 104	rs. No. 54, 1959
	am. No. 28, 1974
	rep. No. 110, 1980
	ad. No. 5, 1990
	am. No. 34, 1992; No. 84, 2000; No. 33, 2013
s. 105	rs. No. 54, 1959
	rep. No. 110, 1980
	ad. No. 5, 1990
	am. No. 85, 1995; No. 84, 2000; No 41, 2015
s. 105A	ad. No. 76, 2006
	am No 41, 2015
Part VAA	
Part VAA	ad. No. 76, 2006
s 105B	ad No 76, 2006
	am No 41, 2015; No 81, 2015; No 77, 2016; No 120, 2017; No 112, 2018; No 127, 2018; No 108, 2019
s. 105C	ad. No. 76, 2006
	am No 52, 2013; No 41, 2015; No 81, 2015
s 105D	ad No 76, 2006
	am No 39, 2012; No 41, 2015; No 18, 2020
s. 105E	ad. No. 76, 2006
	am No 41, 2015
s. 106	rep. No. 110, 1980
Part VB	
Part VB	ad. No. 111, 2004
Division 1	
Subdivision A	
s 106A	ad. No. 111, 2004
s 106B	ad No 111, 2004
	am No 41, 2015
s 106C	ad No 111, 2004

80 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am No 41, 2015
s 106D	ad No 111, 2004
	am No 41, 2015
Subdivision B	
s 106E	ad. No. 111, 2004
s 106F	ad No 111, 2004
	am No 41, 2015
Subdivision C	
s. 106G	ad. No. 111, 2004
	am. No. 103, 2013; No 41, 2015
s. 106H	ad. No. 111, 2004
	am No 41, 2015
s. 106I	ad. No. 111, 2004
	am No 41, 2015
Division 2	
s. 106J	ad. No. 111, 2004
Part VI	
Division 1AAA	
Division 1AAA	ad No 73, 2015
s 107	rep No 110, 1980
	ad No 73, 2015
s 108	rep No 48, 1963
s 109	rep No 110, 1980
s 110	rep No 110, 1980
s 111	rep No 108, 1952
Division 1	
Division 1 heading	ad. No. 111, 1990
s 112	rs No 36, 1910
	am No 19, 1914; No 7, 1934
	rs No 56, 1951

Customs Act 1901

81

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	am No 154, 1977; No 81, 1982; No 24, 1989; No 34, 1992; No 38, 1998; No 24, 2001; No 129, 2005; No 5, 2011; No 103, 2013; No 4, 2016; No 19, 2017
s. 112A	ad. No. 36, 1910
	am. No. 7, 1934
	rep. No. 56, 1951
	ad. No. 129, 2005
	am. No. 167, 2012; No. 103, 2013
s. 112B	ad. No. 147, 2007
Division 1AA	
Division 1AA	ad. No. 152, 2012
s. 112BA	ad. No. 152, 2012
s. 112BB	ad. No. 152, 2012
s. 112BC	ad. No. 152, 2012
Division 1A	
Division 1A heading	rs No 41, 2015
Division 1A	ad. No. 63, 2011
s. 112C	ad. No. 63, 2011
	am No 41, 2015
s. 112D	ad. No. 63, 2011
	am No 52, 2013
Division 2	
Division 2 heading	ad. No. 111, 1990
Subdivision A	
Subdivision A heading	ad. No. 95, 2001
s. 113	am. No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 81, 1982
	rs. No. 111, 1990
	am. No. 95, 2001; No 52, 2013
s. 113AA	ad. No. 95, 2001
	rs. No. 33, 2013
	am No 41, 2015

82 Customs Act 1901

Provision affected	How affected
Subdivision B	
Subdivision B heading	ad. No. 95, 2001
s. 114	am. No. 12, 1923
	rs. No. 54, 1959; No. 104, 1968
	am. No. 107, 1975
	rs. No. 154, 1977
	am. No. 81, 1982; No. 149, 1986
	rs. No. 111, 1990
	am. No. 34, 1992
	rs. No. 95, 2001
	am. No. 136, 2003; No 41, 2015
s. 114A	ad. No. 12, 1923
	am. No. 28, 1966; No. 54, 1967; No. 28, 1974
	rs. No. 154, 1977
	am. No. 81, 1982; No. 39, 1985
	rs. No. 111, 1990; No. 95, 2001
	am No 41, 2015
s. 114B	ad. No. 111, 1990
	am. No. 85, 1995; Nos. 24 and 95, 2001; No. 82, 2002; No 52, 2013; No 41, 2015; No 4, 2016
Subdivision C	ad. No. 95, 2001
	rep. No. 33, 2013
s. 114BA	ad. No. 95, 2001
	rep. No. 33, 2013
s. 114BB	ad. No. 95, 2001
	am. No. 82, 2002
	rep. No. 33, 2013
s. 114BC	ad. No. 95, 2001
	am. No. 82, 2002
	rep. No. 33, 2013

Customs Act 1901

83

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
Subdivision D	
Subdivision D heading	ad. No. 95, 2001
s. 114C	ad. No. 111, 1990
	am. Nos. 34 and 209, 1992; No. 25, 2001
	rs. No. 95, 2001
	am. No. 82, 2002; No. 33, 2013; No 41, 2015
s. 114CA	ad. No. 63, 2011
	am. No. 33, 2013; No 41, 2015
s. 114CB	ad. No. 63, 2011
	am. No. 33, 2013
s. 114CC	ad. No. 63, 2011
s. 114D	ad. No. 111, 1990
	am. No. 209, 1992; No. 25, 2001; No. 82, 2002
	rs. No. 95, 2001
	am. No. 82, 2002; No. 91, 2004; No. 63, 2011; No. 32, 2013; No 41, 2015
s. 114E	ad. No. 95, 2001
	am. No. 25, 2004
s. 114F	ad. No. 95, 2001
	am. No. 136, 2003; No. 25, 2004; No 41, 2015
s. 115	am. No. 12, 1923; No. 108, 1952; No. 54, 1959; No. 28, 1966; No. 54, 1967
	rep. No. 104, 1968
	ad. No. 154, 1977
	am. No. 64, 1981; No. 81, 1982
	rs. No. 111, 1990
	am. No. 34, 1992; No. 82, 2002
	rs. No. 95, 2001
s. 116	am. No. 12, 1923; No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 81, 1982
	rs. No. 111, 1990

84 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 82, 2002
	rs. No. 95, 2001
	am No 52, 2013; No 41, 2015
s. 116A	ad. No. 95, 2001
	rep. No. 33, 2013
s. 117	rs. No. 81, 1982; No. 95, 2001
	am No 41, 2015
s. 117AA	ad. No. 95, 2001
	am. No. 82, 2002; No. 63, 2011; No 41, 2015
s. 117A	ad. No. 111, 1990
	am. No. 34, 1992; No. 85, 1995
	rs. No. 95, 2001
	am No 41, 2015
s. 118	am. No. 12, 1923; No. 108, 1952; No. 28, 1966; No. 54, 1967; No. 64, 1981; Nos. 51 and 81, 1982; No. 82, 2002
	rs. No. 95, 2001
	am. No. 82, 2002; No. 111, 2004; No 4, 2015; No 41, 2015
s. 118A	ad. No. 82, 2002
	am No 41, 2015
s. 119	rs. No. 12, 1923
	am. No. 48, 1963; No. 28, 1974; No. 154, 1977; No. 64, 1981; No. 10, 1986; No. 111, 1990
	am. No. 34, 1992; No. 85, 1995
	rs. No. 95, 2001
	am. No. 82, 2002; No. 25, 2004; No 41, 2015
s 119AA	ad No 82, 2002
	am No 63, 2011; No 41, 2015; No 19, 2017
s 119AB	ad. No. 63, 2011
	am No 41, 2015
s 119AC	ad No 63, 2011
s. 119A	ad. No. 111, 1990

Customs Act 1901

85

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 34, 1992
	rs. No. 95, 2001
	am No 41, 2015
s. 119B	ad. No. 111, 1990
	rs. No. 95, 2001
	am. No. 119, 2003; No. 74, 2008; No 52, 2013
s. 119C	ad. No. 111, 1990
	rs. No. 95, 2001
s. 119D	ad. No. 111, 1990
	am. No. 34, 1992
	rs. No. 95, 2001
	am. No. 82, 2002; No. 63, 2011; No 41, 2015
s. 119E	ad. No. 82, 2002
	am No 41, 2015
s. 120	am. No. 12, 1923
	rs. No. 54, 1959
	am. No. 28, 1966; No. 54, 1967; No. 104, 1968; No. 28, 1974; No. 64, 1981; No. 81, 1982; No. 111, 1990; No. 95, 2001; No. 8, 2007
s 121	rep No 111, 1960
s 122	am No 12, 1923; No 108, 1952; No 95, 2001
Division 3 heading	am No 34, 1992
	rep No 95, 2001
Division 3	ad No 111, 1990
	rep No 95, 2001
s 122A	ad No 111, 1990
	am No 85, 1995
	rep No 95, 2001
s 122B	ad No 111, 1990
	rep No 95, 2001
s 122C	ad No 111, 1990

86 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	rep No 95, 2001
s 122D	ad No 111, 1990
	am No 82, 2002
	rep No 95, 2001
s 122E	ad No 111, 1990
	rep No 95, 2001
Division 3A	
Division 3A	ad No 95, 2001
	rs No 41, 2015
s 122F	ad No 95, 2001
	am No 82, 2002; No 41, 2015
s 122G	ad No 95, 2001
s 122H	ad No 95, 2001
	am No 63, 2011; No 41, 2015
s 122J	ad No 95, 2001
s 122K	ad No 95, 2001
s 122L	ad No 95, 2001
s 122M	ad No 95, 2001
s 122N	ad No 95, 2001
s 122P	ad No 95, 2001
s 122Q	ad No 95, 2001
	am No 41, 2015
s 122R	ad No 95, 2001
	am No 13, 2020
Division 4	
Division 4 heading	ad. No. 111, 1990
s. 123	am. No. 12, 1923; No. 108, 1952; No. 48, 1963; No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 24, 2001; No. 82, 2002; No. 8, 2007; No 52, 2013
s. 124	am. No. 12, 1923; No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 81, 1982; No. 24, 2001; No. 82, 2002; No. 8, 2007

Customs Act 1901

87

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
s. 125	am. No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 81, 1982; No. 24 2001; No. 82, 2002
s. 126	am. No. 85, 1995; No. 8, 2007; No 41, 2015
Division 4A	
Division 4A	ad. No. 62, 2003
s 126AAA	ad No 120, 2017
s 126AA	ad No 62, 2003
	am No 120, 2017
	rep No 120, 2017
s 126AB	ad No 62, 2003
	am No 120, 2017
s 126AC	ad No 62, 2003
	am No 120, 2017
s 126AD	ad No 62, 2003
	am No 120, 2017
Division 4B	
Division 4B heading	rs No 4, 2021
Division 4B	ad No 120, 2004
s 126AE	ad No 120, 2004
	am No 8, 2010; No 4, 2021
Division 4C	
Division 4C	ad. No. 130, 2004
ss. 126AF–126AI	ad. No. 130, 2004
Division 4D	
Division 4D	ad. No. 166, 2006
s. 126AJA	ad. No. 166, 2006
	am. No. 1, 2012
s. 126AJB	ad. No. 166, 2006
s. 126AJC	ad. No. 166, 2006
s. 126AJD	ad. No. 166, 2006

88 Customs Act 1901

Provision affected	How affected
Division 4DA	
Division 4DA	ad No 108, 2019
s 126AJE	ad No 108, 2019
s 126AJF	ad No 108, 2019
s 126AJG	ad No 108, 2019
s 126AJH	ad No 108, 2019
Division 4E	
Division 4E	ad. No. 127, 2008
ss. 126AKA-126AKD	ad. No. 127, 2008
Division 4EA	
Division 4EA	ad No 112, 2018
s 126AKE	ad No 112, 2018
s 126AKF	ad No 112, 2018
s 126AKG	ad No 112, 2018
s 126AKH	ad No 112, 2018
Division 4EB	
Division 4EB	ad No 127, 2018
s 126AKI	ad No 127, 2018
s 126AKJ	ad No 127, 2018
s 126AKK	ad No 127, 2018
s 126AKL	ad No 127, 2018
Division 4F	
Division 4F	ad. No. 172, 2012
s. 126ALA	ad. No. 172, 2012
s. 126ALB	ad. No. 172, 2012
s. 126ALC	ad. No. 172, 2012
s. 126ALD	ad. No. 172, 2012
Division 4FA	
Division 4FA	ad No 108, 2019
s 126ALE	ad No 108, 2019
s 126ALF	ad No 108, 2019

Customs Act 1901

89

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
s 126ALG	ad No 108, 2019
s 126ALH	ad No 108, 2019
Division 4G	
Division 4G	ad No 113, 2014
s 126AMA	ad No 113, 2014
s 126AMB	ad No 113, 2014
s 126AMC	ad No 113, 2014
s 126AMD	ad No 113, 2014
Division 4H	
Division 4H	ad No 124, 2014
s 126ANA	ad No 124, 2014
s 126ANB	ad No 124, 2014
s 126ANC	ad No 124, 2014
s 126AND	ad No 124, 2014
Division 4J	
Division 4J	ad No 136, 2015
126AOA	ad No 136, 2015
126AOB	ad No 136, 2015
126AOC	ad No 136, 2015
126AOD	ad No 136, 2015
Division 4K	
Division 4K	ad No 108, 2019
s 126APA	ad No 108, 2019
s 126APB	ad No 108, 2019
s 126APC	ad No 108, 2019
s 126APD	ad No 108, 2019
Division 5	
Division 5 heading	ad. No. 111, 1990
s. 126A	ad. No. 104, 1987
s. 126B	ad. No. 104, 1987
	am. No. 111, 1990

90 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s. 126C	ad. No. 111, 1990
	am. No. 85, 1995; No. 24, 2001; No. 82, 2002; No 52, 2013; No 41, 2015
Part VIA	
Part VIA heading	rs. No. 136, 2003
Part VIA	ad. No. 95, 2001
s. 126D	ad. No. 95, 2001
	am No 41, 2015
s. 126DA	ad. No. 95, 2001
	am. No. 82, 2002; No 41, 2015
s 126DB	ad. No. 136, 2003
	am No 41, 2015
s 126DC	ad No 136, 2003
	am No 41, 2015
s 126DD	ad No 136, 2003
s. 126E	ad. No. 95, 2001
	am. No. 8, 2010; No 31, 2014; No 41, 2015
s 126F	ad. No. 95, 2001
	am No 41, 2015
s 126G	ad No 95, 2001
	am No 41, 2015
s 126H	ad No 41, 2015
Part VII	
Part VII heading	am. No. 12, 1923
Part VII	rs. No. 108, 1952
s. 127	am. No. 12, 1923
	rs. No. 108, 1952
	am. No. 104, 1968; No. 28, 1974; No. 81, 1982; No. 111, 1990; No. 24, 2001; No. 82, 2002; No 52, 2013; No 4, 2015; No 41, 2015
s. 128	am. No. 12, 1923
	rs. No. 108, 1952

Customs Act 1901

91

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 95, 2001; No 4, 2015
s. 129	am. No. 12, 1923
	rs. No. 108, 1952; No. 48, 1963; No. 104, 1968
	am. No. 28, 1974; No. 64, 1981; No. 81, 1982; No. 24, 2001; No. 82, 2002; No. 8, 2007; No 52, 2013; No 4, 2015; No 41, 2015; No 4, 2016
s. 130	rep. No. 45, 1934
	ad. No. 108, 1952
	am. No. 48, 1963
	rs. No. 104, 1968
s. 130A	ad. No. 108, 1952
	am. No. 47, 1953; No. 54, 1959
	rs. No. 104, 1968
	am. No. 28, 1974; No. 64, 1981
s. 130B	ad. No. 48, 1963
	rs. No. 104, 1968
	am. No. 28, 1974; No. 81, 1982; No. 149, 1986; No. 34, 1992; No. 24, 2001; No. 82, 2002; No 52, 2013; No 4, 2016
s. 130C	ad. No. 104, 1968
	am. No. 81, 1982; No. 111, 1990
s. 131	am. No. 12, 1923
	rep. No. 29, 1965
Part VIII	
Division 1	
s. 131A	ad. No. 7, 1934
	am. No. 162, 1973; No. 64, 1981; No. 39, 1983; No 41, 2015
s. 131AA	ad. No. 37, 1990
	am. No. 25, 2000
	rs. No. 10, 2003; No 57, 2019
s. 131B	ad. No. 81, 1987
s. 132	rs. No. 48, 1963

92 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 28, 1974; No. 81, 1982 (as am. by No. 39, 1983); Nos. 34 and 209, 1992; No. 108, 1999; No. 92, 2000; No. 95, 2001; No. 76, 2006
s. 132AA	ad. No. 142, 1999
	am. No. 92, 2000; No. 95, 2001; No. 5, 2007; Nos. 37 and 136, 2012; No. 33, 2013; No 41, 2015
s. 132A	ad. No. 104, 1968
s. 132B	ad. No. 28, 1974
	am. No. 64, 1981; No. 81, 1982; No. 10, 1986; No. 34, 1992; No. 85, 1995; No. 95, 2001; No. 8, 2007; No. 33, 2013; No 41, 2015
s. 132C	ad. No. 28, 1974
	am. No. 10, 1986; No. 85, 1995; No. 8, 2007; No. 5, 2011; No 41, 2015
s. 132D	ad. No. 28, 1974
	am. No. 10, 1986; No. 85, 1995; No. 8, 2007; No 41, 2015
s. 132E	ad. No. 28, 1974
	rep. No. 61, 1981
s 133	am No 107, 1975; No 177, 1979; No 15, 1980; No 72, 1984
s 136	am No 24, 1989
s 137	am No 54, 1947
	rep No 12, 1971
	ad No 24, 1989
	am No 85, 1995; No 41, 2015
s 138	rep No 29, 1965
s 139	rep No 29, 1965
s 140	am No 7, 1934
	rep No 29, 1965
s 141	rep No 28, 1966
s 143	rep No 41, 1976
s 144	rep No 29, 1965
s 145	ed C157
s 146	am No 85, 1995

