



# Customs Regulation 2015

Select Legislative Instrument No. 33, 2015

made under the

*Customs Act 1901*

## Compilation No. 36

**Compilation date:** 15 December 2025

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Prepared by the Office of Parliamentary Counsel, Canberra

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## About this compilation

### This compilation

This is a compilation of the *Customs Regulation 2015* that shows the text of the law as amended and in force on 15 December 2025 (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. The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. Any uncommenced amendments affecting the law are accessible on the Register ([www.legislation.gov.au](http://www.legislation.gov.au)).

### Application, saving and transitional provisions

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.

### Presentational changes

The *Legislation Act 2003* provides for First Parliamentary Counsel to make presentational changes to a compilation. Presentational changes are applied to give a more consistent look and feel to legislation published on the Register, and enable the user to more easily navigate those documents.

### 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. Any modifications affecting the law are accessible on the Register.

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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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## **Part 1—Preliminary**

### **Division 1—Preliminary**

#### **1 Name**

This is the *Customs Regulation 2015*.

#### **3 Authority**

This instrument is made under the *Customs Act 1901*.

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## Division 2—Definitions

### 4 Definitions

In this instrument:

**Act** means the *Customs Act 1901*.

**AHECC**: see subclause 1(2) of Schedule 3.

**aircraft's stores** has the meaning given by section 130C of the Act.

**alcoholic beverage**: see section 95.

**allowable factory cost**: see subsection 112(8).

**appointed**, in relation to an airport, boarding station, port or wharf, means an airport, boarding station, port or wharf appointed under section 15 of the Act.

**Australian Border Force** has the same meaning as in the *Australian Border Force Act 2015*.

**Australian National Flag** means the Australian National Flag within the meaning of the *Flags Act 1953*.

**Australia Travel Declaration**, in relation to the importation of Subdivision AA goods by a person into Australia, means the digital declaration known by that name that is:

- (a) submitted by the person in respect of that importation to the departmental system that processes such declarations; or
- (b) if the person has submitted one or more subsequent declarations in respect of that importation—the most recently submitted declaration.

**authorised Australia Post outlet** means an outlet:

- (a) owned and operated by Australia Post; or
- (b) that is:
  - (i) licensed by Australia Post to a third party licensee; and
  - (ii) operated by a licensee or manager who meets the criteria for Gatekeeper accreditation of registration authorities.

Note: Gatekeeper is managed by the Australian Government Information Management Office.

**broker's licence** has the meaning given by subsection 180(1) of the Act.

**CAMS Manual of Motor Sport**: see subclause 2(2) of Schedule 9.

**child abuse material** has the meaning given by subsection 233BAB(4) of the Act.

**commencing day** means the day this instrument commences.

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***commercial quantity of objectionable goods***: see subclause 1(2) of Schedule 7.

***Committee*** has the meaning given by subsection 180(1) of the Act.

***contaminated petrol*** means petrol that has been contaminated by being mixed with another substance.

***customs document*** means a document:

- (a) given, issued or kept by the Department, or any officer, for the purposes of the Customs Acts; or
- (b) produced or delivered to the Department, or any officer, for the purposes of the Customs Acts.

Note: Examples include a receipt, a certificate, a claim, an account, a book, a manifest, a declaration, an entry, an invoice, a licence, a security, a notice, a permit, a debenture, a report, an authority and a consent.

***deductible administrative costs***: see subsection 112(8).

***departure area*** means a part of an airport or wharf that is set aside for the reception of relevant travellers who:

- (a) have complied with the laws of the Commonwealth relating to the departure of persons for places outside Australia; and
- (b) are yet to embark on an aircraft or ship for the relevant flight or relevant voyage concerned.

***education institution*** has the same meaning as in the *Student Assistance Act 1973*.

***gateway airport***: see subsection 150A(3).

***human embryo clone*** has the same meaning as in the *Prohibition of Human Cloning for Reproduction Act 2002*.

***instalment period***: see subsection 37(3).

***intergovernmental agreement*** means an agreement:

- (a) to which the Commonwealth and the government of one or more foreign countries are parties; and
- (b) that provides for the importation of goods of a class or classes specified in the agreement into Australia, and that country or those countries, on a temporary basis without payment of duty.

***international airport*** means the following airports:

- (a) Adelaide International Airport;
- (b) Brisbane International Airport;
- (c) Cairns International Airport;
- (d) Coolangatta Airport;
- (e) Darwin International Airport;
- (f) Hobart International Airport;
- (g) Melbourne International Airport;

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- (h) Perth International Airport;
- (i) Sunshine Coast (Maroochydore) Airport;
- (j) Sydney International Airport;
- (k) Townsville Airport.

***international flight:***

- (a) in the case of a person leaving Australia—has the same meaning as in section 96A of the Act; and
- (b) in the case of a person entering Australia—has the same meaning as in section 96B of the Act.

***international passenger cruise ship:*** see subsection 74(2).

***international traveller:*** see subsection 150A(3).

***inwards duty free shop*** has the same meaning as in section 96B of the Act.

***mail-order house:*** see subsection 24(4).

***objectionable good:*** see subclause 1(2) of Schedule 7.

***off-airport duty free shop*** means an outwards duty free shop other than an on-airport duty free shop.

***on-airport duty free shop*** means an outwards duty free shop located in a departure area of an airport.

***outwards duty free shop*** has the same meaning as in section 96A of the Act.

***overseas flight:*** see subsection 150A(3).

***petrol*** includes:

- (a) benzine, benzol, gasoline, naphtha and pentane; and
- (b) any of the following that are dutiable under the Act:
  - (i) petroleum distillate;
  - (ii) shale distillate;
  - (iii) coal tar distillate; and
- (c) any goods classified under the following tariff headings or subheadings:
  - (i) 2710.19.91;
  - (ii) 2710.19.92;
  - (iii) 2710.91.91;
  - (iv) 2710.91.92;
  - (v) 2710.99.91;
  - (vi) 2710.99.92;
  - (vii) 3403.11.10;
  - (viii) 3403.11.90;
  - (ix) 3403.19.10;
  - (x) 3403.19.90;
  - (xi) 3403.91.10;

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- (xii) 3403.91.90;
- (xiii) 3403.99.10;
- (xiv) 3403.99.90;
- (xv) 3811.21.10;
- (xvi) 3811.21.90;
- (xvii) 3819.00.00.

**place of export** has the meaning given by subsection 154(1) of the Act.

**Prohibited Exports Regulations** means the *Customs (Prohibited Exports) Regulations 1958*.

**Prohibited Imports Regulations** means the *Customs (Prohibited Imports) Regulations 1956*.

**proprietor:**

- (a) in relation to an outwards duty free shop—has the same meaning as in section 96A of the Act; and
- (b) in relation to an inwards duty free shop—has the same meaning as in section 96B of the Act.

**Reagent Chemicals document** means the document known as the *Reagent Chemicals: Specifications and Procedures, Tenth Edition*, published by the American Chemical Society, as it exists on the commencing day.

**relevant flight**, in relation to a person who is a relevant traveller, means the international flight in relation to which the person is a relevant traveller.

**relevant instalment period:** see subsection 37(3).

**relevant traveller:**

- (a) in the case of a person leaving Australia—has the same meaning as in section 96A of the Act; and
- (b) in the case of a person entering Australia—has the same meaning as in section 96B of the Act.

**relevant voyage**, in relation to a person who is a relevant traveller, means the international voyage (within the meaning of section 96A of the Act) in relation to which the person is a relevant traveller.

**ship's stores** has the meaning given by section 130C of the Act.

**special processing area:** see subsection 150A(3).

**statutory function:** see subsection 150A(3).

**Subdivision AA goods** has the meaning given by section 71AAAA of the Act.

**tariff heading:** see section 5.

**tariff subheading:** see section 5.

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**TCO** has the meaning given by subsection 269B(1) of the Act.

**tobacco products** has the same meaning as in section 233BABAD of the Act.

**viable material**: see subclause 3(2) of Schedule 7.

**warehouse licence** has the meaning given by subsection 78(1) of the Act.

## 5 References to tariff heading or tariff sub-heading

In this instrument:

- (a) a reference to a tariff heading or a tariff subheading is a reference to a heading or a subheading, as the case may be, in Schedule 3 to the *Customs Tariff Act 1995*; and
- (b) a reference to a tariff heading includes a reference to any tariff subheading listed under the heading in that Schedule.

## Division 3—Provisions relating to definitions in the Act

### 6 Airport shop goods

- (1) For paragraph (b) of the definition of *Airport shop goods* in subsection 4(1) of the Act, each of the following classes of goods is a class of airport shop goods for the purposes of section 96B of the Act:
  - (a) alcoholic beverages;
  - (b) tobacco products;
  - (c) goods which are:
    - (i) no more than \$900 in value; and
    - (ii) no more than 7 kilograms in weight; and
    - (iii) no more than 56 centimetres long, 36 centimetres high and 23 centimetres deep.
- (2) However, each of the following goods is taken not to be in a class of airport shop goods:
  - (a) alcoholic beverages that are not in sealed containers;
  - (b) food or beverages which are able to be immediately consumed, other than:
    - (i) commercially produced confectionery that is in sealed packaging; and
    - (ii) alcoholic beverages in sealed containers;
  - (c) fresh or dried fruits;
  - (d) fresh or dried vegetables;
  - (e) live plants;
  - (f) fresh or dried cut flowers.
- (3) Subsection (1) applies regardless of whether the goods are local use goods within the meaning of subsection 270(5) of the Act.

### 7 Ensign and insignia for Commonwealth aircraft

- (1) This section is made for the definition of *Commonwealth aircraft* in subsection 4(1) of the Act.
- (2) The ensign for an aircraft is:
  - (a) for an aircraft in the service of the Australian Border Force—the flag prescribed by section 11; and
  - (b) otherwise—the Australian National Flag.
- (3) The insignia for an aircraft is:
  - (a) for an aircraft in the service of the Australian Border Force—the words “AUSTRALIAN BORDER FORCE” displayed in letters at least 150 millimetres high; and
  - (b) for an aircraft in the service of the Australian Defence Force—the Australian Air Force roundel (displayed in any colour or combination of colours) that forms part of the flag:

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- (i) appointed under section 5 of the *Flags Act 1953* to be the ensign of the Australian Air Force; and
- (ii) known as the Royal Australian Air Force Ensign.

## 8 Ensign for Commonwealth ship

For the definition of ***Commonwealth ship*** in subsection 4(1) of the Act, the ensign for a ship is:

- (a) for a ship in the service of the Australian Border Force—the flag prescribed by section 11; and
- (b) for a ship in the service of the Royal Australian Navy—the ensign of the Royal Australian Navy; and
- (c) otherwise—the Australian National Flag.

## 9 Excise-equivalent goods

For the definition of ***excise-equivalent goods*** in subsection 4(1) of the Act, clause 1 of Schedule 1 prescribes goods.

## 10 Like customable goods

For the definition of ***like customable goods*** in subsection 4(1) of the Act, clause 2 of Schedule 1 prescribes goods.

**Section 11****Part 2—Administration****11 Flag**

For section 14 of the Act, the flag is the Australian National Flag with the words AUSTRALIAN BORDER FORCE in bold, white letters between the Commonwealth Star and the lower part of the Southern Cross.

**12 Days and hours for performing functions**

(1) For subsection 28(1) of the Act, officers are to be available to perform a function mentioned in an item in the following table, in the State or Territory, on the day, and during the hours, mentioned in the item.

<b>Days and hours for performing functions</b>				
<b>Item</b>	<b>Function</b>	<b>State or Territory</b>	<b>Days</b>	<b>Hours</b>
1	Receiving electronic communications required or permitted to be made under Division 3 or 4 of Part IV of the Act.	Every State or Territory	Every day	All hours
2	Boarding or clearing aircraft at an international airport.	Every State or Territory	Every day	All hours
3	Attendance for the examination of: <ul style="list-style-type: none"> <li>(a) aircraft passengers' baggage at an international airport; or</li> <li>(b) ship passengers' baggage at an appointed port or appointed wharf.</li> </ul>	Every State or Territory	Every day	All hours
4	Receiving electronic communications sent to the Department or an officer of Customs in relation to: <ul style="list-style-type: none"> <li>(a) goods intended for export; or</li> <li>(b) the departure of ships and aircraft.</li> </ul>	Every State or Territory	Every day	All hours
5	Receiving applications under section 107 given to an officer of Customs manually.	Northern Territory	Monday to Friday, other than a public holiday or day between Christmas Day and New Year's Day	8.00 am to 4.30 pm

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<b>Days and hours for performing functions</b>				
<b>Item</b>	<b>Function</b>	<b>State or Territory</b>	<b>Days</b>	<b>Hours</b>
6	Receiving applications under section 107 given to an officer of Customs manually.	A State or Territory other than the Northern Territory	Monday to Friday, other than a public holiday or day between Christmas Day and New Year's Day	8.30 am to 5.00 pm
7	Any other function done at a Customs place for the purposes of the Customs Acts.	Northern Territory	Monday to Friday, other than a public holiday or day between Christmas Day and New Year's Day	8.00 am to 4.30 pm
8	Any other function done at a Customs place for the purposes of the Customs Acts.	A State or Territory other than the Northern Territory	Monday to Friday, other than a public holiday or day between Christmas Day and New Year's Day	8.30 am to 5.00 pm

(2) In this section:

*Customs place* means:

- (a) a place owned or occupied by the Commonwealth for use for the purposes of the Customs Acts; or
- (b) a port, airport or wharf that is appointed, and the limits of which are fixed, under section 15 of the Act; or
- (c) a boarding station that is appointed under section 15 of the Act; or
- (d) a place described in a depot licence that is granted under section 77G of the Act; or
- (e) a place described in a licence for warehousing goods that is granted under subsection 79(1) of the Act; or
- (f) a place approved in an instrument under subsection 183UA(2) of the Act as a place for the examination of international mail.

