



Customs Amendment (Fees and Charges) Act 2015

No. 141, 2015

**An Act to amend the *Customs Act 1901*, and for
related purposes**

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

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Customs Amendment (Fees and Charges) Act 2015

No. 141, 2015

An Act to amend the *Customs Act 1901*, and for related purposes

[Assented to 12 November 2015]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Customs Amendment (Fees and Charges) Act 2015*.

2 Commencement

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

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	12 November 2015
2. Schedule 1	At the same time as Schedule 1 to the <i>Customs Depot Licensing Charges Amendment Act 2015</i> commences.	1 January 2016

Note: This table relates only to the provisions of this Act as originally enacted.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

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

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

Customs Act 1901

1 Paragraph 71BA(2)(a)

Omit “\$23.20”, substitute “\$23.00”.

2 Paragraph 71BA(2)(a)

Omit “\$34.80”, substitute “\$34.00”.

3 Paragraph 71BA(2)(b)

Omit “\$60.00”, substitute “\$63.00”.

4 Paragraph 71BA(2)(b)

Omit “\$90.00”, substitute “\$94.00”.

5 Subsection 77F(1) (definition of *depot licence application charge*)

Omit “*Depot*”.

6 Subsection 77F(1) (definition of *depot licence charge*)

Omit “*Depot*”.

7 Subsection 77F(1) (definition of *depot licence variation charge*)

Omit “*Depot*”.

8 Subsection 77W(1A) (definition of *annual rate*)

Omit “*Depot*”.

9 Subsection 78(1)

Insert:

warehouse licence application charge means the warehouse licence application charge imposed by the *Customs Licensing Charges Act 1997* and payable as set out in section 80.

warehouse licence charge means the warehouse licence charge imposed by the *Customs Licensing Charges Act 1997* and payable as set out in section 85.

warehouse licence variation charge means the warehouse licence variation charge imposed by the *Customs Licensing Charges Act 1997* and payable as set out in section 81B of this Act.

10 At the end of section 80

Add:

; and (g) be accompanied by the warehouse licence application charge.

11 At the end of subsection 81B(2)

Add:

; and (e) be accompanied by the warehouse licence variation charge.

12 Section 85

Repeal the section, substitute:

85 Licence charges

Grant of licence

- (1) A warehouse licence charge is payable in respect of the grant of a warehouse licence by the person or partnership seeking the grant.
- (2) A person or partnership liable to pay a warehouse licence charge in respect of the grant of a warehouse licence must pay the charge in accordance with section 85A.

Renewal of licence

- (3) A warehouse licence charge is payable in respect of the renewal of a warehouse licence by the holder of the licence.
- (4) The holder of a warehouse licence liable to pay a warehouse licence charge in respect of the renewal of the warehouse licence must pay the charge in accordance with section 85A.

85A Payment of warehouse licence charge

- (1) A warehouse licence charge in respect of the grant, or the renewal, of a warehouse licence must be paid in accordance with the regulations.
- (2) Without limiting subsection (1), the regulations may make provision for and in relation to the following:
 - (a) the payment of the charge in instalments;
 - (b) the day or days before the end of which the charge, or instalments of the charge, must be paid.

13 Paragraph 86(1)(h)

Repeal the paragraph, substitute:

- (h) an amount of a warehouse licence charge payable in respect of the licence remains unpaid more than 28 days after the day the amount was due to be paid.

14 After section 87

Insert:

87A Refund of warehouse licence charge

If:

- (a) a warehouse licence is cancelled before the end of a financial year; and
- (b) the person or partnership (the *former holder*) who held the licence before its cancellation has paid some or all of the warehouse licence charge for that financial year;

the former holder is entitled to a refund of an amount worked out in accordance with the regulations.

15 Section 180

Insert:

customs broker licence application charge means the customs broker licence application charge imposed by the *Customs Licensing Charges Act 1997* and payable as set out in section 183CA.

customs broker licence charge means the customs broker licence charge imposed by the *Customs Licensing Charges Act 1997* and payable as set out in section 183CJA.

16 At the end of subsection 183CA(1)

Add:

; and (g) be accompanied by the customs broker licence application charge.