Customs Act 1901

93

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	rep No 25, 2004
s. 147	rep. No. 25, 2004
s. 149	am. No. 12, 1923; No. 81, 1982; No. 111, 1990; No. 142, 1999
s. 150	am. No. 104, 1968; No 41, 2015
s. 151	rs. No. 29, 1965
	am. No. 133, 1965
	rs. No. 82, 1965 (as am. by No. 133, 1965)
	am. No. 104, 1968; Nos. 28 and 120, 1974; No. 174, 1976; No. 171, 1980; No. 157, 1981; No. 81, 1982
	rs. No. 115, 1982
	am. No. 19, 1983; No. 175, 1985; Nos. 10 and 149, 1986
	rs. No. 76, 1987
	am. No. 24, 1989; No. 70, 1990
	rep. No. 8, 1994
s. 151A	ad. No. 22, 1925
	rs. No. 7, 1934
	am. No. 45, 1934; No. 85, 1936
	rs. No. 29, 1965
	am. No. 133, 1965
	rs. No. 82, 1965 (as am. by No. 133, 1965)
	am. No. 104, 1968; Nos. 28 and 120, 1974; No. 174, 1976; Nos. 61 and 157, 1981
	rs. No. 115, 1982
	rep. No. 76, 1987
s. 151B	ad. No. 85, 1936
	am. No. 111, 1960
	rep. No. 29, 1965
s. 152	am. No. 56, 1950; No. 107, 1975; No. 15, 1980
s. 153	rep. No. 75, 2008
Division 1AA	
Division 1AA	

94 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 153AA	ad. No. 25, 2004
s 153AB	ad No 25, 2004
s 153AC	ad No 25, 2004
	am No 41, 2015
s 153AD	ad No 25, 2004
Division 1A	
Division 1A	ad. No. 8, 1994
s. 153A	ad. No. 56, 1950
	rs. No. 29, 1965
	am. No. 133, 1965
	rep. No. 41, 1976
	ad. No. 8, 1994
	am. No. 166, 2006
s. 153B	ad. No. 8, 1994
	am. No. 15, 1996; No. 62, 2003; No. 166, 2006
s. 153C	ad. No. 8, 1994
s. 153D	ad. No. 8, 1994
	am. No. 85, 1995; No. 62, 2003; No. 166, 2006
s. 153E	ad. No. 8, 1994
	am. No. 85, 1995; No 41, 2015
ss. 153F–153H	ad. No. 8, 1994
s. 153J	ad. No. 8, 1994
	am. No. 85, 1995
	rep. No. 166, 2006
s. 153K	ad. No. 8, 1994
	am. No. 85, 1995
	rep. No. 166, 2006
s. 153L	ad. No. 8, 1994
	am. No. 85, 1995; No 41, 2015
s. 153LA	ad. No. 85, 1995
	am No 41, 2015

Customs Act 1901

95

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

s 153M	
s. 153NA	
s 153P	
am. No. 85, 1995; No 41, 2015 s 153Q	
s 153Q ad No 8, 1994	
am No 85, 1995; No 41, 2015	
s. 153R ad. No. 8, 1994	
am. No. 85, 1995; No 41, 2015	
s. 153S ad. No. 8, 1994	
s. 153T ad. No. 8, 1994	
rep. No. 166, 2006	
Division 1B ad No 62, 2003	
rep No 120, 2017	
s 153U ad No 62, 2003	
rep No 120, 2017	
s 153UA ad No 62, 2003	
am No 8, 2010	
rep No 120, 2017	
s 153UB ad No 62, 2003	
rep No 120, 2017	
s 153UC ad No 62, 2003	
am No 41, 2015	
rep No 120, 2017	
s 153V ad No 62, 2003	
rep No 120, 2017	
s 153VA ad No 62, 2003	
am No 41, 2015	
rep No 120, 2017	
s 153VB ad No 62, 2003	
rep No 120, 2017	

96 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 153VC	ad No 62, 2003
	am No 41, 2015
	rep No 120, 2017
s 153VD	ad No 62, 2003
	am No 41, 2015
	rep No 120, 2017
s 153VE	ad No 62, 2003
	am No 75, 2008
	rep No 120, 2017
s 153VF	ad No 62, 2003
	rep No 120, 2017
s 153W	ad No 62, 2003
	rep No 120, 2017
s 153WA	ad No 62, 2003
	rep No 120, 2017
s 153WB	ad No 62, 2003
	rep No 120, 2017
s 153WC	ad No 62, 2003
	rep No 120, 2017
s 153X	ad No 62, 2003
	rep No 120, 2017
s 153XA	ad No 62, 2003
	rep No 120, 2017
s 153XB	ad No 62, 2003
	rep No 120, 2017
Division 1BA	
Division 1BA	ad No 120, 2017
Subdivision A	
s 153XC	,
s 153XD	ad No 120, 2017

Customs Act 1901

97

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
Subdivision B	
s 153XE	ad No 120, 2017
Subdivision C	
s 153XF	ad No 120, 2017
Subdivision D	
s 153XG	ad No 120, 2017
	am No 151, 2018
s 153XH	ad No 120, 2017
Subdivision E	
s 153XI	ad No 120, 2017
Subdivision F	
s 153XJ	ad No 120, 2017
Subdivision G	
s 153XK	ad No 120, 2017
Division 1C	
Division 1C	ad. No. 120, 2004
Subdivision A	
s 153Y	ad No 120, 2004
	am No 4, 2021
s 153YA	ad No 120, 2004
	am No 5, 2007; No 8, 2010; No 4, 2021
Subdivision B	
s. 153YB	ad. No. 120, 2004
	am. No. 5, 2007
Subdivision C	
s. 153YC	ad. No. 120, 2004
Subdivision D	
Subdivision D	rs No 4, 2021
s 153YD	ad No 120, 2004
	rs No 4, 2021
s 153YE	ad No 120, 2004

98 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am No 5, 2007
	rep No 4, 2021
s 153YF	ad No 120, 2004
	rep No 4, 2021
Subdivision E	rep No 4, 2021
s 153YG	ad No 120, 2004
	rep No 4, 2021
s 153YH	ad No 120, 2004
	am No 5, 2007
	rep No 4, 2021
s 153YI	ad No 120, 2004
	rep No 4, 2021
Subdivision F	
Subdivision F	rs No 4, 2021
s 153YJ	ad No 120, 2004
	rs No 4, 2021
Subdivision G	
s 153YK	ad No 120, 2004
	am No 4, 2021
Subdivision H	
s. 153YL	ad. No. 120, 2004
	am. No. 5, 2007
Subdivision I	
Subdivision I	ad No 4, 2021
s 153YM	ad No 4, 2021
Division 1D	
Division 1D	ad. No. 130, 2004
Subdivision A	
s 153Z	,
	am No 4, 2021
s 153ZA	ad No 130, 2004

Customs Act 1901

99

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

am No 8, 2010; No 46, 2011; No 4, 2021  Subdivision B  s. 153ZB	Provision affected	How affected
s. 153ZB		am No 8, 2010; No 46, 2011; No 4, 2021
am No 151, 2018         Subdivision C         s 153ZC       ad No 130, 2004         rs No 4, 2021       ad No 130, 2004         am No 151, 2018       rep No 4, 2021         s 153ZE       ad No 130, 2004         am No 151, 2018       rep No 4, 2021         Subdivision D         s 153ZF       ad No 130, 2004         rs No 4, 2021         Subdivision E         s 153ZG       ad No 130, 2004         am No 4, 2021         Subdivision F         s. 153ZH       ad. No. 130, 2004         Subdivision G         Subdivision G       ad No 4, 2021         Division 1E       ad. No. 166, 2006         Subdivision A       s 153ZIA         ad No 166, 2006       am No 1, 2012; No 172, 2012; No 4, 2021	Subdivision B	
Subdivision C         s 153ZC       ad No 130, 2004         rs No 4, 2021       ad No 130, 2004         am No 151, 2018       rep No 4, 2021         s 153ZE       ad No 130, 2004         am No 151, 2018       rep No 4, 2021         Subdivision D         Subdivision D       rs No 4, 2021         Subdivision E       ad No 130, 2004         rs 153ZG       ad No 130, 2004         am No 4, 2021       Subdivision F         s. 153ZH       ad. No. 130, 2004         Subdivision G       ad No 4, 2021         Subdivision IE       Division 1E         Division IE       ad. No. 166, 2006         Subdivision A       s 153ZIA         ad No 166, 2006       am No 1, 2012; No 172, 2012; No 4, 2021	s. 153ZB	ad. No. 130, 2004
s 153ZC		am No 151, 2018
rs No 4, 2021  ad No 130, 2004  am No 151, 2018  rep No 4, 2021  s 153ZE	Subdivision C	
s 153ZD ad No 130, 2004 am No 151, 2018 rep No 4, 2021 s 153ZE ad No 130, 2004 am No 151, 2018 rep No 4, 2021  Subdivision D  Subdivision D rs No 4, 2021 s 153ZF ad No 130, 2004 rs No 4, 2021  Subdivision E s 153ZG ad No 130, 2004 am No 4, 2021  Subdivision F s. 153ZH ad. No. 130, 2004 Subdivision G  Subdivision G  Subdivision G  Subdivision G ad No 4, 2021 s 153ZI ad No 4, 2021  Division 1E  Division 1E  Division 1E ad. No. 166, 2006  Subdivision A s 153ZIA ad No 166, 2006 am No 1, 2012; No 172, 2012; No 4, 2021	s 153ZC	ad No 130, 2004
am No 151, 2018 rep No 4, 2021  s 153ZE		rs No 4, 2021
rep No 4, 2021  ad No 130, 2004  am No 151, 2018  rep No 4, 2021  Subdivision D  Subdivision D  Subdivision E  s 153ZF  ad No 130, 2004  rs No 4, 2021  Subdivision E  s 153ZG  ad No 130, 2004  am No 4, 2021  Subdivision F  s. 153ZH  ad. No. 130, 2004  Subdivision G  Subdivision G  Subdivision G  Subdivision IE  Division 1E  Division 1E  Division A  s 153ZIA  ad No 166, 2006  Subdivision A  s 153ZIA  ad No 166, 2006  am No 1, 2012; No 172, 2012; No 4, 2021	s 153ZD	ad No 130, 2004
s 153ZE		am No 151, 2018
am No 151, 2018 rep No 4, 2021  Subdivision D  Subdivision D  Tr No 4, 2021  s 153ZF		rep No 4, 2021
rep No 4, 2021  Subdivision D  Subdivision D  rs No 4, 2021  s 153ZF  ad No 130, 2004  rs No 4, 2021  Subdivision E  s 153ZG  ad No 130, 2004  am No 4, 2021  Subdivision F  s. 153ZH  ad. No. 130, 2004  Subdivision G  Subdivision G  Subdivision G  ad No 4, 2021  Division 1E  Division 1E  ad. No. 166, 2006  Subdivision A  s 153ZIA  ad No 166, 2006  am No 1, 2012; No 172, 2012; No 4, 2021	s 153ZE	ad No 130, 2004
Subdivision D       rs No 4, 2021         s 153ZF		am No 151, 2018
Subdivision D       rs No 4, 2021         s 153ZF       ad No 130, 2004         rs No 4, 2021         Subdivision E       ad No 130, 2004         s 153ZG       ad No 130, 2004         am No 4, 2021         Subdivision F       ad. No. 130, 2004         Subdivision G       ad No 4, 2021         s 153ZI       ad No 4, 2021         Division 1E       ad. No. 166, 2006         Subdivision A       ad. No. 166, 2006         s 153ZIA       ad No 166, 2006         am No 1, 2012; No 172, 2012; No 4, 2021		rep No 4, 2021
s 153ZF	Subdivision D	
rs No 4, 2021  Subdivision E  s 153ZG	Subdivision D	rs No 4, 2021
Subdivision E       ad No 130, 2004         am No 4, 2021       am No 4, 2021         Subdivision F       ad. No. 130, 2004         Subdivision G       ad No 4, 2021         s 153ZI	s 153ZF	ad No 130, 2004
s 153ZG		rs No 4, 2021
am No 4, 2021  Subdivision F  s. 153ZH	Subdivision E	
Subdivision F       ad. No. 130, 2004         Subdivision G       ad No 4, 2021         s 153ZI	s 153ZG	ad No 130, 2004
s. 153ZH		am No 4, 2021
Subdivision G       ad No 4, 2021         s 153ZI       ad No 4, 2021         Division 1E       ad. No. 166, 2006         Subdivision A       ad No 166, 2006         s 153ZIA       ad No 166, 2006         am No 1, 2012; No 172, 2012; No 4, 2021	Subdivision F	
Subdivision G       ad No 4, 2021         s 153ZI       ad No 4, 2021         Division 1E       ad. No. 166, 2006         Subdivision A       ad No 166, 2006         s 153ZIA       ad No 166, 2006         am No 1, 2012; No 172, 2012; No 4, 2021	s. 153ZH	ad. No. 130, 2004
s 153ZI	Subdivision G	
Division 1E         Division 1E       ad. No. 166, 2006         Subdivision A       ad No 166, 2006         s 153ZIA       ad No 166, 2006         am No 1, 2012; No 172, 2012; No 4, 2021	Subdivision G	ad No 4, 2021
Division 1E	s 153ZI	ad No 4, 2021
<b>Subdivision A</b> s 153ZIA	Division 1E	
s 153ZIA ad No 166, 2006 am No 1, 2012; No 172, 2012; No 4, 2021	Division 1E	ad. No. 166, 2006
am No 1, 2012; No 172, 2012; No 4, 2021	Subdivision A	
	s 153ZIA	ad No 166, 2006
s 153ZIB ad No 166, 2006		am No 1, 2012; No 172, 2012; No 4, 2021
	s 153ZIB	ad No 166, 2006

100 Customs Act 1901

Provision affected	How affected
	am No 8, 2010; No 46, 2011; No 1, 2012; No 4, 2021
Subdivision B	
Subdivision B heading	rs. No. 1, 2012
s. 153ZIC	ad. No. 166, 2006
	am. No. 1, 2012
Subdivision C	
s. 153ZID	ad. No. 166, 2006
Subdivision D	
s 153ZIE	ad No 166, 2006
	rs No 4, 2021
s 153ZIF	ad No 166, 2006
	am No 4, 2021
Subdivision E	
s. 153ZIG	ad. No. 166, 2006
Subdivision F	
s. 153ZIH	ad. No. 166, 2006
	am No 41, 2015
Subdivision G	
Subdivision G	ad. No. 166, 2006
	rep. No. 166, 2006 (s. 153ZIJ)
	ad. No. 1, 2012 (as am. by No. 172, 2012)
s. 153ZII	ad. No. 166, 2006
	rep. No. 166, 2006 (s. 153ZIJ)
s. 153ZIJ	ad. No. 166, 2006
	rep. No. 166, 2006 (s. 153ZIJ)
	ad. No. 1, 2012 (as am. by No. 172, 2012)
Subdivision H	
s. 153ZIK	ad. No. 166, 2006
Subdivision I	
Subdivision I	ad No 4, 2021
s 153ZIKA	ad No 4, 2021

Customs Act 1901

101

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
Division 1EA	
Division 1EA	ad No 108, 2019
Subdivision A	
s 153ZIL	ad No 108, 2019
s 153ZIM	ad No 108, 2019
Subdivision B	
s 153ZIN	ad No 108, 2019
Subdivision C	
s 153ZIO	ad No 108, 2019
Subdivision D	
s 153ZIP	ad No 108, 2019
s 153ZIQ	ad No 108, 2019
Subdivision E	
s 153ZIR	ad No 108, 2019
Subdivision F	
s 153ZIS	ad No 108, 2019
Subdivision G	
s 153ZIT	ad No 108, 2019
Division 1F	
Division 1F	ad. No. 127, 2008
Subdivision A	
s 153ZJA	ad No 127, 2008
	am No 4, 2021
s 153ZJB	ad No 127, 2008
	am No 151, 2018; No 4, 2021
Subdivision B	
s. 153ZJC	ad. No. 127, 2008
	am No 151, 2018
Subdivision C	
s. 153ZJD	ad. No. 127, 2008
	am No 151, 2018

102 Customs Act 1901

Subdivision D         s 153ZJE       ad No 127, 2008         am No 151, 2018       rs No 4, 2021         s 153ZJF       ad No 127, 2008         am No 4, 2021       am No 4, 2021         Subdivision E         s. 153ZJG       ad. No. 127, 2008         Subdivision F         s. 153ZJI       ad. No. 127, 2008         Subdivision B         Subdivision H         ad No 4, 2021         Division 1G         Division 1G         ad. No. 97, 2009         Subdivision A         s. 153ZKA       ad. No. 97, 2009         am. No. 46, 2011; No 151, 2018         Subdivision B         s. 153ZKC       ad. No. 97, 2009         am. No 151, 2018         Subdivision C         s. 153ZKD       ad. No. 97, 2009         am. No 151, 2018         Subdivision D         s 153ZKE       ad. No. 97, 2009         am. No 151, 2018	Provision affected	How affected
am No 151, 2018 rs No 4, 2021  s 153ZJF	Subdivision D	
rs No 4, 2021  ad No 127, 2008  am No 4, 2021  Subdivision E  s. 153ZJG	s 153ZJE	ad No 127, 2008
s 153ZJF		am No 151, 2018
Subdivision E  s. 153ZJG		rs No 4, 2021
Subdivision E         s. 153ZJG	s 153ZJF	ad No 127, 2008
s. 153ZJG		am No 4, 2021
Subdivision F         s. 153ZJH	Subdivision E	
s. 153ZJH	s. 153ZJG	ad. No. 127, 2008
Subdivision G       ad. No. 127, 2008         Subdivision H       ad No 4, 2021         s 153ZJJ       ad No 4, 2021         Division 1G       Division 1G         Buddivision A       ad. No. 97, 2009         s. 153ZKA       ad. No. 97, 2009         am No 151, 2018         s. 153ZKB       ad. No. 97, 2009         am. No. 46, 2011; No 151, 2018         Subdivision B       s. 153ZKC         s. 153ZKD       ad. No. 97, 2009         am No 151, 2018         Subdivision C       s. 153ZKD         s. 153ZKE       ad. No. 97, 2009         am No 151, 2018         Subdivision D       s. 153ZKE         s 153ZKE       ad. No. 97, 2009	Subdivision F	
s. 153ZJI	s. 153ZJH	ad. No. 127, 2008
Subdivision H         Subdivision H       ad No 4, 2021         s 153ZJJ       ad No 4, 2021         Division 1G       ad. No. 97, 2009         Subdivision A       ad. No. 97, 2009         s. 153ZKA       ad. No. 97, 2009         am No 151, 2018         s. 153ZKB       ad. No. 97, 2009         am. No. 46, 2011; No 151, 2018         Subdivision B       s. 153ZKC         s. 153ZKC       ad. No. 97, 2009         am No 151, 2018         Subdivision C       s. 153ZKD         s. 153ZKD       ad. No. 97, 2009         am No 151, 2018         Subdivision D       s. 153ZKE         s 153ZKE       ad No 97, 2009	Subdivision G	
Subdivision H       ad No 4, 2021         Division 1G       ad. No. 97, 2009         Subdivision A       ad. No. 97, 2009         s. 153ZKA       ad. No. 97, 2009         am No 151, 2018         s. 153ZKB       ad. No. 97, 2009         am. No. 46, 2011; No 151, 2018         Subdivision B         s. 153ZKC       ad. No. 97, 2009         am No 151, 2018         Subdivision C         s. 153ZKD       ad. No. 97, 2009         am No 151, 2018         Subdivision D         s 153ZKE       ad No 97, 2009	s. 153ZJI	ad. No. 127, 2008
s 153ZJJ	Subdivision H	
Division 1G       ad. No. 97, 2009         Subdivision A       ad. No. 97, 2009         s. 153ZKA       ad. No. 97, 2009         am No 151, 2018         s. 153ZKB       ad. No. 97, 2009         am. No. 46, 2011; No 151, 2018         Subdivision B         s. 153ZKC       ad. No. 97, 2009         am No 151, 2018         Subdivision C         s. 153ZKD       ad. No. 97, 2009         am No 151, 2018         Subdivision D         s 153ZKE       ad No 97, 2009	Subdivision H	ad No 4, 2021
Division 1G	s 153ZJJ	ad No 4, 2021
Subdivision A         s. 153ZKA       ad. No. 97, 2009         am No 151, 2018         s. 153ZKB       ad. No. 97, 2009         am. No. 46, 2011; No 151, 2018         Subdivision B       ad. No. 97, 2009         am No 151, 2018         Subdivision C         s. 153ZKD       ad. No. 97, 2009         am No 151, 2018         Subdivision D         s 153ZKE       ad No 97, 2009	Division 1G	
s. 153ZKA	Division 1G	ad. No. 97, 2009
am No 151, 2018  s. 153ZKB	Subdivision A	
s. 153ZKB	s. 153ZKA	ad. No. 97, 2009
am. No. 46, 2011; No 151, 2018  Subdivision B  s. 153ZKC		am No 151, 2018
Subdivision B         s. 153ZKC	s. 153ZKB	ad. No. 97, 2009
s. 153ZKC		am. No. 46, 2011; No 151, 2018
am No 151, 2018  Subdivision C  s. 153ZKD	Subdivision B	
Subdivision C         s. 153ZKD	s. 153ZKC	ad. No. 97, 2009
s. 153ZKD		am No 151, 2018
am No 151, 2018 <b>Subdivision D</b> s 153ZKE	Subdivision C	
<b>Subdivision D</b> s 153ZKE ad No 97, 2009	s. 153ZKD	ad. No. 97, 2009
s 153ZKE ad No 97, 2009		am No 151, 2018
•	Subdivision D	
rs No 151, 2018	s 153ZKE	ad No 97, 2009
		rs No 151, 2018

