

## CUSTOMS TARIFF BILL 2014

### EXPLANATORY NOTE

This note does not form part of the Bill and serves only to explain the effect of the clauses.  
The effect of this Bill is to repeal the Customs (Rates of Duty) Act 2010

**Clause 1.** Short title and commencement.

**Clause 2.** defines certain terms used throughout the Tariff Act.

**Clause 3.** defines the concept involved in the Tariff.

**Clause 4.** imposes on Customs the function for Enforcement of the Tariff. This includes the administration of the Tariff, the enforcement of payments and collection of duties payable under the Act.

**Clause 5.** defines that the value of imported goods for applying the tariff is the Customs value of the goods.

**Clause 6.** stipulates that where it is applicable, a duty is to be paid on all goods imported into the Republic either for home consumption or for manufacturing.

**Clause 7.** allows for the imposition of a duty known as Dumping duty to protect local industry. This provision allows the Cabinet to impose a Duty on goods that are imported from overseas which are also produced in the Republic and their actual selling price is lower than the price of the local product.

**Clause 8.** allows the incorporation into the Act, provisions in agreements which the Republic is a signatory to.

**Clause 9.** refers to the effect of an amendment or replacement of provisions incorporated by reference. This provides that where an amendment has been made to a provision incorporated under section 8, that amendment or replacement will only have legal effect when an Order in Executive Council is made stating the amendment or replacement.

**Clause 10.** provides that a copy of the provisions incorporated by reference including any amendments or replacements must be certified by the Chief Collector as a correct copy. It also provides that the Chief Collector must retain a copy of these provisions incorporated by reference.

**Clause 11.** states that the Chief Collector must ensure copies of provisions incorporated by reference under clause 10 are available for inspection by the public during working hours. It also states that copies of the provisions incorporated by reference are to be published on an internet site and also available for purchase.

**Clause 12.** allows for the Cabinet to make regulations to alter the Tariff in whole or in part and may also impose on any goods, duty, duty concessions and exemption from duties.

**Clause 13.** refers to the certifying of the Tariff Document and for the Document to have the full contents of the Tariff (Schedule 1)

**Clause 14.** provides that the Tariff must be accessible to everyone and to include any amendments or alteration to the Tariff.

**Clause 15.** indicates that judicial notice must be taken by all courts and persons acting judicially of the Tariff.

**Clause 16.** provides that every copy of the Working Document made available by the Chief Collector is deemed to be the correct copy of the document unless the contrary is shown.

**Clause 17.** allows the Cabinet to revoke and amend the Tariff in relation to its headings, items or the title of any part of the Tariff by inserting new headings, items or parts to the Tariff so that it is in line with any international nomenclature or for the proper operation of the Tariff. This section also empowers the Minister to revoke, suspend or amend any statistical requirement of the Tariff.

**Clause 18.** provides that a Regulation can have retrospective effect and apply to goods that have already been imported into the Republic and duty on such goods may be refunded. This only covers goods entered for home consumption 6 months before the Regulation was made.

**Clause 19.** stipulates the powers of the Chief Collector to prescribe forms in relation to the Tariff and that a form signed by the Chief Collector is sufficient evidence that it was prescribed by the Chief Collector.

**Clause 20.** allows the Chief Collector to have investigative powers in relation to goods entered into the Republic. This allows the Chief Collector to undertake a transitional safeguard investigation to ascertain whether goods are imported according to entry and that it does not threaten to cause serious injury to the local producing industry. The Chief Collector may also take up an investigation based on a written request by an industry concerned or on his or her own initiative.

**Clause 21.** outlines the procedures in which transitional safeguard investigations are to take place and what to keep in mind when carrying out these investigations.

**Clause 22.** Allows the Cabinet to make regulations relating to goods temporarily imported and drawbacks of duty.

**Clause 23.** Provides repeal of duty rates set out under the Customs (Rates of Duty) Act 2010 to be replaced by new rates set out under the Tariff. Also provides that any enactment in force under the Customs (Rates of Duty) Act 2010, at the commencement of the Act to be read as if it were a reference to the Tariff and the Customs Tariff Act 2014.

**Clause 24.** Provides for the repeal of the Customs (Duty Rates) Act 2010.

## **Schedules**

The Tariff 2014