



Customs Tariff Amendment (Commonwealth Games) Bill 2005

Rosemary Bell
Law and Bills Digest Section

Contents

Purpose.	2
Background.	2
Main Provisions	3
Endnotes.	3
Appendix	4
<i>Customs Tariff Act 1995</i> Schedule 4 – Concessional rates of duty.	4

Customs Tariff Amendment (Commonwealth Games) Bill 2005

Date Introduced: 14 September 2005

House: House of Representatives

Portfolio: Justice and Customs

Commencement: Royal Assent

Purpose

To amend the *Customs Tariff Act 1995* to provide that customs duty is not payable on goods of a non-commercial nature imported by non-Australian Commonwealth Games Family members for purposes related to the Melbourne 2006 Commonwealth Games.

Background

Schedule 4 of the *Customs Tariff Act 1995* deals with concessional rates of duty. Item 64 lists a range of sporting and cultural events held in Australia from 1998 to 2001 for which goods could be imported free of duty by non-Australian Olympic and Paralympic Family members. The text of item 64 is appended to this Bills Digest.

According to the Minister's second reading speech:

It is anticipated that Commonwealth Games participants and officials will bring with them a variety of goods that are to be used in a non-commercial manner. These will include give-aways, hospitality samples and other consumables that will be used for team promotion and for cultural and hospitality activities. It is intended that the concession will not apply to alcohol or tobacco products or extend to importations of a commercial nature.¹

The concession will apply from 1 January 2006 for a period of six months. Goods entered under item 64 will be free of customs duty. In addition, there are existing provisions contained in item 15 of Schedule 4 that relate to personal effects and temporary importations that will also be available for purposes connected with the Commonwealth Games. (The text of item 15 is also appended.) According to the Explanatory Memorandum to this Bill, the Government estimates that the proposed concessions under items 15 and 64, in relation to the Commonwealth Games, will cost \$1 million in customs duty foregone.

Warning:

This Digest was prepared for debate. It reflects the legislation as introduced and does not canvass subsequent amendments.

This Digest does not have any official legal status. Other sources should be consulted to determine the subsequent official status of the Bill.

Main Provisions

Item 1 of Schedule 1 amends Schedule 4 of the *Customs Tariff Act 1995* by repealing item 64 and substituting a new description of goods that can be imported free of duty by non-Australian Commonwealth Games Family members for purposes related to the Melbourne 2006 Commonwealth Games. **New item 64** will require by-laws to be made that will prescribe the goods that may be imported under this item and to define ‘non-Australian Commonwealth Games Family members’.

Endnotes

-
- 1 Hon Philip Ruddock, Attorney-General, ‘Second reading speech, Customs Tariff Amendment (Commonwealth Games) Bill 2005’, House of Representatives, *Debates*, 14 September 2005, p. 8.

Warning:

This Digest was prepared for debate. It reflects the legislation as introduced and does not canvass subsequent amendments.

This Digest does not have any official legal status. Other sources should be consulted to determine the subsequent official status of the Bill.

Appendix

Customs Tariff Act 1995 Schedule 4 – Concessional rates of duty

Item 64

Goods, as prescribed by by-law, imported by, or on behalf of, non-Australian Olympic and Paralympic Family members, as defined by by-law, for use in, or for purposes related to, any of the following events:

- (a) The Sydney 2000 Olympic Games;
- (b) The Sydney 2000 Paralympic Games;
- (c) The Cultural Olympic Events, consisting of:
 - (i) A Sea Change—1998; and
 - (ii) Harbour of Life—2000; and
- (d) Declared Sporting Test Events, being:
 - (i) International Sailing Regatta proposed to be held in September 1998;
 - (ii) International Cycling Union World Cup proposed to be held in March 1999 (mountain bikes);
 - (iii) International Sailing Regatta proposed to be held in September 1999;
 - (iv) Sydney International Three Day proposed to be held in September 1999 (equestrian event);
 - (v) FINA Men's World Cup proposed to be held in conjunction with Australian Water Polo Inc in September and October 1999;
 - (vi) International Invitation proposed to be held in September and October 1999 (rowing);
 - (vii) International Invitation proposed to be held in October 1999 (canoeing, kayaking and slalom);
 - (viii) Modern Pentathlon World Cup proposed to be held in October 1999;
 - (ix) Fencing World Cup proposed to be held in October 1999;
 - (x) Oceania Championships proposed to be held in November 1999 (road racing, track and time trial for cycling);
 - (xi) Inter-Continental Cup proposed to be held in November 1999 (baseball);
 - (xii) National Basketball League matches at the Indoor Sport and Entertainment Centre, Sydney, proposed to be held in 1999 and 2000;

Warning:

This Digest was prepared for debate. It reflects the legislation as introduced and does not canvass subsequent amendments.

This Digest does not have any official legal status. Other sources should be consulted to determine the subsequent official status of the Bill.

- (xiii) Football International Invitations proposed to be held in conjunction with Soccer Australia from January to March 2000 (men's and women's matches);
 - (xiv) World Cup proposed to be held in March 2000 (shooting);
 - (xv) International Triathlon Union World Cup proposed to be held in April 2000; and
 - (xvi) Other Declared Sporting Test Events, as prescribed by by-law,
- which are entered for home consumption on or before 1 January 2001.

Customs Tariff Act 1995 Schedule 4 – Concessional rates of duty

Item 15

Goods, as prescribed by by-law, being:

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

© Copyright Commonwealth of Australia 2005

Except to the extent of the uses permitted under the *Copyright Act 1968*, no part of this publication may be reproduced or transmitted in any form or by any means including information storage and retrieval systems, without the prior written consent of the Department of Parliamentary Services, other than by senators and members of the Australian Parliament in the course of their official duties.

This brief has been prepared to support the work of the Australian Parliament using information available at the time of production. The views expressed do not reflect an official position of the Information and Research Service, nor do they constitute professional legal opinion.

Members, Senators and Parliamentary staff can obtain further information from the Information and Research Services on (02) 6277 2526.

Warning:

This Digest was prepared for debate. It reflects the legislation as introduced and does not canvass subsequent amendments.

This Digest does not have any official legal status. Other sources should be consulted to determine the subsequent official status of the Bill.