

Customs Tariff (Anti-Dumping) Act 1975

No. 76, 1975

Compilation No. 13

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About this compilation

This compilation

This is a compilation of the *Customs Tariff (Anti-Dumping) Act 1975* that shows the text of the law as amended and in force on 1 July 2016 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

1	Short title	1
2	Commencement	1
6	Incorporation	1
6A	Act does not extend to Norfolk Island	1
7	Imposition of duties of Customs	1
8	Dumping duties	1
9	Third country dumping duties	7
10	Countervailing duties	11
11	Third country countervailing duties	15
12	Interim duty not to exceed security taken	
16	Duties to be charged separately	19
21	Special duties to be additional to ordinary duties	19
22	Regulations	19
Endnotes		20
Endnote 1—Ab	out the endnotes	20
Endnote 2—Ab	breviation key	22
Endnote 3—Le	gislation history	23
Endnote 4—An	nendment history	27

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

Registered: 4/7/16

i

e

An Act relating to certain Special Duties of Customs

1 Short title

This Act may be cited as the *Customs Tariff (Anti-Dumping) Act* 1975.

2 Commencement

This Act shall come into operation on the day on which it receives the Royal Assent.

6 Incorporation

The *Customs Act 1901* (in this Act referred to as the Customs Act) is incorporated and shall be read as one with this Act.

6A Act does not extend to Norfolk Island

This Act does not extend to Norfolk Island.

7 Imposition of duties of Customs

Duties of Customs are imposed in accordance with this Act.

8 Dumping duties

- (1) This section does not apply to goods that are New Zealand originating goods under Division 1E of Part VIII of the *Customs Act 1901*.
- (2) There is imposed, and there must be collected and paid, on goods:
 - (a) to which this section applies by virtue of a notice under subsection 269TG(1) or (2) of the Customs Act; and

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

1

(b) in relation to which the amount of the export price is less than the amount of the normal value;

a special duty of Customs, to be known as dumping duty, calculated in accordance with subsection (6).

(3) Pending final assessment of the dumping duty payable on goods the subject of a notice under subsection 269TG(1) or (2) of the Customs Act, an interim dumping duty is payable on those goods.

Calculation of interim dumping duty

(5) The Minister must, by signed notice, determine that the interim dumping duty payable on goods the subject of a notice under subsection 269TG(1) or (2) of the Customs Act is an amount worked out in accordance with a method specified in that signed notice. That method must be one of the methods referred to in subsection (5BB).

Notice has effect accordingly

(5A) A notice under subsection (5) has effect accordingly.

Principles to be followed in specifying method of calculation

- (5B) If:
 - (a) the Minister is required to perform the function under subsection (5) in respect of goods the subject of a notice under subsection 269TG(1) or (2) of the Customs Act; and
 - (b) the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice is less than the normal value of goods of that kind as so ascertained, or last so ascertained;

the Minister must, in performing that function, have regard to the desirability of specifying a method such that the sum of the following does not exceed that non-injurious price:

(c) the export price of goods of that kind as so ascertained or last so ascertained;

2

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

- (d) the interim dumping duty payable on the goods the subject of the notice.
- (5BAA) However, subsection (5B) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that either or both of the following apply in relation to the goods the subject of the notice under subsection 269TG(1) or (2) of the Customs Act:
 - (a) the normal value of the goods was not ascertained under subsection 269TAC(1) of that Act because of the operation of subparagraph 269TAC(2)(a)(ii) of that Act;
 - (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.

(5BA) If:

- (a) the Minister is required to perform the function under subsection (5) in respect of goods the subject of a notice under subsection 269TG(1) or (2) of the Customs Act; and
- (b) in respect of the same goods and at the same time as that notice was published, a notice under section 269TJ of that Act was also published;

the Minister must, in performing that function, have regard to the desirability of specifying a method such that the sum of the following does not exceed the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of those notices:

- (c) the export price of goods of that kind as so ascertained or last so ascertained;
- (d) the interim dumping duty payable on the goods the subject of the notice under subsection 269TG(1) or (2) of the Customs Act;
- (e) the interim countervailing duty payable under section 10 on the goods the subject of the notice under section 269TJ of that Act.
- (5BAAA) However, subsection (5BA) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

3

that one or more of the following apply in relation to the goods the subject of the notice under subsection 269TG(1) or (2) of the Customs Act:

- (a) the normal value of the goods was not ascertained under subsection 269TAC(1) of that Act because of the operation of subparagraph 269TAC(2)(a)(ii) of that Act;
- (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises;
- (c) if a countervailable subsidy has been received in respect of the goods—the country in relation to which the subsidy has been provided has not complied with Article 25 of the Agreement on Subsidies and Countervailing Measures for the compliance period.