*public holiday*, in relation to a function, means a day that is observed as a public holiday at the place where the function is to be performed.

### 13 Rates of fees and travel expenses

- (1) For paragraph 28(3)(a) of the Act, the rate for the overtime fee is \$65.45 per hour or part hour.
- (2) For paragraph 28(5)(a) of the Act, the rate for the location fee is \$65.45 per hour or part hour.
- (3) For paragraphs 28(3)(b) and (5)(b) of the Act, the rate of travel expense is:

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- (a) for travel by taxi:
  - (i) if Cabcharge is used—110% of the fare; or
  - (ii) if Cabcharge is not used—the fare; or
- (b) for travel by motor vehicle other than taxi—58 cents for each kilometre travelled; or
- (c) for travel by bus, aircraft, boat or train—the fare.

(4) For paragraphs 28(3)(b) and (5)(b) of the Act, the whole of an accommodation allowance paid to an officer by the Commonwealth for the officer to perform a function at a place is a travel expense.

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## **Part 3—Customs control examination and securities generally**

### **14 Prescribed places for making, preparing or receiving goods for export**

For paragraphs 30(1)(d) and (e) of the Act, the places are the following:

- (a) an appointed airport or appointed wharf;
- (b) a place for which a depot licence has been granted under section 77G of the Act;
- (c) a place where goods intended for export may be inspected and examined under the Act or the *Commerce (Trade Descriptions) Act 1905*.

## **Part 4—The importation of goods**

### **Division 1—General reporting requirements**

#### **Subdivision A—Impending arrival reports**

##### **15 Prescribed period**

For subparagraphs 64(5)(b)(i) and (5A)(b)(i) of the Act, the period is 96 hours.

##### **16 Specified period for kind of journey**

For subparagraphs 64(5)(b)(ii) and (5A)(b)(ii) of the Act, the period mentioned in an item in the following table is specified for a journey of the kind mentioned in the item.

<b>Impending arrival reports—specified periods for kinds of journey</b>		
<b>Item</b>	<b>Kind of journey</b>	<b>Specified period</b>
1	A journey that is likely to take at least 72 hours but less than 96 hours	72 hours
2	A journey that is likely to take at least 48 hours but less than 72 hours	48 hours
3	A journey that is likely to take at least 24 hours but less than 48 hours	24 hours
4	A journey that is likely to take less than 24 hours	12 hours

##### **17 Pleasure craft—prescribed number of days**

For paragraph 64(5A)(a) of the Act, 90 days is prescribed.

#### **Subdivision B—Cargo reports**

##### **18 Prescribed period**

For subparagraph 64AB(8)(a)(i) of the Act, the period is 48 hours.

##### **19 Specified period for kind of journey**

For subparagraph 64AB(8)(a)(ii) of the Act, the following periods are specified:

- (a) for a journey that is likely to take at least 24 hours but less than 48 hours—24 hours;
- (b) for a journey that is likely to take less than 24 hours—12 hours.

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### **Subdivision C—Passenger reports**

#### **20 Prescribed period**

For paragraph 64ACA(5)(a) of the Act, the period is 96 hours.

#### **21 Specified period for kind of journey**

For paragraph 64ACA(5)(b) of the Act, the period mentioned in an item in the following table is specified for a journey of the kind mentioned in the item.

<b>Passenger reports—specified periods for kinds of journey</b>		
<b>Item</b>	<b>Kind of journey</b>	<b>Specified period</b>
1	A journey that is likely to take at least 72 hours but less than 96 hours	72 hours
2	A journey that is likely to take at least 48 hours but less than 72 hours	48 hours
3	A journey that is likely to take at least 24 hours but less than 48 hours	24 hours
4	A journey that is likely to take less than 24 hours	12 hours

### **Subdivision D—Other matters relating to reporting**

#### **22 Manner of sending or giving documentary reports**

- (1) For subsection 64ACE(1) of the Act, the manner for sending or giving a documentary report is as follows:
  - (a) for a documentary report of impending arrival under section 64 of the Act—by hand, post or fax;
  - (b) for a documentary report of the arrival of a ship or aircraft under section 64AA of the Act—by hand or fax;
  - (c) for a documentary report of stores and prohibited goods under section 64AAA of the Act—by hand or fax;
  - (d) for a documentary report of passengers under section 64ACA of the Act—by hand, post or fax;
  - (e) for a documentary report of crew under section 64ACB of the Act—by hand, post or fax.
- (2) An officer who receives a documentary report mentioned in subsection (1) must promptly stamp it with the time when the officer received it.

#### **23 Access to passenger information—prescribed laws**

For paragraph 64AF(5)(b) of the Act, clause 1 of Schedule 2 prescribes laws of the Commonwealth.

## Division 2—Registration of special reporters

### 24 Further conditions attaching to registration as special reporter

- (1) For section 67EH of the Act, if, after the commencing day:
  - (a) a person is registered for the first time as a special reporter in relation to low value cargo consigned from a particular mail-order house; or
  - (b) a person's registration as such a special reporter is renewed;that first or renewed registration is subject to the further condition mentioned in subsection (2).
- (2) If:
  - (a) the person proposes to make an abbreviated cargo report (as defined by section 63A of the Act) covering an item of goods; and
  - (b) the person has not previously informed the Department that those goods are sold by the mail-order house;the person must give the Department a description of the item in writing at least 30 days before making the report.
- (3) The description of the item may include a print or photograph of the item.
- (4) In this instrument:  
*mail-order house* has the meaning given by section 63A of the Act.

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**Division 3—Entry, unshipment, landing, and examination of goods**

**Subdivision A—Exempt goods and value of goods**

**25 Goods exempt from import entry**

For paragraph 68(1)(i) of the Act, goods are exempt from section 68 of the Act if the goods:

- (a) would, but for subsection 68(4) of the Act, be accompanied personal or household effects of a passenger, or a member of a crew, of a ship or aircraft; and
- (b) have a value not exceeding \$250 or such other amount as is prescribed for subparagraph 68(1)(f)(iii) of the Act.

**26 Value of goods consigned otherwise than by post**

For subparagraph 68(1)(f)(iii) of the Act, the amount is \$1 000.

**Subdivision B—Subdivision AA goods**

**27 Providing information about Subdivision AA goods**

- (1) For the purposes of subsection 71AAAB(1) of the Act, this section specifies matters in relation to information that a person importing, or intending to import, Subdivision AA goods into Australia must provide to the Department under section 71 of the Act.

*Information that is to be given*

- (2) The specified information that is to be given is the following:
  - (a) the person's full name;
  - (b) the number of the person's passport;
  - (c) for goods imported on board a ship—the name of the ship;
  - (d) for goods imported on board an aircraft—the flight number of the aircraft;
  - (e) whether the goods are prohibited or subject to restrictions;
  - (f) whether the goods consist of more than 2,250 millilitres of alcoholic beverages;
  - (g) whether the goods consist of more than 25 cigarettes or more than 25 grams of tobacco products;
  - (h) for goods obtained overseas or purchased as duty free or tax free goods in Australia—whether the goods have a combined total value of:
    - (i) if the person is a passenger—more than \$900; and
    - (ii) if the person is a crew member—more than \$450;
  - (i) whether the goods are samples intended for business or commercial use.

Note 1: Examples for paragraph (2)(e) include goods that are medicines, steroids, illegal pornography, firearms, weapons or illicit drugs.

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Note 2: An example for paragraph (2)(h) is goods that are purchased as gifts.

*Circumstances in which information is to be given*

(3) The specified circumstance in which the information is to be given is that a Collector has requested the person to give the information.

*Time at which information is to be given*

(4) The specified time at which the person is to give the information is the time at which the Collector requests the person to give the information.

*Manner and form in which information is to be given*

(5) The following manner and form for giving the information is specified:

- (a) the information must be given as answers to questions on a form;
- (b) the form must:
  - (i) be signed in the manner required by the form; and
  - (ii) include a declaration from the person signing the form that the information given is true and correct;
- (c) the completed form must be given to a Collector.

Note: For paragraph (5)(a), the form is known as:

- (a) if the person giving the information is a crew member—the crew declaration; and
- (b) if the person giving the information is a passenger—the incoming passenger card.

*Exemption if information is given by Australia Travel Declaration*

(6) However, if a person has complied with paragraph 27A(2)(a) in relation to the goods, a Collector may request the person to give the information under subsection (1) in accordance with the requirements of this section only if:

- (a) a decision has not been made about the goods under subsection 71AAAB(2) of the Act; and
- (b) the Collector reasonably suspects that the Australia Travel Declaration in relation to which the person complied with paragraph 27A(2)(a) is not, or is no longer, accurate or complete.

## **27A Providing information about Subdivision AA goods—Australia Travel Declaration**

(1) For the purposes of subsection 71AAAB(1) of the Act, if:

- (a) a person is the owner of Subdivision AA goods imported into Australia; and
- (b) the person has indicated to a Collector that the person has submitted an **Australia Travel Declaration** about the importation of the goods; the person must comply with subsection (2).

(2) The person must:

- (a) present to a Collector an electronic message generated by the departmental system that processes Australia Travel Declarations; and

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- (b) if the Australia Travel Declaration is not, or is no longer, accurate or complete—provide any information required to correct or to complete the declaration to a Collector orally or in writing; and
- (c) if, before a Collector makes a decision under subsection 71AAAB(2) of the Act about the goods, a Collector requires the person to provide further information to clarify whether or not the goods are eligible to be authorised for delivery into home consumption under section 71 of the Act—provide the further information to a Collector orally or in writing; and
- (d) confirm to the Collector, if requested to do so, that the information provided in the Australia Travel Declaration is correct.

Note: For paragraph (2)(d), see paragraph 234(1)(d) of the Act for offences relating to giving false or misleading statements.

- (2A) The specified time at which the person is to present the electronic message mentioned in paragraph (2)(a) to the Collector is the time at which the Collector requests the person to present the message.
- (2B) The following manner and form for presenting the electronic message to the Collector is specified:
  - (a) the message must be presented:
    - (i) on a phone, tablet or other electronic device; or
    - (ii) as a copy of the message printed on paper; and
  - (b) the message must confirm that the person has submitted an Australia Travel Declaration in respect of the importation of the goods that includes the information specified in subsection 27(2); and
  - (c) the message must enable the Collector to access the declaration.
- (3) A person in charge of the person on the relevant flight or voyage into Australia may provide an Australia Travel Declaration, an electronic message or information on behalf of the person for the purposes of this section.

## 28 Method of communication of authority to deal with Subdivision AA goods

For subsection 71AAAB(3) of the Act, other methods of communication are the following:

- (a) for goods that are accompanied personal or household effects of a passenger, or a member of a crew, of a ship or aircraft—oral communication to the passenger or crew member;
- (b) for goods that are included in a consignment consigned by the Post Office of a foreign country to the Post Office of Australia—the release of the goods by a Collector for delivery to the addressee.

## Subdivision C—Specified low value goods

## 29 Goods excluded from being specified low value goods

For subsection 71AAAE(1) of the Act, the following goods are excluded from being specified low value goods:

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- (a) goods reasonably required for disaster relief or for urgent medical purposes;
- (b) engines or spare parts that are unavailable in Australia and are urgently required for:
  - (i) ships or aircraft; or
  - (ii) other machinery that serves a public purpose;
- (c) perishable food;
- (d) goods included in a consignment consigned by the Post Office of a foreign country to the Post Office of Australia;
- (e) goods that, but for subsection 68(4) of the Act, would be accompanied personal or household effects of a passenger, or a member of a crew, of a ship or aircraft;
- (f) goods that:
  - (i) are exempt, under the *Diplomatic Privileges and Immunities Act 1967*, from duties, taxes and related charges, or indirect tax, that would be payable on the importation of the goods; and
  - (ii) have a value not exceeding \$250 or such other amount as is prescribed for subparagraph 68(1)(f)(iii) of the Act.

