

Customs

No. 29 of 1965

An Act to amend the *Customs Act* 1901–1963.

[Assented to 2 June, 1965]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Customs Act* 1965.

Short title
and citation.

(2.) The *Customs Act* 1901–1963* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Customs Act* 1901–1965.

Commencement.

2. This Act shall come into operation on the first day of July, One thousand nine hundred and sixty-five.

Parts.

3. Section 3 of the Principal Act is amended by omitting the word and figures “(Sections 131–153)” and inserting in their stead the word and figures “(Sections 131A–153)”.

Interpretation.

4. Section 4 of the Principal Act is amended by inserting in sub-section (1.), after the definition of “Comptroller”, the following definition:—

“ ‘Country’ includes territory or other place.”

Exemption.

5. Section 131 of the Principal Act is repealed.

Repeal of sections 138, 139 and 140.

6. Sections 138, 139 and 140 of the Principal Act are repealed.

Proprietary medicines.

7. Section 144 of the Principal Act is repealed.

8. Sections 151, 151A and 151B of the Principal Act are repealed and the following sections inserted in their stead:—

When goods deemed to be the produce or manufacture of a country.

“ 151.—(1.) For the purposes of this Act and the *Customs Tariff* 1965 (other than section nineteen of the last-mentioned Act), goods shall be treated as the produce of a country if they are unmanufactured raw products of the country.

“ (2.) For the purposes of this Act and the *Customs Tariff* 1965 (other than section nineteen of the last-mentioned Act), goods shall be treated as the manufacture of a country—

(a) if the goods were wholly manufactured in the country from materials of one or more of the following classes:—

- (i) unmanufactured raw products;
- (ii) materials wholly manufactured in the country or in Australia, or in the country and in Australia; and
- (iii) imported materials that the Minister has, in relation to the country, determined, by notice published in the *Gazette*, to be manufactured raw materials; or

* Act No. 6, 1901 as amended by No. 21, 1906; Nos. 9 and 36, 1910; No. 19, 1914; No. 10, 1916; No. 19, 1922; No. 12, 1923; No. 22, 1925; No. 6, 1930; Nos. 7 and 45, 1934; No. 7, 1935; No. 85, 1936; No. 54, 1947; No. 45, 1949; Nos. 56 and 80, 1950; No. 56, 1951; No. 108, 1952; No. 47, 1953; No. 66, 1954; No. 37, 1957; No. 54, 1959; Nos. 42 and 111, 1960; and No. 48, 1963.

- (b) if the goods were partly manufactured in the country, the process last performed in the manufacture of the goods was performed in the country and—
- (i) not less than three-quarters, or, in a case where the country is New Zealand, one-half, of the factory or works cost of the goods is represented by the value of labour or materials, or of labour and materials, of the country or of the country and Australia;
 - (ii) in a case where the goods are goods of a class or kind not commercially manufactured in Australia, not less than one-quarter of the factory or works cost of the goods is represented by the value of labour or materials, or of labour and materials, of the country or of the country and Australia; or
 - (iii) in a case where the country is New Zealand, not less than three-quarters of the factory or works cost of the goods is represented by the value of labour or materials, or of labour and materials, of New Zealand and the United Kingdom or of New Zealand, Australia and the United Kingdom.

“(3.) For the purposes of the last preceding sub-section, the Minister may, by notice published in the *Gazette*—

- (a) specify the manner in which the factory or works cost of goods is to be determined;
- (b) specify the manner in which the value of labour, the value of materials or the value of labour and materials is to be determined;
- (c) determine that goods specified in the notice, or goods included in a class of goods so specified, shall be deemed to be goods of a class or kind not commercially manufactured in Australia; or
- (d) determine that the reference in sub-paragraph (ii) of paragraph (b) of the last preceding sub-section to one-quarter shall, in relation to goods specified in the notice, or goods included in a class of goods so specified, be read as a reference to one-half.

“(4.) For the purposes of sub-paragraph (iii) of paragraph (b) of sub-section (2.) of this section, material that, under the laws of New Zealand relating to duties of Customs, is treated as having been wholly produced or manufactured in the United Kingdom shall be deemed to be material of the United Kingdom.