Methods available for calculating interim dumping duty

- (5BB) The regulations must prescribe the methods for working out the amount of interim dumping duty payable on goods the subject of notices under subsection 269TG(1) or (2) of the Customs Act.
- (5BC) Those methods must refer to one or more of the following matters:
 - (a) the export price of the goods the subject of the notice under subsection 269TG(1) or (2) of the Customs Act;
 - (b) the export price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice;
 - (c) the normal value of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice;
 - (d) the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice.
- (5BD) Those methods may refer to a matter mentioned in paragraph (5BC)(a) as ascertained by the Minister.
- (5BE) Subsection (5BC) does not limit the matters that may be referred to in those methods.

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

4

Compilation date: 1/7/16

Publication of interim dumping duty notice

(5C) If the Minister signs a notice under subsection (5), the Minister must cause a copy of that notice to be published on the Anti-Dumping Commission's website unless, in the opinion of the Minister, the publication of that notice would adversely affect the business or commercial interests of any person.

Application of interim dumping duty notice

(5D) A notice under subsection (5) applies to goods entered for home consumption on or after a day specified in the notice, which may be earlier than the day of publication of the notice but may not be a day on which an earlier notice under that subsection applied to the goods.

Calculation of final dumping duty

- (6) The dumping duty payable on goods the subject of a notice under subsection 269TG(1) or (2) of the Customs Act is an amount equal to:
 - (a) unless paragraph (b) applies—the difference between the amounts that the Minister ascertains to be the export price and the normal value of those particular goods; or
 - (b) if the interim dumping duty payable on those particular goods is ascertained by reference to the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice—the difference between:
 - (i) the amount that the Minister ascertains to be the export price of those particular goods; and
 - (ii) the lower of the amount that the Minister ascertains to be the normal value of those particular goods and that non-injurious price.

Exemptions

(7) The Minister may, by notice in writing, exempt goods from interim dumping duty and dumping duty if he or she is satisfied:

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

5

- (a) that like or directly competitive goods are not offered for sale in Australia to all purchasers on equal terms under like conditions having regard to the custom and usage of trade;
- (b) that a Tariff Concession Order under Part XVA of the *Customs Act 1901* in respect of the goods is in force;
- (c) that:
 - (i) where the goods are goods to which section 8 of the *Customs Tariff Act 1995* applies—the item in Schedule 4 to that Act that applies to the goods is expressed to apply to goods, or to a class or kind of goods, as prescribed by by-law; and
 - (ii) suitably equivalent goods the produce or manufacture of Australia are not reasonably available;
- (d) that:
 - (i) the tariff classification in Schedule 3 to that Act that applies to the goods is such that no duty is payable in respect of the goods or the duty payable in respect of the goods is at a rate equivalent to a rate payable under Schedule 4 on the goods; and
 - (ii) suitably equivalent goods the produce or manufacture of Australia are not reasonably available; or
- (e) that the goods, being articles of merchandise, are for use as samples for the sale of similar goods.
- (8) Where the Minister exempts goods from interim dumping duty and dumping duty under subsection (7) by reason of his or her being satisfied as to a matter specified in paragraph (7)(a), (c) or (d), the instrument of exemption shall be published on the Anti-Dumping Commission's website.
- (8A) An instrument of exemption under subsection (7) takes effect on the day specified in the instrument. That day may be earlier or later than the day the instrument is made but, if the exemption is given because of an application for exemption, must not be earlier than the day the application is made.

6

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

Interpretation

(9) In this section, a reference to a Tariff Concession Order includes a reference to a Commercial Tariff Concession Order made under Part XVA of the Customs Act as in force before section 10 of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992* commences.

9 Third country dumping duties

- (1) This section does not apply to goods that are New Zealand originating goods under Division 1E of Part VIII of the *Customs Act 1901*.
- (2) There is imposed, and there must be collected and paid, on goods:
 - (a) to which this section applies by virtue of a notice under subsection 269TH(1) or (2) of the Customs Act; and
 - (b) in relation to which the amount of the export price is less than the amount of the normal value;

a special duty of Customs, to be known as third country dumping duty, calculated in accordance with subsection (6).