Note: The goods mentioned in this section are **Subdivision AA goods** (see section 71AAAA of the Act).

### 30 Information to be included in authority to deal with specified low value goods

For paragraph 71AAAJ(1)(c) of the Act, an authority to deal with specified low value goods must set out the identifying number given by a Collector to the self-assessed clearance declaration relating to the goods.

### Subdivision D—Other matters relating to entry and authority to deal

#### 31 Information to be included in authority to deal with goods

For paragraphs 71C(8)(c) and 71DJ(6)(c) of the Act, an authority to deal with goods must set out the identifying number given by a Collector to the import declaration or warehouse declaration relating to the goods.

#### 32 Failure to make entries—prescribed periods

- (1) For paragraph 72(1)(b) of the Act, the prescribed period is that period ending on:
  - (a) the day after the day on which the goods were imported; or
  - (b) if the day mentioned in paragraph (a) is not a working day—the next subsequent day that is a working day.
- (2) For subparagraphs 72(4)(b)(i) and (ii) of the Act, the period is 2 months.
- (3) In this section:

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***working day*** means a day when an officer is to be available under section 12, to perform the function of receiving an entry in relation to goods in the relevant State or Territory.

## Part 5—Depot licences

### 33 Travelling expenses and circumstances for paying travelling expenses

- (1) For subsection 77N(3) of the Act, this section sets out travelling expenses that are payable if a depot is more than 40 kilometres, by the most direct convenient route, from the nearest place owned or occupied by the Commonwealth for use for the purposes of the Customs Acts.
- (2) An item in the following table sets out the travelling expenses that are payable in the circumstance mentioned in the item.

**Travelling expenses in relation to a Collector travelling to and from a depot**

Item	Circumstance	Travelling expenses
1	Travel during the working hours mentioned in item 7 or 8 of the table in subsection 12(1).	\$65.45 for each hour or part of an hour.
2	Travel outside the working hours mentioned in item 7 or 8 of the table in subsection 12(1).	\$65.45 for each hour or part of an hour.
3	Travel by taxi if Cabcharge is used.	110% of the fare.
4	Travel by taxi if Cabcharge is not used.	The fare.
5	Travel by motor vehicle, unless item 3, 4 or 6 applies.	58 cents for each kilometre.
6	Travel by bus, aircraft, boat or train if a fare is payable	The fare.

### 34 Transfer of depot licence

For subsection 77Z(2) of the Act, a depot licence may be transferred:

- (a) if the licence holder dies—to the legal personal representative of the licence holder; or
- (b) if the licence holder is a company for which a receiver is appointed—to the receiver of the company; or
- (c) if the licence holder is a company for which an administrator is appointed under section 436A, 436B or 436C of the *Corporations Act 2001*—to the administrator of the company.

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## **Part 6—Warehouses**

### **Division 1—Warehouse licences**

#### **35 Payment of warehouse licence charge in respect of the grant of a warehouse licence**

(1) For section 85A of the Act, this section sets out when a warehouse licence charge in respect of the grant of a warehouse licence must be paid.

*Warehouse licence comes into force on 1 July*

(2) For a warehouse licence that comes into force on 1 July in a financial year and for which the amount of the warehouse licence charge is worked out under section 6D of the *Customs Licensing Charges Act 1997*, the charge must be paid:

- (a) in full before the end of that 1 July; or
- (b) in 4 equal instalments, before the end of that 1 July and the end of 1 October, 1 January and 1 April in that financial year.

*Warehouse licence comes into force on another day*

(3) For a warehouse licence that comes into force on a day in a financial year other than 1 July and for which the amount of the warehouse licence charge is worked out under section 6D of the *Customs Licensing Charges Act 1997*, the charge must be paid in accordance with the following table:

<b>Payment of warehouse licence charge</b>		
<b>Item</b>	<b>If the warehouse licence comes into force ...</b>	<b>the warehouse licence charge must be paid ...</b>
1	after 1 July and before 2 October	either in full before the end of the day the licence comes into force, or in the following instalments: <ul style="list-style-type: none"><li>(a) 1/2 of the amount of the charge before the end of the day the licence comes into force;</li><li>(b) 1/4 of the amount of the charge before the end of the next 1 January;</li><li>(c) 1/4 of the amount of the charge before the end of the next 1 April.</li></ul>
2	on or after 2 October and before 2 January	either in full before the end of the day the licence comes into force, or in the following instalments: <ul style="list-style-type: none"><li>(a) 3/4 of the amount of the charge before the end of the day the licence comes into force;</li><li>(b) 1/4 of the amount of the charge before the</li></ul>

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**Payment of warehouse licence charge**

Item	If the warehouse licence comes into force ...	the warehouse licence charge must be paid ...
		end of the next 1 April.
3	on or after 2 January and on or before 30 June	in full before the end of the day the licence comes into force.

*Election to pay in full or by instalments*

(5) If, under this section, a warehouse licence charge may be paid in full or in instalments, the person or partnership liable to pay the charge must, by notice given to the Comptroller-General of Customs, elect to pay the charge in full or in instalments.

## 37 Refund of warehouse licence charge

*Warehouse licence charge paid in full*

(1) For section 87A of the Act, if the warehouse licence charge for the licence was paid in full, the amount of the refund is worked out using the formula:

$$\text{Amount of the charge that was paid} \times \frac{\text{Number of days in the financial year during which the licence is not in force following the cancellation of the licence}}{\text{Number of days in the financial year}}$$

*Warehouse licence charge paid in instalments*

(2) For section 87A of the Act, if the warehouse licence charge for the licence was paid in instalments, the amount of the refund is worked out using the formula:

$$\text{Amount of the instalment that was paid for the relevant instalment period} \times \frac{\text{Number of days remaining in the relevant instalment period, starting on the day after the licence is cancelled}}{\text{Number of days in the relevant instalment period}}$$

*Definitions*

(3) In this instrument:

***instalment period*** means a period, in a financial year, that:

- (a) starts on the day on which an instalment is due to be paid; and
- (b) ends on the day immediately before:
  - (i) the day on which the next instalment for the financial year is due to be paid; or
  - (ii) if no more instalments are due to be paid for the financial year—the start of the next financial year.

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***relevant instalment period*** means the instalment period during which the licence is cancelled.

## Division 2—Permission for outwards duty free shops

### 39 Circumstances in which permission may be given—application

- (1) For subsection 96A(2) of the Act, the Collector may give permission in relation to an outwards duty free shop only if an application for permission is made in accordance with this section.
- (2) The application must:
  - (a) be in writing; and
  - (b) relate to a single outwards duty free shop; and
  - (c) specify:
    - (i) the name of the proprietor of the shop; and
    - (ii) the name of the shop; and
    - (iii) the address where the shop is located; and
  - (d) be lodged with a Collector for the place where the shop is located.

### 40 Matters to be taken into account—off-airport duty free shop

For subsection 96A(2) of the Act, when deciding whether to give permission in relation to an off-airport duty free shop, the Collector must take into account whether the proprietor of the shop to which the permission would relate is likely to be able to comply with the conditions set out in sections 49 and 50 of this instrument.

### 41 Period of effect of permission

For subsection 96A(2) of the Act, if permission is given, the permission has effect:

- (a) starting on the day when the permission is given; and
- (b) for the period specified in the permission.

### 42 Revocation of permission

- (1) This section is made for subsection 96A(13) of the Act.
- (2) Each of the following are grounds on which a permission in relation to an outwards duty free shop may be revoked:
  - (a) that a condition:
    - (i) to which the permission is subject; and
    - (ii) that must be complied with by the proprietor of the shop, or an employee or agent of the proprietor;has not been complied with;
  - (b) that revocation of the permission is necessary:
    - (i) for the protection of the revenue; or
    - (ii) for ensuring compliance with the Customs Acts.

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## **Division 3—Conditions for outwards duty free shops**

### **43 Preliminary**

For subsection 96A(2) of the Act, this Division sets out conditions to which a permission in relation to goods sold in an outwards duty free shop is subject.

### **44 Arrangements and proof of travel and export**

- (1) The proprietor of the shop must not sell the goods to a person who is in the shop unless:
  - (a) the person is a relevant traveller; and
  - (b) the person has shown to the proprietor a ticket, or other document approved by a Collector under paragraph 96A(7)(b) of the Act, that shows that the person is entitled to make the traveller's relevant flight or relevant voyage.
- (2) The proprietor of the shop must not enter into an agreement to sell the goods to a person who is not in the shop unless:
  - (a) the person is a relevant traveller; and
  - (b) the person has given the proprietor, orally or in writing, the particulars of the intended exportation of the goods by the person required under paragraph 48(1)(b) or 57(1)(b); and
  - (c) the agreement is subject to the condition that the sale takes place in the shop.
- (3) The proprietor of the shop must not deliver the goods to the relevant traveller to whom the goods are sold under an agreement mentioned in subsection (2) unless the traveller has shown to the proprietor the ticket, or other document approved by a Collector under paragraph 96A(7)(b) of the Act, that confirms the particulars, mentioned in paragraph (2)(b), that were given to the proprietor.
- (4) The proprietor of the shop, or an employee or agent of the proprietor, must not enter into an arrangement with a relevant traveller under which the goods delivered to the relevant traveller are:
  - (a) to be transferred to the proprietor, or an employee or agent of the proprietor, upon the return of the relevant traveller to Australia; or
  - (b) to remain with the proprietor or an employee or agent of the proprietor.

### **45 Recognition of obligations**

A relevant traveller to whom the goods are sold in the shop must, at or before the time of delivery of the goods, sign a recognition, in an approved form, of the traveller's obligations concerning the export of the goods.

## **Division 4—Additional conditions for off-airport duty free shops**

### **Subdivision A—Preliminary**

#### **46 Preliminary**

For subsection 96A(2) of the Act, this Division sets out conditions to which a permission in relation to goods sold in an off-airport duty free shop is subject.

### **Subdivision B—Conditions for proprietor of shop**

#### **47 Delivery of goods**

- (1) The proprietor of the shop must ensure that the goods are not delivered from the shop to a relevant traveller earlier than the 60th day before the day on which, according to the ticket or other document shown to the proprietor under paragraph 44(1)(b) or subsection 44(3), the traveller's relevant flight or relevant voyage is to depart.
- (2) The proprietor of the shop must ensure that the goods are not delivered from the shop to a relevant traveller unless they are enclosed in a package:
  - (a) that is sealed in such a manner that the goods cannot be removed from it without the seal being broken; and
  - (b) if the package is of a size that it may (in accordance with the conditions applying to the relevant traveller on the relevant flight or relevant voyage) be carried in the cabin of the aircraft or ship—that is transparent enough for the goods to be easily identified without the seal of the package being broken.

#### **48 Invoice for goods to be delivered**

- (1) At the time of the sale of the goods that are to be delivered from the shop to a relevant traveller, the proprietor of the shop must prepare an invoice, in triplicate, specifying the following:
  - (a) the name and usual residential address of the relevant traveller;
  - (b) the following particulars about the relevant flight or relevant voyage for the intended exportation of the goods by the relevant traveller:
    - (i) the date of departure;
    - (ii) the airport or wharf of departure;
    - (iii) for a relevant flight—the flight number or other designation of the flight;
    - (iv) for a relevant voyage—the name of the ship and the number or other designation of the voyage;
    - (v) the number or other identification of the traveller's ticket or other document approved by the Collector for paragraph 96A(7)(b) of the Act;
  - (c) a precise description of the goods, including:

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- (i) the quantity, in figures, of each item of the goods; and
- (ii) the total number, in words, of the items mentioned in the invoice; and
- (iii) the sale amount, in figures, of each item or quantity of items; and
- (iv) the total sale amount of those items and quantities of items.

(2) The invoice must be one of a series of sequentially numbered invoices.

(3) The description mentioned in paragraph (1)(c) must be prepared in such a way as to make it impracticable to add other items to the description.

(4) After preparing the invoice, the proprietor must:

- (a) place one copy with the goods inside the package mentioned in subsection 47(2); and
- (b) place one copy in a waterproof envelope and attach that envelope securely to the outside of the package; and
- (c) retain one copy in the proprietor's own records.

(5) For a package mentioned in paragraph 47(2)(b), the copy of the invoice mentioned in paragraph (4)(a) must be positioned so that it may be read without the seal of the package being broken.

## 49 Giving information to a Collector

(1) The condition in this section applies if a Collector requires the proprietor of the shop to comply with the condition in a particular case.