Customs Act 1901

103

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

s 153ZKF	Provision affected	How affected
s 153ZKG	s 153ZKF	ad No 97, 2009
am No 151, 2018  s 153ZKH ad No 97, 2009 am No 151, 2018  Subdivision E  s. 153ZKL ad. No. 97, 2009  Subdivision G  Subdivision G  Subdivision G ad No 151, 2018  Division 1GA  Division 1GA  Division 1GA  ad No 112, 2018  Subdivision A  s 153ZKL ad No 112, 2018  Subdivision B  s 153ZKL ad No 112, 2018  Subdivision B  s 153ZKM ad No 112, 2018  Subdivision B  s 153ZKM ad No 112, 2018  Subdivision C  s 153ZKN ad No 112, 2018  Subdivision D  s 153ZKD ad No 112, 2018  Subdivision B  s 153ZKD ad No 112, 2018  Subdivision B  s 153ZKM ad No 112, 2018  Subdivision B  s 153ZKM ad No 112, 2018  Subdivision B  s 153ZKM ad No 112, 2018  Subdivision B  s 153ZKD ad No 112, 2018  Subdivision B  s 153ZKD ad No 112, 2018  Subdivision E  s 153ZKD ad No 112, 2018  Subdivision E  s 153ZKR ad No 112, 2018  Subdivision F  s 153ZKR ad No 112, 2018		rep No 151, 2018
s 153ZKH	s 153ZKG	ad No 97, 2009
Subdivision E  s. 153ZKI		am No 151, 2018
Subdivision E         s. 153ZKI	s 153ZKH	ad No 97, 2009
s. 153ZKI		am No 151, 2018
Subdivision F         s. 153ZKJ	Subdivision E	
s. 153ZKJ       ad. No. 97, 2009         Subdivision G       ad No 151, 2018         s 153ZKJA       ad No 151, 2018         Division 1GA       Division 1GA         Subdivision A       ad No 112, 2018         \$ 153ZKK       ad No 112, 2018         Subdivision B       s 153ZKL         \$ 153ZKM       ad No 112, 2018         Subdivision C       s 153ZKN         \$ 153ZKO       ad No 112, 2018         Subdivision D       s 153ZKO         \$ 153ZKP       ad No 112, 2018         Subdivision E       s 153ZKQ         \$ 153ZKR       ad No 112, 2018         Subdivision F       s 153ZKR         \$ 153ZKR       ad No 112, 2018         Subdivision G       ad No 112, 2018	s. 153ZKI	ad. No. 97, 2009
Subdivision G       ad No 151, 2018         s 153ZKJA	Subdivision F	
Subdivision G       ad No 151, 2018         s 153ZKJA       ad No 151, 2018         Division 1GA       ad No 112, 2018         Subdivision A       s 153ZKK         s 153ZKL       ad No 112, 2018         Subdivision B       s 153ZKM         s 153ZKN       ad No 112, 2018         Subdivision C       s 153ZKN         s 153ZKO       ad No 112, 2018         Subdivision D       s 153ZKO         s 153ZKP       ad No 112, 2018         Subdivision E       s 153ZKQ         s 153ZKQ       ad No 112, 2018         Subdivision F       s 153ZKR         s 153ZKR       ad No 112, 2018         Subdivision G       ad No 112, 2018	s. 153ZKJ	ad. No. 97, 2009
s 153ZKJA	Subdivision G	
Division 1GA         Division 1GA       ad No 112, 2018         Subdivision A       ad No 112, 2018         \$ 153ZKK       ad No 112, 2018         Subdivision B       ad No 112, 2018         \$ 153ZKM       ad No 112, 2018         Subdivision C       ad No 112, 2018         \$ 153ZKN       ad No 112, 2018         Subdivision D       ad No 112, 2018         \$ 153ZKQ       ad No 112, 2018         Subdivision E       s 153ZKQ         \$ 153ZKR       ad No 112, 2018         Subdivision F       s 153ZKR         \$ 153ZKR       ad No 112, 2018         Subdivision G       ad No 112, 2018	Subdivision G	ad No 151, 2018
Division 1GA	s 153ZKJA	ad No 151, 2018
Subdivision A         s 153ZKK       ad No 112, 2018         s 153ZKL       ad No 112, 2018         Subdivision B       ad No 112, 2018         Subdivision C       s 153ZKN         s 153ZKN       ad No 112, 2018         Subdivision D       s 153ZKO         s 153ZKP       ad No 112, 2018         Subdivision E       s 153ZKQ         s 153ZKQ       ad No 112, 2018         Subdivision F       s 153ZKR         s 153ZKR       ad No 112, 2018         Subdivision G       ad No 112, 2018	Division 1GA	
s 153ZKK ad No 112, 2018 s 153ZKL ad No 112, 2018 Subdivision B s 153ZKM ad No 112, 2018 Subdivision C s 153ZKN ad No 112, 2018 Subdivision D s 153ZKO ad No 112, 2018 s 153ZKP ad No 112, 2018 Subdivision E s 153ZKQ ad No 112, 2018 Subdivision F s 153ZKQ ad No 112, 2018 Subdivision F s 153ZKR ad No 112, 2018 Subdivision G	Division 1GA	ad No 112, 2018
s 153ZKL       ad No 112, 2018         Subdivision B       ad No 112, 2018         s 153ZKM       ad No 112, 2018         Subdivision C       ad No 112, 2018         Subdivision D       ad No 112, 2018         s 153ZKO       ad No 112, 2018         Subdivision E       s 153ZKQ         s 153ZKQ       ad No 112, 2018         Subdivision F       s 153ZKR         s 153ZKR       ad No 112, 2018         Subdivision G       ad No 112, 2018	Subdivision A	
Subdivision B         s 153ZKM	s 153ZKK	ad No 112, 2018
s 153ZKM	s 153ZKL	ad No 112, 2018
Subdivision C         s 153ZKN	Subdivision B	
s 153ZKN       ad No 112, 2018         Subdivision D       ad No 112, 2018         s 153ZKO       ad No 112, 2018         Subdivision E       ad No 112, 2018         Subdivision F       s 153ZKQ         s 153ZKR       ad No 112, 2018         Subdivision G       ad No 112, 2018	s 153ZKM	ad No 112, 2018
Subdivision D         s 153ZKO       ad No 112, 2018         s 153ZKP       ad No 112, 2018         Subdivision E       s 153ZKQ         s 153ZKQ       ad No 112, 2018         Subdivision F       s 153ZKR         s 153ZKR       ad No 112, 2018         Subdivision G	Subdivision C	
s 153ZKO	s 153ZKN	ad No 112, 2018
s 153ZKP	Subdivision D	
Subdivision E         s 153ZKQ	s 153ZKO	ad No 112, 2018
s 153ZKQ	s 153ZKP	ad No 112, 2018
Subdivision F s 153ZKR ad No 112, 2018 Subdivision G	Subdivision E	
s 153ZKR ad No 112, 2018 <b>Subdivision G</b>	s 153ZKQ	ad No 112, 2018
Subdivision G	Subdivision F	
	s 153ZKR	ad No 112, 2018
s 153ZKS ad No 112, 2018	Subdivision G	
	s 153ZKS	ad No 112, 2018

104 Customs Act 1901

Division IGB	Provision affected	How affected
Subdivision A s 153ZKT	Division 1GB	
s 153ZKT	Division 1GB	ad No 127, 2018
s 153ZKU	Subdivision A	
Subdivision B         s 153ZKV       ad No 127, 2018         Subdivision C         s 153ZKW       ad No 127, 2018         Subdivision D       ad No 127, 2018         s 153ZKY       ad No 127, 2018         Subdivision E       s 153ZKZ         s 153ZKZ       ad No 127, 2018         Subdivision F       s 153ZKZA         s 153ZKZB       ad No 127, 2018         Division 1H       ad No 172, 2012         Subdivision A       s 153ZLA         s 153ZLA       ad No 172, 2012         am No 4, 2021	s 153ZKT	ad No 127, 2018
Subdivision C         s 153ZKW	s 153ZKU	ad No 127, 2018
Subdivision C s 153ZKW	Subdivision B	
Subdivision D         s 153ZKX       ad No 127, 2018         s 153ZKY       ad No 127, 2018         Subdivision E       s 153ZKZ         s 153ZKZ       ad No 127, 2018         Subdivision F       s 153ZKZA         s 153ZKZB       ad No 127, 2018         Subdivision G       s 153ZKZB         Division 1H       ad No 172, 2012         Subdivision A       s 153ZLA         s 153ZLA       ad No 172, 2012         am No 4, 2021	s 153ZKV	ad No 127, 2018
Subdivision D         s 153ZKX       ad No 127, 2018         s 153ZKY       ad No 127, 2018         Subdivision E       ad No 127, 2018         Subdivision F       s 153ZKZA         s 153ZKZA       ad No 127, 2018         Subdivision G       s 153ZKZB         s 153ZKZB       ad No 127, 2018         Division 1H       ad No 172, 2012         Subdivision A       s 153ZLA         s 153ZLA       ad No 172, 2012         am No 4, 2021	Subdivision C	
s 153ZKX ad No 127, 2018 s 153ZKY ad No 127, 2018 Subdivision E s 153ZKZ ad No 127, 2018 Subdivision F s 153ZKZA ad No 127, 2018 Subdivision G s 153ZKZB ad No 127, 2018 Division 1H Division 1H ad No 172, 2012 Subdivision A s 153ZLA ad No 172, 2012 am No 4, 2021	s 153ZKW	ad No 127, 2018
s 153ZKY	Subdivision D	
Subdivision E         s 153ZKZ	s 153ZKX	ad No 127, 2018
s 153ZKZ	s 153ZKY	ad No 127, 2018
Subdivision F         s 153ZKZA	Subdivision E	
s 153ZKZA	s 153ZKZ	ad No 127, 2018
Subdivision G         s 153ZKZB       ad No 127, 2018         Division 1H       ad No 172, 2012         Subdivision A       ad No 172, 2012         s 153ZLA       ad No 172, 2012         am No 4, 2021	Subdivision F	
ad No 127, 2018  Division 1H  Division 1H	s 153ZKZA	ad No 127, 2018
Division 1H         Division 1H	Subdivision G	
Division 1H	s 153ZKZB	ad No 127, 2018
Subdivision A s 153ZLA	Division 1H	
ad No 172, 2012 am No 4, 2021	Division 1H	ad No 172, 2012
am No 4, 2021	Subdivision A	
	s 153ZLA	ad No 172, 2012
s 153ZLB ad No 172, 2012		am No 4, 2021
	s 153ZLB	ad No 172, 2012
am No 126, 2015; No 4, 2021		am No 126, 2015; No 4, 2021
Subdivision B	Subdivision B	
s 153ZLC ad No 172, 2012	s 153ZLC	ad No 172, 2012
am No 151, 2018		am No 151, 2018
Subdivision C	Subdivision C	
s 153ZLD ad No 172, 2012	s 153ZLD	ad No 172, 2012
am No 151, 2018		am No 151, 2018

Customs Act 1901

105

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
Subdivision D	
s 153ZLE	ad No 172, 2012
	am No 151, 2018
	rs No 4, 2021
s 153ZLF	ad No 172, 2012
	am No 4, 2021
s 153ZLG	ad No 172, 2012
Subdivision E	
s 153ZLH	ad No 172, 2012
Subdivision F	
s 153ZLI	ad No 172, 2012
Subdivision G	
Subdivision G	ad No 4, 2021
s 153ZLJ	ad No 4, 2021
Division 1HA	
Division 1HA	ad No 108, 2019
Subdivision A	
s 153ZLJ	ad No 108, 2019
s 153ZLK	ad No 108, 2019
Subdivision B	
s 153ZLL	ad No 108, 2019
Subdivision C	
s 153ZLM	ad No 108, 2019
Subdivision D	
s 153ZLN	ad No 108, 2019
s 153ZLO	ad No 108, 2019
Subdivision E	
s 153ZLP	ad No 108, 2019
s 153ZLQ	ad No 108, 2019
Subdivision F	
s 153ZLR	ad No 108, 2019

106 Customs Act 1901

Division IJ	Provision affected	How affected
Subdivision A	Division 1J	
s 153ZMA	Division 1J	ad No 113, 2014
Subdivision B   Subdivision C   Subdivision D   Subdivision D   Subdivision D   Subdivision D   Subdivision D   Subdivision D   Subdivision E   Subdivision F   Subdivision E   Subdivision IK   Subdivision A   Subdivision B   Subdivision Subdivision Subdivision Subdivision Subdivision B   Subdivision Subdivi	Subdivision A	
am No 126, 2015; No 4, 2021         Subdivision B       s 153ZMC	s 153ZMA	ad No 113, 2014
Subdivision B         s 153ZMC	s 153ZMB	ad No 113, 2014
s 153ZMC       ad No 113, 2014         Subdivision C       ad No 113, 2014         s 153ZMD       ad No 113, 2014         rs No 4, 2021       rs No 4, 2021         s 153ZMF       ad No 113, 2014         am No 4, 2021       am No 4, 2021         Subdivision E       s 153ZMG         s 153ZMH       ad No 113, 2014         s 153ZMI       ad No 113, 2014         s 153ZMJ       ad No 113, 2014         s 153ZMJ       ad No 124, 2014         Division 1K       ad No 124, 2014         Subdivision A       ad No 124, 2014         s 153ZNA       ad No 124, 2014         am No 151, 2018       s 153ZNB         s 153ZNB       ad No 124, 2014         am No 126, 2015; No 151, 2018		am No 126, 2015; No 4, 2021
Subdivision C         s 153ZMD	Subdivision B	
\$ 153ZMD	s 153ZMC	ad No 113, 2014
Subdivision D         s 153ZME       ad No 113, 2014         rs No 4, 2021       ad No 113, 2014         s m No 4, 2021       am No 4, 2021         Subdivision E       s 153ZMG         s 153ZMH       ad No 113, 2014         s 153ZMI       ad No 113, 2014         s 153ZMJ       ad No 113, 2014         s 153ZMJ       ad No 124, 2014         Subdivision 1K       ad No 124, 2014         Subdivision A       ad No 124, 2014         s 153ZNA       ad No 124, 2014         am No 151, 2018       ad No 124, 2014         am No 126, 2015; No 151, 2018         Subdivision B	Subdivision C	
s 153ZME	s 153ZMD	ad No 113, 2014
rs No 4, 2021  s 153ZMF	Subdivision D	
s 153ZMF	s 153ZME	ad No 113, 2014
am No 4, 2021         Subdivision E         s 153ZMG		rs No 4, 2021
Subdivision E       ad No 113, 2014         Subdivision F       s 153ZMH	s 153ZMF	ad No 113, 2014
s 153ZMG		am No 4, 2021
Subdivision F         s 153ZMH       ad No 113, 2014         s 153ZMJ       ad No 4, 2021         Division 1K         Division 1K       ad No 124, 2014         Subdivision A         s 153ZNA       ad No 124, 2014         s 153ZNB       ad No 124, 2014         am No 126, 2015; No 151, 2018         Subdivision B	Subdivision E	
s 153ZMH	s 153ZMG	ad No 113, 2014
s 153ZMI	Subdivision F	
s 153ZMJ	s 153ZMH	ad No 113, 2014
Division 1K         Division 1K       ad No 124, 2014         Subdivision A       ad No 124, 2014         s 153ZNA       ad No 124, 2014         am No 151, 2018         s 153ZNB       ad No 124, 2014         am No 126, 2015; No 151, 2018         Subdivision B	s 153ZMI	ad No 113, 2014
Division 1K	s 153ZMJ	ad No 4, 2021
Subdivision A         Subdivision A       ad No 124, 2014         s 153ZNA       ad No 124, 2014         am No 151, 2018         s 153ZNB       ad No 124, 2014         am No 126, 2015; No 151, 2018    Subdivision B	Division 1K	
Subdivision A	Division 1K	ad No 124, 2014
s 153ZNA	Subdivision A	
am No 151, 2018 s 153ZNB	Subdivision A	ad No 124, 2014
s 153ZNB	s 153ZNA	ad No 124, 2014
am No 126, 2015; No 151, 2018 Subdivision B		am No 151, 2018
Subdivision B	s 153ZNB	ad No 124, 2014
		am No 126, 2015; No 151, 2018
Subdivision B ad No 124, 2014	Subdivision B	
	Subdivision B	ad No 124, 2014

