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THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

CUSTOMS TARIFF AMENDMENT BILL 1991

SUPPLEMENTARY EXPLANATORY MEMORANDUM

Amendment to be moved on behalf of the Government

(Circulated by the Authority of  
the Minister for Industry, Technology  
and Commerce, Senator the Honourable  
John N Button)

26129/91 Cat. No. 91 3393 0





AMENDMENTS OF THE CUSTOMS TARIFF AMENDMENT BILL 1991

TO BE MOVED ON BEHALF OF THE GOVERNMENT

GENERAL OUTLINE

The purpose of these amendments is to make certain amendments to Schedules 7 and 8 to this Bill in line with the policy statements made in the 1991 Economic Development Statement.

FINANCIAL STATEMENT

Assistance measures contained in these changes have been costed into the financial impact figures quoted in this section of the original Explanatory Memorandum.

CUSTOMS TARIFF AMENDMENT BILL 1991

DETAILED DESCRIPTION OF THE AMENDMENTS

**Schedule 7**

Amendments of Schedule 3 to the Customs Tariff Act 1987

Amendment 4 in the original Bill is amended by replacing the quoted rates of duty with a new set of rates;

Amendments 7 and 8 in the original Bill have been withdrawn as tobacco products will form part of the forthcoming Industry Commission's inquiry into the Tobacco Industry;

New amendment 6 is inserted to provide a Free rate of duty from 1 July 1993 for coffee of subheading 2101.10.00;

New amendments 7 to 11 are inserted to provide phasings for the non-excise portion of duty rates for certain spirituous beverages of Chapter 22;

New amendment 13 provides phasing of duty rates for disodium carbonate of subheading 2836.20.00; and

Other original amendments have been renumbered so that amendments are in numerically ascending tariff order.

Amendments of Part III of Schedule 4 to the Customs Tariff Act 1987

New amendment 1 amends item 40B covering textile yarns by inserting a sunset date for the expiry of this concession and inserts a 5% rate of duty operative from 1 July 1995. The amendment is necessary because of the phasing out of the bounties for textile yarns by 1 July 1995; and

Original amendments 1 to 4 have been renumbered 2 to 5.

Amendments of Schedule 5 to the Customs Tariff Act 1987

Each subitem A of items 1 to 29 has been amended by omitting the phasing rate quoted for 1 March 1992.

**Schedule 8**

Amendment of Schedule 3 to the Customs Tariff Act 1987

The description of goods contained in amendment 10 has been changed to correct a minor wording error; and

A number of changes to the number of dashes preceding the description of goods has been made to accord with the Harmonized Tariff prescription.