(3) Pending final assessment of the third country dumping duty payable on goods the subject of a notice under subsection 269TH(1) or (2) of the Customs Act, an interim third country dumping duty is payable on those goods.

Calculation of interim third country dumping duty

(5) The Minister must, by signed notice, determine that the interim third country dumping duty payable on goods the subject of a notice under subsection 269TH(1) or (2) of the Customs Act is an amount worked out in accordance with a method specified in that signed notice. That method must be one of the methods referred to in subsection (5AB).

Notice has effect accordingly

(5A) A notice under subsection (5) has effect accordingly.

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

7

Principle to be followed in specifying method of calculation

(5AA) If:

- (a) the Minister is required to perform the function under subsection (5) in respect of goods the subject of a notice under subsection 269TH(1) or (2) of the Customs Act; and
- (b) the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice is less than the normal value of goods of that kind as so ascertained, or last so ascertained;

the Minister must, in performing that function, have regard to the desirability of specifying a method such that the sum of the following does not exceed that non-injurious price:

- (c) the export price of goods of that kind as so ascertained or last so ascertained;
- (d) the interim third country dumping duty payable on the goods the subject of the notice.
- (5AAA) However, subsection (5AA) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that either or both of the following apply in relation to the goods the subject of the notice under subsection 269TH(1) or (2) of the Customs Act:
 - (a) the normal value of the goods was not ascertained under subsection 269TAC(1) of that Act because of the operation of subparagraph 269TAC(2)(a)(ii) of that Act;
 - (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.

Methods available for calculating interim third country dumping duty

(5AB) The regulations must prescribe the methods for working out the amount of interim third country dumping duty payable on goods the subject of notices under subsection 269TH(1) or (2) of the Customs Act.

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

8

Compilation date: 1/7/16

- (5AC) Those methods must refer to one or more of the following matters:
 - (a) the export price of the goods the subject of the notice under subsection 269TH(1) or (2) of the Customs Act;
 - (b) the export price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice;
 - (c) the normal value of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice;
 - (d) the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice.
- (5AD) Those methods may refer to a matter mentioned in paragraph (5AC)(a) as ascertained by the Minister.
- (5AE) Subsection (5AC) does not limit the matters that may be referred to in those methods.

Publication of interim third country dumping duty notice

(5B) If the Minister signs a notice under subsection (5), the Minister must cause a copy of that notice to be published on the Anti-Dumping Commission's website unless, in the opinion of the Minister, the publication of that notice would adversely affect the business or commercial interests of any person.

Application of interim third country dumping duty notice

(5C) A notice under subsection (5) applies to goods entered for home consumption on or after a day specified in the notice, which may be earlier than the day of publication of the notice but may not be a day on which an earlier notice under that subsection applied to the goods.

Calculation of final third country dumping duty

(6) The third country dumping duty payable on goods the subject of a notice under subsection 269TH(1) or (2) of the Customs Act is an amount equal to:

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

9

- (a) unless paragraph (b) applies—the difference between the amounts that the Minister ascertains to be the export price and the normal value of those particular goods; or
- (b) if the interim third country dumping duty payable on those particular goods is ascertained by reference to the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice—the difference between:
 - (i) the amount that the Minister ascertains to be the export price of those particular goods; and
 - (ii) the lower of the amount that the Minister ascertains to be the normal value of those particular goods and that non-injurious price.

Exemptions

- (7) The Minister may, by notice in writing, exempt goods from interim third country dumping duty and third country dumping duty if he or she is satisfied:
 - (a) that like or directly competitive goods are not offered or sold in Australia to all purchasers on equal terms under like conditions having regard to the custom and usage of trade; or
 - (c) that the goods, being articles of merchandise, are for use as samples for the sale of similar goods.
- (8) Where the Minister exempts goods from the interim third country dumping duty and third country dumping duty under subsection (7) by reason of his or her being satisfied as to a matter specified under paragraph (7)(a), the instrument of exemption shall be published on the Anti-Dumping Commission's website.
- (9) An instrument of exemption under subsection (7) takes effect on the day specified in the instrument. That day may be earlier or later than the day the instrument is made but, if the exemption is given because of an application for exemption, must not be earlier than the day the application is made.