Customs Act 1901

107

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Subdivision C	ad No 124, 2014 ad No 124, 2014
	ad No 124, 2014
Subdivision C	ad No 124, 2014
s 153ZND	ad No 124, 2014
Subdivision D	
Subdivision D	ad No 124, 2014
s 153ZNE	ad No 124, 2014
	rs No 151, 2018
s 153ZNF	ad No 124, 2014
	am No 151, 2018
s 153ZNG	ad No 124, 2014
Subdivision E	
Subdivision E	ad No 124, 2014
s 153ZNH	ad No 124, 2014
Subdivision F	
Subdivision F	ad No 151, 2018
s 153ZNI	ad No 151, 2018
Division 1L	
Division 1L	ad No 136, 2015
Subdivision A	
s 153ZOA	ad No 136, 2015
	am No 151, 2018
s 153ZOB	ad No 136, 2015
	am No 136, 2015; No 151, 2018
Subdivision B	
s 153ZOC	ad No 136, 2015
Subdivision C	
s 153ZOD	ad No 136, 2015
Subdivision D	
s 153ZOE	ad No 136, 2015
	rs No 151, 2018

108 Customs Act 1901

Provision affected	How affected
s 153ZOF	ad No 136, 2015
	am No 151, 2018
Subdivision E	
s 153ZOG	ad No 136, 2015
Subdivision F	
s 153ZOH	ad No 136, 2015
Subdivision G	
s 153ZOI	ad No 136, 2015
Subdivision H	
Subdivision H	ad No 151, 2018
s 153ZOJ	ad No 151, 2018
Division 1M	
Division 1M	ad No 108, 2019
Subdivision A	
s 153ZPA	ad No 108, 2019
s 153ZPB	ad No 108, 2019
Subdivision B	
s 153ZPC	ad No 108, 2019
Subdivision C	
s 153ZPD	ad No 108, 2019
Subdivision D	
s 153ZPE	ad No 108, 2019
s 153ZPF	ad No 108, 2019
Subdivision E	
s 153ZPG	ad No 108, 2019
Subdivision F	
s 153ZPH	ad No 108, 2019
Subdivision G	
s 153ZPI	ad No 108, 2019
Division 2	
Division 2	rs. No. 157, 1981; No. 23, 1989

Customs Act 1901

109

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
s. 154	rs. No. 19, 1922
	am. No. 54, 1947; No. 29, 1965; No. 120, 1974
	rs. No. 41, 1976
	am. No. 183, 1978
	rs. No. 157, 1981
	am. No. 2, 1984; No. 51, 1987
	rs. No. 23, 1989
	am. No. 142, 1999; No. 82, 2002; No. 144, 2008; No. 33, 2013; No 41, 2015
s. 155	rs. No. 19, 1922
	rep. No. 54, 1959
	ad. No. 29, 1965
	rep. No. 41, 1976
	ad. No. 157, 1981
	rs. No. 23, 1989
s. 156	rs. No. 19, 1922
	rep. No. 54, 1959
	ad. No. 157, 1981
	am. No. 115, 1982; No. 76, 1987
	rs. No. 23, 1989
s. 157	rs. No. 54, 1947
	am. No. 28, 1974
	rs. No. 157, 1981
	am. No. 72, 1984
	rs. No. 23, 1989
	am. No. 148, 2003
s. 158	rep. No. 41, 1976
	ad. No. 157, 1981
	am. No. 72, 1984; No. 51, 1987
	rs. No. 23, 1989
s. 159	am. No. 28, 1966; No. 54, 1967

110 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 41, 1976
	ad. No. 157, 1981
	am. No. 101, 1983; Nos. 51 and 76, 1987
	rs. No. 23, 1989
s. 160	am. No. 29, 1965
	rep. No. 41, 1976
	ad. No. 157, 1981
	rs. No. 23, 1989
s. 161	am. No. 133, 1965; No. 216, 1973
	rep. No. 41, 1976
	ad. No. 157, 1981
	am. No. 51, 1987
	rs. No. 23, 1989
s. 161A	ad. No. 157, 1981
	am. No. 72, 1984; Nos. 51 and 76, 1987
	rs. No. 23, 1989
s. 161B	ad. No. 157, 1981
	am. No. 10, 1986
	rs. No. 23, 1989
s. 161C	ad. No. 157, 1981
	rs. No. 23, 1989
s. 161D	ad. No. 157, 1981
	am. No. 51, 1987
	rs. No. 23, 1989
s 161E	ad. No. 23, 1989
s 161F	ad No 23, 1989
s 161G	ad No 23, 1989
	am No 41, 2015
s 161H	ad No 23, 1989
s 161J	ad. No. 23, 1989
	am. No. 85, 1995; No 41, 2015

Customs Act 1901

111

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
s 161K	ad No 23, 1989
	am No 85, 1995; No 41, 2015
s. 161L	ad. No. 23, 1989
	am. No. 85, 1995; No. 75, 2008; No 41, 2015
Division 3	
Division 3 heading	am. No. 108, 1982
	rs. No. 75, 2008
s. 162	am. No. 7, 1934; No. 56, 1950
	rs. No. 108, 1952
	am. No. 28, 1974; No. 64, 1981; No. 39, 1985; No. 34, 1986; No. 85, 1995; No. 176, 1999; No. 156, 2000; No. 39, 2012; No 41, 2015
s 162A	ad No 48, 1963
	am No 14, 1968; No 28, 1974; No 64, 1981; No 81, 1982; No 39, 1985; No 34, 1986; No 85, 1995; No 109, 1999; No 176, 1999; No 156, 2000; No 39, 2012; No 41, 2015; No 19, 2017
s. 162AA	ad. No. 109, 1999
	am No 41, 2015
s 162B	ad No 104, 1968
	am No 28, 1974; No 81, 1982; No 23, 1989; No 109, 1999; No 19, 2017
s. 163	am. No. 6, 1930; No. 7, 1934; No. 108, 1952; No. 47, 1953; No. 104, 1968
	rs. No. 12, 1971
	am. No. 165, 1984; No. 81, 1987; No. 34, 1992; No. 3, 1997; Nos. 139 and 142, 1999; No. 95, 2001; No. 25, 2004; No 109, 2014; No 41, 2015
s. 164	rep. No. 12, 1971
	ad. No. 108, 1982

112 Customs Act 1901

Provision affected	How affected
	am. Nos. 39 and 101, 1983; No. 175, 1985; No. 81, 1987; No. 99, 1988; Nos. 24 and 78, 1989; No. 5, 1990; No. 34, 1992; No. 209, 1992 (as am. by No. 8, 1994); No. 113, 1993; No. 85, 1995; No. 87, 1995 (as am. by No. 21, 1996); No. 97, 1997; No. 8, 1998; Nos. 87, 177 and 181, 1999; No. 91, 2000; Nos. 25 and 165, 2001; No. 46, 2002
	rep. No. 54, 2003
s. 164A	ad. No. 45, 1949
	rep. No. 12, 1971
	ad. No. 40, 1985
	rep. No. 175, 1985
	ad. No. 81, 1987
	am. No. 34, 1992
	rs. No. 97, 1997
	am. No. 25, 2001
	rep. No. 54, 2003
s. 164AA	ad. No. 81, 1987
	am. No. 78, 1989; No. 34, 1992
	rs. No. 97, 1997
	am. No. 25, 2001
	rep. No. 54, 2003
s. 164AB	ad. No. 97, 1997
	am. No. 25, 2001
	rep. No. 54, 2003
s. 164AC	ad. No. 97, 1997
	am. Nos. 24 and 25, 2001; No. 46, 2002
	rep. No. 54, 2003
s. 164AD	ad. No. 97, 1997
	am. No. 25, 2001
	rep. No. 54, 2003
s. 164AE	ad. No. 97, 1997
	am. No. 25, 2001

Customs Act 1901

113

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 54, 2003
s 164AF (prev s 165A)	am No 25, 2001
	rep No 54, 2003
s. 164B	ad. No. 56, 1950
	am. No. 10, 1986; No. 85, 1995; No. 8, 2007; No 41, 2015
s 165	am No 104, 1968; No 81, 1982; No 108, 1982; No 78, 1989; No 85, 1995; No 97, 1997; No 95, 2001; No 54, 2003
	rs No 75, 2008
	am No 41, 2015; No 3, 2019
s. 165A	ad. No. 75, 2008
	am No 41, 2015
s. 165A	ad. No. 78, 1989
	am. No. 113, 1993; No. 85, 1995; No. 97, 1997
Renumbered s. 164AF	No. 97, 1997
s 166	am No 41, 2015
Division 4	
s. 167	rs. No. 36, 1910
	am. No. 12, 1923; No. 48, 1963; No. 28, 1974; No. 64, 1981; No. 78, 1989; Nos. 34 and 209, 1992; No. 95, 2001; No. 75, 2008; No. 33, 2013; No 41, 2015
Part IX	
s. 168	rs. No. 108, 1952; No. 104, 1968; No. 139, 1999
	am No 109, 2014
s. 169	rep. No. 12, 1923
s. 170	am. No. 108, 1952
	rep. No. 54, 1959
ss. 171–174	rep. No. 54, 1959
Part X	
s. 175	am. No. 12, 1923; No. 108, 1952
	rs. No. 81, 1982
	am. No. 72, 1984; Nos. 137 and 160, 1999; No. 24, 2001; No. 8, 2007; No 4, 2015; No 41, 2015; No 4, 2016

114 Customs Act 1901

Provision affected	How affected
Part XA	
Part XA	ad No 73, 2015
Division 1	
s. 176	am. No. 12, 1923; No. 28, 1966; No. 54, 1967; No. 64, 1981
	rep. No. 81, 1982
	ad No 73, 2015
Division 2	
Subdivision A	
Subdivision A heading	rs No 19, 2017
s 176A	ad No 73, 2015
	am No 19, 2017
s 176B	ad No 73, 2015
Subdivision B	
Subdivision B	rep No 19, 2017
s 177	am No 12, 1923
	rep No 81, 1982
	ad No 73, 2015
	rep No 19, 2017
Subdivision C	
s 178	rep. No. 81, 1982
	ad No 73, 2015
s 178A	ad No 73, 2015
Division 3	
s 178B	ad No 73, 2015
Division 4	
s 179	rep No 81, 1982
	ad No 73, 2015
	am No 19, 2017
Part XI	
Part XI heading	rs. No. 142, 1999

Customs Act 1901

115

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
Division 1	<del></del>
Division 1	ad. No. 54, 1959
	rs. No. 110, 1980
s. 179A	ad. No. 54, 1959
	am. No. 28, 1974
	rep. No. 110, 1980
s. 180	am. No. 54, 1959
	rs. No. 110, 1980
	am. No. 81, 1982; No. 24, 1989; No. 85, 1995; No. 142, 1999; No 41, 2015; No 141, 2015
Division 2	
Division 2 heading	ad. No. 54, 1959
	rs No 110, 1980
Division 2	rs. No. 110, 1980
s. 181	rs. No. 110, 1980
	am. No. 81, 1982; No. 10, 1986; No. 85, 1995; No. 142, 1999; Nos. 24 and 95, 2001; No. 82, 2002; No. 8, 2007; No 52, 2013; No 41, 2015; No 4, 2016
s. 182	rs. No. 110, 1980
	am. No. 81, 1982; No. 142, 1999
s. 183	rs. No. 110, 1980
	am. No. 81, 1982; No. 142, 1999; No. 8, 2007
s. 183A	ad. No. 54, 1959
	am. No. 28, 1974
	rs. No. 110, 1980
	am. No. 81, 1982; No. 142, 1999
Division 3	
Division 3 heading	rs. No. 142, 1999
Division 3	ad. No. 54, 1959
	rs. No. 110, 1980
s. 183B	ad. No. 54, 1959
Division 3 heading	ad. No. 54, 1959 rs. No. 110, 1980

116 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 216, 1973; No. 28, 1974
	rs. No. 110, 1980
	am. No. 81, 1982; No. 142, 1999; No. 8, 2007
s. 183C	ad. No. 54, 1959
	am. No. 216, 1973
	rs. No. 110, 1980
	am. No. 85, 1995; No. 142, 1999; No 41, 2015
s. 183CA	ad. No. 110, 1980
	am. No. 81, 1982; No. 85, 1995; No. 142, 1999; No. 8, 2007; No 41, 2015; No 141, 2015
s. 183CB	ad. No. 110, 1980
	am. No. 85, 1995; No. 142, 1999; No. 8, 2007; No 41, 2015
s. 183CC	ad. No. 110, 1980
	am. No. 81, 1982; No. 10, 1986; No. 210, 1992; No. 85, 1995; No. 142, 1999; No. 55, 2001; No. 8, 2007; No 52, 2013; No 41, 2015
s. 183CD	ad. No. 110, 1980
	rs. No. 81, 1982
	am. No. 85, 1995; No. 142, 1999; No. 8, 2007; No. 75, 2008
s. 183CE	ad. No. 110, 1980
	rs. No. 81, 1982
	am. No. 85, 1995; No. 142, 1999; No. 8, 2007; No 41, 2015
s. 183CF	ad. No. 110, 1980
	am. No. 81, 1982; No. 85, 1995; No. 142, 1999; No. 8, 2007; No 41, 2015
s. 183CG	ad. No. 110, 1980
	am. No. 81, 1982; No. 210, 1992; No. 85, 1995; No. 142, 1999; No. 55, 2001; No. 8, 2007; No 52, 2013; No 41, 2015
s 183CGA	ad No 52, 2013
	am No 41, 2015
s 183CGB	ad No 52, 2013
	am No 41, 2015
s 183CGC	ad No 52, 2013

Customs Act 1901

117

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
s. 183CH	ad. No. 110, 1980
	am. No. 142, 1999
s. 183CJ	ad. No. 110, 1980
	am. No. 81, 1982; No. 10, 1986; No. 24, 1989; No. 85, 1995; No. 142, 1999; No. 8, 2007; No 52, 2013; No 41, 2015
s 183CJA	ad No 141, 2015
s. 183CK	ad. No. 110, 1980
	am. No. 85, 1995; No. 142, 1999; No. 8, 2007; No 41, 2015
s. 183CL	ad. No. 110, 1980
	am. No. 142, 1999
	rep No 141, 2015
s. 183CM	ad. No. 110, 1980
	am. No. 81, 1982; No. 85, 1995; No. 142, 1999; No 41, 2015
s. 183CN	ad. No. 110, 1980
	am. No. 81, 1982; No. 85, 1995; No. 142, 1999; No. 8, 2007; No 41, 2015
s. 183CP	ad. No. 110, 1980
	am. No. 81, 1982; No. 85, 1995; No. 142, 1999; No 41, 2015
Division 4	
Division 4	ad. No. 110, 1980
s. 183CQ	ad. No. 110, 1980
	am. No. 81, 1982; No. 10, 1986; No. 24, 1989; No. 85, 1995; No. 142, 1999; No. 8, 2007; No 52, 2013; No 41, 2015; No 141, 2015
s. 183CR	ad. No. 110, 1980
	am. No. 72, 1984; No. 10, 1986; No. 24, 1989; No. 85, 1995; No. 142, 1999; No. 8, 2007; No 41, 2015
s. 183CS	ad. No. 110, 1980
	am. No. 81, 1982; No. 72, 1984; No. 10, 1986; No. 85, 1995; No. 142, 1999; No. 8, 2007; No 41, 2015
s. 183CT	ad. No. 110, 1980
	am. No. 81, 1982; No. 142, 1999

118 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s. 183CU	ad. No. 110, 1980
	am. No. 142, 1999
Division 5	
Division 4 heading	rep. No. 110, 1980
Division 5 heading	ad. No. 110, 1980
	rs. No. 142, 1999
Division 4	ad. No. 54, 1959
s. 183D	ad. No. 54, 1959
	am. No. 216, 1973; No. 28, 1974
	rs. No. 110, 1980
	am. No. 10, 1986; No. 24, 1989; No. 85, 1995; No. 142, 1999; No. 8, 2007; No 41, 2015
s. 183DA	ad. No. 110, 1980
	am. Nos. 80 and 81, 1982; No. 10, 1986; No. 85, 1995; No. 152, 1997; No. 142, 1999; No. 8, 2007; No 41, 2015
s. 183DB	ad. No. 110, 1980
	am. No. 81, 1982; No. 43, 1996; No. 8, 2007
s. 183DC	ad. No. 110, 1980
	am. No. 81, 1982; No. 10, 1986; No. 85, 1995; No. 152, 1997; No. 8, 2007; No 41, 2015
s. 183DD	ad. No. 110, 1980
	am. Nos. 80 and 81, 1982; No. 10, 1986; No. 85, 1995; No 41, 2015
s 183E	ad No 54, 1959
	am No 110, 1980
s 183F	ad No 54, 1959
	am No 110, 1980
s 183G	ad No 54, 1959
	am No 110, 1980
s 183H	ad No 54, 1959
	am No 110, 1980
s. 183J	ad. No. 54, 1959

Customs Act 1901

119

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 28, 1974; No. 110, 1980; No. 152, 1997; No 142, 1999; No. 8, 2007
s. 183K	ad. No. 54, 1959
	am. No. 110, 1980; No. 152, 1997; No. 8, 2007
s. 183L	ad. No. 54, 1959
	am. No. 64, 1981; No. 8, 2007
s. 183M	ad. No. 54, 1959
	am. No. 28, 1974
	rep. No. 110, 1980
s. 183N	ad. No. 54, 1959
	am. No. 110, 1980; No. 8, 2007
s. 183P	ad. No. 54, 1959
	am. No. 28, 1966; No. 110, 1980; No. 24, 2001; No. 82, 2002; No. 8, 2007
s. 183Q	ad. No. 54, 1959
	am. No. 28, 1974
	rs. No. 110, 1980
	am. No. 81, 1982; No. 8, 2007
s. 183R	ad. No. 54, 1959
	am. No. 216, 1973; No. 110, 1980; No. 152, 1997; No. 142, 1999; No. 8, 2007
s. 183S	ad. No. 54, 1959
	am. No. 110, 1980; No. 10, 1986; No. 85, 1995; No. 142, 1999; No. 41, 2015
s. 183T	ad. No. 54, 1959
	am. No. 110, 1980; No. 8, 2007
s. 183U	ad. No. 54, 1959
	am. No. 110, 1980
Part XII	
Division 1	
Division 1 heading	rs No 41, 2015