(2) The proprietor must give to any Collector the following information about a sale of the goods from the shop to a relevant traveller:

- (a) the name of the shop;
- (b) the name of the relevant traveller;
- (c) the date and time of departure of the traveller's relevant flight or relevant voyage;
- (d) for a relevant flight—the number or other designation of the flight;
- (e) for a relevant voyage—the name of the ship and the number or other designation of the voyage;
- (f) a full description of any item of the goods included in the sale having a sale amount of at least \$500;
- (g) the total number of items of the goods included in the sale;
- (h) the total number of packages mentioned in subsection 47(2) in which the goods included in the sale are packed;
- (i) the total number of the packages that are packages mentioned in paragraph 47(2)(b);
- (j) the total number of the packages that are not packages mentioned in paragraph 47(2)(b);
- (k) the invoice numbers for all invoices relating to the sale.

(3) The proprietor must give the information to the Collector:

- (a) before the date of departure mentioned in paragraph (2)(c); and

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(b) in a manner approved by a Collector.

**50 Packages to be examined**

- (1) This section applies in relation to a package mentioned in subsection 47(2) that is prepared by the proprietor of the shop for a relevant traveller.
- (2) If the package:
  - (a) is surrendered by the relevant traveller for carriage otherwise than in the cabin of the aircraft or ship; or
  - (b) is taken by the relevant traveller into a departure area;  
the proprietor must, at the point of surrender or within the departure area, cause the package to be examined to check whether it remains sealed and whether it has been tampered with.
- (3) If the package remains sealed and has not been tampered with, the proprietor must cause the copy of the invoice mentioned in paragraph 48(4)(b) to be removed from the package.
- (4) Subsection (5) applies if:
  - (a) the package is no longer sealed or has been otherwise tampered with; or
  - (b) the copy of the invoice enclosed in the package does not correspond with the copy of the invoice that was attached to the package; or
  - (c) the copy of the invoice that was required to be enclosed in the package is not enclosed; or
  - (d) the copy of the invoice that was required to be attached to the package is not attached; or
  - (e) the goods enclosed in the package are not as specified in the copy of the invoice enclosed in, or attached to, the package.
- (5) The proprietor must give to a Collector a notice specifying:
  - (a) the name of the relevant traveller; and
  - (b) the following particulars about the relevant flight or relevant voyage for the intended exportation of the goods by the relevant traveller:
    - (i) the date and time of the departure of the flight or voyage;
    - (ii) for a relevant flight—the number or other designation of the flight;
    - (iii) for a relevant voyage—the name of the ship and the number or other designation of the voyage; and
  - (c) the nature of the discrepancy identified under subsection (4).

**51 Giving a return and paying duty**

- (1) The proprietor of the shop must comply with this section within 21 working days of the shop after the end of a month.
- (2) The proprietor must lodge with a Collector a return setting out the following:
  - (a) the name of the shop;
  - (b) the invoice number of each invoice;

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- (i) prepared in accordance with section 48 for the goods delivered from the shop for export; and
- (ii) that specifies under that section a date of departure that is in the month; and
- (iii) a copy of which was not removed during the month in accordance with subsection 50(3) from a package containing the goods;
- (c) the invoice number of each invoice:
  - (i) that meets the requirements of subparagraphs (b)(i) and (ii); and
  - (ii) a copy of which was removed during the month in accordance with subsection 50(3); and
  - (iii) for which an electronic record has not been provided in accordance with section 58;
- (d) for each invoice mentioned in paragraph (b) or (c):
  - (i) the particulars required to be set out in the invoice; and
  - (ii) the amount of duty payable for the goods to which the invoice relates.

(3) The proprietor must pay to a Collector an amount equal to the sum of the amounts of duty specified in the return.

## **Subdivision C—Conditions for relevant traveller**

### **52 Preliminary**

This Subdivision applies to:

- (a) a relevant traveller to whom the goods were sold; and
- (b) the proprietor of the shop in which the goods were sold.

### **53 Package not to be interfered with**

- (1) If an invoice is attached to the outside of a package which contains the goods, the relevant traveller must not:
  - (a) remove, alter or otherwise interfere with the invoice; or
  - (b) allow the invoice to be removed, altered or interfered with (except as required or authorised by or under the Act).
- (2) The relevant traveller must not, before the exportation of the goods:
  - (a) break the seals on, or otherwise tamper with the integrity of, a package which contains the goods; or
  - (b) allow (except as required or authorised by or under the Act):
    - (i) the seals to be broken on a package containing the goods; or
    - (ii) the integrity of a package containing the goods to be otherwise tampered with.

### **54 Package to be examined**

- (1) This section applies if the relevant traveller:

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- (a) surrenders a package containing the goods for carriage otherwise than in the cabin of an aircraft or ship; or
- (b) takes a package containing the goods into a departure area.

(2) The relevant traveller must:

- (a) present the package, sealed and with the copy of the invoice attached, to the proprietor, or an employee or agent of the proprietor; and
- (b) permit the proprietor, or the employee or agent of the proprietor, to examine the package and to remove the copy of the invoice.

## 55 If goods are not exported as intended

- (1) If the relevant traveller does not export the goods on the relevant flight or the relevant voyage specified in the invoice for the goods, the relevant traveller must notify the proprietor by noon on the next working day of the shop after the date of departure (the *original departure date*) specified in the invoice.
- (2) If the relevant traveller intends to export the goods on a subsequent flight that will depart no more than 48 hours after the departure time on the original departure date, the relevant traveller must do the following together:
  - (a) notify the proprietor of that intention;
  - (b) provide the proprietor with the following:
    - (i) the flight number or other designation of the flight;
    - (ii) particulars of the intended date and time of departure of that flight.
- (3) If the relevant traveller intends to export the goods on a subsequent voyage that will depart no more than 48 hours after the departure time on the original departure date, the relevant traveller must do the following together:
  - (a) notify the proprietor of that intention;
  - (b) provide the proprietor with the following:
    - (i) the name of the ship and voyage number or other designation of the voyage;
    - (ii) particulars of the intended date and time of departure of that voyage.
- (4) If the relevant traveller does not intend to export the goods as mentioned in subsection (2) or (3), the relevant traveller must:
  - (a) notify the proprietor accordingly; and
  - (b) return the goods to the shop no later than the close of business of the shop on the second working day of the shop after the departure time on the original departure date.
- (5) Subsection (6) applies if:
  - (a) the relevant traveller notifies the proprietor under subsection (2) or (3) of the intention to export the goods on a subsequent flight or voyage; and
  - (b) the relevant traveller does not so export the goods.
- (6) The relevant traveller must:

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- (a) no later than noon on the next working day of the shop after the date of departure specified in the notice of intention under paragraph (2)(a) or (3)(a), notify the proprietor that the goods have not been so exported; and
- (b) no later than the close of business of the shop on the second working day after that specified date of departure, return the goods to the shop.

## **Division 5—Additional conditions for on-airport duty free shops**

### **56 Preliminary**

For subsection 96A(2) of the Act, this Division sets out conditions to which a permission in relation to goods sold in an on-airport duty free shop is subject.

### **57 Invoice for goods**

- (1) At the time of the sale of the goods at the shop to a relevant traveller, the proprietor of the shop must prepare an invoice, in duplicate, specifying the following:
  - (a) if the relevant traveller is the pilot, or a member of the crew, of an aircraft—the name and usual residential address of the relevant traveller;
  - (b) the following particulars about the relevant flight for the intended exportation of the goods by the relevant traveller:
    - (i) the date of departure;
    - (ii) if the relevant traveller is the pilot, or a member of the crew, of an aircraft—the airport of departure;
    - (iii) the flight number or other designation of the flight;
  - (c) a precise description of the goods, including:
    - (i) the quantity of each item of the goods; and
    - (ii) the sale amount of each item or quantity of items; and
    - (iii) the total sale amount of those items and quantities of items.
- (2) The invoice must be one of a series of sequentially numbered invoices.
- (3) The description mentioned in paragraph (1)(c) must be prepared in such a way as to make it impracticable to add other items to the description.
- (4) After preparing an invoice, the proprietor of the shop must:
  - (a) place one copy with the goods that are to be delivered to the relevant traveller; and
  - (b) retain one copy in the proprietor's own records.

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## **Division 6—Other matters relating to outwards duty free shops**

### **58 Proof of export of goods—off-airport duty free shops**

- (1) This section is made for paragraph 96A(10)(b) of the Act and applies in relation to an off-airport duty free shop.
- (2) The way for providing proof is by providing an electronic record of the invoice number of each invoice for which a copy was removed, in accordance with subsection 50(3), from the package in which the goods are enclosed.
- (3) The time for providing proof is 10 working days of the shop after the date of departure of the relevant traveller mentioned in that paragraph.

### **59 Sealed bag arrangements for LAG products—off-airport duty free shops**

- (1) This section applies if:
  - (a) a person purchases a liquid, aerosol, gel, cream or paste (a *LAG product*) at an off-airport duty free shop; and
  - (b) the delivery and export of the LAG product is the subject of a permission under subsection 96A(2) of the Act; and
  - (c) the permission is subject to a condition set out in section 50, 51, 53 or 54 of this instrument; and
  - (d) the person deals with the LAG product in accordance with an arrangement (known as a “sealed bag arrangement”) that:
    - (i) is administered by the Australian Taxation Office and the Department; and
    - (ii) is consistent with the requirements of Subdivision 4.1.1A of the *Aviation Transport Security Regulations 2005*.
- (2) The delivery and export of the LAG product is taken to comply with the conditions in subsections 44(1) to (3) and Subdivisions B and C of Division 4.

## **Division 7—Inwards duty free shops**

### **Subdivision A—Permission for inwards duty free shops**

#### **60 Circumstances in which permission may be given—application**

- (1) For subsection 96B(3) of the Act, the Collector may give permission in relation to an inwards duty free shop only if:
  - (a) the applicant for the permission:
    - (i) is the holder of a warehouse licence authorising the sale of airport shop goods at the inwards duty free shop; and
    - (ii) has been granted a lease or licence, and an authority, to operate an inwards duty free shop on land within the airport; and
  - (b) the application for permission is made in accordance with subsection (2).
- (2) The application must:
  - (a) be in writing; and
  - (b) relate to a single inwards duty free shop; and
  - (c) specify:
    - (i) the name of the proprietor of the shop; and
    - (ii) the name of the inwards duty free shop; and
    - (iii) the location of the airport where the shop is located; and
  - (d) be lodged with a Collector for the place where the shop is located.

#### **61 Period of effect of permission**

For subsection 96B(3) of the Act, if permission is given, the permission has effect:

- (a) starting on the day when the permission is given; and
- (b) for the period specified in the permission.

#### **62 Revocation of permission**

- (1) This section is made for subsection 96B(12) of the Act.
- (2) Each of the following are grounds on which a permission in relation to an inwards duty free shop may be revoked:
  - (a) that a condition:
    - (i) to which the permission is subject; and
    - (ii) that must be complied with by the proprietor of the shop, or an employee or agent of the proprietor;  
has not been complied with;
  - (b) that revocation of the permission is necessary:
    - (i) for the protection of the revenue; or
    - (ii) for ensuring compliance with the Customs Acts;

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- (c) that a lease, licence or authority to operate the inwards duty free shop on land within the airport has expired or been cancelled.

### **Subdivision B—Conditions for inwards duty free shops**

#### **63 Preliminary**

For subsections 96B(3) of the Act, this Subdivision sets out conditions to which a permission in relation to goods sold in an inwards duty free shop is subject.

#### **64 Arrangements and proof of travel**

- (1) The proprietor of the shop must not sell the goods to a person who is in the shop unless:
  - (a) the person is a relevant traveller; and
  - (b) the person has shown to the proprietor a ticket, or other document, that shows that the person has arrived in Australia on an international flight.
- (2) The proprietor of the shop must not enter into an agreement to sell the goods to a person who is not in the shop unless:
  - (a) the person is, or intends to be, a relevant traveller; and
  - (b) the person has given the proprietor, orally or in writing:
    - (i) the date of the person’s arrival or intended arrival in Australia; and
    - (ii) the flight number or other designation of the international flight on which the person arrived or intends to arrive; and
  - (c) the proprietor has informed the person of:
    - (i) the amounts of alcoholic beverages and tobacco products that may be entered for home consumption by a relevant traveller free of duty; and
    - (ii) the conditions with which, for the purposes of the Customs Acts, a relevant traveller must comply in relation to the purchase of goods at the shop; and
  - (d) the agreement is subject to the condition that the sale takes place in the shop.
- (3) The proprietor of the shop must not deliver the goods to the relevant traveller to whom the goods are sold under an agreement mentioned in subsection (2) unless the traveller has shown to the proprietor the ticket, or other document, that confirms the information given to the proprietor under subparagraph (2)(b)(ii).
- (4) The proprietor of the shop, or an employee or agent of the proprietor, must not enter into an arrangement with a relevant traveller under which the goods delivered to that relevant traveller under the permission are:
  - (a) to be transferred to the proprietor, or an employee or agent of the proprietor, after the relevant traveller has cleared customs; or
  - (b) to remain with the proprietor or an employee or agent of the proprietor.