10

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

10 Countervailing duties

- (1) There is imposed, and there must be collected and paid, on goods:
 - (a) to which this section applies by virtue of a notice under subsection 269TJ(1) or (2) of the Customs Act; and
 - (b) in relation to which a countervailable subsidy is received; a special duty of Customs, to be known as countervailing duty.
- (2) The countervailing duty on goods to which this section applies is to be calculated in accordance with subsection (3E).
- (3) Pending final assessment of the countervailing duty payable on goods the subject of a notice under subsection 269TJ(1) or (2) of the Customs Act of the Customs Act, an interim countervailing duty is payable on those goods.
- (3A) Subject to subsection (3B), the interim countervailing duty payable on goods the subject of a notice under subsection 269TJ(1) or (2) of the Customs Act is an amount equal to the countervailable subsidy in respect of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice.
- (3B) The Minister must, by signed notice, direct that the interim countervailing duty in respect of particular goods to which this section applies by virtue of a declaration under subsection 269TJ(1) or (2) of the Customs Act be ascertained:
 - (a) as a proportion of the export price of those particular goods; or
 - (b) by reference to a measure of the quantity of those particular goods; or
 - (c) by reference to a combination of a proportion of the export price of those particular goods and a measure of the quantity of those particular goods;

and the notice has effect accordingly.

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

11

- (3C) The Minister must, in exercising his or her powers under subsection (3B) in respect of particular goods the subject of a notice under subsection 269TJ(1) or (2) of the Customs Act, if the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice is less than the sum of:
 - (a) the countervailable subsidy in respect of goods of that kind as so ascertained, or last so ascertained; and
 - (b) the export price of goods of that kind as so ascertained, or last so ascertained;

have regard to the desirability of fixing a lesser amount of duty such that the sum of that export price and the lesser duty does not exceed that non-injurious price.

- (3CA) However, subsection (3C) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that either or both of the following apply in relation to the goods the subject of the notice under subsection 269TJ(1) or (2) of the Customs Act:
 - (a) the country in relation to which the countervailable subsidy has been provided has not complied with Article 25 of the Agreement on Subsidies and Countervailing Measures for the compliance period;
 - (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.
 - (3D) If, in the circumstances specified in section 269TJA of the Customs Act, both a notice under section 269TJ of that Act and a notice under section 269TG of that Act are published at the same time and in respect of the same goods, the Minister must, in exercising his or her powers under subsection (3B) in relation to interim countervailing duty in respect of the goods, have regard to the desirability of fixing the amount of interim countervailing duty in respect of the goods such that the sum of:
 - (a) the export price of goods of that kind, as ascertained, or last ascertained, by the Minister for the purpose of those notices; and

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

12

Compilation date: 1/7/16

- (b) the amount of the interim countervailing duty as so fixed; and
- (c) the amount of interim dumping duty as fixed under section 8;

does not exceed the non-injurious price of goods of that kind, as ascertained, or last ascertained, by the Minister for the purpose of those notices.

(3DA) However, subsection (3D) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that one or more of the following apply in relation to the goods the subject of the notice under subsection 269TJ(1) or (2) of the Customs Act:

- (a) the country in relation to which the countervailable subsidy has been provided has not complied with Article 25 of the Agreement on Subsidies and Countervailing Measures for the compliance period;
- (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises;
- (c) if the normal value of the goods was ascertained under Part XVB of that Act—the normal value of the goods was not ascertained under subsection 269TAC(1) of that Act because of the operation of subparagraph 269TAC(2)(a)(ii) of that Act.
- (3E) The countervailing duty payable on goods the subject of a notice under subsection 269TJ(1) or (2) of the Customs Act is an amount equal to:
 - (a) unless paragraph (b) applies—the countervailable subsidy in respect of those particular goods; or
 - (b) if, in a notice under subsection (3B), the Minister determines that the interim countervailing duty payable on those particular goods is to be ascertained by reference to the non-injurious price of goods of that kind—the difference between:
 - (i) the amount that the Minister ascertains to be the export price of those particular goods; and

