



Customs Amendment (Collecting Tobacco Duties) Regulations 2019

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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:
	(a) duty has been paid on tobacco products imported into Australia;
	(b) the tobacco products have been sold, by the person who paid the duty, to:
	(i) the proprietor of an inwards duty free shop; or
	(ii) the proprietor of an outwards duty free shop;
	(c) the tobacco products have been received by the proprietor of the duty free shop;
	(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).
21	All of the following apply:
	(a) duty has been paid on tobacco products imported into Australia;
	(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:
	(i) aircraft's stores;
	(ii) ship's stores;
	(c) the tobacco products have been received by the holder of the warehouse licence;
	(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:
	(i) aircraft's stores;
	(ii) ship's stores.