## 65 Signs to be displayed

- (1) The proprietor of the shop must display in the shop signs, in an approved form, that clearly state:
  - (a) the conditions with which, for the purposes of the Customs Acts, a relevant traveller must comply in relation to the purchase of the goods at the shop; and
  - (a) if alcoholic beverages or tobacco products are for sale in the shop—the amounts of alcoholic beverages and tobacco products that may be entered for home consumption by a relevant traveller free of duty.
- (2) If confectionery is available for sale in the shop, the proprietor of the shop must display signs that clearly state the following:

“The confectionery you have purchased from this outlet has been approved for entry to Australia by Quarantine and does not need to be declared on your incoming passenger card or Australia Travel Declaration. However, please remember you must declare any other items of food or anything which you can eat, which you have purchased before arriving in Australia.”
- (3) The signs mentioned in subsections (1) and (2) must be reasonably prominent and in enough numbers to give reasonable notice to relevant travellers of the matters mentioned in the relevant subsection.

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## Division 8—Other matters relating to warehouses

### 66 Repacking in warehouse

- (1) This section is made for section 92 of the Act.
- (2) The Collector may give permission only if:
  - (a) the owner of the goods applies for permission in writing; and
  - (b) the application includes a description of the goods and the manner in which it is proposed to sort, bottle, pack or repack the goods.
- (3) Permission may be given for the goods to be sorted, bottled, packed or repacked:
  - (a) in accordance with the application; or
  - (b) in the manner specified by the Collector.

### 67 Bottling, canning, blending or reducing strength of spirits

- (1) The Collector may permit the owner of spirits that:
  - (a) have been imported in bulk; and
  - (b) are in a warehouse;to, in accordance with a warehouse licence, bottle, can or blend the spirits, or reduce the spirits in strength, in the warehouse for home consumption or for exportation.

#### *Bottling or canning spirits*

- (2) If the spirits are bottled or canned under subsection (1), the owner of the spirits must ensure that a label, containing a description of the spirits in the bottle or can, is fixed to each bottle or can.
- (3) If the spirits are not removed from the warehouse immediately after they have been bottled or canned under subsection (1), the owner of the spirits must ensure that the bottles or cans of spirits are packed into outer containers each of which contains only bottles or cans, as the case may be, of a like capacity.

#### *Blending or reducing strength of spirits*

- (4) If a quantity of imported spirits (the *imported quantity*) is reduced in strength under subsection (1) and in accordance with a warehouse licence, the amount of duty payable on the entry of the reduced spirits for home consumption is the amount that would be payable if that imported quantity were entered for home consumption without having been so reduced in strength.
- (5) If imported spirits are blended with Australian spirits under subsection (1) and in accordance with a warehouse licence, duty is payable on the entry of the blended spirits for home consumption:

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- (a) for the quantity of Australian spirits contained in the blended spirits—at the rate that would apply if the blended spirits were Australian spirits of a like kind; and
- (b) for the quantity of imported spirits contained in the blended spirits—at the rate that would apply if the blended spirits were imported spirits of a like kind.

**68 Delivery from warehouse**

Warehoused goods dutiable at fixed rates may, subject to section 99 of the Act, be cleared and delivered at original quantity and strength if the owner so desires.

**69 Duty-paid or free goods in warehouses**

- (1) Any goods remaining in a warehouse after duty for the goods has been paid remain at the risk of the owner, and the Commonwealth is not liable in any way to a claim of any kind in relation to the goods.
- (2) The holder of the warehouse licence may remove the goods from a warehouse if:
  - (a) the Collector has ordered the removal; and
  - (b) the holder of the warehouse licence has given notice to the owner.

**70 Permitting goods to leave warehouse**

For paragraph 99(3)(c) of the Act, clause 1 of Schedule 3 prescribes goods.

**71 Notice to Department by holder of warehouse licence**

- (1) For subsection 102A(1) of the Act, clause 1 of Schedule 3 prescribes goods.
- (2) For subsection 102A(2) of the Act:
  - (a) the time at which the period begins is 24 hours before the estimated time of release of the goods; and
  - (b) the time at which the period ends is immediately before the goods are released.
- (3) For subsection 102A(3) of the Act, the period is 3 hours after the return of the goods.

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## Part 7—Cargo terminals

### 72 Particulars about persons who enter a cargo terminal

- (1) For subsection 102CE(3) of the Act, the particulars for a record of a person's entry to a cargo terminal are:
  - (a) the person's full name; and
  - (b) the time and day the person enters the terminal; and
  - (c) the time and day the person leaves the terminal; and
  - (d) the particulars mentioned in subsections (2) or (3).
- (2) If the person enters the terminal using an electronic access card, the particulars are:
  - (a) the type of electronic access card used by the person (for example, a transport security identification card); and
  - (b) the unique identifier assigned to the electronic access card used by the person.
- (3) If the person enters the terminal other than by using an electronic access card, the particulars are:
  - (a) the form of identification used by the person on entering the terminal (for example, a transport security identification card, driver's licence or passport); and
  - (b) the unique identifier on the identification used by the person (for example, the transport security identification card number, driver's licence number or passport number); and
  - (c) the name of the person at the terminal who sighted the identification used in relation to the person's entry to the terminal; and
  - (d) if the person entering the terminal is visiting a person at the terminal—the name of the person being visited by the person entering the terminal.

## **Part 8—Special provisions relating to beverages**

### **73 Customable beverages**

For paragraph (b) of the definition of *customable beverage* in section 103 of the Act, clause 4 of Schedule 1 prescribes goods.

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## **Part 9—Information about persons departing Australia**

### **74 Kinds of ship**

- (1) For section 106A of the Act, a kind of ship is an international passenger cruise ship.
- (2) In this instrument:

*international passenger cruise ship* means a ship that:

- (a) has sleeping facilities for at least 100 persons (other than crew members); and
- (b) is being used to provide a service of sea transportation of persons, from a place in Australia to a place outside Australia, that:
  - (i) is provided in return for a fee payable by persons using the service; and
  - (ii) is available to the general public.

## Part 10—The exportation of goods

### Division 1—Export of goods for a military end-use

#### 75 Methods of service and time of receipt of notices

For subsections 112BB(1) and (2) of the Act, this Division sets out:

- (a) methods for giving a notice to a person; and
- (b) the time at which the person is taken to have received the notice.

#### 76 Notice given personally

- (1) A notice may be given to a person (the *recipient*) by a person authorised by the Minister for this subsection:
  - (a) at the last address notified by the recipient to the Minister for the purpose of receiving notices; and
  - (b) either:
    - (i) by giving it to the recipient; or
    - (ii) by giving it to a person who appears to work at the address mentioned in paragraph (a) in a management or executive position.
- (2) The recipient is taken to have received the notice when it is given to the recipient or a person in accordance with paragraph (1)(b).

#### 77 Notice sent by registered mail

- (1) A notice may be posted by registered mail to a person (the *recipient*) at the postal address last notified by the recipient to the Minister for the purpose of receiving notices.
- (2) The recipient is taken to have received the notice:
  - (a) if the notice was posted from a place in Australia to an address in Australia—7 business days (at the place from which it was sent) after the date the notice was sent; or
  - (b) in any other case—21 days after the date the notice was sent.

#### 78 Notice faxed, emailed or sent by other electronic means

- (1) If a person has notified to the Minister a fax number, email address or other electronic address, for the purpose of receiving notices, a notice may be:
  - (a) faxed to the person at the fax number last notified to the Minister for that purpose; or
  - (b) sent to the person at the email address last notified to the Minister for that purpose; or
  - (c) sent to the person by any other electronic means to the electronic address last notified to the Minister for that purpose.

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(2) The person is taken to have received the notice at the end of the day (in the person's location) that it was sent or, if that day is not a business day, at the end of the next business day.

## Division 2—Entry and clearance of goods for export

### Subdivision A—Entry of goods for export

#### 79 Goods not exempt

For paragraph 113(2)(b) of the Act, the following goods are prescribed:

- (a) dutiable goods on which the duty is unpaid;
- (b) excisable goods on which the excise duty is unpaid;
- (c) goods for which a person intends to claim:
  - (i) a drawback of duty under the *Customs (International Obligations) Regulation 2015*; or
  - (ii) a drawback of excise duty under the *Excise Act 1901*.

#### 80 Exempt goods

(1) This section is made for paragraph 113(2)(f) of the Act.

(2) Goods that:

- (a) are not petroleum products supplied for use as fuel to provide locomotive power; and
- (b) are aircraft's stores; and
- (c) are supplied to aircraft (whether or not engaging in international flights) by a person whose business includes providing stores for aircraft engaging in international flights in accordance with an international airline licence granted under regulations made under the *Air Navigation Act 1920*; and
- (d) would be:
  - (i) dutiable goods if entered for home consumption under subsection 68(2) of the Act; or
  - (ii) excisable goods if entered for home consumption under subsection 58(1) of that Act;

are exempt from section 113 of the Act if the condition specified in paragraph (5)(a) is satisfied in relation to the goods.

(3) Goods that are:

- (a) aircraft's stores or ship's stores; and
- (b) a petroleum product supplied for use as fuel to provide locomotive power;

are exempt from section 113 of the Act if the conditions specified in subsection (5) are satisfied in relation to the goods.

(4) Goods that are:

- (a) not specified in subsection (2) or paragraph (3)(a); and
- (b) not goods that would be dutiable goods if entered for home consumption under subsection 68(2) of the Act; and
- (c) not goods that would be excisable goods if entered for home consumption under subsection 58(1) of that Act;

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are exempt from section 113 of the Act if the condition specified in paragraph (5)(a) is satisfied in relation to the goods.

(5) The following are the conditions:

- (a) at all reasonable times the owner of the goods must make available to an officer, for examination, records that show details of the receipt, use and disposal of the goods;
- (b) a return in an approved form or approved statement in relation to the goods must be lodged with the Department by the owner of the goods within 7 days after the end of each month.

## 81 Live animals

For subsection 113(2A) of the Act, goods that are live animals are prescribed if:

- (a) the export is not for a commercial reason; and
- (b) the animal is exported as part of the accompanied or unaccompanied personal effects of the owner of the animal; and
- (c) the owner is a passenger in:
  - (i) the ship or aircraft in which the animal is travelling; or
  - (ii) a ship or aircraft travelling to the same final destination as the animal within a reasonable time before or after the export of the animal; and
- (d) the export of the animal does not require a permission (however described) under an Act or an instrument made under an Act, other than the *Export Control Act 2020*.

## Subdivision B—Export declarations and export entry advices

### 82 Refusal to accept or deal with export declaration

For subsection 114(8) of the Act, a Collector may refuse to accept or deal with an export declaration if:

- (a) the intended day of exportation notified in the declaration is more than 6 months after the declaration is communicated to the Department; or
- (b) any of the information required by an approved form under subsection 114(3) of the Act or approved statement under subsection 114(4) of the Act is not given in the declaration.

### 83 Giving export entry advices

- (1) For subsection 114C(1) of the Act, this section sets out the requirements for an export entry advice.
- (2) If an export declaration for goods has been communicated to the Department electronically, the export entry advice for the goods must be given:
  - (a) electronically; or
  - (b) if the advice cannot be given electronically—in documentary form.

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- (3) If an export declaration for goods has been communicated to the Department in documentary form, the export entry advice for the goods may be given:
  - (a) by the delivery of the advice by an officer to the person who made the declaration; or
  - (b) by making the advice available for collection during business hours at a place that has been allocated for collection of such advices by notice published on the Department's website; or
  - (c) by sending the advice by fax to a fax number nominated on the declaration by the person who made the declaration; or
  - (d) by posting the advice by pre-paid post to the postal address (which may be a post office box number) nominated on the declaration by the person who made the declaration.
- (4) An export entry advice must contain:
  - (a) the export entry advice number by which the advice can be identified; and
  - (b) the identifying reference, specified in the export declaration to which the advice relates, of the person communicating the export declaration to the Department; and
  - (c) if the advice is a refusal to provide an authority to export the goods—an error status message.

**Subdivision C—Goods sent to, or received at, a wharf or an airport for export**

**84 Sending goods—goods entered for export**

- (1) For subparagraph 114E(1)(a)(i) of the Act, this section sets out particulars and the manner in which the particulars are to be given.
- (2) The particulars must be given to the deliveree in writing.
- (3) The particulars are:
  - (a) the relevant export entry advice number; and
  - (b) the Australian Business Number, or the number allocated by a Collector, that identifies the shipping line or airline that will be used to export the goods; and
  - (c) for a circumstance mentioned in an item in the following table—the particulars mentioned in the item.

