

NOTICE OF INTENTION TO PROPOSE CUSTOMS TARIFF ALTERATIONS (No. 3) 2022

In accordance with section 273EA of the *Customs Act 1901*, read with section 56 of the *Legislation Act 2003*, I, Kimberlee Stamatis, delegate of the Minister for Home Affairs, give notice that it is intended, within 7 sitting days of the House of Representatives after the date of registration of this Notice, to propose in the Parliament a Customs Tariff alteration in accordance with the particulars specified in the Schedule to this Notice.

The alteration operates starting on 25 April 2022.

Schedule—Alteration to the *Customs Tariff Act 1995* operating starting on 25 April 2022

1 Subsection 16(1)

After “18,” insert “18A,”.

2 Subsection 18(1)

After “Subject to sections”, insert “18A,”.

3 After section 18

Insert:

18A Temporary increase in duties for goods from Russia or Belarus

- (1) The duty in respect of additional duty goods is:
- (a) if the general rate set out in the third column of the tariff classification under which the goods are classified is Free—an amount equal to 35% of the value of the goods; or
 - (b) if the general rate set out in the third column of the tariff classification under which the goods are classified is not Free—the amount of duty worked out by reference to that general rate and to sections 17 and 20, plus an amount equal to 35% of the value of the goods.

Note: For *additional duty goods*, see subsection (3).

- (2) Subsection (1) has effect despite paragraph 16(1)(a) and section 18.

Additional duty goods

- (3) For the purposes of this section, *additional duty goods* are goods:
- (a) that are the produce or manufacture of Russia or Belarus; and
 - (b) that are:
 - (i) imported into Australia during the period (the *rate increase period*) beginning on 25 April 2022 and ending at the end of 24 October 2022; or
 - (ii) imported into Australia before 25 April 2022, where the time for working out the rate of import duty on the goods occurs during the rate increase period; and
 - (c) in respect of which none of paragraphs 16(1)(b) to (t) applies.

When goods are the produce or manufacture of Russia or Belarus

- (4) For the purposes of this section, goods are the produce or manufacture of Russia or Belarus if and only if:
 - (a) the goods are unmanufactured raw products (within the meaning of the *Customs Act 1901*) of Russia or Belarus; or
 - (b) the last process in the manufacture of the goods was performed in Russia or Belarus.
- (5) For the purposes of paragraph (4)(b), minimal operations or processes that take place in a country other than Russia or Belarus are taken not to be a process in the manufacture of the goods.
- (6) Without limiting subsection (5), the following are minimal operations or processes:
 - (a) operations to preserve goods in good condition for the purposes of transport or storage;
 - (b) changing of packaging or the breaking up or assembly of packages;
 - (c) disassembly of goods;
 - (d) placing goods in bottles, cases or boxes, fixing on cards or other simple packaging operations;
 - (e) affixing of marks, labels or other similar distinguishing signs on goods or their packaging;
 - (f) simple processes of sifting, screening, sorting or classifying or other similar simple processes.

Dated this 1st day of April 2022.

[Signed]

Kimberlee Stamatis

Delegate of the

Minister for Home Affairs