120 Customs Act 1901

Provision affected	How affected
Subdivision A	
Subdivision A	ad. No. 85, 1995
s 183UA	ad No 85, 1995
	am No 3, 1997; No 137, 1999; No 137, 2000; No 25, 2001; No 161, 2001; No 64, 2002; No 82, 2002; No 54, 2003; No 129, 2005; No 3, 2007; No 74, 2008; No 34, 2009; No 24, 2012; No 152, 2012; No 16, 2013; No 33, 2013; No 103, 2013; No 116, 2014; No 4, 2015; No 5, 2015; No 12, 2015; No 41, 2015; No 26, 2016; No 89, 2018; No 148, 2018
s. 183UB	ad. No. 85, 1995
s. 183UC	ad. No. 85, 1995
	am. No. 103, 2013; No 41, 2015
s. 183UD	ad. No. 64, 2002
Subdivision B	
Subdivision B heading	ad. No. 85, 1995
s. 184	am. No. 12, 1923; No. 108, 1952
	rs. No. 64, 1981 (as am. by No. 51, 1982)
	am. No. 81, 1982
	rep. No. 160, 1999
s. 184A	ad. No. 160, 1999
	am. Nos. 24 and 126, 2001; No. 25, 2004; No. 129, 2005; No. 3, 2007; No. 34, 2009
	rep No 16, 2013
s 184B	ad No 160, 1999
	am No 34, 2009
	rep No 16, 2013
s 184C	ad No 160, 1999
	am No 34, 2009
	rep No 16, 2013
s. 184D	ad. No. 160, 1999
	am. No. 24, 2001; No. 129, 2005; No. 3, 2007; No. 34, 2009
	rep No 16, 2013

Customs Act 1901

121

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
s. 185	am. No. 12, 1923; No. 7, 1934; No. 108, 1952; No. 28, 1966; No. 54, 1967
	rs. No. 64, 1981 (as am. by No. 51, 1982)
	am. No. 85, 1995; Nos. 137 and 160, 1999; Nos. 24 and 126, 2001; No. 25, 2004; No. 129, 2005; No. 3, 2007; No. 74, 2008; No. 34, 2009
	rep No 16, 2013
s. 185A	ad. No. 160, 1999; No 74, 2008
	am. No. 34, 2009
	rep No 16, 2013
s. 185AA	ad. No. 126, 2001
	am. No. 74, 2008
	rep No 16, 2013
s. 185AAA	ad. No. 74, 2008
	rep No 16, 2013
s. 185AB	ad. No. 126, 2001
	rep No 16, 2013
s. 185B	ad. No. 160, 1999
	am. No. 126, 2001; No. 64, 2002; No. 129, 2005; No. 3, 2007
	rep No 16, 2013
s. 186	am. No. 137, 1999; No. 64, 2002; No 41, 2015
s 186AA	ad No 4, 2015
	am No 41, 2015
s. 186A	ad. No. 137, 1999
	am. No. 160, 1999; No. 144, 2005; No 4, 2015
s. 186B	ad. No. 137, 1999
s. 187	am. No. 12, 1923; No. 64, 1981
	rs. No. 51, 1982
	am. No. 104, 1987; No. 24, 1989; No. 111, 1990; No. 160, 1999; No. 16, 2013; No. 41, 2015
s. 188	am. No. 12, 1923; No. 28, 1966; No. 54, 1967; No. 64, 1981; Nos. 51 and 81, 1982; No. 24, 2001; No. 82, 2002; No 52, 2013
	and 61, 1962, 190. 24, 2001, 190. 82, 2002; 190 32, 2013

122 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s. 189	am. No. 12, 1923; No. 64, 1981; No. 51, 1982
s. 189A	ad. No. 160, 1999
	am. No. 64, 2002; No 16, 2013; No 41, 2015
s. 190	am. No. 110, 1980
s. 191	am. No. 12, 1923; No. 28, 1966; No. 54, 1967; No. 64, 1981; Nos. 51 and 81, 1982; No. 24, 2001; No. 82, 2002; No 52, 2013; No 41, 2015
s. 192	am. No. 12, 1923; No. 108, 1952; No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 81, 1982; No. 24, 2001; No. 82, 2002; No 52, 2013; No 4, 2016
s. 193	am. No. 64, 2002; No. 8, 2007
	rs. No. 34, 2009
s. 194	am. No. 64, 1981; No. 8, 2007
	rs. No. 34, 2009
	am No 41, 2015
s. 195	am. No. 36, 1910; No. 12, 1923
	rs. No. 110, 1980
	am. No. 51, 1982; No. 104, 1987; No. 79, 1990; No. 24, 2001; No. 82, 2002; No. 8, 2007; No 52, 2013
s. 195A	ad. No. 111, 2004
s. 196	am. No. 36, 1910; No. 61, 1981; No. 175, 1985
	rep. No. 79, 1990
s. 196C	ad. No. 64, 1981
	am. No. 34, 1992; Nos. 24 and 95, 2001; No. 82, 2002; No. 8, 2007
s. 197	am. No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 81, 1982
	rs. No. 209, 1992; No. 85, 1995
	am. No. 137, 1999; No. 111, 2004; No 52, 2013; No 41, 2015; No 4, 2016
s. 197A	ad. No. 111, 1960
	am. No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 81, 1982
	rep. No. 85, 1995
Subdivision C	
Subdivision C heading	ad No 85, 1995

Customs Act 1901

123

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
s 198	am No 14, 1968; No 216, 1973; No 19, 1979
	rs No 85, 1995
	am No 25, 2001; No 136, 2001; No 86, 2002; No 34, 2009; No 41, 2015; No 148, 2018
s 199	am No 36, 1910; No 66, 1954; No 37, 1957
	rs No 48, 1963
	am No 14, 1968; No 28, 1974
	rs No 85, 1995
	am No 86, 2002; No 34, 2009; No 148, 2018
s 199A	ad No 148, 2018
s 199B	ad No 148, 2018
s 200	am No 12, 1923
	rs No 85, 1995
	am No 161, 2001; No 148, 2018
s 201	am No 12, 1923
	rs No 85, 1995
	am No 161, 2001; No 41, 2015
s 201AA	ad No 148, 2018
s 201A	ad No 161, 2001
	am No 148, 2018
s 201B	ad No 161, 2001
	am No 148, 2018
s 202	am No 28, 1966; No 54, 1967; No 64, 1981; No 81, 1982
	rs No 85, 1995
	am No 161, 2001; No 148, 2018
s 202A	ad No 85, 1995
	am No 161, 2001; No 148, 2018
s 202B	ad No 148, 2018
Subdivision D	
Subdivision D heading	ad No 85, 1995
s 203	am No 12, 1923

124 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	rs No 64, 1981; No 85, 1995
	am No 136, 2001; No 82, 2002; No 119, 2003; No 5, 2007; No 74, 2008; No 34, 2009; No 52, 2013
s 203A	ad No 34, 1986
	renum No 85, 1995
s 203A	ad No 85, 1995
	am No 64, 2002; No 34, 2009
s 203B	ad No 85, 1995
	am No 137, 1999
s 203C	ad No 85, 1995
	am No 43, 1996; No 137, 1999
s 203CA	ad No 82, 2002
	am No 16, 2013
s 203CB	ad No 82, 2002
	am No 16, 2013
s 203D	ad No 85, 1995
	am No 137, 1999; No 82, 2002
	ed C140
	am No 67, 2016 (amdt never applied (Sch 1 item 16))
Subdivision DA	
Subdivision DA	ad No 64, 2002
s 203DA	ad No 64, 2002
	am No 144, 2005
s 203DB	ad No 64, 2002
Subdivision E	
Subdivision E heading	ad No 85, 1995
s 203E	ad No 85, 1995
s 203F	ad No 85, 1995
s 203G	ad No 85, 1995
	am No 64, 2002; No 34, 2009
s 203H	ad No 85, 1995

Customs Act 1901

125

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	am No 41, 2003
s 203HA	ad No 34, 2009
s 203J	ad No 85, 1995
s 203K	ad No 85, 1995
	am No 64, 2002; No 148, 2018
s 203L	ad No 85, 1995
s 203M	ad No 85, 1995
	am No 136, 2001; No 64, 2002; No 31, 2014; No 148, 2018
s 203N	ad No 85, 1995
s 203P	ad No 85, 1995
s 203Q	ad No 85, 1995
	am No 24, 2001
Subdivision F	
Subdivision F heading	ad No 85, 1995
	rs No 82, 2002
s 203R	ad No 85, 1995
	am No 23, 2000; No 82, 2002
s 203S	ad No 85, 1995
	am No 23, 2000; No 82, 2002
Subdivision G	
Subdivision G heading	ad No 85, 1995
	rs No 137, 1999; No 82, 2002
s 203SA	ad No 64, 2002
s 203T (prev s 203A)	am No 41, 2015
s 204	rs No 110, 1980; No 64, 1981
	am No 34, 1986
	rs No 85, 1995
	am No 82, 2002
s 205	am No 12, 1923; No 48, 1963; No 14, 1968
	rs No 64, 1981
	am No 81, 1982

126 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	rs No 85, 1995
	am No 137, 1999; No 82, 2002
s 205A	ad No 85, 1995
	am No 74, 2008; No 4, 2015
s 205B	ad No 85, 1995
	am No 137, 1999; No 82, 2002; No 74, 2008; No 52, 2013; No 4, 2015; No 41, 2015
s 205C	ad No 85, 1995
	am No 137, 1999; No 82, 2002; No 74, 2008; No 4, 2015
s 205D	ad No 85, 1995
	am No 23, 2000; No 25, 2001; No 82, 2002; No 74, 2008; No 52, 2013; No 4, 2015; No 12, 2015
s 205E	ad No 85, 1995
	am No 137, 1999; No 23, 2000; No 82, 2002; No 12, 2015
s 205EA	ad No 12, 2015
	am No 41, 2015
s 205EB	ad No 12, 2015
s 205EC	ad No 12, 2015
s 205F	ad No 85, 1995
	am No 4, 2015; No 12, 2015
s 205G	ad No 85, 1995
s 206	am No 12, 1923; No 14, 1968
	rs No 64, 1981
	am No 81, 1982
	rs No 85, 1995
	am No 137, 1999; No 82, 2002; No 5, 2007; No 12, 2015; No 41, 2015; No 76, 2019
s 207	am No 110, 1980; No 64, 1981
	rs No 64, 1981; No 85, 1995
	am No 137, 1999; No 160, 1999; No 82, 2002; No 16, 2013
s. 208	am. No. 12, 1923

Customs Act 1901

127

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 64, 1981
	am. No. 81, 1982; No. 85, 1995
	rs. No. 85, 1995
	am No 41, 2015
s. 208A	ad. No. 64, 1981
	am. No. 157, 1981; No. 81, 1982; No. 182, 1994
	rep. No. 85, 1995
s. 208B	ad. No. 64, 1981
	rep. No. 85, 1995
s. 208C	ad. No. 64, 1981
	am. No. 85, 1995
s 208D	ad No 64, 1981
	am No 120, 1991; No 164, 1992; No 85, 1995; No 137, 1999; No 160, 1999; No 82, 2002; No 16, 2013; No 12, 2015; No 41, 2015
s 208DA	ad No 120, 1991
	am No 81, 1982; No 164, 1992; No 85, 1995; No 20, 1997; No 152, 1997; No 137, 1999; No 146, 1999; No 82, 2002; No 86, 2002; No 8, 2005; No 31, 2018; No 3, 2019
s. 208E	ad. No. 64, 1981
	am. No. 85, 1995
s. 209	rs. No. 110, 1980
	am. No. 81, 1982; No. 24, 1989; No. 111, 1990; No. 85, 1995; No. 8, 1998; No. 64, 2002; No. 25, 2004; No. 8, 2007
s 209A	ad No 85, 1995
	am No 82, 2002
Subdivision GA	
Subdivision GA	ad No 64, 2002
s 209B	ad No 64, 2002
s 209C	ad No 64, 2002
s 209D	ad No 64, 2002
s 209E	ad No 64, 2002
s 209F	ad No 64, 2002

128 Customs Act 1901

# Endnote 4—Amendment history

s 209G	Provision affected	How affected
s 209I ad No 64, 2002 s 209J ad No 64, 2002 am No 41, 2015 s 209K ad No 64, 2002 am No 41, 2015 s 209L ad No 64, 2002 Subdivision GB Subdivision GB ad No 74, 2008 s 209M ad No 74, 2008 s 209N ad No 74, 2008 s 209P ad No 74, 2008 s 209Q ad No 74, 2008 s 209R ad No 74, 2008 s 209S ad No 74, 2008 s 209S ad No 74, 2008 s 209U ad No 74, 2008 s 209U ad No 74, 2008 s 209V ad No 74, 2008 s 209W ad No 74, 2008 s 209W ad No 74, 2008 s 209V ad No 74, 2008 am No 41, 2015	s 209G	ad No 64, 2002
s 209J	s 209H	ad No 64, 2002
am No 41, 2015  s 209K	s 209I	ad No 64, 2002
s 209K	s 209J	ad No 64, 2002
am No 41, 2015 s 209L		am No 41, 2015
Subdivision GB         Subdivision GB       ad No 74, 2008         \$ 209M       ad No 74, 2008         \$ 209N       ad No 74, 2008         am No 41, 2015       ad No 74, 2008         \$ 209P       ad No 74, 2008         \$ 209Q       ad No 74, 2008         \$ 209R       ad No 74, 2008         am No 41, 2015       Subdivision GC         Subdivision GC       ad No 74, 2008         \$ 209S       ad No 74, 2008         \$ 209U       ad No 74, 2008         \$ 209U       ad No 74, 2008         \$ 209V       ad No 74, 2008         \$ 209W       ad No 74, 2008         \$ 209W       ad No 74, 2008         \$ 209V       ad No 74, 2008         \$ 209Z       ad No 74, 2008	s 209K	ad No 64, 2002
Subdivision GB       ad No 74, 2008         s 209M       ad No 74, 2008         s 209N       ad No 74, 2008         am No 41, 2015       s 209P         ad No 74, 2008         s 209Q       ad No 74, 2008         s 209R       ad No 74, 2008         am No 41, 2015         Subdivision GC       ad No 74, 2008         s 209S       ad No 74, 2008         s 209U       ad No 74, 2008         s 209V       ad No 74, 2008         s 209W       ad No 74, 2008         s 209S       ad No 74, 2008         s 209V       ad No 74, 2008         m No 41, 2015          s 209V       ad No 74, 2008         am No 41, 2015		am No 41, 2015
Subdivision GB	s 209L	ad No 64, 2002
s 209M	Subdivision GB	
s 209N	Subdivision GB	ad No 74, 2008
am No 41, 2015  s 209P	s 209M	ad No 74, 2008
s 209P	s 209N	ad No 74, 2008
s 209Q		am No 41, 2015
s 209R	s 209P	ad No 74, 2008
subdivision GC Subdivision GC	s 209Q	ad No 74, 2008
Subdivision GC         Subdivision GC       ad No 74, 2008         s 209S       ad No 74, 2008         s 209T       ad No 74, 2008         s 209U       ad No 74, 2008         am No 41, 2015       ad No 74, 2008         s 209W       ad No 74, 2008         s 209X       ad No 74, 2008         s 209Y       ad No 74, 2008         s 209Z       ad No 74, 2008         am No 41, 2015         s 209Z       ad No 74, 2008         am No 41, 2015	s 209R	ad No 74, 2008
Subdivision GC       ad No 74, 2008         s 209S       ad No 74, 2008         s 209T       ad No 74, 2008         s 209U       ad No 74, 2008         am No 41, 2015         s 209V       ad No 74, 2008         s 209W       ad No 74, 2008         s 209X       ad No 74, 2008         am No 41, 2015         s 209Y       ad No 74, 2008         s 209Z       ad No 74, 2008         am No 41, 2015		am No 41, 2015
s 209S ad No 74, 2008 s 209T ad No 74, 2008 s 209U ad No 74, 2008 am No 41, 2015 s 209V ad No 74, 2008 s 209W ad No 74, 2008 s 209W ad No 74, 2008 s 209X ad No 74, 2008 am No 41, 2015 s 209Y ad No 74, 2008 s 209Y ad No 74, 2008 s 209Y ad No 74, 2008 s 209Z ad No 74, 2008 s 209Z ad No 74, 2008 am No 41, 2015	Subdivision GC	
s 209T	Subdivision GC	ad No 74, 2008
s 209U	s 209S	ad No 74, 2008
am No 41, 2015 s 209V	s 209T	ad No 74, 2008
s 209V	s 209U	ad No 74, 2008
s 209W		am No 41, 2015
s 209X	s 209V	ad No 74, 2008
am No 41, 2015 s 209Y	s 209W	ad No 74, 2008
s 209Y	s 209X	ad No 74, 2008
s 209Z ad No 74, 2008 am No 41, 2015		am No 41, 2015
am No 41, 2015	s 209Y	ad No 74, 2008
, and the second	s 209Z	ad No 74, 2008
s 209ZA ad No 74, 2008		am No 41, 2015
	s 209ZA	ad No 74, 2008

Customs Act 1901

129

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	am No 41, 2015
s 209ZB	ad No 74, 2008
s 209ZC	ad No 74, 2008
Subdivision H	
Subdivision H heading	ad No 85, 1995
	rs No 34, 2009
Subdivision H	rs No 34, 2009
s 210	rs No 36, 1910
	am No 54, 1959; No 28, 1966; No 54, 1967; No 92, 1979; No 64, 1981; No 81, 1982; No 23, 2000; No 64, 2002; No 82, 2002; No 129, 2005; No 3, 2007; No 8, 2007; No 147, 2007
	rs No 34, 2009
	am No 34, 2009; No 146, 2012; No 12, 2015; No 89, 2018
s 210A	ad No 34, 2009
s 210B	ad No 34, 2009
s 211	rep No 54, 1959
	ad No 34, 2009
s 211A	ad No 34, 2009
s 212	am No 8, 2007
	rs No 34, 2009
s 213	am No 8, 2007
	rs No 34, 2009
Subdivision HA	
Subdivision HA	ad No 64, 2002
s 213A	ad No 64, 2002
	am No 41, 2015
s 213B	ad No 64, 2002
	am No 5, 2007; No 41, 2015
s 214	am No 12, 1923; No 56, 1950; No 48, 1963; No 28, 1966; No 54, 1967; No 14, 1968; No 28, 1974; No 64, 1981
	rep No 85, 1995