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**Particulars for goods entered for export**

<b>Item</b>	<b>Circumstance</b>	<b>Particulars</b>
1	A submanifest number has been allocated by a Collector for the goods.	The submanifest number.
2	The goods are transhipped goods.	The number allocated by a Collector to the goods.

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### Particulars for goods entered for export

Item	Circumstance	Particulars
3	The goods are to be consigned by ship.	The following: (a) the international vessel identification number; (b) the number of the voyage on which the goods will be exported.
4	The goods are to be consigned by ship and exported in a container.	The number of the container.
5	The goods are to be consigned by ship but not in a container.	The voyage booking reference or the bill of lading reference.
6	The goods are to be consigned by air.	The following: (a) the number or reference of the air waybill on which the goods are listed; (b) the flight number of the aircraft on which the goods will be exported.

## 85 Sending goods—goods not required to be entered for export

- (1) For paragraph 114E(1)(b) of the Act, this section sets out particulars and the manner in which the particulars are to be given.
- (2) The particulars must be given to the deliveree in writing.
- (3) The particulars are:
  - (a) the Australian Business Number, or the number allocated by a Collector, that identifies the shipping line or airline on which the goods will be exported; and
  - (b) the particulars prescribed by clause 1 of Schedule 4.

## 86 Sending goods—other matters

- (1) For paragraph 114E(1)(c) of the Act, the period is 3 hours.
- (2) For subsection 114E(5) of the Act, all goods are exempt from section 114E of the Act other than the goods mentioned in section 88.

## 87 Receiving goods—notices

- (1) For subsection 114F(1) of the Act, the airport on Horn Island is excluded from the application of section 114F of the Act.
- (2) For subsection 114F(1A) of the Act:
  - (a) if the goods are received at a wharf—the period is 3 hours starting when the goods are received; and
  - (b) if the goods are received at an airport—the period is 1 hour starting when the goods are received.

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(3) For subsection 114F(4) of the Act, all goods are exempt from section 114F of the Act other than the goods mentioned in section 88.

**88 Goods not exempt**

For subsections 86(2) and 87(3), the goods that are not exempt from sections 114E and 114F of the Act are the goods mentioned in the following table.

<b>Goods not exempt from sections 114E and 114F of the Act</b>	
<b>Item</b>	<b>Goods</b>
1	Goods consigned by air, other than livestock.
2	Goods consigned by sea, in a container, whether or not open-roofed.
3	Goods that are liquids, in a container of cylindrical shape designed for the purpose of transporting liquids (known as tanktainers).
4	Excisable goods and imported goods that, if manufactured in Australia, would be excisable goods, other than the following: (a) aircraft's stores or ship's stores; (b) fuel oil being exported in a bulk tanker.
5	Machinery, other than new motor vehicles manufactured in Australia.
6	Scrap metal, however packed.
7	Goods packed in sealed or closed crates.
8	Goods packed in metal, plastic, wood or cardboard boxes that conceal the contents.
9	Goods sealed in drums.

**Subdivision D—Certificate of Clearance**

**89 Kinds of ships and aircraft**

For subsection 118A(1) of the Act, a ship or aircraft is specified if:

- (a) it is not carrying any goods, other than goods mentioned in section 92 of this instrument; and
- (b) it is not a ship or aircraft in relation to which, on its last voyage to Australia from a place outside Australia, a report of cargo was required under section 64AB of the Act from:
  - (i) for a ship—the master or owner; or
  - (ii) for an aircraft—the pilot or owner.

**Subdivision E—Other matters**

**90 Consolidation of certain goods for export**

- (1) For section 117AA of the Act, clause 1 of Schedule 3 prescribes goods.
- (2) For subsection 117AA(1) of the Act, a prescribed place is a place that:

## Section 91

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- (a) is described in a depot licence granted under section 77G of the Act; and
- (b) is for the packing of goods that are subject to customs control under section 30 of the Act into receptacles for export.

(3) For subsections 117AA(2) and (4) of the Act, the period is 3 hours.

## 91 Documentary export entries and documentary withdrawal of export entries

- (1) This section is made for subsection 119D(1) of the Act.
- (2) A documentary export entry may be sent to an officer by giving the document to a person employed at an authorised Australia Post outlet, for delivery to the Department.
- (3) A documentary withdrawal of an export entry may be sent to an officer by:
  - (a) sending the document to the Department by fax at a fax number specified by a Collector for the purpose; or
  - (b) posting the document by pre-paid post to a postal address specified by a Collector for the purpose.
- (4) The officer mentioned in subsection (2) or (3) must promptly apply a stamp to the document denoting the time when the officer received it.
- (5) A document to which a stamp has been applied under subsection (4) is taken to have been communicated to the Department at the time of receipt denoted by the stamp.

## 92 Shipment of goods

- (1) For paragraph 120(b) of the Act, the following goods are prescribed:
  - (a) stores in relation to which a Collector has granted approval under subsection 129(1) of the Act;
  - (b) ship's ballast approved by an officer performing duties in relation to the granting of Certificates of Clearance;
  - (c) baggage accompanying or intended to accompany a passenger on a ship or aircraft, if it consists of goods mentioned in subsection (2).
- (2) For paragraph (1)(c), the goods are the following:
  - (a) goods carried personally by a passenger on departure from Australia;
  - (b) goods consigned for transport as the passenger's:
    - (i) allowed ticket baggage; or
    - (ii) excess baggage (other than baggage consigned as cargo on an airway bill or a bill of lading).

## Part 11—Ships' stores, drugs and aircraft's stores

### 93 Ship's stores

For section 130 of the Act, the ship's stores liable to duty are those consisting of:

- (a) alcoholic beverages (other than beer or wine) sold to a passenger or member of the crew of a ship, other than by the glass or nip; or
- (b) cigars sold to a passenger or member of the crew of a ship, other than by the individual packet, tin or box containing 25 or less cigars; or
- (c) cigarettes sold to a passenger or a member of the crew of a ship, other than by the individual packet or tin containing 50 or less cigarettes; or
- (d) tobacco products (other than those mentioned in paragraphs (b) and (c)) sold to a passenger or a member of the crew of a ship in a quantity that exceeds 120 grams in weight; or
- (e) alcoholic beverages (including beer or wine), cigarettes, cigars or other tobacco products sold to a person other than a passenger or a member of the crew of a ship.

### 94 Drugs that are prohibited imports

- (1) If directed by an officer, the master of a ship must, on arrival at the first port of call in Australia:
  - (a) complete and sign in the presence of the Collector; and
  - (b) give to the Collector; a statement, verified by declaration made in the presence of the Collector, setting out particulars of all drugs that are prohibited imports that form part of the ship's stores.
- (2) If directed by an officer, the master of a ship must, before the ship leaves its last port of call in Australia, give to the Collector a statement, verified by declaration made in the presence of the Collector, setting out:
  - (a) particulars of all drugs that are prohibited imports that are shipped in Australia on the ship; and
  - (b) the quantity consumed on the ship while the ship was in Australian waters.
- (3) The statements and declarations mentioned in this section may be in an approved form.

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## **Part 12—The duties**

### **Division 1A—Goods imported by certain trusted traders**

#### **94A Payment of import duty on goods imported by certain trusted traders**

- (1) For the purposes of item 2 of the table in subsection 132AA(1) of the Act, goods are prescribed if:
  - (a) at the time an entity enters the goods for home consumption, all the following apply:
    - (i) the goods had not been entered for warehousing at any time before that time;
    - (ii) the goods are not excise-equivalent goods;
    - (iii) a trusted trader agreement is in force, and not suspended, between the Comptroller-General of Customs and the entity;
    - (iv) the trusted trader agreement provides that the payment of import duty on the goods may be deferred by the entity;
    - (iv) the entity is approved under Division 33 of the *A New Tax System (Goods and Services Tax) Regulations 2019* to make deferred payments of assessed GST on the goods; and
  - (b) the goods are goods in relation to which import duty is payable.
- (3) For the purposes of item 2 of the table in subsection 132AA(1) of the Act, import duty on the goods must be paid on or before the 21st day after the end of the month in which the goods were entered for home consumption.

## Division 1—Duty on alcoholic beverages

### 95 Meaning of *alcoholic beverage*

For the definition of *alcoholic beverage* in section 153AA of the Act, an alcoholic beverage is a good that is classified under tariff heading 2203, 2204, 2205, 2206 or 2208.

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**Division 2—Allowable expenditure of a factory**

**96 Costs of a factory—labour**

For subsection 153F(1) of the Act, the cost of each of the following, to the extent that the cost relates to labour, is prescribed:

- (a) wages and employee benefits;
- (b) supervision and training;
- (c) management of the process of manufacture;
- (d) receipt and storage of materials;
- (e) quality control;
- (f) packing of goods into inner containers;
- (g) handling and storage of goods within the factory.

**97 Costs of a factory—overheads**

For subsection 153G(1) of the Act, clause 1 of Schedule 5 prescribes costs.

## **Division 3—Value of goods**

### **98 Manner of acceptance of estimated value of goods**

For subsection 161K(2) of the Act, a Collector signifies acceptance of an estimate of the value of goods by:

- (a) giving an authority to deal with the goods under section 71 of the Act; or
- (b) giving an authority mentioned in subsection 71C(4) or 71DJ(4) of the Act.

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## **Division 4—Delivery of goods on giving of security or undertaking**

### **99 Matters relating to granting permission**

- (1) This section is made for subsection 162(1) of the Act.

#### *Classes of persons*

- (2) The classes of persons are tourists and temporary residents.

#### *Classes of goods*

- (3) The classes of goods are the following:

- (a) specialised equipment or tools that:
  - (i) are to be used in exploration, production, manufacture, repair or modification; and
  - (ii) are included in a class of goods to which an intergovernmental agreement applies;
- (b) goods imported for use at a public exhibition or public entertainment, other than:
  - (i) cinematograph films of a kind usually used for profit; or
  - (ii) theatrical costumes, scenery or property;
- (c) testing or evaluation equipment.

#### *Prescribed purposes*

- (4) The purposes for goods are testing and evaluation of goods.

#### *Application for permission*

- (5) An application for a permission mentioned in section 162 of the Act must be in an approved form.

### **100 Permission to take delivery of goods—requirements**

- (1) This section is made for subsection 162(2) of the Act.

- (2) A person must not export goods for which a permission has been granted unless:

- (a) the person has given to the Collector a notice of intention to export the goods; and
- (b) the goods have been brought into a place prescribed for paragraph 30(1)(d) of the Act.

Note: For prescribed places, see section 14.

- (3) Except with the consent of a Collector, a person to whom permission has been granted must not do any of the following in relation to the goods:

- (a) lend, sell, pledge, mortgage, hire, give away or exchange the goods;
- (b) part with possession of the goods;

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- (c) otherwise dispose of the goods;
- (d) alter the goods in any way.

(4) However, subsection (3) does not apply if:

- (a) a security mentioned in subsection 162(1) of the Act, given for the payment of the duty on the goods, has been enforced; or
- (b) the amount of that duty has otherwise been paid or recovered.

## 101 Circumstances in which duty is not payable

For subparagraph 162(3)(b)(ii) of the Act, the circumstance is that the goods have no value because:

- (a) they have been accidentally damaged or destroyed; or
- (b) if the goods are an animal—it has died, or has been destroyed, because of an accident or illness.

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**Division 5—Refunds, rebates and remissions of duty**

**Subdivision A—Circumstances for refund, rebate or remission**

**102 Circumstances for refunds, rebates and remissions of duty**

For paragraph 163(1)(b) of the Act, clause 1 of Schedule 6 prescribes circumstances in which a refund, rebate or remission of duty may be made by a Collector.

Note: The *Customs (International Obligations) Regulation 2015* also prescribes circumstances for refunds, rebates and remissions of duty under paragraph 163(1)(b) of the Act.

**103 Requirements for refund of duty on petrol**

- (1) For paragraph (c) of item 14 of the table in clause 1 of Schedule 6, the requirements are the following:
  - (a) the applicant for the refund keeps records that will allow an officer to:
    - (i) determine the volume of petrol returned; and
    - (ii) verify that duty has been paid on the petrol returned;
  - (b) for the return of contaminated petrol:
    - (i) notice of the proposed return of the petrol has been received by an officer before the return of the petrol; and
    - (ii) if required by an officer—the composition of the contaminated petrol, and the ratios of petrol and other substance present in the contaminated petrol, have been determined in accordance with subsection (2).
- (2) If an officer requires that the composition of the contaminated petrol, and the ratios of petrol and other substance present in the contaminated petrol, be determined:
  - (a) a sample of the contaminated petrol may be taken for analysis; and
  - (b) the sample must be taken in the presence of an officer; and
  - (c) the analysis of the sample must be undertaken in a laboratory that is a registered member of the National Association of Testing Authorities Australia; and
  - (d) the cost of the analysis is to be borne by the applicant.