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

13

- (ii) the lower of the sum of the amounts that the Minister ascertains to be the export price of, and the countervailable subsidy in respect of, those particular goods and the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice under subsection 269TJ(1) or (2).
- (5B) Where the Minister signs a notice under subsection (3B), the Minister shall cause a copy of that notice to be published on the Anti-Dumping Commission's website unless in the opinion of the Minister, the publication of that notice would adversely affect the business or commercial interests of any person.
 - (6) A notice under subsection (3B) applies to goods entered for home consumption on or after a day specified in the notice, which may be earlier than the day of publication of the notice but may not be a day on which an earlier notice under that subsection applied to the goods.
 - (8) The Minister may, by notice in writing, exempt goods from interim countervailing duty or countervailing duty if he or she is satisfied:
 - (a) that like or directly competitive goods are not offered for sale in Australia to all purchasers on equal terms under like conditions having regard to the custom and usage of trade;
 - (aa) that a Tariff Concession Order under Part XVA of the Customs Act 1901 in respect of the goods is in force;
 - (b) that:
 - (i) where the goods are goods to which section 8 of the Customs Tariff Act 1995 applies-the item in Schedule 4 to that Act that applies to the goods is expressed to apply to goods, or to a class or kind of goods, as prescribed by by-law; and
 - (ii) suitably equivalent goods the produce or manufacture of Australia are not reasonably available;
 - (c) that:
 - (i) the tariff classification in Schedule 3 to that Act that applies to the goods is such that no duty is payable in

Compilation No. 13

14

Compilation date: 1/7/16

Customs Tariff (Anti-Dumping) Act 1975

respect of the goods or the duty payable in respect of the goods is at a rate equivalent to a rate payable under Schedule 4 on the goods; and

- (ii) suitably equivalent goods the produce or manufacture of Australia are not reasonably available; or
- (d) that the goods, being articles of merchandise, are for use as samples for the sale of similar goods.
- (9) Where the Minister exempts goods from interim countervailing duty or countervailing duty under subsection (8) because he or she is satisfied as to a matter specified in paragraphs (8)(a), (b) and (c), the instrument of exemption shall be published on the Anti-Dumping Commission's website.
- (9A) An instrument of exemption under subsection (8) takes effect on the day specified in the instrument. That day may be earlier or later than the day the instrument is made but, if the exemption is given because of an application for exemption, must not be earlier than the day the application is made.
- (10) In this section, a reference to a Tariff Concession Order includes a reference to a Commercial Tariff Concession Order made under Part XVA of the Customs Act as in force before section 10 of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992* commences.

11 Third country countervailing duties

- (1) There is imposed, and there must be collected and paid, on goods:(a) to which this section applies by virtue of a notice under
 - subsection 269TK(1) or (2) of the Customs Act; and
 - (b) in relation to which a countervailable subsidy is received; a special duty of Customs, to be known as third country countervailing duty, calculated in accordance with subsection (7).
- (2) Pending final assessment of the third country countervailing duty payable on goods the subject of a notice under

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

15

subsection 269TK(1) or (2) of the Customs Act, an interim third country countervailing duty is payable on those goods.

- (3) Subject to subsection (4), the interim third country countervailing duty payable on goods the subject of a notice under subsection 269TK(1) or (2) of the Customs Act is an amount equal to the countervailable subsidy in respect of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice.
- (4) The Minister must, by signed notice, direct that the interim countervailing duty in respect of particular goods to which this section applies by virtue of a notice under subsection 269TK(1) or (2) of the Customs Act be ascertained:
 - (a) as a proportion of the export price of those particular goods; or
 - (b) by reference to a measure of the quantity of those particular goods; or
 - (c) by reference to a combination of a proportion of the export price of those particular goods and a measure of the quantity of those particular goods;

and the notice has effect accordingly.

- (5) The Minister must, in exercising his or her powers under subsection (4) in respect of particular goods the subject of a notice under subsection 269TK(1) or (2) of the Customs Act, if the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice is less than the sum of:
 - (a) the countervailable subsidy as so ascertained, or last so ascertained; and
 - (b) the export price of goods of that kind as so ascertained, or last so ascertained;

have regard to the desirability of fixing a lesser amount of duty such that the sum of that export price and the lesser duty does not exceed that non-injurious price.

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

16

Compilation date: 1/7/16

- (5A) However, subsection (5) does not require the Minister to have regard to the matter in that subsection if the Minister is satisfied that either or both of the following apply in relation to the goods the subject of the notice under subsection 269TK(1) or (2) of the Customs Act:
 - (a) the country in relation to which the countervailable subsidy has been provided has not complied with Article 25 of the Agreement on Subsidies and Countervailing Measures for the compliance period;
 - (b) there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.
 - (6) If the Minister signs a notice under subsection (4), the Minister must cause a copy of that notice to be published on the Anti-Dumping Commission's website unless, in the opinion of the Minister, the publication of that notice would adversely affect the business or commercial interests of any person.
 - (7) The third country countervailing duty payable on goods the subject of a notice under subsection 269TK(1) or (2) of the Customs Act is an amount equal to:
 - (a) unless paragraph (b) applies—the countervailable subsidy in respect of those particular goods; or
 - (b) if, in a notice under subsection (4), the Minister determines that the interim countervailing duty payable on those particular goods is to be ascertained by reference to the non-injurious price of goods of that kind—the difference between:
 - (i) the amount that the Minister ascertains to be the export price of those particular goods; and
 - (ii) the lower of the sum of the amounts that the Minister ascertains to be the export price of, and the countervailable subsidy in respect of, those particular goods and the non-injurious price of goods of that kind as ascertained, or last ascertained, by the Minister for the purpose of the notice under subsection 269TK(1) or (2).

