

Customs

No. 12 of 1971

An Act to amend the *Customs Act* 1901–1968 in relation to the manner of Payment of Duties of Customs and in relation to Refunds, Rebates and Remissions of those Duties.

[Assented to 5 April 1971]

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* 1971.

Short title
and citation.

(2.) The *Customs Act* 1901–1968* 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* 1901–1971.

2.—(1.) Sections 1, 2, 3 and 5 of this Act shall come into operation on the day on which this Act receives the Royal Assent.

Commence-
ment.

(2.) Section 4 of this Act shall come into operation on a date to be fixed by Proclamation.

3. Section 137 of the Principal Act is repealed.

Australian
currency.

4. Sections 163, 164 and 164A of the Principal Act are repealed and the following section is inserted in their stead:—

“163.—(1.) Refunds, rebates and remissions of duty may be made—

Refunds, &c.,
of duty.

(a) in respect of goods generally or in respect of the goods included in a class of goods; and

(b) in such circumstances, and subject to such conditions and restrictions (if any), as are prescribed, being circumstances, and conditions and restrictions, that relate to goods generally or to the goods included in the class of goods.

“(2.) In the last preceding sub-section, ‘duty’ includes an amount paid to a Collector in respect of duty that may become payable.”

5. At any time after this Act receives the Royal Assent and before the date fixed under sub-section (2.) of section 2 of this Act, regulations may be made under the Principal Act as amended by this Act as if section 4 of this Act had come into operation on the date on which this Act receives the Royal Assent, but regulations so made shall not come into operation before the date fixed under that sub-section.

Making of
regulations.

* 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; No. 48, 1963; Nos. 29, 82 and 133, 1965; No. 28, 1966; No. 54, 1967; and Nos. 14 and 104, 1968.