



Customs Amendment (Duty Deferral for Australian Trusted Traders) Regulations 2018

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 regulations.

Dated 19 July 2018

Peter Cosgrove
Governor-General

By His Excellency's Command

Angus Taylor
Minister for Law Enforcement and Cyber Security

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1 Name

This instrument is the *Customs Amendment (Duty Deferral for Australian Trusted Traders) Regulations 2018*.

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.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	24 July 2018

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Customs Regulation 2015

1 Regulation 4

Insert:

excluded import duty has the meaning given by subsection 94A(2).

2 Before Division 1 of Part 12

Insert:

Division 1A—Goods imported by certain trusted traders

94A Payment of import duty on goods imported by certain trusted traders

- (1) For the purposes of item 2 of the table in subsection 132AA(1) of the Act, goods are prescribed if:
 - (a) at the time an entity enters the goods for home consumption, all the following apply:
 - (i) the goods had not been entered for warehousing at any time before that time;
 - (ii) a trusted trader agreement is in force, and not suspended, between the Comptroller-General of Customs and the entity;
 - (iii) the trusted trader agreement provides that the payment of import duty on the goods may be deferred by the entity;
 - (iv) the entity is approved under Division 33 of Part 2-7 of the *A New Tax System (Goods and Services Tax) Regulations 1999* to make deferred payments of assessed GST on the goods;
 - (v) the entity is not liable to pay wine tax (within the meaning of the *A New Tax System (Wine Equalisation Tax) Act 1999*) or luxury car tax (within the meaning of the *A New Tax System (Luxury Car Tax) Act 1999*) on any of the goods; and
 - (b) the goods are goods in relation to which import duty, other than an excluded import duty, is payable.
- (2) An *excluded import duty* is:
 - (a) charge imposed under section 7 of the *Biosecurity Charges Imposition (Customs) Act 2015*, to the extent that the charge is an import duty; or
 - (b) charge imposed under Schedule 8 to the *Primary Industries (Customs) Charges Act 1999* on forest products imported into Australia.
- (3) For the purposes of item 2 of the table in subsection 132AA(1) of the Act, import duty (other than an excluded import duty) on the goods must be paid on or before the 21st day after the end of the month in which the goods were entered for home consumption.

3 At the end of Part 18

Add:

155 Amendments made by the *Customs Amendment (Duty Deferral for Australian Trusted Traders) Regulations 2018*

The amendments of these Regulations made by Schedule 1 to the *Customs Amendment (Duty Deferral for Australian Trusted Traders) Regulations 2018* apply in relation to goods entered for home consumption on or after the commencement of that Schedule.