Date introduced: 17 April 1986  
House: House of Representatives  
Presented by: Hon. Barry Jones, M.P.,  
Minister Representing the Minister  
for Industry, Technology and  
Commerce

DIGEST OF BILL

Purpose

To amend a number of customs and excise acts. The major amendments relate to re-imported goods that have been repaired or renovated overseas and the release of unmatured spirits by the Australian Customs Service (ACS).

Background

The re-importing of goods sent overseas for repair or renovation was dealt with by the Industries Assistance Commission in its report, Re-Import Concessions, dated 16 November 1984. The Commission recommended that items 30 and 31 (which deal with such re-imports) be abolished and replaced by a new provision for tariff concession orders to be issued for re-imported goods which have been temporarily exported for repair or renovation which does not change the essential character of the goods, if a similar repair or renovation could not have been performed in Australia in the normal course of business and this does not adversely affect the market for goods in Australia or the national interest.[1]

As the Spirits Act 1906 currently stands, the ACS cannot release certain spirits to a manufacturer or importer until the Collector of Customs is satisfied that the spirit has been matured for two years (three in the case of imported whisky) in wooden vessels. In May 1984 the government announced that this provision would remain in force for the time being with the situation to be reviewed in three to four years. Following that review, the
government announced that the maturity requirement would be removed from 1 April 1990.

Main Provisions

The Coal Excise Act 1949 will be amended to alter the procedure for calculating the amount of coal produced. This is currently calculated by reference to the amount removed from the mineface. This will be altered to a reference to the amount listed on invoice documents (clause 5).

Two major amendments will be made to the Customs Act 1901. First, a new section 203A will be introduced to allow the seizure of goods protected under the Protection of Moveable Cultural Heritage Act 1986 (clause 13). The forfeiture provisions of the Customs Act 1901 will not apply to goods seized under proposed section 203A (clause 15). Secondly, the Comptroller-General of Customs will be given power to allow re-imported goods to be entered duty free where the Comptroller-General is satisfied that the repair or renovation could not be performed in Australia in the normal course of business (clause 17). The Comptroller-General will have a discretion to refuse duty free entry if, in his opinion, such entry would have a substantially adverse effect on the Australian market or would not be in the national interest (clause 18).

Section 104 of the Excise Act 1901 will be amended so that people can only be searched by another person of the same sex (clause 24).

Sections 11 and 12 of the Spirits Act 1906 will be repealed by clause 27. This will remove the maturity requirement before the release of certain spirits. This amendment will apply from 1 April 1990 (sub-clause 2(6)).

For further information, if required, contact the Economics and Commerce Group.

6 May 1986

Bills Digest Service

LEGISLATIVE RESEARCH SERVICE
Reference