

1984

PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

THE SENATE

CUSTOMS TARIFF (STAND-BY DUTIES) BILL 1984

EXPLANATORY MEMORANDUM

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

CUSTOMS TARIFF (STAND-BY DUTIES) BILL 1984

OUTLINE

The purpose of this Bill is to enable the imposition of a duty on the importation of certain petroleum oils, should the imposition of that duty prove to be necessary to prevent the underlifting of Australian crude oils by Australian refineries.

CUSTOMS TARIFF (STAND-BY DUTIES) BILL 1984

DETAILED DESCRIPTION OF THE BILL

A Bill for an Act relating to increases in duties of Customs in respect of certain oils in certain circumstances.

Clause 1 - Citation - Customs Tariff (Stand-By Duties) Act 1984

Clause 2 - Date of Commencement - Date of Royal Assent

Clause 3 - Interpretation

- Definitions

- . Australian installation
- . Australian relevant oils
- . exempt oils
- . Interpretation Act
- . prescribed oils
- . relevant oils
- . relevant tariff classification
- . Tariff Act
- . tariff classification.

Clause 4 - Increase of duty

Sub-Clause 4(1) - Provides, subject to certain limitations on duty increases (see Clause 7, below), that where:

- (a) the Minister for Resources and Energy has published a Gazette Notice, informing the public of the level at which Australian relevant oils specified in the Notice (which may be Australian relevant oils to which the scheme known as the Crude Oil Allocation Scheme applies) are to be absorbed by Australian refineries during a year or other period; and
- (b) during, but not earlier than two months after the commencement of, the year or period specified in the Gazette Notice, the Minister for Resources and Energy informs the Minister in writing that, in his opinion, absorption levels of Australian relevant oils are less than the rate specified in the Notice,

the Minister may, by Gazette Notice, declare that the Customs Tariff Act shall have effect as if the tariff classifications set out in the Notice were substituted for the tariff classifications set out in the Customs Tariff Act.

Sub-Clause 4(2) - Provides that the Minister's declaration has effect on and from the day specified in the Notice, not being a day earlier than the publication date of the Gazette.

Sub-Clause 4(3) - Applies the provisions of certain sections of the Acts Interpretation Act to declarations made under Sub-Clause 4(1).

Clause 5 - Variation of duty

Sub-Clause 5(1) - Provides, subject to certain limitations on duty increases (see Clause 7, below) that the Minister may, by Gazette Notice, revoke a declaration made under Sub-Clause 4(1) and declare that the Customs Tariff Act shall have effect as if the tariff classifications set out in the Notice were substituted for the tariff classifications set out in the Customs Tariff Act.

Sub-Clause 5(2) - Provides that a revocation and declaration made under Sub-Clause 5(1) shall take effect from the day specified in the Gazette Notice containing the revocation and declaration. That day shall not be a day earlier than the day of publication of the Gazette.

Sub-Clause 5(3) - Applies the provisions of certain sections of the Acts Interpretation Act to notices made under Sub-Clause 5(1).

Clause 6 - Revocation of declarations

Sub-Clause 6(1) - Provides that where a declaration is in force and the Minister for Resources and Energy informs the Minister in writing that in his opinion the absorption rate of Australian relevant oils by oil refineries is not less than the rate specified in the Minister for Resources and Energy's Gazette Notice (see Sub-Clause 4(1), paragraph (a) above), the Minister may, by Gazette Notice, revoke the declaration.

Sub-Clause 6(2) - Provides that a revocation made under Sub-Clause 6(1) may be backdated.

Clause 7 - Provides that the tariff classifications set out in a declaration:

- (a) shall not specify a rate of duty of more than \$0.03 per litre higher than the rate in the Customs Tariff Act in respect of relevant oils; and
- (b) shall not specify an increase in the rate of duty applying to exempt oils.