130 Customs Act 1901

# Endnote 4—Amendment history

Subdivision J Subdivision J heading	137 05 1005
Subdivision J heading	137 05 1005
ی	ad No 85, 1995
	rs No 95, 2001; No 120, 2004
s 214AA	ad No 23, 1989
	am No 5, 1990; No 34, 1992; No 8, 1994; No 85, 1995
	rs No 95, 2001
s 214AB	ad No 23, 1989
	am No 5, 1990; No 8, 1994; No 85, 1995
	rs No 95, 2001
	am No 41, 2015
s 214AC	ad No 23, 1989
	am No 85, 1995
	rs No 95, 2001
	am No 41, 2015
s 214ACA	ad No 95, 2001
s 214AD	ad No 95, 2001
	am No 41, 2015
s 214AE	ad No 95, 2001
	am No 63, 2002; No 41, 2015
s 214AF	ad No 95, 2001
	am No 41, 2015
s 214AG	ad No 95, 2001
s 214AH	ad No 95, 2001
	am No 82, 2002
s 214AI	ad No 95, 2001
s 214AJ	ad No 95, 2001
s 214A	ad No 108, 1982
	am No 39, 1983; No 2, 1984; No 5, 1990; No 34, 1992
	rep No 97, 1997
s 214B	ad No 2, 1984
	am No 5, 1990; No 24, 2001; No 82, 2002; No 8, 2007

Customs Act 1901

131

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
Subdivision JA	
Subdivision JA	ad. No. 120, 2004
s. 214BAA	ad. No. 120, 2004
s. 214BAB	ad. No. 120, 2004
	am. No. 8, 2010
s 214BAC	ad. No. 120, 2004
	am No 41, 2015
s 214BAD	ad No 120, 2004
	am No 41, 2015
s 214BAE	ad No 120, 2004
s 214BAF	ad No 120, 2004
s 214BAG	ad No 120, 2004
s 214BAH	ad No 120, 2004
s 214BAI	ad No 120, 2004
s 214BAJ	ad No 120, 2004
s 214BAK	ad No 120, 2004
s 214BAL	ad No 120, 2004
Subdivision K	
Subdivision K heading	ad. No. 85, 1995
s. 214BA	ad. No. 85, 1995
	am No 59, 2015
s. 216	am. No. 64, 1981
	rep. No. 81, 1982
s. 217	am. No. 8, 2007; No 41, 2015
s 218	am No 41, 2015
s 218A	ad No 23, 2000
	am No 41, 2015; No 4, 2016
s 219	rep No 41, 2015
Division 1A	ad No 92, 1979
	rep No 152, 2004
s 219A	ad No 92, 1979

132 Customs Act 1901

# Endnote 4—Amendment history

am No 180, 1979; No 66, 1988; No 11, 1990; No 85, 1995; No 160, 1997; No 137, 1999; No 135, 2001; No 67, 2002; No 82, 2002; No 86, 2002; No 125, 2002 rep No 152, 2004  s 219AA	Provision affected	How affected
s 219AA ad No 11, 1990 am No 67, 2002 rep No 152, 2004 s 219AB ad No 11, 1990 rep No 82, 1991 ad No 160, 1997 rep No 152, 2004 s 219B ad No 92, 1979 am No 116, 1979; No 180, 1979; No 66, 1988; No 121, 1988; No 11, 1990; No 160, 1997; No 136, 2001; No 125, 2002 rep No 152, 2004 s 219C ad No 92, 1979 am No 81, 1982; No 160, 1997; No 136, 2001 rep No 152, 2004 s 219D ad No 92, 1979 am No 180, 1979; No 66, 1988 rep No 152, 2004 s 219E ad No 92, 1979 am No 180, 1979; No 66, 1988 rep No 152, 2004 s 219F ad No 92, 1979 am No 116, 1979; No 180, 1979; No 66, 1988; No 11, 1990; No 160, 1997; No 161, 1999 rep No 152, 2004 s 219G ad No 92, 1979 am No 116, 1979; No 180, 1979; No 66, 1988; No 11, 1990; No 160, 1997; No 161, 1999 rep No 152, 2004 s 219G ad No 92, 1979 am No 180, 1979; No 81, 1982; No 66, 1988; No 11, 1990		1997; No 137, 1999; No 135, 2001; No 67, 2002; No 82, 2002; No
am No 67, 2002 rep No 152, 2004 s 219AB		rep No 152, 2004
rep No 152, 2004  ad No 11, 1990 rep No 82, 1991 ad No 160, 1997 rep No 152, 2004  s 219B	s 219AA	ad No 11, 1990
s 219AB ad No 11, 1990 rep No 82, 1991 ad No 160, 1997 rep No 152, 2004 s 219B ad No 92, 1979 am No 116, 1979; No 180, 1979; No 66, 1988; No 121, 1988; No 11, 1990; No 160, 1997; No 136, 2001; No 125, 2002 rep No 152, 2004 ad No 92, 1979 am No 81, 1982; No 160, 1997; No 136, 2001 rep No 152, 2004 s 219D ad No 92, 1979 am No 180, 1979 rs No 66, 1988 rep No 152, 2004 s 219E ad No 92, 1979 am No 180, 1979; No 66, 1988 rep No 152, 2004 s 219F ad No 92, 1979 am No 116, 1979; No 66, 1988 rep No 152, 2004 s 219F ad No 92, 1979 am No 116, 1979; No 180, 1979; No 66, 1988; No 11, 1990; No 160, 1997; No 161, 1999 rep No 152, 2004 s 219G ad No 92, 1979 am No 180, 1979; No 180, 1979; No 66, 1988; No 11, 1990; No 160, 1997; No 161, 1999 rep No 152, 2004 s 219G ad No 92, 1979 am No 180, 1979; No 81, 1982; No 66, 1988; No 11, 1990		am No 67, 2002
rep No 82, 1991 ad No 160, 1997 rep No 152, 2004 s 219B		rep No 152, 2004
ad No 160, 1997 rep No 152, 2004 s 219B	s 219AB	ad No 11, 1990
rep No 152, 2004 ad No 92, 1979 am No 116, 1979; No 180, 1979; No 66, 1988; No 121, 1988; No 11, 1990; No 160, 1997; No 136, 2001; No 125, 2002 rep No 152, 2004 ad No 92, 1979 am No 81, 1982; No 160, 1997; No 136, 2001 rep No 152, 2004 s 219D		rep No 82, 1991
s 219B		ad No 160, 1997
am No 116, 1979; No 180, 1979; No 66, 1988; No 121, 1988; No 11, 1990; No 160, 1997; No 136, 2001; No 125, 2002 rep No 152, 2004 s 219C		rep No 152, 2004
1990; No 160, 1997; No 136, 2001; No 125, 2002 rep No 152, 2004 s 219C	s 219B	ad No 92, 1979
s 219C		
am No 81, 1982; No 160, 1997; No 136, 2001 rep No 152, 2004  s 219D		rep No 152, 2004
rep No 152, 2004  ad No 92, 1979  am No 180, 1979  rs No 66, 1988  rep No 152, 2004  s 219E	s 219C	ad No 92, 1979
s 219D		am No 81, 1982; No 160, 1997; No 136, 2001
am No 180, 1979 rs No 66, 1988 rep No 152, 2004 s 219E		rep No 152, 2004
rs No 66, 1988 rep No 152, 2004 s 219E	s 219D	ad No 92, 1979
rep No 152, 2004  ad No 92, 1979  am No 180, 1979; No 66, 1988  rep No 152, 2004  s 219F		am No 180, 1979
s 219E		rs No 66, 1988
am No 180, 1979; No 66, 1988 rep No 152, 2004 s 219F		rep No 152, 2004
rep No 152, 2004  s 219F	s 219E	ad No 92, 1979
s 219F		am No 180, 1979; No 66, 1988
am No 116, 1979; No 180, 1979; No 66, 1988; No 11, 1990; No 160, 1997; No 161, 1999 rep No 152, 2004 s 219G		rep No 152, 2004
1997; No 161, 1999 rep No 152, 2004 s 219G	s 219F	ad No 92, 1979
s 219G		
am No 180, 1979; No 81, 1982; No 66, 1988; No 11, 1990		rep No 152, 2004
	s 219G	ad No 92, 1979
rep No 152, 2004		am No 180, 1979; No 81, 1982; No 66, 1988; No 11, 1990
		rep No 152, 2004

Customs Act 1901

133

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
s 219H	ad No 92, 1979
	am No 180, 1979; No 66, 1988; No 160, 1997
	rep No 152, 2004
s 219J	ad No 92, 1979
	rep No 180, 1979
s 219K	ad No 92, 1979
	am No 180, 1979; No 66, 1988 (as am by No 120, 1988); No 160, 1997
	rep No 152, 2004
Division 1B	
Division 1B	ad No 79, 1990
Subdivision A	
s 219L	ad No 79, 1990
	am No 137, 1999; No 160, 1999; No 74, 2008; No 16, 2013
s 219M	ad No 79, 1990
	am No 85, 1995; No 137, 1999; No 160, 1999; No 74, 2008; No 41,
	2015
s 219N	ad No 79, 1990
	rs No 137, 1999
s 219NA	ad No 137, 1999
	am No 160, 1999; No 82, 2002
	rep No 74, 2008
s 219P	ad No 79, 1990
	am No 137, 1999; No 160, 1999
Subdivision B	
s 219Q	ad No 79, 1990
	am No 85, 1995; No 137, 1999; No 41, 2015
s 219R	ad No 79, 1990
	am No 34, 1992; No 85, 1995; No 137, 1999; No 23, 2000; No 78, 2011; No 41, 2015
s 219RAA	ad No 23, 2000

134 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am No 78, 2011; No 41, 2015
s 219RAB	ad No 23, 2000
	rep No 78, 2011
s 219RAC	ad No 23, 2000
	rep No 78, 2011
s 219RAD	ad No 23, 2000
	rep No 78, 2011
s 219RAE	ad No 23, 2000
	rep No 78, 2011
s 219RAF	ad No 23, 2000
	rep No 78, 2011
Subdivision C	
s 219RA	ad No 82, 1991
	am No 13, 2021
s 219S	ad No 79, 1990
	am No 78, 2011
s 219SA	ad No 78, 2011
s 219SB	ad No 78, 2011
	am No 41, 2015
s 219T	ad No 79, 1990
	am No 85, 1995; No 78, 2011; No 41, 2015
s 219U	ad No 79, 1990
	am No 85, 1995; No 41, 2015
s 219V	ad No 79, 1990
	am No 85, 1995; No 78, 2011; No 41, 2015
s 219W	ad No 79, 1990
s 219X	ad No 79, 1990
	am No 85, 1995; No 41, 2015
s 219Y	ad No 79, 1990
	am No 85, 1995; No 41, 2015
s 219Z	ad No 79, 1990

Customs Act 1901

135

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	am No 78, 2011
Subdivision CA	
Subdivision CA	ad No 78, 2011
s 219ZAA	ad No 78, 2011
s 219ZAB	ad No 78, 2011
	am No 41, 2015
s 219ZAC	ad No 78, 2011
	am No 41, 2015
s 219ZAD	ad No 78, 2011
s 219ZAE	ad No 78, 2011
Subdivision D	
s 219ZA	ad No 79, 1990
	am No 85, 1995; No 41, 2015
s 219ZB	ad No 79, 1990
s 219ZC	ad No 79, 1990
	am No 85, 1995; No 137, 1999; No 41, 2015
s 219ZD	ad No 79, 1990
s 219ZE	ad No 79, 1990
	am No 137, 1999; No 160, 1999; No 74, 2008; No 78, 2011
Subdivision E	
s 219ZF	ad No 79, 1990
	am No 78, 2011
s 219ZG	ad No 79, 1990
s 219ZH	ad No 79, 1990
	am No 85, 1995; No 41, 2015
	ed C140
s 219ZJ	ad No 79, 1990
Division 1BA	
Division 1BA	ad. No. 111, 2004
Subdivision A	
s. 219ZJA	ad. No. 111, 2004

136 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 3, 2010; No 116, 2014
s. 219ZJAA	ad. No. 111, 2004
Subdivision B	
s 219ZJB	ad No 111, 2004; No 144, 2008
	am No 116, 2014
s 219ZJC	ad No 111, 2004; No 144, 2008
	am No 129, 2005; No 116, 2014
s 219ZJCA	ad No 116, 2014
Subdivision C	
s. 219ZJD	ad. No. 111, 2004
	am No 116, 2014
s. 219ZJE	ad. No. 111, 2004
	am. No. 103, 2013; No 41, 2015
s. 219ZJF	ad. No. 111, 2004
	am No 116, 2014
s. 219ZJG	ad. No. 111, 2004
s. 219ZJH	ad. No. 111, 2004
s. 219ZJI	ad. No. 111, 2004
s. 219ZJJ	ad. No. 111, 2004
	am No 116, 2014
Division 1C	
Division 1C	ad No 79, 1990
s 219ZK	ad No 79, 1990
s 219ZL	ad No 79, 1990
	rs No 82, 1991
	am No 160, 1997; No 137, 1999; No 8, 2007; No 26, 2016; No 13, 2021
Division 2	
s. 220	am. No. 12, 1923
s. 221	am. No. 216, 1973; No. 19, 1979; No. 8, 2007
s. 222	am. No. 8, 2007

Customs Act 1901

137

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
s. 224	am. No. 8, 2007
s. 225	am. No. 64, 1981
s. 226	am. No. 7, 1934; No. 42, 1960; No. 48, 1963; No. 28, 1974; No. 64, 1981
s. 227	am. No. 216, 1973; No. 19, 1979
Division 3	
Division 3	ad. No. 129, 2005
s. 227AA	ad. No. 129, 2005
	am. No. 3, 2007
Part XIIA	
Part XIIA heading	rs No 34, 2009
Part XIIA	ad No 137, 1999
s 227A	ad No 137, 1999
	am No 34, 2009
s 227B	ad No 137, 1999
	am No 34, 2009
s 227C	ad No 137, 1999
s 227D	ad No 137, 1999
	rs No 34, 2009
s 227E	ad No 137, 1999
	am No 24, 2001; No 34, 2009; No 52, 2013
s 227F	ad No 137, 1999
	am No 34, 2009; No 41, 2015; No 67, 2016
s 227G	ad No 137, 1999
	am No 34, 2009; No 41, 2015
Part XIII	
Division 1	
s. 228	am. No. 36, 1910
	rs. No. 12, 1923

138 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am. No. 7, 1934; No. 108, 1952; No. 28, 1966; No. 54, 1967; No. 216, 1973; No. 64, 1981; No. 51, 1982; No. 24, 1989; No. 160, 1999; No. 34, 2009; No 16, 2013; No 116, 2014; No 41, 2015
s. 228A	ad. No. 51, 1982
	am. No. 104, 1987; No. 85, 1995; No 41, 2015
s 228B	ad No 104, 1987
	am No 85, 1995; No 41, 2015
s 229	am No 21, 1906; No 12, 1923; No 7, 1934; No 56, 1950; No 108, 1952; No 104, 1968; No 216, 1973; No 110, 1980; No 64, 1981; No 34, 1986; No 24, 1989; No 5, 1990; No 6, 1990; No 111, 1990; No 85, 1995; No 64, 2002; No 8, 2007; No 152, 2012; No 33, 2013; No 41, 2015; No 107, 2017; No 164, 2018 (Sch 4 item 17)
s 229A	ad No 154, 1977
	am No 92, 1979; No 110, 1980; No 64, 1981; No 85, 1995; No 8, 1998; No 129, 2005; No 8, 2007
s. 230	am. No. 92, 1979
Division 2	
s. 231	rs. No. 7, 1934
	am. No. 54, 1967; No. 134, 1971; No. 28, 1974; No. 64, 1981; No. 81, 1982; No. 24, 2001; No. 129, 2005; No. 3, 2007; No 4, 2016
s. 232	am. No. 7, 1934; No. 64, 1981
	rep. No. 137, 2000
s. 232A	ad. No. 7, 1934
	am. No. 54, 1959; No. 48, 1963; No. 28, 1966; No. 54, 1967; No. 64, 1981; No. 137, 2000; No. 24, 2001; No. 82, 2002; No 4, 2016
s 233	rs No 36, 1910
	am No 12, 1923; No 108, 1952; No 48, 1963; No 28, 1966; No 54, 1967; No 134, 1971; No 64, 1981; No 152, 1981; No 48, 1982; No 81, 1982; No 24, 2001; No 136, 2001; No 5, 2007; No 8, 2007; No 41, 2015; No 4, 2016
s 233AA	ad No 152, 1981
	rep No 48, 1982
s 233A	ad No 36, 1910

Customs Act 1901

139

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	am No 12, 1923; No 28, 1966; No 54, 1967; No 134, 1971; No 28, 1974; No 64, 1981; No 81, 1982; No 24, 2001; No 129, 2005; No 3, 2007; No 8, 2007; No 4, 2016
s 233AB	ad No 81, 1982
	am No 23, 2000; No 82, 2002
s 233AC	ad No 24, 2001
	rep No 129, 2005
s 233B	ad No 36, 1910
	am No 12, 1923; No 54, 1967; No 134, 1971; No 28, 1974; No 92, 1979; No 64, 1981; No 149, 1986; No 111, 1990; No 24, 2001; No 127, 2004
	rep No 129, 2005
s 233BAA	ad No 23, 2000
	am No 24, 2001; No 82, 2002; No 4, 2016; No 61, 2016
s 233BAB	ad No 23, 2000
	am No 24, 2001; No 82, 2002; No 127, 2004; No 12, 2015; No 4, 2016; No 61, 2016; No 72, 2019
s 233BABAA	ad No 147, 2007
s 233BABAB	ad No 147, 2007
s 233BABAC	ad No 147, 2007
s 233BABAD	ad No 146, 2012
	am No 89, 2018; No 131, 2018
s 233BABAE	ad No 33, 2013
s 233BABAF	ad No 52, 2013
	am No 41, 2015
s 233BABA	ad No 5, 2007
	am No 33, 2013
s 233BAC	ad No 23, 2000
	am No 147, 2007
s 233BA	ad No 24, 1989
	am No 111, 1990; No 85, 1995; No 23, 2000; No 129, 2005; No 147 2007; No 41, 2015

140 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	ed C140
s 233C	ad No 147, 2007
s 234	am No 12, 1923; No 28, 1966; No 54, 1967; No 154, 1977; No 64, 1981; No 81, 1982; No 24, 1989; No 111, 1990; No 34, 1992; No 85, 1995; No 97, 1997; No 167, 1997; No 109, 1999; No 142, 1999; No 24, 2001; No 25, 2001; No 95, 2001; No 63, 2002; No 82, 2002; No 54, 2003; No 136, 2003; No 76, 2006; No 75, 2008; No 37, 2012; No 52, 2013; No 41, 2015; No 4, 2016
s 234AA	ad No 110, 1980
	am No 40, 1985; No 64, 2002; No 33, 2013; No 41, 2015
s 234A	ad No 108, 1952
	am No 37, 1957; No 28, 1966; No 54, 1967; No 110, 1980; No 64, 1981; No 81, 1982; No 40, 1985; No 24, 2001; No 64, 2002; No 82, 2002; No 5, 2007; No 33, 2013; No 52, 2013; No 41, 2015
	ed C140
s 234AB	ad No 40, 1985
	am No 24, 2001; No 64, 2002; No 82, 2002; No 33, 2013; No 52, 2013
s 234ABA	ad No 64, 2002
	am No 64, 2004
s 234AC	ad No 111, 1990
	am No 34, 1992; No 209, 1992; No 82, 2002
	rep No 95, 2001
s 235	rep No 48, 1963
	ad No 54, 1967
	am No 134, 1971; No 28, 1974
	rs No 154, 1977
	am No 92, 1979; No 81, 1982; No 165, 1984; No 111, 1990; No 23, 2000; No 24, 2001; No 82, 2002
	rep No 129, 2005
s 236	am No 24, 2001
s 237	am No 24, 2001
s 238	am No 28, 1966; No 54, 1967; No 61, 1981

