



## **Customs Amendment (Collecting Tobacco Duties) Regulations 2019**

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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 regulations.

Dated 21 March 2019

Peter Cosgrove  
Governor-General

By His Excellency's Command

Peter Dutton  
Minister for Home Affairs

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## 1 Name

This instrument is the *Customs Amendment (Collecting Tobacco Duties) Regulations 2019*.

## 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	1 July 2019.	1 July 2019

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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## Schedule 1—Amendments

### *Customs Regulation 2015*

#### **1 Subsection 109(2) (after table item 5)**

Insert:

- |    |   |  |
|----|---|--|
| 5A | A circumstance mentioned in item 20 or 21 of the table in clause 1 of Schedule 6. | Within 4 years after the day on which the duty was paid. |
|----|---|--|

#### **2 Clause 1 of Schedule 6 (at the end of the table)**

Add:

- |    |   |
|----|---|
| 20 | All of the following apply: <ul style="list-style-type: none"><li>(a) duty has been paid on tobacco products imported into Australia;</li><li>(b) the tobacco products have been sold, by the person who paid the duty, to:<ul style="list-style-type: none"><li>(i) the proprietor of an inwards duty free shop; or</li><li>(ii) the proprietor of an outwards duty free shop;</li></ul></li><li>(c) the tobacco products have been received by the proprietor of the duty free shop;</li><li>(d) the tobacco products were sold to the proprietor of the duty free shop for the purposes of the proprietor selling the tobacco products to a relevant traveller (within the meaning of subsections 96A(1) and 96B(1) of the Act).</li></ul>   |
| 21 | All of the following apply: <ul style="list-style-type: none"><li>(a) duty has been paid on tobacco products imported into Australia;</li><li>(b) the tobacco products have been sold, by the person who paid the duty, to the holder of a warehouse licence in respect of a warehouse that is licensed to warehouse either or both of the following:<ul style="list-style-type: none"><li>(i) aircraft's stores;</li><li>(ii) ship's stores;</li></ul></li><li>(c) the tobacco products have been received by the holder of the warehouse licence;</li><li>(d) the tobacco products were sold for the purposes of the operation of the warehouse as a seller of either or both of the following:<ul style="list-style-type: none"><li>(i) aircraft's stores;</li><li>(ii) ship's stores.</li></ul></li></ul> |