**104 Remission of duty—rounding down duty paid in cash**

For section 163 of the Act, if an amount of duty:

- (a) is to be paid in cash; and
- (b) is not a multiple of 5 cents;

remission of the number of cents in excess of the next lower amount that is a multiple of 5 cents may be made.

## **105 Remission or refund of duty—import entry or self-assessed clearance declaration taken to be withdrawn**

- (1) For section 163 of the Act, this section applies if:
  - (a) a person pays an amount of duty (**duty 1**) in relation to imported goods; and
  - (b) either:
    - (i) the import entry relating to the goods is taken to be withdrawn under subsection 71F(2) of the Act because the person has changed the information in the entry; or
    - (ii) the self-assessed clearance declaration relating to the goods is taken to be withdrawn under subsection 71AAAP(3) of the Act because the person has changed the information in the declaration.
- (2) If duty 1 is less than or equal to the amount of duty (**duty 2**) that would be payable in relation to the changed entry or declaration:
  - (a) remission of duty 2 may be made to the extent of the amount of duty 1; and
  - (b) the person is not entitled to a refund of duty 1.
- (3) If duty 1 is greater than duty 2:
  - (a) remission of the full amount of duty 2 may be made; and
  - (b) the person is entitled to a refund of the amount by which duty 1 is greater than duty 2; and
  - (c) the person is not required to apply for the refund.

## **Subdivision B—Application for refund, rebate or remission**

### **106 When an application is required for a refund, rebate or remission of duty**

- (1) For section 163 of the Act, this section sets out when an application is required for a refund, rebate or remission of duty.

Note: The application must be made in accordance with sections 107 and 109.

#### *Refund or rebate of duty*

- (2) An application is required for a refund or rebate of duty unless:
  - (a) the refund or rebate relates to a circumstance mentioned in item 8 of the table in clause 1 of Schedule 6; or
  - (b) all of the following apply:
    - (i) the goods on which duty has been paid are Subdivision AA goods and were not the subject of a self-assessed clearance declaration or an import declaration;
    - (ii) the duty was paid through manifest error of fact or patent misconception of the law;
    - (iii) a person tells the Collector the grounds on which the person believes he or she is entitled to a refund or rebate:
      - (A) within 4 years after the duty was paid; and
      - (B) in writing, signed by the person.

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*Remission of duty*

- (4) An application is required for a remission of duty unless:
  - (a) the remission relates to a circumstance mentioned in item 18, 19 or 22 of the table in clause 1 of Schedule 6; or
  - (b) the goods on which duty was payable have been totally lost or destroyed or have otherwise ceased to exist.

**107 Application for a refund, rebate or remission of duty**

- (1) An application for a refund, rebate or remission of duty must be made in accordance with this section.

*Application by document*

- (2) An application by document for a refund, rebate or remission of duty must:
  - (a) be in an approved form; and
  - (b) include the information required by the form; and
  - (c) be signed as required by the form; and
  - (d) state the circumstance in clause 1 of Schedule 6 to which the refund, rebate or remission relates; and
  - (e) be:
    - (i) given or sent to an officer performing duties in relation to refunds, rebates or remissions of duty; or
    - (ii) left at a place designated for lodgement of applications for refunds, rebates or remissions of duty by notice published on the Department's website.

*Application by computer*

- (3) An application by computer for a refund, rebate or remission of duty must:
  - (a) include the information required by an approved statement; and
  - (b) state the circumstance in clause 1 of Schedule 6 to which the refund, rebate or remission relates; and
  - (c) be transmitted, and signed, in a manner that meets the information technology requirements:
    - (i) determined under section 126DA of the Act; and
    - (ii) that apply to import declarations, self-assessed clearance declarations, or returns, about goods of the kind to which the application relates.

Note: See section 108 for when an application is taken to have been communicated to the Department.

*General requirements relating to applications*

- (4) The goods for which an application is made must be goods covered by the same:
  - (a) import declaration; or
  - (b) self-assessed clearance declaration; or

(c) return under subsection 69(8), 70(7) or 105C(2) of the Act.

(5) For paragraphs (2)(d) and (3)(b), only one circumstance may be stated to apply to particular goods mentioned in a line of an application.

*Definitions*

(6) In this section:

**line of an application** means the part of the application that describes particular goods that have a single tariff classification to which a duty rate applies, whether or not the application describes other goods that have the same tariff classification or another tariff classification.

## **108 Communication of application for refund, rebate or remission by computer to Department**

For subsection 163(1AB) of the Act, an application by computer for a refund, rebate or remission of duty is taken to have been communicated to the Department when an electronic message is transmitted by a Collector to the person who made the application stating that:

(a) the application has been accepted and the refund, rebate or remission has been approved; or

(b) the application has been received but further information is required.

## **109 Period for making an application for refund, rebate or remission**

(1) The application for a remission of duty must be made before the goods to which the remission relates leave customs control under the Act.

(2) The application for a refund or rebate of duty in a circumstance mentioned in an item of the following table must be made within the period mentioned in the item.

### **Period for making an application for a refund or rebate of duty**

<b>Item</b>	<b>Circumstance</b>	<b>Period for making application</b>
1	A circumstance mentioned in item 1, 2 or 3 of the table in clause 1 of Schedule 6.	Subject to subsections (3) and (4), within 14 days after the delivery from customs control under the Act: (a) of the goods; or (b) of the packages in which the goods were originally packed or were assumed to have been packed.
2	Both of the following apply: (a) duty has been paid on goods through manifest error of fact; (b) the goods were invoiced as part of the contents of packages but not received.	Subject to subsections (3) and (4), within 14 days after the delivery from customs control under the Act of: (a) the goods; or (b) the packages in which the goods

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**Period for making an application for a refund or rebate of duty**

Item	Circumstance	Period for making application
		were originally packed or were assumed to have been packed.
3	A circumstance mentioned in item 4 of the table in clause 1 of Schedule 6.	Subject to subsection (4), within 14 days after the goods were released from biosecurity control under the <i>Biosecurity Act 2015</i> or released from quarantine under the <i>Quarantine Act 1908</i> , as in force before 16 June 2016.
5	Any of the following circumstances: (a) a circumstance mentioned in any of items 5, 6 and 9 to 17 of the table in clause 1 of Schedule 6; (b) any circumstance not mentioned in items 1 to 3 in this table or in item 8 of the table in clause 1 of Schedule 6.	Subject to items 6 to 8, within 4 years after the day on which the duty was paid.
5A	A circumstance mentioned in item 20 or 21 of the table in clause 1 of Schedule 6.	Within 4 years after the day on which the duty was paid.
6	More than 3 years after the day on which the duty was paid, there is a reduction (the <i>event</i> ) of the duty payable on goods entered for home consumption, on which duty has been paid, because of: (a) a Customs Tariff, or a Customs Tariff alteration, proposed in the Parliament; or (b) the making of an instrument under subsection 273EA(1) of the Act giving notice of an intention to propose in the Parliament a Customs Tariff or a Customs Tariff alteration; or (c) in the case of an amendment of the <i>Customs Tariff Act 1995</i> —the later of: (i) the Royal Assent to the amendment; or (ii) the commencement of the amendment.	Within 12 months of the occurrence of the event.
7	More than 3 years after the day on which the duty was paid: (a) a by-law under Part XVI of the Act; or (b) a determination under Part XVI of the Act; is made (the <i>event</i> ) to the effect that duty is not payable on those goods, or duty is payable on those goods at a rate which is less than the rate that applied when the goods were entered for home consumption.	Within 12 months of the occurrence of the event.
8	Both of the following apply: (a) duty was paid on goods that were first entered for home consumption when a TCO, made in relation to those goods under Part XVA of the	Within 12 months of the occurrence of the event.

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**Period for making an application for a refund or rebate of duty**

Item	Circumstance	Period for making application
	Act, was in force or was taken to have come into force;	
	(b) the latest of the following (the <i>event</i> ) occurs more than 3 years after the day on which the duty was paid:	
	(i) the entry of the particular goods for home consumption;	
	(ii) the gazettal of the TCO under section 269R of the Act;	
	(iii) the gazettal of a decision on an application for reconsideration under section 269SH of the Act;	
	(iv) if, under subsection 269SD(2) of the Act, the TCO is revoked and a new TCO is made in relation to the goods—the gazettal of a notice of the decision under that subsection under section 269SE of the Act;	
	(v) a decision of the Administrative Review Tribunal on an application under paragraph 273GA(1)(n), (o), (p), (q), (r) or (s) of the Act.	
(3)	For a refund or rebate of duty in a circumstance mentioned in item 1 or 2 of the table in subsection (2), a Collector may extend the period in which the application may be made if the information necessary to verify the application came into the possession of the Department before the delivery from customs control under the Act of:	
	(a) the goods; or	
	(b) the packages in which the goods were originally packed or were assumed to have been packed.	
(4)	For a refund or rebate of duty in a circumstance mentioned in item 1, 2 or 3 of the table in subsection (2), a Collector may extend the period in which the application may be made if, for a reason other than that mentioned in subsection (3), it is reasonable that the period within which the application may be made should be extended.	
(5)	If the period in which an application may be made is extended under subsection (3) or (4), the application must be made within 4 years after the day on which duty was paid.	
(6)	If an application for refund or rebate of duty must be made within a time (the <i>application time</i> ) that ends while a notice under section 126E of the Act that an information system has become temporarily inoperative is in force, the application time is taken to be extended until the end of the day after the Comptroller-General of Customs gives notice that the information system has again become operative.	

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(7) A reference in item 6 of the table in subsection (2), or in subsection (5), to the day on which duty was paid includes, for duty offset in the way mentioned in subsection 163(3) of the Act, the day on which the duty was offset.

### **110 Procedures for dealing with application for refund, rebate or remission**

(1) For paragraph 163(1AA)(b) of the Act, this section sets out procedures to be followed in dealing with applications for a refund, rebate or remission of duty.

#### *Verifying particulars and other matters*

(2) Before considering an application for a refund, rebate or remission of duty, a Collector must:

- (a) verify particulars in the application; and
- (b) be satisfied of any other matter that may be relevant to approval of the refund, rebate or remission.

(3) A Collector may require the applicant to verify the information in the application by declaration or by producing documents.

#### *Requiring documents or information*

(4) A Collector may require the applicant to give to the Collector:

- (a) the commercial documents relating to the application that are in the applicant's possession or control; or
- (b) information, of a kind specified by the Collector, about the goods that is within the knowledge of the applicant or that the applicant is reasonably able to obtain.

(5) If a requirement mentioned in subsection (4) is to be communicated in a document, the requirement must:

- (a) be communicated to:
  - (i) the applicant; or
  - (ii) if another person made the application for the applicant—that other person; and
- (b) be in an approved form; and
- (c) include the information required by the form.

(6) If a requirement mentioned in subsection (4) is to be communicated electronically, the requirement must:

- (a) be transmitted electronically to the person who made the application; and
- (b) include the information required by an approved statement.

#### *Questions about the application*

(7) A Collector may require either of the following to answer questions about the application:

- (a) the applicant;
- (b) if another person made the application for the applicant—that other person.

*Considering an application*

- (8) If a requirement under subsection (3), (4) or (7) to verify information, give documents or information, or answer questions, is not complied with within 30 days after the requirement is made, an application may be considered only on the information available to a Collector.

*Returning a commercial document*

- (9) If a person delivers a commercial document to a Collector, the Collector must deal with the document and then return the document to the person.

## **Subdivision C—Conditions for refund, rebate or remission of duty**

### **111 Conditions for refund, rebate or remission of duty**

- (1) For paragraph 163(1)(b) of the Act, this section sets out conditions and restrictions to which a refund, rebate or remission of duty is subject.

*When drawback has been paid*

- (2) A refund, rebate or remission of duty must not be made if drawback of all the import duty paid for the goods has been paid under the *Customs (International Obligations) Regulation 2015*.
- (3) If the amount of drawback of import duty paid for the goods under the *Customs (International Obligations) Regulation 2015* is less than the total import duty paid for the goods, that amount of drawback must be deducted from the amount of the refund, rebate or remission of duty.

*Destruction or export of goods*

- (4) For goods mentioned in item 1, 2 or 4 of the table in clause 1 of Schedule 6 that have not been totally lost or destroyed, or have not otherwise ceased to exist, a refund, rebate or remission of the whole of the duty paid or payable on the goods may be made only if:
  - (a) the Department is notified that:
    - (i) not all of the goods have been lost, destroyed or otherwise ceased to exist; and
    - (ii) all of the remaining goods will be destroyed or exported; and
  - (b) all of the remaining goods:
    - (i) are destroyed under the supervision of an officer; or
    - (ii) are destroyed after a Collector tells the person who made the application that the goods can be destroyed; or
    - (iii) are exported.
- (5) For goods mentioned in item 12 or 13 of the table in clause 1 of Schedule 6, a refund, rebate or remission of the whole of the duty paid or payable on the goods may be made only if all of the goods are destroyed, exported or otherwise dealt with as approved by a Collector.