Customs Act 1901

141

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	rep No 81, 1982
s 240	am No 64, 1981
	rep No 81, 1982
	ad No 23, 1989
	am No 111, 1990; No 8, 1994; No 85, 1995; No 95, 2001; No 76, 2006; No 136, 2012; No 52, 2013; No 41, 2015
s 240A	ad No 34, 1992
	am No 85, 1995; No 97, 1997; No 25, 2001
	rep No 54, 2003
s 240AA	ad No 95, 2001
s 240AB	ad No 95, 2001
	am No 136, 2003; No 25, 2004; No 52, 2013; No 41, 2015
s 240AC	ad No 95, 2001
s 240B	ad No 34, 1992
	rep No 95, 2001
s 241	rep No 81, 1982
	ad No 111, 1990
	am No 34, 1992
	rep No 95, 2001
s 242	am No 64, 1981
	rep No 81, 1982
s 243	am No 133, 1965; No 28, 1974
	rep No 81, 1982
Division 3	
Division 3	ad No 92, 1979
s 243A	ad No 92, 1979
	am No 180, 1979; No 13, 1980; No 64, 1981; No 80, 1982; No 108, 1989; No 120, 1991; No 152, 1997; No 80, 2004; No 129, 2005; No 8, 2007
s 243AB	ad No 108, 1989
	am No 144, 2008

142 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 243B	ad No 92, 1979
	am No 64, 1981; No 108, 1989; No 85, 1995; No 8, 2007; No 41, 2015
s 243C	ad No 92, 1979
	am No 180, 1979; No 108, 1989; No 28, 1991; No 8, 2007
	ed C140
s 243CA	ad No 108, 1989
	am No 85, 1995; No 41, 2015
s 243D	ad No 92, 1979
s 243E	ad No 92, 1979
	am No 180, 1979; No 13, 1980; No 64, 1981; No 81, 1982; No 108, 1989; No 123, 1991; No 85, 1995; No 8, 2007; No 41, 2015
s 243F	ad No 92, 1979
	am No 13, 1980; No 64, 1981; No 81, 1982; No 120, 1988; No 108, 1989; No 123, 1991; No 85, 1995; No 41, 2015
s 243G	ad No 92, 1979
	am No 13, 1980; No 64, 1981
	rs No 108, 1989
	am No 120, 1991; No 164, 1992; No 85, 1995; No 152, 1997; No 86, 2002; No 8, 2005; No 41, 2015
s 243H	ad No 92, 1979
	am No 13, 1980; No 108, 1989; No 8, 2007
s 243J	ad No 92, 1979
	am No 13, 1980; No 108, 1989; No 8, 2007
s 243K	ad No 92, 1979
	am No 13, 1980
	rs No 108, 1989
	am No 85, 1995; No 24, 2001; No 41, 2015; No 4, 2016
s 243L	ad No 92, 1979
	am No 13, 1980; No 64, 1981; No 108, 1989; No 85, 1995; No 41, 2015
s 243M	ad No 92, 1979

Customs Act 1901

143

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	rs No 13, 1980
	am No 108, 1989; No 120, 1991
s 243N	ad No 92, 1979
	am No 13, 1980; No 108, 1989
s 243NA	ad No 141, 1987
s 243NB	ad No 141, 1987
s 243P	ad No 92, 1979
	am No 13, 1980
	rs No 108, 1989
	am No 86, 2002; No 8, 2005
s 243Q	ad No 92, 1979
	am No 13, 1980
	rs No 108, 1989
s 243R	ad No 92, 1979
	am No 8, 2007
s 243S	ad No 92, 1979
Division 4	
Division 4 heading	rs No 95, 2001
Division 4	ad No 24, 1989
s 243SA	ad No 95, 2001
	am No 82, 2002; No 111, 2004; No 52, 2013; No 41, 2015
s 243SB	ad No 95, 2001
	am No 25, 2004; No 52, 2013
s 243SC	ad No 95, 2001
s 243T	ad No 24, 1989
	am No 34, 1992; No 85, 1995
	rs No 95, 2001
	am No 136, 2003; No 74, 2008; No 52, 2013
s 243U	ad No 24, 1989
	am No 5, 1990; No 85, 1995
	rs No 95, 2001

144 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am No 136, 2003; No 74, 2008; No 52, 2013
s 243V	ad No 24, 1989
	am No 34, 1992
	rs No 95, 2001
	am No 136, 2003; No 52, 2013
s 243W	ad No 95, 2001
	am No 41, 2015
Division 5	
Division 5	ad No 95, 2001
	rs No 52, 2013
Subdivision A heading	ad No 74, 2008
	rep No 52, 2013
s 243X	ad No 95, 2001
	am No 82, 2002; No 25, 2004; No 74, 2008; No 34, 2009; No 63, 2011
	rs No 52, 2013
s 243XA	ad No 95, 2001
	am No 74, 2008; No 103, 2013
	rep No 52, 2013
s 243Y	ad No 95, 2001
	am No 74, 2008
	rs No 52, 2013
	am No 4, 2015; No 41, 2015
s 243Z	ad No 95, 2001
	am No 74, 2008; No 34, 2009
	rs No 52, 2013
s 243ZA	ad No 95, 2001
	am No 74, 2008
	rep No 52, 2013
s 243ZB	ad No 95, 2001
	am No 74, 2008

Customs Act 1901

145

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	rep No 52, 2013
s 243ZC	ad No 95, 2001
	am No 74, 2008
	rep No 52, 2013
s 243ZD	ad No 95, 2001
	am No 74, 2008
	rep No 52, 2013
s 243ZE	ad No 95, 2001
	am No 74, 2008
	rep No 52, 2013
Subdivision B	ad No 74, 2008
	rep No 52, 2013
s 243ZF	ad No 74, 2008
	rep No 52, 2013
s 243ZG	ad No 74, 2008
	rep No 52, 2013
s 243ZH	ad No 74, 2008
	rep No 52, 2013
s 243ZI	ad No 74, 2008
	rep No 52, 2013
s 243ZJ	ad No 74, 2008
	rep No 52, 2013
s 243ZK	ad No 74, 2008
	rep No 52, 2013
s 243ZL	ad No 74, 2008
	rep No 52, 2013
s 243ZM	ad No 74, 2008
	rep No 52, 2013
s 243ZN	ad No 74, 2008
	rep No 52, 2013
s 243ZO	ad No 74, 2008

146 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	rep No 52, 2013
Part XIV	
s 244	am No 108, 1952; No 92, 1979
	rs No 25, 2001
	am No 54, 2003; No 41, 2015
s 245	am No 28, 1966; No 216, 1973; No 19, 1979; No 64, 1981
	rs No 81, 1982
	am No 24, 1989; No 5, 1990; No 85, 1995; No 23, 2000; No 82, 2002; No 41, 2015
s 245A	ad No 36, 1910
	am No 149, 1986
	rep No 24, 1989
s 246	am No 28, 1966; No 216, 1973; No 19, 1979; No 64, 1981
	rep No 81, 1982
s 247	am No 216, 1973; No 19, 1979; No 81, 1982
s 248	am No 12, 1923; No 19, 1979
s 249	am No 64, 1981
s 250	am No 81, 1982
s 250A	ad No 36, 1910
	am No 8, 2007; No 41, 2015
s 251	am No 81, 1982
s 253	am No 10, 1986; No 85, 1995; No 8, 2007; No 41, 2015
s 255	rs No 12, 1923
	ed C140
s 256	am No 14, 1968; No 85, 1995; No 41, 2015
	ed C140
s 257	rep No 81, 1982
	ad No 40, 1985
	am No 5, 2015
s 258	rep No 37, 1957
s 258A	ad No 7, 1934

Customs Act 1901

147

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
	rep No 37, 1957
s 259	am No 8, 2007; No 41, 2015
s 260	rep No 37, 1957
s 261	am No 41, 2015
s 262	rep No 85, 1995
s 263	rs No 48, 1963
	am No 216, 1973; No 28, 1974
s 264	am No 64, 1981; No 81, 1982; No 10, 1986; No 85, 1995; No 41, 2015
Part XV	
Part XV heading	rs No 40, 1985
Part XV	rep No 110, 1980
	ad No 45, 1981
s 265	am No 36, 1910
	rep No 110, 1980
	ad No 45, 1981
	am No 19, 1983; No 40, 1985
s 266	rep No 110, 1980
	ad No 45, 1981
	am No 157, 1981; No 40, 1985
s 267	rep No 110, 1980
	ad No 45, 1981
	am No 76, 1987; No 24, 1989; No 85, 1995; No 15, 1996; No 41, 2015
s 268	am No 28, 1966; No 54, 1967
	rep No 110, 1980
	ad No 45, 1981
	am No 39, 1985; No 40, 1985; No 85, 1995; No 41, 2015
s 268A	ad No 48, 1963
	am No 28, 1966
	rep No 110, 1980

148 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 269	rep No 110, 1980
	ad No 45, 1981
	am No 39, 1985; No 85, 1995; No 41, 2015
s 269A	ad No 45, 1981
Part XVA	
Part XVA	ad No 19, 1983
	rs No 89, 1992
Division 1	
s 269B	ad No 19, 1983
	am No 39, 1985; No 34, 1986; No 76, 1987
	rs No 89, 1992
	am No 85, 1995; No 15, 1996; No 30, 1996; No 41, 2015
s 269C	ad No 19, 1983
	am No 39, 1985; No 34, 1986
	rs No 89, 1992; No 30, 1996
s 269D	ad No 19, 1983
	am No 39, 1985; No 76, 1987
	rs No 89, 1992
	am No 85, 1995; No 41, 2015; No 19, 2017
s 269E	ad No 19, 1983
	am No 39, 1985; No 34, 1986; No 5, 1990
	rs No 89, 1992
	am No 30, 1996; No 19, 2017
Division 2	
s 269F	ad No 19, 1983
	am No 39, 1985
	rs No 89, 1992
	am No 85, 1995; No 30, 1996; No 79, 1998; No 31, 2014; No 41, 2015
s 269FA	ad No 30, 1996
	am No 41, 2015

Customs Act 1901

149

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
s 269G	ad No 19, 1983
	am No 39, 1985
	rs No 89, 1992
	am No 85, 1995; No 41, 2015
s 269H	ad No 39, 1985
	rs No 89, 1992
	am No 85, 1995; No 30, 1996; No 41, 2015
s 269HA	ad No 85, 1995
	am No 41, 2015
s 269J	ad No 19, 1983
	am No 39, 1985; No 149, 1986
	rs No 89, 1992
	am No 85, 1995; No 41, 2015
s 269K	ad No 19, 1983
	am No 39, 1985
	rs No 89, 1992
	am No 85, 1995; No 30, 1996; No 41, 2015
s 269L	ad No 19, 1983
	am No 39, 1985
	rs No 89, 1992
	am No 85, 1995; No 30, 1996; No 13, 2014; No 41, 2015
s 269M	ad No 19, 1983
	rs No 89, 1992
	am No 85, 1995; No 30, 1996; No 41, 2015
s 269N	ad No 19, 1983
	am No 39, 1985; No 5, 1990
	rs No 89, 1992
	am No 85, 1995; No 30, 1996; No 41, 2015
Division 3	
s 269P	ad No 19, 1983
	am No 39, 1985; No 40, 1985; No 10, 1986; No 5, 1990

150 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	rs No 89, 1992
	am No 85, 1995; No 30, 1996; No 41, 2015
s 269Q	ad No 19, 1983
	rs No 89, 1992
	am No 85, 1995; No 41, 2015
s 269R	ad No 19, 1983
	am No 39, 1985
	rs No 89, 1992
	am No 85, 1995; No 41, 2015
s 269S	ad No 19, 1983
	am No 39, 1985; No 99, 1988
	rs No 89, 1992
	am No 30, 1996
s 269SA	ad No 89, 1992
	am No 85, 1995; No 30, 1996; No 41, 2015
Division 4	
s 269SB	ad No 89, 1992
	am No 85, 1995; No 30, 1996; No 79, 1998; No 31, 2014; No 41, 2015
s 269SC	ad No 89, 1992
	am No 8, 1994; No 85, 1995; No 30, 1996; No 140, 2003; No 41, 2015; No 126, 2015
s 269SD	ad No 89, 1992
	am No 85, 1995; No 30, 1996; No 140, 2003; No 119, 2006; No 41, 2015; No 126, 2015
s 269SE	ad No 89, 1992
	am No 85, 1995; No 30, 1996; No 119, 2006; No 41, 2015
s 269SF	ad No 89, 1992
	am No 85, 1995; No 41, 2015
s 269SG	ad No 89, 1992
	am No 8, 1994; No 30, 1996

Customs Act 1901

151

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
Division 5	
s 269SH	ad No 89, 1992
	am No 8, 1994; No 85, 1995; No 41, 2015
s 269SHA	ad No 30, 1996
	am No 5, 2011; No 41, 2015
s 269SJ	ad No 89, 1992
	am No 85, 1995; No 30, 1996; No 41, 2015
s 269SK	ad No 89, 1992
	am No 85, 1995; No 41, 2015
s 269SL	ad No 89, 1992
	rep No 10, 2015
Part XVB	
Part XVB	ad No 2, 1984
s 269SM	ad No 79, 1998
	am No 119, 2003; No 196, 2012; No 205, 2012; No 32, 2013
Division 1A	
Division 1A	ad No 32, 2013
Subdivision A	
s 269SMA	ad No 32, 2013
	am No 139, 2013
Subdivision B	
s 269SMB	ad No 32, 2013
	rs No 139, 2013
s 269SMC	ad No 32, 2013
s 269SMD	ad No 32, 2013
s 269SME	ad No 32, 2013
Subdivision C	
s 269SMF	ad No 32, 2013
s 269SMG	ad No 32, 2013
s 269SMH	ad No 32, 2013
s 269SMI	ad No 32, 2013

152 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 269SMJ	ad No 32, 2013
s 269SMK	ad No 32, 2013
s 269SML	ad No 32, 2013
	rs No 62, 2014
s 269SMM	ad No 32, 2013
s 269SMN	ad No 32, 2013
s 269SMO	ad No 32, 2013
	am No 62, 2014
s 269SMP	ad No 32, 2013
	rep No 139, 2013
Subdivision D	
s 269SMQ	ad No 32, 2013
	am No 139, 2013
Subdivision E	
Subdivision E	ad No 139, 2013
s 269SMR	ad No 139, 2013
Subdivision F	
Subdivision F heading	rs No 42, 2015
Subdivision F	ad No 139, 2013
s 269SMS	ad No 139, 2013
	am No 42, 2015
Subdivision G	
Subdivision G	ad No 139, 2013
s 269SMT	ad No 139, 2013
	am No 41, 2015
Division 1	
Division 1 heading	ad No 174, 1989
	rs No 32, 2013
s 269SN	ad No 79, 1998
	am No 32, 2013
s 269T	ad No 2, 1984

Customs Act 1901

153

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
	rs No 76, 1988
	am No 174, 1989; No 5, 1990; No 111, 1990; No 82, 1991; No 89, 1992; No 207, 1992 (as am by No 8, 1994); No 150, 1994; No 85, 1995; No 79, 1998; No 119, 2003; No 123, 2011; No 124, 2011; No 196, 2012; No 205, 2012; No 206, 2012; No 32, 2013; No 95, 2013; No 41, 2015; No 42, 2015
s 269TAAA	ad No 70, 1990
	am No 79, 1998
	rs No 166, 2006
s 269TAAB	ad No 150, 1994
s 269TAAC	ad No 150, 1994
	am No 123, 2011; No 196, 2012
s 269TAACA	ad No 206, 2012
	am No 32, 2013
s 269TAAD	ad No 150, 1994
s 269TAA	ad No 174, 1989
	am No 79, 1998; No 144, 2008; No 95, 2013
s 269TAB	ad No 174, 1989
	am No 150, 1994; No 79, 1998; No 119, 2017
s 269TAC	ad No 174, 1989
	am No 150, 1994; No 79, 1998; No 26, 1999; No 119, 2003; No 206, 2012; No 32, 2013; No 42, 2015
s 269TACAA	ad No 196, 2012
s 269TACAB	ad No 196, 2012
s 269TACA	ad No 207, 1992
s 269TACB	ad No 150, 1994
	am No 79, 1998; No 196, 2012; No 42, 2015
s 269TACC	ad No 150. 1994
	rs No 196, 2012
s 269TACD	ad No 196, 2012
s 269TAD	ad No 174, 1989
	rep No 207, 1992

154 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 269TAE	ad No 174, 1989
	am No 150, 1994; No 119, 2003; No 123, 2011; No 196, 2012; No 139, 2013
s 269TAF	ad No 174, 1989
	rs No 150, 1994
	am No 79, 1998; No 32, 2013; No 42, 2015
s 269TAG	ad No 174, 1989
	rep No 150, 1994
	ad No 79, 1998
s 269TAH	ad No 174, 1989
	am No 207, 1992
	rep No 150, 1994
	ad No 139, 2013
s 269TAJ	ad No 174, 1989
	am No 150, 1994; No 79, 1998
	rep No 79, 1998
s 269TA	ad No 76, 1988
	am No 85, 1995; No 32, 2013; No 10, 2015; No 42, 2015
Division 2	
Division 2 heading	ad No 174, 1989
	am No 85, 1995; No 32, 2013
s 269TBA	ad No 79, 1998
	am No 32, 2013; No 41, 2015
s 269TB	ad No 76, 1988
	am No 89, 1992; No 150, 1994; No 79, 1998; No 119, 2003; No 32, 2013; No 139, 2013; No 31, 2014; No 42, 2015
s 269TC	ad No 76, 1988
	am No 174, 1989; No 89, 1992; No 207, 1992; No 150, 1994; No 85, 1995; No 79, 1998; No 119, 2003; No 196, 2012; No 205, 2012; No 32, 2013; No 139, 2013; No 42, 2015
s 269TD	ad No 76, 1988
	am No 207, 1992; No 150, 1994; No 85, 1995

