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THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

CUSTOMS TARIFF AMENDMENT BILL (NO. 2) 1992

SUPPLEMENTARY EXPLANATORY MEMORANDUM

Amendment to be moved on behalf of the Government

*(Circulated by the Authority of
the Minister for Industry, Technology
and Commerce, Senator the Honourable
John N Button)*

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AMENDMENT OF THE CUSTOMS TARIFF AMENDMENT BILL (NO. 2) 1992

TO BE MOVED ON BEHALF OF THE GOVERNMENT

GENERAL OUTLINE

The purpose of this amendment is to broaden the coverage of item 12 in Part I of Schedule 4 to the Customs Tariff Act 1987 to accord concessional entry of aids and appliances for people with disabilities.

FINANCIAL STATEMENT

It is difficult to assess the additional cost of providing this concession. It is expected that the cost will be less than \$100 000 per annum in foregone Customs duty.

CUSTOMS TARIFF AMENDMENT BILL (NO. 2) 1992

DETAILED DESCRIPTION OF THE AMENDMENT

Item 12 in Part I of Schedule 4 to the Customs Tariff Act 1987 currently provides that certain goods specially designed for blind, deaf and dumb persons may be imported free of Customs duty.

The objective of the revised item 12 is to provide duty free entry not elsewhere available for aids and appliances for people with disabilities. The provisions will also include products for special purposes arising from medical conditions which would not normally be used for any other purpose.

The concession will only be available to individuals with the disability and to non-profit organisations who import these products and who do not qualify for other existing concessions.