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

17

- (7A) A notice under subsection (4) applies to goods entered for home consumption on or after a day specified in the notice, which may be earlier than the day of publication of the notice but may not be a day on which an earlier notice under that subsection applied to the goods.
- (7B) If the Minister has determined, under subsection 269TK(3) of the Customs Act, the amount of any countervailable subsidy in respect of goods to which this section applies by virtue of a notice under subsection 269TK(1) or (2) of that Act, that amount is to be taken to be the amount of that countervailable subsidy for the purposes of this section.
 - (8) The Minister may, by notice in writing, exempt goods from interim third country countervailing duty or third country countervailing duty if he or she is satisfied:
 - (a) that like or directly competitive goods are not offered or sold in Australia to all purchasers on equal terms under like conditions having regard to the custom and usage of trade; or
 - (b) that the goods, being articles of merchandise, are for use as samples for the sale of similar goods.
 - (9) Where the Minister exempts goods from interim third country countervailing duty or third country countervailing duty under subsection (8) because he or she is satisfied as to a matter specified under paragraph (8)(a), the instrument of exemption shall be published on the Anti-Dumping Commission's website.
- (10) An instrument of exemption under subsection (8) takes effect on the day specified in the instrument. That day may be earlier or later than the day the instrument is made but, if the exemption is given because of an application for exemption, must not be earlier than the day the application is made.

12 Interim duty not to exceed security taken

If:

(a) a security has been taken under section 42 of the *Customs Act* 1901 in respect of interim duty that may become payable

18	Customs Tariff (Anti-Dumping) Act 1975	
Compilation No. 13	Compilation date: 1/7/16	Registered: 4/7/16

under section 8, 9, 10 or 11 of this Act in respect of goods imported into Australia; and

(b) the amount of interim duty that would be so payable under section 8, 9, 10 or 11 of this Act would, but for the operation of this section, exceed the amount of the security taken;

the interim duty payable is equal to the amount of security taken.

16 Duties to be charged separately

The several duties imposed by this Act shall be separately charged, notwithstanding that more than one duty applies to any particular goods.

21 Special duties to be additional to ordinary duties

The special duties of Customs payable under this Act are in addition to such other duties of Customs (if any) as are payable under any other Act.

22 Regulations

The Governor-General may make regulations prescribing matters required or permitted by this Act to be prescribed.

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

19

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

20

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation "(md)" added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation "(md not incorp)" is added to the details of the amendment included in the amendment history.

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

21

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s
am = amended	Ord = Ordi
amdt = amendment	orig = origi
c = clause(s)	par = parag
C[x] = Compilation No. x	/sub-sub
Ch = Chapter(s)	pres = pres
def = definition(s)	prev = prev
Dict = Dictionary	(prev) =
disallowed = disallowed by Parliament	Pt = Part(s)
Div = Division(s)	r = regulati
ed = editorial change	reloc = relo
exp = expires/expired or ceases/ceased to have	renum = re
effect	rep = repea
F = Federal Register of Legislation	rs = repeale
gaz = gazette	s = section
LA = Legislation Act 2003	Sch = Sche
LIA = Legislative Instruments Act 2003	Sdiv = Sub
(md) = misdescribed amendment can be given	SLI = Selec
effect	SR = Statu
(md not incorp) = misdescribed amendment	Sub-Ch = S
cannot be given effect	SubPt = Su
mod = modified/modification	underlining
No. = Number(s)	commen

(s) linance ginal graph(s)/subparagraph(s) bparagraph(s) sent evious previously 5) tion(s)/rule(s) located enumbered aled led and substituted n(s)/subsection(s) edule(s) bdivision(s) ect Legislative Instrument utory Rules Sub-Chapter(s) ubpart(s) $\underline{ng} = whole \text{ or part not}$ nced or to be commenced