Customs Act 1901

155

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
	rs No 79, 1998
	am No 32, 2013; No 139, 2013; No 41, 2015; No 42, 2015
s 269TDAA	ad No 79, 1998
	am No 32, 2013; No 139, 2013; No 42, 2015
s 269TDA	ad No 150, 1994
	am No 79, 1998; No 196, 2012; No 205, 2012; No 32, 2013; No 42, 2015
s 269TE	ad No 76, 1988
	am No 82, 1991; No 89, 1992; No 207, 1992; No 85, 1995
	rs No 79, 1998
	am No 196, 2012; No 32, 2013
s 269TEA	ad No 79, 1998
	am No 205, 2012; No 32, 2013; No 139, 2013
s 269TEB	ad No 79, 1998
	am No 32, 2013
Division 3	
Division 3 heading	ad No 174, 1989
s 269TF	ad No 76, 1988
	am No 150, 1994; No 85, 1995
	rs No 79, 1998
	am No 32, 2013
s 269TG	ad No 174, 1989
	am No 89, 1992; No 207, 1992; No 150, 1994; No 85, 1995; No 79, 1998; No 26, 1999; No 196, 2012; No 32, 2013; No 95, 2013
s 269TH	ad No 174, 1989
	am No 207, 1992; No 150, 1994; No 85, 1995; No 79, 1998; No 26, 1999; No 196, 2012; No 32, 2013
s 269TJ	ad No 174, 1989
	am No 89, 1992; No 207, 1992; No 150, 1994; No 85, 1995; No 79, 1998; No 26, 1999; No 32, 2013; No 95, 2013
s 269TJA	ad No 89, 1992
	am No 150, 1994

156 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 269TK	ad No 174, 1989
	am No 207, 1992; No 150, 1994; No 85, 1995; No 79, 1998; No 26, 1999; No 32, 2013
s 269TL	ad No 174, 1989
	am No 150, 1994; No 79, 1998; No 32, 2013
s 269TLA	ad No 123, 2011
	am No 32, 2013; No 95, 2013
s 269TM	ad No 174, 1989
	am No 82, 1991; No 89, 1992; No 207, 1992; No 42, 2015
s 269TN	ad No 174, 1989
	am No 207, 1992; No 150, 1994; No 79, 1998; No 95, 2013; No 41, 2015
s 269TP	ad No 174, 1989
s 269U	ad No 2, 1984
	am No 39, 1985; No 76, 1988; No 174, 1989; No 85, 1995; No 79, 1998 (as am by No 9, 2006); No 8, 2007; No 103, 2010; No 32, 2013; No 139, 2013
Division 4	
Division 4	ad No 207, 1992
s 269UA	ad No 79, 1998
s 269V	ad No 2, 1984
	rep No 76, 1988
	ad No 207, 1992
	am No 85, 1995; No 79, 1998; No 119, 2003; No 32, 2013
s 269W	ad No 207, 1992
	am No 150, 1994; No 85, 1995; No 79, 1998; No 119, 2003; No 32, 2013; No 139, 2013; No 31, 2014; No 42, 2015
s 269X	ad No 207, 1992
	am No 85, 1995; No 79, 1998; No 119, 2003; No 205, 2012; No 32, 2013
	am No 32, 2013
s 269Y	ad No 207, 1992

Customs Act 1901

157

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	am No 85, 1995; No 79, 1998; No 63, 2002; No 119, 2003; No 123, 2011; No 205, 2012; No 32, 2013
s 269YA	ad No 119, 2003
	am No 205, 2012; No 32, 2013; No 139, 2013
Division 5	
Division 5	ad No 207, 1992
	rs No 79, 1998
s 269Z	ad No 207, 1992
	am No 85, 1995
	rs No 79, 1998
	am No 32, 2013
s 269ZA	ad No 207, 1992
	rs No 79, 1998
	am No 124, 2011; No 32, 2013
s 269ZB	ad No 207, 1992
	am No 85, 1995
	rs No 79, 1998
	am No 124, 2011; No 139, 2013; No 31, 2014; No 42, 2015
s 269ZC	ad No 207, 1992
	am No 85, 1995
	rs No 79, 1998
	am No 124, 2011; No 205, 2012; No 32, 2013; No 139, 2013; No 42, 2015
s 269ZCA	ad No 124, 2011
	am No 32, 2013; No 139, 2013
s 269ZCB	ad No 124, 2011
	am No 139, 2013; No 42, 2015
s 269ZCC	ad No 124, 2011
	am No 32, 2013; No 139, 2013; No 42, 2015
s 269ZD	ad No 207, 1992
	rs No 79, 1998

158 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
	am No 124, 2011; No 205, 2012; No 32, 2013; No 139, 2013; No 42, 2015
s 269ZDA	ad No 79, 1998
	am No 124, 2011; No 205, 2012; No 32, 2013; No 139, 2013
s 269ZDB	ad No 79, 1998
	am No 123, 2011; No 124, 2011; No 136, 2012; No 32, 2013; No 42, 2015
Division 5A	
Division 5A	ad No 196, 2012
s 269ZDBA	ad No 196, 2012
	am No 32, 2013
s 269ZDBB	ad No 196, 2012
	am No 95, 2013
s 269ZDBC	ad No 196, 2012
	am No 32, 2013; No 95, 2013
s 269ZDBD	ad No 196, 2012
	am No 95, 2013; No 139, 2013; No 42, 2015
s 269ZDBE	ad No 196, 2012
	am No 32, 2013; No 95, 2013; No 139, 2013; No 42, 2015
s 269ZDBEA	ad No 95, 2013
s 269ZDBF	ad No 196, 2012
	am No 32, 2013; No 95, 2013; No 139, 2013; No 42, 2015
s 269ZDBG	ad No 196, 2012
	am No 32, 2013; No 95, 2013; No 139, 2013; No 42, 2015
s 269ZDBH	ad No 196, 2012
	am No 32, 2013; No 42, 2015
Division 6	
Division 6 heading	rs No 79, 1998
Division 6	ad No 150, 1994
s 269ZDC	ad No 79, 1998
	am No 119, 2003

Customs Act 1901

159

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
s 269ZE	ad No 150, 1994
	am No 79, 1998; No 119, 2003; No 196, 2012; No 32, 2013; No 42, 2015
s 269ZF	ad No 150, 1994
	am No 79, 1998; No 139, 2013; No 31, 2014; No 42, 2015
s 269ZG	ad No 150, 1994
	am No 79, 1998; No 123, 2011; No 32, 2013; No 42, 2015
s 269ZH	ad No 150, 1994
	am No 79, 1998; No 32, 2013; No 139, 2013; No 41, 2015; No 42, 2015
Division 6A	
Division 6A	ad No 79, 1998
s 269ZHA	ad No 79, 1998
	am No 32, 2013
s 269ZHB	ad No 79, 1998
	am No 119, 2003; No 32, 2013; No 42, 2015
s 269ZHC	ad No 79, 1998
	am No 139, 2013; No 31, 2014; No 42, 2015
s 269ZHD	ad No 79, 1998
	am No 205, 2012; No 32, 2013; No 139, 2013; No 31, 2014; No 42, 2015
s 269ZHE	ad No 79, 1998
	am No 205, 2012; No 32, 2013; No 139, 2013; No 42, 2015
s 269ZHF	ad No 79, 1998
	am No 205, 2012; No 206, 2012; No 32, 2013; No 139, 2013
s 269ZHG	ad No 79, 1998
	am No 123, 2011; No 206, 2012; No 32, 2013; No 42, 2015
Division 7	
Division 7	ad No 150, 1994
s 269ZHH	ad No 79, 1998
	am No 205, 2012; No 32, 2013

160 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 269ZHI	ad No 79, 1998
	rs No 205, 2012
	am No 196, 2012; No 32, 2013; No 95, 2013
s 269ZI	ad No 150, 1994
	am No 15, 1996; No 79, 1998; No 32, 2013; No 42, 2015
s 269ZJ	ad No 150, 1994
	am No 79, 1998; No 63, 2002; No 196, 2012; No 32, 2013
Division 8	
Division 8 heading	rs No 205, 2012
Division 8	ad No 79, 1998
s 269ZK	ad No 79, 1998
	rs No 205, 2012
s 269ZL	ad No 79, 1998
	rs No 205, 2012
s 269ZM	ad No 79, 1998
	rs No 205, 2012
s 269ZN	ad No 79, 1998
	rs No 205, 2012
	am No 32, 2013
s 269ZO	ad No 79, 1998
	rs No 205, 2012
s 269ZOA	ad No 79, 1998
	rep No 205, 2012
s 269ZP	ad No 79, 1998
	rs No 205, 2012
	am No 139, 2013
s 269ZQ	
	rs No 205, 2012
s 269ZR	ad No 79, 1998
	rs No 205, 2012
s 269ZS	ad No 79 1998

Customs Act 1901

161

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
	am No 46, 2011
	rs No 205, 2012
s 269ZT	ad No 79, 1998
	rs No 205, 2012
s 269ZTA	ad No 205, 2012
s 269ZTB	ad No 205, 2012
s 269ZTC	ad No 205, 2012
s 269ZTD	ad No 205, 2012
s 269ZU	ad No 79, 1998
	am No 5, 2011; No 205, 2012; No 32, 2013; No 139, 2013
s 269ZV	ad No 79, 1998
	am No 205, 2012
Division 9	
Division 9 heading	rs No 205, 2012
Division 9	ad No 79, 1998
Subdivision A	
s 269ZW	ad No 79, 1998
	rs No 205, 2012
	am No 32, 2013
s 269ZX	ad No 79, 1998
	am No 119, 2003; No 196, 2012; No 205, 2012; No 32, 2013
s 269ZXA	ad No 79, 1998
	rep No 205, 2012
s 269ZY	ad No 79, 1998
	rs No 205, 2012
	am No 32, 2013; No 42, 2015
s 269ZYA	ad No 205, 2012
s 269ZYB	ad No 205, 2012
s 269ZZ	ad No 79, 1998
	am No 205, 2012

162 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
Subdivision B	
s 269ZZA	ad No 79, 1998
	am No 196, 2012; No 205, 2012
s 269ZZB	ad No 79, 1998
	rs No 205, 2012
	am No 32, 2013
s 269ZZC	ad No 79, 1998
s 269ZZD	ad No 79, 1998
	rs No 205, 2012
	am No 196, 2012; No 42, 2015
s 269ZZE	ad No 79, 1998
	am No 205, 2012; No 42, 2015
s 269ZZF	ad No 79, 1998
	rep No 205, 2012
	ad No 42, 2015
s 269ZZG	ad No 79, 1998
	rs No 205, 2012
	am No 42, 2015
s 269ZZH	ad No 79, 1998
	am No 205, 2012
s 269ZZHA	ad No 42, 2015
s 269ZZI	ad No 79, 1998
	am No 205, 2012; No 42, 2015
s 269ZZJ	ad No 79, 1998
	rs No 205, 2012
	am No 42, 2015
s 269ZZK	ad No 79, 1998
	am No 196, 2012; No 205, 2012; No 32, 2013; No 95, 2013; No 42, 2015
s 269ZZL	ad No 79, 1998
	am No 119, 2003; No 123, 2011

Customs Act 1901

163

Compilation No. 169

Compilation date: 01/09/2021

# Endnote 4—Amendment history

Provision affected	How affected
	rs No 205, 2012
	am No 32, 2013
s 269ZZM	ad No 79, 1998
	am No 123, 2011; No 205, 2012; No 42, 2015
Subdivision C	
Subdivision C heading	am No 32, 2013
s 269ZZN	ad No 79, 1998
	am No 119, 2003; No 32, 2013; No 95, 2013; No 42, 2015
s 269ZZO	ad No 79, 1998
	am No 119, 2003; No 95, 2013; No 42, 2015
s 269ZZP	ad No 79, 1998
	am No 32, 2013
s 269ZZQ	ad No 79, 1998
	am No 205, 2012; No 42, 2015
s 269ZZQAA	ad No 42, 2015
s 269ZZQA	ad No 205, 2012
	am No 42, 2015
s 269ZZR	ad No 79, 1998
	am No 205, 2012
s 269ZZRA	ad No 42, 2015
s 269ZZRB	ad No 42, 2015
s 269ZZRC	ad No 42, 2015
s 269ZZS	ad No 79, 1998
	am No 205, 2012; No 32, 2013; No 42, 2015
s 269ZZT	ad No 79, 1998
	am No 205, 2012; No 32, 2013; No 95, 2013; No 42, 2015
s 269ZZU	ad No 79, 1998
	am No 205, 2012; No 32, 2013; No 42, 2015
s 269ZZUA	ad No 119, 2003
	am No 205, 2012; No 32, 2013; No 42, 2015
s 269ZZV	ad No 79, 1998

164 Customs Act 1901

Provision affected	How affected
	am No 205, 2012; No 32, 2013
Subdivision D	
s 269ZZW	ad No 79, 1998
s 269ZZX	ad No 79, 1998
	am No 205, 2012; No 42, 2015
s 269ZZY	ad No 79, 1998
	am No 205, 2012
Part XVC	
Part XVC	ad No 205, 2012
s 269ZZYA	ad No 205, 2012
s 269ZZYB	ad No 205, 2012
s 269ZZYC	ad No 205, 2012
s 269ZZYD	ad No 205, 2012
	am No 139, 2013; No 41, 2015
s 269ZZYE	ad No 205, 2012
	am No 139, 2013; No 41, 2015
s 269ZZYF	ad No 205, 2012
	am No 139, 2013; No 41, 2015
s 269ZZYG	ad No 205, 2012
	am No 139, 2013; No 41, 2015
s 269ZZYH	ad No 139, 2013
	am No 41, 2015
Part XVI	
Part XVI heading	am No 108, 1952
	rs No 95, 2001; No 33, 2013
s 270	
	1981; No 152, 1981; No 48, 1982; No 81, 1982; No 175, 1985;
- 271	No 24, 1989; No 34, 2009; No 41, 2015; No 141, 2015
s 271	rep No 12, 1923
	ad No 108, 1952
	rs No 47, 1953

Customs Act 1901

165

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

Provision affected	How affected
	am No 29, 1965; No 39, 1985; No 85, 1995; No 41, 2015
s 272	rep No 9, 1910
	ad No 47, 1953
	am No 29, 1965; No 39, 1985; No 85, 1995; No 41, 2015
s 273	rep No 9, 1910
	ad No 47, 1953
	am No 29, 1965; No 39, 1985; No 85, 1995; No 8, 2007; No 41, 2015
s 273A	ad No 47, 1953
	am No 39, 1985; No 85, 1995; No 41, 2015
s 273B	ad No 47, 1953
	am No 103, 2013
s 273C	ad No 47, 1953
s 273D	ad No 47, 1953
s 273E	ad No 47, 1953
	rep No 29, 1965
s 273EA	ad No 42, 1960
	am No 48, 1963; No 28, 1974; No 64, 1981
s 273EB	ad No 95, 2001
	am No 82, 2002
	rep No 33, 2013
s 273F	ad No 47, 1953
	am No 29, 1965; No 39, 1983; No 76, 1987; No 8, 1994; No 15, 1996
Part XVII	
s 273G	ad No 92, 1979
s 273GAA	ad No 72, 1984
	am No 34, 1992; No 85, 1995; No 142, 1999; No 25, 2001; No 54, 2003; No 8, 2007; No 136, 2012; No 41, 2015
s 273GAB	ad No 155, 2000
	am No 33, 2009; No 41, 2015

166 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
s 273GA	ad No 110, 1980
	am No 157, 1981; No 81, 1982; No 108, 1982; No 19, 1983; No 72, 1984; No 39, 1985; No 175, 1985; No 10, 1986; No 81, 1987; No 104, 1987; No 23, 1989; No 24, 1989; No 78, 1989; No 111, 1990; No 34, 1992; No 89, 1992; No 209, 1992; No 85, 1995; No 30, 1996; No 3, 1997; No 97, 1997; No 7, 2000; No 84, 2000; No 25, 2001; No 95, 2001; No 82, 2002; No 25, 2004; No 119, 2006; No 8, 2007; No 75, 2008; No 63, 2011; No 37, 2012; No 136, 2012; No 33, 2013; No 52, 2013; No 41, 2015; No 73, 2015; No 19, 2017; No 3, 2019
s 273H	ad No 110, 1980
	rs No 115, 1982
	am No 72, 1984; No 10, 1986; No 76, 1987; No 85, 1995; No 15, 1996; No 41, 2015
s 273HA	ad No 15, 1996
	rep No 41, 2015
s 273J	ad No 72, 1984
	rep No 136, 2012
s 273JA	ad No 40, 1985
	rep No 136, 2012
s 273JB	ad No 25, 2001
	rep No 54, 2003
s 273K	ad No 72, 1984
	am No 40, 1985; No 136, 2012
s 273L	ad No 8, 1994
	am No 41, 2015
s 274	am No 12, 1923; No 56, 1950; No 14, 1968; No 10, 1986; No 5, 1990; No 111, 1990; No 85, 1995; No 41, 2015
s 275	am No 12, 1923; No 56, 1950; No 110, 1980; No 5, 1990; No 111, 1990; No 85, 1995; No 41, 2015
s 275A	ad No 48, 1963
	am No 28, 1966; No 14, 1968; No 28, 1974; No 64, 1981; No 81, 1982; No 85, 1995; No 24, 2001; No 82, 2002; No 8, 2007; No 41, 2015; No 61, 2016

Customs Act 1901

167

Compilation No. 169

Compilation date: 01/09/2021

## Endnote 4—Amendment history

am No 81, 1982
am No 12, 1923; No 36, 1978; No 81, 1982; No 5, 2011
ad No 51, 1982
ad No 7, 1934
rep No 80, 1950
ad No 104, 1968
rep No 137, 1999
ad No 3, 2019
ad No 3, 2019
ed C141
am No 28, 1974; No 154, 1977; No 41, 2015
ed C155
rep No 12, 1923
am No 14, 1968; No 28, 1974; No 154, 1977; No 110, 1980
rep No 85, 1995
am No 12, 1923; No 66, 1954; No 37, 1957; No 48, 1963; No 28, 1974; No 154, 1977; No 110, 1980
rep No 85, 1995
ad No 12, 1923
am No 56, 1950; No 48, 1963; No 28, 1974; No 154, 1977
rep No 85, 1995
ad No 134, 1971
rs No 154, 1977; No 111, 1990
am No 133, 2004
rep No 129, 2005
ad No 41, 1976
rep No 157, 1981
ad No 8, 1994
rep No 166, 2006

168 Customs Act 1901

# Endnote 4—Amendment history

Provision affected	How affected
Schedule VIII	ad No 92, 1979
	rep No 111, 1990

Customs Act 1901

169

Compilation No. 169

Compilation date: 01/09/2021