



Australian Government
Australian Customs Service

AUSTRALIAN CUSTOMS NOTICE NO. 2004/31

Amendments to the *Customs (Prohibited Imports) Regulations 1956* Unmanufactured Tobacco Leaf

Amendments to the *Customs (Prohibited Imports) Regulations 1956* (the PI Regulations) relating to the control of the importation of unmanufactured tobacco leaf were notified in Special Gazette No. 349 dated 26 August 2004. The amendments commenced on gazettal.

The amendments repeal item 2 of Schedule 3 to the PI Regulations and insert new regulation 4D. Regulation 4D prohibits the importation of unmanufactured tobacco leaf mentioned in subheading 2401.10.00 of Schedule 3 to the *Customs Tariff Act 1995* unless the importer is the holder of a dealer licence, or a manufacturer licence for tobacco or tobacco products, granted under the *Excise Act 1901*, and a permission to import has been granted by the Commissioner of Taxation.

Regulation 4D also sets out other matters relating to the permission-based regime, including:

- factors to be considered in granting a permission;
- the revocation of a permission under certain circumstances;
- notification of adverse decisions;
- the review of adverse decisions; and
- the saving of existing consents granted by the Treasurer under previous Item 2 of Schedule 3 to the PI Regulations.

It is important to note that existing consents to import unmanufactured tobacco leaf granted by the Treasurer remain valid until their expiry date and subject to any conditions attached to those consents.

Enquiries regarding this notice may be directed to Community Protection Policy on telephone (02) 6275 6114 or via email to community.protection@customs.gov.au.

Enquiries about obtaining a permit to import unmanufactured tobacco leaf should be directed to the Australian Taxation Office on telephone 1300 137 295 or fax number (02) 9374 8585 or via email at ATO-EXE-Tobacco@ato.gov.au.

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