22

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Tariff (Anti-Dumping) Act 1975	76, 1975	20 June 1975	20 June 1975	
Customs Tariff (Anti-Dumping) Amendment Act 1981	66, 1981	12 June 1981	10 July 1981	s. 14
Customs Tariff (Anti-Dumping) Amendment (Off-shore Installations) Act 1982	53, 1982	16 June 1982	14 July 1982 (<i>see</i> s. 2)	_
Customs Tariff (Anti-Dumping) Amendment (Countervailing Duties) Act 1982	68, 1982	24 Aug 1982	21 Sept 1982	_
Customs Tariff (Anti-Dumping) Amendment Act 1982	114, 1982	22 Nov 1982	1 Jan 1983 (<i>see</i> s. 2 and gaz 1982, No. S274, p. 3)	s. 5
Customs Tariff (Anti-Dumping) Amendment Act (No. 2) 1982	136, 1982	23 Dec 1982	24 Nov 1982	_
Customs Tariff (Anti-Dumping) Amendment Act 1983	20, 1983	14 June 1983	1 July 1983 (<i>see</i> s. 2 and gaz 1983, No. S136, p. 3)	_
Statute Law (Miscellaneous Provisions) Act (No. 2) 1983	91, 1983	22 Nov 1983	Sch 1: 20 Dec 1983 (s 2(1))	_

Endnote 3—Legislation history

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

23

Endnotes

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Tariff (Anti-Dumping) Amendment Act 1984	1, 1984	14 Mar 1984	14 Mar 1984	
Customs Administration (Transitional Provisions and Consequential Amendments) Act 1985	39, 1985	29 May 1985	10 June 1985 (see s. 2 and gaz 1985, No. S194)	s. 4
Customs Tariff (Miscellaneous Amendments) Act 1987	76, 1987	5 June 1987	1 Jan 1988 (<i>see</i> s. 2 and gaz 1987, No. S351)	s. 10(2)
as amended by Statute Law (Miscellaneous Provisions) Act 1987	141, 1987	18 Dec 1987	Sch 1: 1 Jan 1988 (s 2(11))	_
Customs Tariff (Anti-Dumping) Amendment Act 1988	69, 1988	15 June 1988	ss. 1 and 2: 15 June 1988 ss. 4(a) and 5: 15 Oct 1987 Remainder: 1 Sept 1988 (<i>see</i> s. 2(3) and gaz 1988, No. S217)	s. 17
Customs Tariff (Anti-Dumping) Amendment Act 1989	173, 1989	20 Dec 1989	ss. 1 and 2: Royal Assent Remainder: 21 Dec 1989 (<i>see</i> gaz 1989, No. S395)	s. 9
Trade Practices (Misuse of Trans-Tasman Market Power) Act 1990	70, 1990	16 June 1990	1 July 1990 (<i>see</i> gaz 1990, No. S172)	_
Customs Tariff (Anti-Dumping) Amendment Act 1992	90, 1992	30 June 1992	10 July 1992 (<i>see</i> gaz 1992, No. S187)	_
Customs Tariff (Anti-Dumping) Amendment Act (No. 2) 1992	206, 1992	21 Dec 1992	ss. 1 and 2: Royal Assent Remainder: 1 Jan 1993 (<i>see</i> s. 2(2) and gaz 1992, No. S403)	s. 8

Endnote 3—Legislation history

24

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Sch 3 (item 18): 21 Dec 1992 (s 2(3))	_
Customs Tariff (Anti-Dumping) (World Trade Organization Amendments) Act 1994	151, 1994	13 Dec 1994	ss. 4–7: 1 Jan 1995 (<i>see</i> s. 2(4) and gaz 1994, No. S471) Remainder: Royal Assent	s. 3
Customs Tariff (Miscellaneous Amendments) Act 1996	15, 1996	24 June 1996	Sch 1 (item 27): 1 July 1996 (s 2)	
Customs Tariff (Anti-Dumping) Amendment Act 1998	80, 1998	2 July 1998	24 July 1998 (<i>see</i> s. 2 and gaz 1998, No. GN29)	
Customs Tariff (Anti-Dumping) Amendment Act (No. 1) 1999	27, 1999	14 May 1999	Schedule 1 (items 2, 4, 6, 7, 9): Royal Assent Remainder: 1 Jan 1993	Sch. 1 (item 10)
Customs Legislation Amendment (New Zealand Rules of Origin) Act 2006	166, 2006	12 Dec 2006	1 Jan 2007	Sch. 1 (item 22(1))
Statute Law Revision Act 2008	73, 2008	3 July 2008	Schedule 4 (items 243– 246): 4 July 2008	_
Customs Tariff (Anti-Dumping) Amendment Act (No. 1) 2012	195, 2012	12 Dec 2012	Schedule 1: 11 June 2013 (<i>see</i> s. 2(1)) Remainder: Royal Assent	Sch. 1 (item 22)
Customs Tariff (Anti-Dumping) Amendment Act 2013	94, 2013	28 June 2013	Sch 1: 1 Jan 2014 (s 2(1) item 2)	Sch 1 (item 7)