“(5.) Notwithstanding anything contained in this section—

- (a) the Minister may, subject to the next succeeding paragraph, direct that, for the purposes of this Act and the *Customs Tariff* 1965 (other than section nineteen of the last-mentioned Act), a cinematograph film that is, under the laws of the United Kingdom relating to the registration of cinematograph films, certified by the Board of Trade of the United Kingdom to be registered as a British film shall be treated as the manufacture of the United Kingdom; and
- (b) a cinematograph film printed in the United Kingdom shall not, for the purposes of this Act or the *Customs Tariff* 1965 (other than section nineteen of the last-mentioned Act), be treated as the manufacture of the United Kingdom unless it was printed from a negative the manufacture of the United Kingdom.

“(6.) This section does not apply for the purposes of determining whether goods are the produce, or the manufacture, of Australia.

“(7.) In this section, ‘unmanufactured raw products’ means natural or primary products that have not been subjected to an industrial process, other than an ordinary process of primary production, and includes, without limiting the generality of the foregoing—

- (a) animals, and parts of animals obtained by killing, including bones, hides and skins (raw or sun-dried);
- (b) greasy wool;
- (c) plants, and parts of plants, including raw cotton, bark, fruit, nuts, grain, seeds (in their natural state) and unwrought logs;
- (d) minerals in their natural state and ores; and
- (e) crude petroleum.

Direct
shipment to
Australia
required for
certain
preferences.

“151A.—(1.) For the purposes of this Act and the *Customs Tariff* 1965 (other than section nineteen of the last-mentioned Act), goods shall not be treated as the produce or manufacture of the United Kingdom, Canada, New Zealand, Ireland, Malawi, Southern Rhodesia, Zambia, the Territory of Papua or the Territory of New Guinea unless they have been shipped from that country to Australia and, except where the Collector is satisfied that the intended destination of the goods when originally shipped from that country was Australia, have not been transhipped.

“(2.) The last preceding sub-section does not apply—

- (a) to goods the produce or manufacture of a country other than New Zealand that are imported into Australia from New Zealand; or
- (b) to goods the produce or manufacture of a country other than the Territory of Papua or the Territory of New Guinea that are imported into Australia from the Territory of Papua or the Territory of New Guinea.

“(3.) For the purposes of sub-section (1.) of this section—

- (a) goods may be treated as having been shipped from the Territory of Papua or the Territory of New Guinea if they have been shipped from either of those territories; and
- (b) goods may be treated as having been shipped from Malawi, Southern Rhodesia or Zambia if they have been shipped from any of those countries or from Lourenço Marques or Beira in Mozambique.”.

9. Section 153A of the Principal Act is repealed and the following section inserted in its stead:—

“153A. The value of any imported goods for the purposes of the *Customs Tariff* 1965 is, unless the contrary intention appears, the value for duty of the goods ascertained or determined in accordance with this Division.”.

Value for duty.

10. Section 154 of the Principal Act is amended by omitting from sub-section (1.) the words—

Value for duty how ascertained.

“When any duty is imposed according to value, the value for duty shall be the sum of the following:—”

and inserting in their stead the words—

“The value for duty of any goods shall be the sum of the following:—”.

11. After section 154 of the Principal Act the following section is inserted:—

“155. In ascertaining the value for duty under the last preceding section of goods that are the produce or manufacture of Canada, the amount included in the value for duty in respect of inland freight charges incurred in Canada shall not be greater than the amount of freight charges that would have been incurred in Canada if the goods had been forwarded from the place of origin of the goods to the nearest point of exit in Canada.”.

Inland freight charges on Canadian goods.

Minister to determine value in some cases.

12. Section 160 of the Principal Act is amended by omitting the words "value of goods for duty" and inserting in their stead the words "value for duty of any goods".

Minister may make by-laws.

13. Section 271 of the Principal Act is amended by omitting the words "departmental by-laws" (wherever occurring) and inserting in their stead the word "by-law".

By-laws specifying goods.

14. Section 272 of the Principal Act is amended by omitting the words "departmental by-laws" and inserting in their stead the word "by-law".

Determinations.

15. Section 273 of the Principal Act is amended by omitting from sub-section (1.) the words "departmental by-laws" and inserting in their stead the word "by-law".

When duty chargeable under by-law items.

16. Section 273E of the Principal Act is repealed.

Interpretation.

17. Section 273F of the Principal Act is amended—

(a) by omitting the definition of "item"; and

(b) by adding at the end thereof the following sub-section:—

"(2.) Unless the contrary intention appears, a reference in this Part to an item of a Customs Tariff shall be read as including a reference to a sub-item of such an item, a paragraph of such a sub-item and a sub-paragraph of such a paragraph."
