



## **Product Emissions Standards (Customs) Charges Regulations 2018**

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I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 07 June 2018

Peter Cosgrove  
Governor-General

By His Excellency's Command

Melissa Price  
Assistant Minister for the Environment  
Parliamentary Secretary to the Minister for the Environment and Energy

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## 1 Name

This instrument is the *Product Emissions Standards (Customs) Charges Regulations 2018*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2018.	1 July 2018

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under the *Product Emissions Standards (Customs) Charges Act 2017*.

## 4 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including emissions-controlled product.

In this instrument:

**Act** means the *Product Emissions Standards (Customs) Charges Act 2017*.

**customs value** has the meaning given by subsection 154(1) of the *Customs Act 1901*.

**overseas freight** has the meaning given by subsection 154(1) of the *Customs Act 1901*.

**overseas insurance** has the meaning given by subsection 154(1) of the *Customs Act 1901*.

**passes the importation threshold**: see subsection 5(5).

**product value** of an emissions-controlled product means:

- (a) if the total declared value of the product is less than \$20,000—that value;  
or
- (b) otherwise—\$20,000.

**total declared value** of an emissions-controlled product means the sum of the following amounts:

- (a) the customs value of the product;
- (b) the amount paid or payable for overseas freight and overseas insurance in relation to the product.

## **5 Amount of charge imposed on the importation of emissions-controlled products**

- (1) This section is made for the purposes of section 6 of the Act.

*Person has not passed the importation threshold*

- (2) If:
- (a) a person imports an emissions-controlled product at a particular time in a financial year; and
  - (b) at that time, the person has not passed the importation threshold for the financial year;
- the amount of the charge imposed on the importation of the product is nil.

*Person passes the importation threshold*

- (3) If:
- (a) a person imports an emissions-controlled product at a particular time in a financial year; and
  - (b) at that time, the person passes the importation threshold for the financial year;

the amount of the charge imposed on the importation of the product is to be worked out using the following formula:

Total product value  $\times$  0.0045

where:

**total product value** means the sum of the product values of each emissions-controlled product that the person has imported at the time the person passes the importation threshold for the financial year.

*Person has already passed the importation threshold*

- (4) If:
- (a) a person imports an emissions-controlled product at a particular time in a financial year; and
  - (b) at that time, the person has already passed the importation threshold for the financial year;

the amount of the charge imposed on the importation of the product is to be worked out by multiplying the product value of the product by 0.0045.

*Passes the importation threshold*

- (5) A person who imports an emissions-controlled product at a particular time in a financial year ***passes the importation threshold*** for the financial year if the sum of the following amounts is more than \$32,000:
- (a) the product value of the product;
  - (b) the sum of the product values of any other emissions-controlled products previously imported by the person in the financial year.

*Rounding*

- (6) An amount worked out under subsection (3) or (4) is to be rounded to the nearest cent (rounding 0.5 cents upwards).