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

25

Endnotes

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Tariff (Anti-Dumping) Amendment Act 2015	43, 2015	20 May 2015	Sch 1: 2 Nov 2015 (s 2(1) item 2)	Sch 1 (item 18)
Territories Legislation Amendment Act 2016	33, 2016	23 Mar 2016	Sch 5 (item 36): 1 July 2016 (s 2(1) item 7)	_

Endnote 3—Legislation history

26

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

Endnote 4—Amendment history

Provision affected	How affected
s. 3	rep. No. 173, 1989
	ad. No. 206, 1992
	rep. No. 151, 1994
s. 3A	ad. No. 39, 1985
	rep. No. 69, 1988
s. 4	am. No. 66, 1981; No. 53, 1982; No. 1, 1984; No. 39, 1985; No. 69, 1988
	rep. No. 173, 1989
ss. 4AA–4AC	ad. No. 53, 1982
	rep. No. 69, 1988
s. 4A	ad. No. 66, 1981
	am. No. 1, 1984; No. 39, 1985; No. 69, 1988
	rep. No. 173, 1989
s. 5	am. No. 66, 1981; No. 1, 1984; No. 39, 1985; No. 69, 1988
	rep. No. 173, 1989
s. 5AA	ad. No. 69, 1988
	rep. No. 173, 1989
s. 5A	ad. No. 1, 1984
	rep. No. 173, 1989
s. 6	am. No. 66, 1981
s 6A	ad No 33, 2016
	am. No. 66, 1981; Nos. 114 and 136, 1982; No. 20, 1983; No. 1, 1984; No. 39, 1985; No. 76, 1987; No. 69, 1988; No. 173, 1989; No. 70, 1990; Nos. 90 and 206, 1992; No. 15, 1996; No. 27, 1999; No. 166, 2006; No. 73, 2008; No. 195, 2012; No 94, 2013; No 43, 2015
	am. No. 66, 1981; No. 136, 1982; No. 91, 1983; No. 1, 1984; No. 39, 198 No. 69, 1988; No. 173, 1989; No. 70, 1990; No. 206, 1992 (as am. by No. 43, 1996); No. 27, 1999; No. 166, 2006; No. 73, 2008; No. 195, 2012 No 94, 2013; No 43, 2015

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16

27

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 10	 am. No. 66, 1981; Nos. 68, 114 and 136, 1982; No. 20, 1983; No. 1, 1984; No. 39, 1985; No. 76, 1987; No. 69, 1988; No. 173, 1989; Nos. 90 and 206, 1992; No. 151, 1994; No. 15, 1996; No. 80, 1998; No. 27, 1999; No. 195, 2012; No 94, 2013; No 43, 2015
s. 11	 am. No. 66, 1981; No. 136, 1982; No. 1, 1984; No. 39, 1985; No. 69, 1988 No. 173, 1989; No. 206, 1992; No. 151, 1994; No. 27, 1999; No. 195, 2012; No 94, 2013; No 43, 2015
s. 11A	ad. No. 66, 1981
	rep. No. 173, 1989
s. 12	am. No. 66, 1981
	rep. No. 173, 1989
	ad. No. 151, 1994
ss. 12A, 12B	ad. No. 69, 1988
	rep. No. 173, 1989
s. 13	am. No. 66, 1981
	rep. No. 173, 1989
s. 14	am. No. 68, 1982
	rep. No. 136, 1982
s. 15	am. No. 66, 1981; No. 1, 1984
	rep. No. 69, 1988
s. 17	am. No. 39, 1985
	rep. No. 173, 1989
ss. 18, 19	rep. No. 173, 1989
s. 20	am. No. 39, 1985; No. 69, 1988
	rep. No. 173, 1989
s. 22	ad. No. 69, 1988
	rep. No. 173, 1989
	ad. No. 195, 2012

28

Customs Tariff (Anti-Dumping) Act 1975

Compilation No. 13

Compilation date: 1/7/16