CUSTOMS TARIFF VALIDATION BILL 1979

Date Introduced: 5 June 1979
House: House of Representatives

Short Digest of Bill

Purpose

To validate until 31 December 1979 duties collected under Customs Tariff Proposals Nos. 16 to 19 introduced into Parliament since 3 May 1979 and not covered by the Customs Tariff Amendment Bill 1979.

Background

This Bill covers the following proposals:

No. 16, introduced 3 May 1979 - Nuts, bolts and screws.
No. 17, introduced 3 May 1979 - Citrus fruit.
No. 18, introduced 22 May 1979 - Injection moulding machines.
No. 19, introduced 5 June 1979 - Acetyl products; Oxo alcohols, butyl alcohols etc.; Vices.

Under s. 226 of the Customs Act 1901, the collection of duty at the new rates set out in the Customs Tariff Proposals is protected against legal challenge for six months or until the close of the session of Parliament, whichever comes first. The "end of session" technically comes when there is an election or Parliament is prorogued, rather than, as in popular parlance, the end of a half-year sitting session. Before this period expires, the changes in duties have to be incorporated in legislation.

If the Government thinks it would be unable to have the legislation to amend the Customs Tariff Act passed before that period expires, it may cover itself by a Customs Tariff Validation Act which is normally passed without debate. The Validation Act is a machinery measure which takes over temporarily from s. 226 pending the formal incorporation of the changes in the Schedule to the Customs Tariff Act. Customs Tariff Amendment Acts for this purpose are normally passed twice a year, each consolidating all the Proposals introduced since the previous one.
The proposals validated in this Bill were too late to be included in the Customs Tariff Amendment Bill 1979 introduced on 22 May 1979.

Provisions

Clause 3 provides that all customs duties demanded or collected on or before 31 December 1979 pursuant to the Proposals introduced on 3 May, 22 May or 5 June 1979 shall be deemed to have been lawfully imposed and demanded or collected.

Finance, Industries, Trade & Development Group

7 June 1979

LEGISLATIVE RESEARCH SERVICE