



# Customs Amendment (Fees and Charges) Regulation 2015

## Select Legislative Instrument No. 239, 2015

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I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation.

Dated 10 December 2015

Peter Cosgrove  
Governor-General

By His Excellency's Command

Peter Dutton  
Minister for Immigration and Border Protection

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*OPC61609 - A*



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## 1 Name

This is the *Customs Amendment (Fees and Charges) Regulation 2015*.

## 2 Commencement

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

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	
2. Schedule 1	At the same time as Schedule 1 to the <i>Customs Amendment (Fees and Charges) Act 2015</i> commences.	

Note: This table relates only to the provisions of this instrument as originally made.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

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

## 3 Authority

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

## 4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the

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Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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2                      *Customs Amendment (Fees and Charges) Regulation 2015*                      *No. 239, 2015*  
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## Schedule 1—Amendments

### *Customs Regulation 2015*

#### **1 Section 4 (definition of *instalment period*)**

Omit “subsection 38(4)”, substitute “subsection 37(3)”.

#### **2 Section 4 (definition of *relevant instalment period*)**

Omit “subsection 38(4)”, substitute “subsection 37(3)”.

#### **3 Division 1 of Part 6**

Repeal the Division, substitute:

### **Division 1—Warehouse licences**

#### **35 Payment of warehouse licence charge in respect of the grant of a warehouse licence**

- (1) For section 85A of the Act, this section sets out when a warehouse licence charge in respect of the grant of a warehouse licence must be paid.

*Warehouse licence comes into force on 1 July*

- (2) For a warehouse licence that comes into force on 1 July in a financial year and for which the amount of the warehouse licence charge is worked out under section 6D of the *Customs Licensing Charges Act 1997*, the charge must be paid:
- (a) in full before the end of that 1 July; or
  - (b) in 4 equal instalments, before the end of that 1 July and the end of 1 October, 1 January and 1 April in that financial year.

*Warehouse licence comes into force on another day*

- (3) For a warehouse licence that comes into force on a day in a financial year other than 1 July and for which the amount of the warehouse licence charge is worked out under section 6D of the *Customs Licensing Charges Act 1997*, the charge must be paid in accordance with the following table:

## Schedule 1 Amendments

<b>Payment of warehouse licence charge</b>		
<b>Item</b>	<b>If the warehouse licence comes into force ...</b>	<b>the warehouse licence charge must be paid ...</b>
1	after 1 July and before 2 October	either in full before the end of the day the licence comes into force, or in the following instalments: (a) $\frac{1}{2}$ of the amount of the charge before the end of the day the licence comes into force; (b) $\frac{1}{4}$ of the amount of the charge before the end of the next 1 January; (c) $\frac{1}{4}$ of the amount of the charge before the end of the next 1 April.
2	on or after 2 October and before 2 January	either in full before the end of the day the licence comes into force, or in the following instalments: (a) $\frac{3}{4}$ of the amount of the charge before the end of the day the licence comes into force; (b) $\frac{1}{4}$ of the amount of the charge before the end of the next 1 April.
3	on or after 2 January and on or before 30 June	in full before the end of the day the licence comes into force.

### *Dual-licensed place*

- (4) For a warehouse licence for which the amount of the warehouse licence charge is worked out under section 6E of the *Customs Licensing Charges Act 1997*, the charge must be paid in full before the end of the day the licence comes into force.

### *Election to pay in full or by instalments*

- (5) If, under this section, a warehouse licence charge may be paid in full or in instalments, the person or partnership liable to pay the charge must, by notice given to the Comptroller-General of Customs, elect to pay the charge in full or in instalments.



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### **36 Payment of warehouse licence charge in respect of the renewal of a warehouse licence**

- (1) For section 85A of the Act, this section sets out when a warehouse licence charge in respect of the renewal of a warehouse licence must be paid.
- (2) For the renewal of a warehouse licence for a financial year, the amount of the warehouse licence charge must be paid:
- (a) in full before the end of 1 July in that financial year; or
  - (b) in 4 equal instalments, before the end of 1 July, 1 October, 1 January and 1 April in that financial year.

*Election to pay in full or by instalments*

- (3) The holder of the warehouse licence must, by notice given to the Comptroller-General of Customs, elect to pay the charge in full or in instalments.

### **37 Refund of warehouse licence charge**

*Warehouse licence charge paid in full*

- (1) For section 87A of the Act, if the warehouse licence charge for the licence was paid in full, the amount of the refund is worked out using the formula:

$$\text{Amount of the charge that was paid} \times \frac{\text{Number of days in the financial year during which the licence is not in force following the cancellation of the licence}}{\text{Number of days in the financial year}}$$

*Warehouse licence charge paid in instalments*

- (2) For section 87A of the Act, if the warehouse licence charge for the licence was paid in instalments, the amount of the refund is worked out using the formula:

$$\text{Amount of the instalment that was paid for the relevant instalment period} \times \frac{\text{Number of days remaining in the relevant instalment period, starting on the day after the licence is cancelled}}{\text{Number of days in the relevant instalment period}}$$

*Definitions*

(3) In this instrument:

***instalment period*** means a period, in a financial year, that:

- (a) starts on the day on which an instalment is due to be paid;  
and
- (b) ends on the day immediately before:
  - (i) the day on which the next instalment for the financial year is due to be paid; or
  - (ii) if no more instalments are due to be paid for the financial year—the start of the next financial year.

***relevant instalment period*** means the instalment period during which the licence is cancelled.

**4 Sections 115 and 116**

Repeal the sections.

**5 Schedule 1 (note to Schedule heading)**

Omit “, 36”.

**6 Clause 3 of Schedule 1**

Repeal the clause.