17 After section 183CJ

Insert:

183CJA Licence charges

Grant of licence

- (1) A customs broker licence charge is payable in respect of the grant of a broker's licence by the person seeking the grant.
- (2) A person liable to pay a customs broker licence charge in respect of the grant of a broker's licence must pay the charge before the end of the day the licence comes into force.

Renewal of licence

- (3) A customs broker licence charge is payable in respect of the renewal of a broker's licence by the holder of the licence.
- (4) The holder of a broker's licence liable to pay a customs broker licence charge in respect of the renewal of the broker's licence must pay the charge before the end of the day the renewal of the licence comes into force.

18 Section 183CL

Repeal the section.

19 Paragraph 183CQ(1)(f)

Repeal the paragraph, substitute:

- (f) a customs broker licence charge payable in respect of the licence remains unpaid more than 28 days after the day the charge was due to be paid; or

20 After subsection 270(1)

Insert:

(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.

21 Application provision—warehoused goods declaration fee

The amendments of section 71BA of the *Customs Act 1901* made by this Schedule apply in relation to an import declaration made on or after the commencement of this item.

22 Application and saving provisions—warehouse licences

- (1) The amendment of section 80 of the *Customs Act 1901* made by this Schedule applies in relation to an application for a warehouse licence made on or after the commencement of this item.
- (2) The amendment of section 81B of the *Customs Act 1901* made by this Schedule applies in relation to an application for a variation of a warehouse licence made on or after the commencement of this item.
- (3) Subsections 85(1) and (2) of the *Customs Act 1901*, as amended by this Act, apply in relation to a warehouse licence granted on or after the commencement of this item.
- (4) Subsections 85(3) and (4) of the *Customs Act 1901*, as amended by this Act, apply in relation to the renewal of a warehouse licence, where the renewal decision under subsection 84(1) of that Act was made on or after the commencement of this item (whether the licence was granted before, on or after that commencement).
- (5) Section 85 of the *Customs Act 1901*, as in force immediately before the commencement of this item, and regulations for the purposes of that

section, as so in force, continue to apply on and after that commencement in relation to:

- (a) a fee (an *old fee*) for the grant of a warehouse licence, where the grant was before that commencement; or
 - (b) a fee (an *old fee*) for the renewal of a warehouse licence, where the renewal decision under subsection 84(1) of that Act was made before that commencement.
- (6) The amendment of subsection 86(1) of the *Customs Act 1901* made by this Schedule applies in relation to a warehouse licence granted before, on or after the commencement of this item.
- (7) Paragraph 86(1)(h) of the *Customs Act 1901*, as in force immediately before the commencement of this item, continues to apply on and after that commencement in relation to an old fee.
- (8) Section 87A of the *Customs Act 1901*, as inserted by this Act, applies in relation to cancellations made on or after the commencement of this item, where a warehouse licence charge had been paid on or after that commencement.

23 Application and saving provisions—customs broker licences

- (1) The amendment of section 183CA of the *Customs Act 1901* made by this Schedule applies in relation to an application for a broker's licence made on or after the commencement of this item.
- (2) Subsections 183CJA(1) and (2) of the *Customs Act 1901*, as amended by this Act, apply in relation to a broker's licence granted on or after the commencement of this item.
- (3) Subsections 183CJA(3) and (4) of the *Customs Act 1901*, as amended by this Act, apply in relation to the renewal of a broker's licence, where the renewal decision under subsection 183CJ(1) of that Act was made on or after the commencement of this item (whether the licence was granted before, on or after that commencement).
- (4) Section 183CL of the *Customs Act 1901*, as in force immediately before the commencement of this item, and regulations for the purposes of that section, as so in force, continue to apply on and after that commencement in relation to:

- (a) a fee (an *old fee*) for the grant of a broker's licence, where the grant was before that commencement; or
 - (b) a fee (an *old fee*) for the renewal of a broker's licence, where the renewal decision under subsection 183CJ(1) of that Act was made before that commencement.
- (5) The amendment of subsection 183CQ(1) of the *Customs Act 1901* made by this Schedule applies in relation to a broker's licence granted before, on or after the commencement of this item.
- (6) Paragraph 183CQ(1)(f) of the *Customs Act 1901*, as in force immediately before the commencement of this item, continues to apply on and after that commencement in relation to an old fee.

[Minister's second reading speech made in—
House of Representatives on 16 September 2015
Senate on 14 October 2015]

(152/15)
