

Item 41H in Schedule 4 to the Customs Tariff Act 1995

Customs By-law No. 0900069

Summary Document

Customs Notice (No. 1) 2009 was published in Commonwealth Gazette GN 2 of 21 January 2009. The Notice creates a new item 41H in Schedule 4 of the *Customs Tariff Act 1995*.

Item 41H

The text of item 41H is as follows:

41H	Goods, as prescribed by by-law, that are imported into Australia, and entered for home consumption, on or after 1 January 2009, being goods that are for use in the testing, quality control, manufacturing evaluation or engineering development of:	Free
	(a) motor vehicles designed or engineered, or in the process of being designed or engineered, in Australia by motor vehicle producers registered under the Automotive Competitiveness and Investment Scheme, set out in the <i>ACIS Administration Act 1999</i> ; or	
	(b) components for inclusion in such motor vehicles	

Item 41H provides duty free entry for goods for use in the testing, quality control, manufacturing evaluation or engineering development of motor vehicles designed or engineered, or to be designed or engineered in Australia, by motor vehicle producers registered under the Automotive Competitiveness and Investment Scheme, as set out in the *ACIS Administration Act 1999* (ACIS), but are to be manufactured overseas. The item also applies to components for use in such motor vehicles.

Customs By-law No. 0900069

Customs By-law No. 0900069 prescribes goods for the purposes of item 41H. The by-law requires that a security (for example, in the form of cash or documentary undertaking) that goods imported under item 41H will be re-exported, destroyed or disposed of in a manner approved by the Collector, within a period of twelve months, or such further period as may be allowed by the Collector.

Customs By-law No. 0900069 is available for use by all importers, provided that the goods meet the terms of the item and by-law.

Customs By-law No. 0900069 took effect from 1 January 2009.

Administration

Item 41H will operate through two treatment codes:

911 Vehicles

912 Other, including components

These treatment codes and the Customs By-law No. 0900069 must be quoted on import declarations to access item 41H.

Tariff working pages to reflect these changes will be available in the week commencing 26 January 2009.