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*Appeals to Federal Court or High Court*

(6) A refund, rebate or remission of duty in a circumstance mentioned in item 8 of the table in clause 1 of Schedule 6 is subject to the following conditions and restrictions:

- (a) the period of time has elapsed (without the grant of an extension of time) during which an appeal may be taken from the decision of the Administrative Review Tribunal to the Federal Court of Australia (the **Federal Court**);
- (b) if the Federal Court has determined an appeal mentioned in paragraph (a):
  - (i) the period of time has elapsed (without the grant of an extension of time) during which an application may be made to the High Court for special leave to appeal from the decision of the Federal Court; and
  - (ii) special leave has not been granted or, if granted, has since lapsed or been rescinded;
- (c) no appeal is pending in the Federal Court in relation to the Administrative Review Tribunal's decision;
- (d) no appeal is pending in the High Court in relation to a determination of the Federal Court on an appeal of a kind mentioned in paragraph (a).

**Subdivision D—Amount of refund, rebate or remission of duty**

**112 Calculation of refund, rebate or remission of duty**

(1) For subsection 163(1A) of the Act, the amount of a refund, rebate or remission of duty that may be made by a Collector in a circumstance mentioned in an item of the following table is the amount mentioned in the item.

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<b>Amount of refund, rebate or remission in a circumstance</b>		
<b>Item</b>	<b>Circumstance</b>	<b>Amount</b>
1	The goods on which duty has been paid or is payable: (a) have deteriorated or been damaged; or (b) are faulty or defective; or (c) do not conform to contract specifications given by the importer to the manufacturer or supplier of the goods; to such an extent that the goods have no commercial value at the port of entry into Australia when the goods first enter under section 68 of the Act.	The amount that is the whole of the duty paid or payable.
2	A circumstance mentioned in item 11 or 12 of the table in clause 1 of Schedule 6, unless item 1 applies.	The amount worked out using the formula in subsection (2).
3	A circumstance mentioned in item 1, 2, 4 or 13 of the table in clause 1 of Schedule 6, unless item 1 applies.	The amount worked out using the formula in subsection (3).
4	A circumstance mentioned in item 16 or 17 of the table in clause 1 of Schedule 6.	The amount worked out using the formula in subsection (4).

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**Amount of refund, rebate or remission in a circumstance**

Item	Circumstance	Amount
5	A circumstance mentioned in item 18 of the table in clause 1 of Schedule 6, if the duty was payable between 1 July 2012 and 1 July 2013.	The amount worked out under subsection (5).
6	A circumstance mentioned in item 19 of the table in clause 1 of Schedule 6, if the duty was payable between 1 July 2012 and 1 July 2013.	The amount worked out under subsection (6).

(2) For item 2 of the table in subsection (1), the formula is:

$$\text{Amount of duty} \times \frac{\text{Amount of rebate or price decrease}}{\text{Customs value}}$$

where:

**amount of duty** means the amount of duty paid or payable on the goods.

**amount of rebate or price decrease** means the amount of rebate of, or other decrease in, the price paid, or to be paid, for the goods that accrued to the importer of the goods.

**customs value** means the customs value of the goods determined under Division 2 of Part VIII of the Act.

(3) For item 3 of the table in subsection (1), the formula is:

$$\text{Amount of duty} \times \frac{\left( \text{Customs value A} - \text{Customs value B} \right)}{\text{Customs value A}}$$

where:

**amount of duty** means the amount of duty paid or payable on the goods.

**customs value A** means the customs value of the goods determined under Division 2 of Part VIII of the Act when they were first entered under section 68 of the Act.

**customs value B** means the customs value of the goods determined under Division 2 of Part VIII of the Act after they have been affected by the circumstance mentioned in item 1, 2, 4 or 13 of the table in clause 1 of Schedule 6.

(4) For item 4 of the table in subsection (1), the formula is:

$$\text{Amount of duty} \times \frac{\left( \text{Assessed value} - \text{Administrative costs} \right)}{\text{Customs value}}$$

where:

**administrative costs** means any deductible administrative costs or allowable factory cost that would have been payable if:

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- (a) the goods were sold instead of being donated; and
- (b) the sale was used as the basis for determining the customs value of the goods under Division 2 of Part VIII of the Act.

***amount of duty*** means the amount of duty paid or payable on the goods.

***assessed value*** means the assessed value of the goods when they were donated.

***customs value*** means the customs value that the goods had at the port of entry into Australia when the goods were first entered under section 68 of the Act.

(5) For item 5 of the table in subsection (1), the amount, expressed in cents, is worked out using the formula:

Quantity  $\times$  3.78

where:

***quantity*** means the quantity of liquefied natural gas, expressed in kilograms:

- (a) that is imported for a use other than in an internal combustion engine in either a motor vehicle or vessel; and
- (b) for which the time for working out the rate of duty occurs during the period.

(6) For item 6 of the table in subsection (1), the amount, expressed in cents, is worked out using the formula:

Quantity  $\times$  1.32

where:

***quantity*** means the quantity of LPG, expressed in litres:

- (a) that is imported for a use other than in an internal combustion engine in either a motor vehicle or vessel; and
- (b) for which the time for working out the rate of duty occurs during the period.

(8) In this instrument:

***allowable factory cost*** has the same meaning as in section 153B of the Act.

***deductible administrative costs*** has the same meaning as in section 154 of the Act.

## **Part 13—Agents and customs brokers**

### **Division 1—Broker's licences**

#### **113 Information to be included in application for licence**

For paragraph 183CA(1)(f) of the Act, an application for the grant or renewal of a broker's licence must indicate whether the applicant for the licence intends to act as a customs broker in his or her own right when the licence is in force.

#### **114 Condition on licence**

- (1) This section applies to a broker's licence that is granted to, or renewed, for a natural person who does not intend to act as a customs broker in his or her own right when the licence is in force.
- (2) For subsection 183CG(5) of the Act, the licence is subject to the condition that the holder of the licence must not, when the licence is in force, act as an agent authorised by an owner of goods under subsection 181(1) of the Act.

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**Division 2—National Customs Brokers Licensing Advisory Committee**

**117 Committee meetings and record of proceedings**

For section 183E of the Act:

- (a) meetings of the Committee must be convened by the Chair of the Committee; and
- (b) the Committee must cause a record of its proceedings, including a transcript of all evidence given before it, to be kept.

## Part 14—Officers

### Division 1—Powers of officers

#### 118 Documents containing information relevant to an offence against an Act

For subparagraph 186A(1)(b)(ii) of the Act, the Acts mentioned in the following table are prescribed.

Documents containing information relevant to an offence against an Act	
Item	Act
1	<i>Anti-Money Laundering and Counter-Terrorism Financing Act 2006</i>
2	<i>Aviation Transport Security Act 2004</i>
3	<i>Bankruptcy Act 1966</i>
3A	<i>Biosecurity Act 2015</i>
4	<i>Crimes Act 1914</i>
5	<i>Crimes (Aviation) Act 1991</i>
6	<i>Crimes (Hostages) Act 1989</i>
7	<i>Crimes (Internationally Protected Persons) Act 1976</i>
8	<i>Crimes (Ships and Fixed Platforms) Act 1992</i>
9	<i>Criminal Code Act 1995</i>
10	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
11	<i>Family Law Act 1975</i>
12	<i>Financial Transaction Reports Act 1988</i>
13	<i>Fisheries Management Act 1991</i>
14	<i>Geneva Conventions Act 1957</i>
15	<i>Migration Act 1958</i>
16	<i>Proceeds of Crime Act 1987</i>
17	<i>Quarantine Act 1908</i> , as in force before 16 June 2016
18	<i>Torres Strait Fisheries Act 1984</i>

#### 119 Approved firearms

For the definition of **approved firearm** in subsection 189A(5) of the Act, each of the following kinds of firearm is declared to be an approved firearm:

- (a) an automatic rifle with a calibre not greater than .45 inches;
- (b) a semi-automatic rifle with a calibre not greater than .45 inches;
- (c) a semi-automatic pistol;
- (d) a revolver;
- (e) a manually operated shotgun with a bore diameter no larger than 12 gauge;
- (f) a semi-automatic shotgun with a bore diameter no larger than 12 gauge;

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- (g) a manually operated repeating rifle with a calibre not greater than .45 inches;
- (h) a manually operated less-than-lethal munitions launcher with a calibre not greater than 40mm;
- (i) a semi-automatic less-than-lethal munitions launcher with a calibre not greater than 40mm;
- (j) a machine gun with a calibre not greater than .50 inches.

### **119AA Approved items of personal defence equipment**

- (1) For the definition of *approved item of personal defence equipment* in subsection 189A(5) of the Act, handcuffs are declared to be an approved item of personal defence equipment.
- (2) For the purposes of subsection (1), a reference to handcuffs includes handcuffs made of any material, and includes handcuffs intended for single-use.

### **119A Surrender of prescribed prohibited imports**

For the purposes of section 209M of the Act, goods that are prohibited imports of a kind to which regulation 5A of the Prohibited Imports Regulations applies are prescribed.

### **120 Post-importation permission—kinds of prohibited imports**

For section 209T of the Act, the kinds of prohibited imports are those mentioned in the following table.

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<b>Post-importation permission—kinds of prohibited imports</b>	
<b>Item</b>	<b>Kinds of prohibited imports</b>
1	Goods to which regulation 4A of the Prohibited Imports Regulations applies.
2	Goods to which regulation 4B of the Prohibited Imports Regulations applies.
3	Goods to which regulation 4BA of the Prohibited Imports Regulations applies.
4	Goods to which regulation 4C of the Prohibited Imports Regulations applies.
5	Goods to which regulation 4F of the Prohibited Imports Regulations applies.
6	Goods to which regulation 4G of the Prohibited Imports Regulations applies.
6A	Goods to which regulation 4R of the Prohibited Imports Regulations applies.
7	Goods to which regulation 4S of the Prohibited Imports Regulations applies.
8	Goods to which regulation 4T of the Prohibited Imports Regulations applies.
9	Goods to which regulation 4V of the Prohibited Imports Regulations applies.
10	Goods to which regulation 4W of the Prohibited Imports Regulations applies.
11	Goods to which regulation 5G of the Prohibited Imports Regulations applies.
12	Goods specified in item 16 of the table in Schedule 2 to the Prohibited Imports Regulations.
13	Goods specified in item 1, 10 or 10A of the table in Schedule 3 to the Prohibited Imports Regulations.

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**Post-importation permission—kinds of prohibited imports**

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<b>Item</b>	<b>Kinds of prohibited imports</b>
14	Goods specified in item 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12, 12AA, 13, 14, 15 or 16 of the table in Schedule 8 to the Prohibited Imports Regulations.
15	Goods specified in item 2, 3, 10 or 11 of the table in Schedule 9 to the Prohibited Imports Regulations.
16	Goods specified in Part 3 or 4 of Schedule 11 to the Prohibited Imports Regulations.
17	Goods specified in item 5 of the table in Schedule 12 to the Prohibited Imports Regulations.
18	Goods specified in Part 2 of Schedule 13 to the Prohibited Imports Regulations.

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## **121 Required identity information**

For paragraph (c) of the definition of *required identity information* in subsection 213A(7) of the Act, the information is details of any area:

- (a) that is covered by a notice under subsection 234AA(3) of the Act; and
- (b) to which the person mentioned in the definition has access to perform his or her duties.

## **122 Security identification cards**

For the definition of *security identification card* in subsection 213A(7) of the Act, cards of the following kinds are specified:

- (a) an aviation security identification card (ASIC) within the meaning of the *Aviation Transport Security Regulations 2005*;
- (b) a visitor identification card (VIC) within the meaning of those Regulations.

## **123 Samples**

- (1) This section is made for section 218 of the Act.
- (2) A sample may only be taken if the circumstances require it.
- (3) An officer must not consume or make use of a sample except as necessary for the performance of the officer's official duties.
- (4) All samples of goods under customs control under the Act must be kept in the custody of an officer.
- (5) However, a sample must be returned to the owner if:
  - (a) the sample is no longer required by the Commonwealth; and
  - (b) the owner of the goods applies to have the sample returned to the owner.
- (6) Subsection (7) applies if:
  - (a) notice is given to the owner that a sample may be collected; and
  - (b) the sample is not collected within 14 days after the notice is given.
- (7) The sample must be:
  - (a) sold by a Collector; or

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- (b) if the sample has no commercial value—destroyed in accordance with the directions of a Collector.

**124 Disposal of certain abandoned goods—prescribed period**

For subsection 218A(2) of the Act, the period is 2 months.

## **Division 2—Detention and search of suspects**

### **125 Equipment for internal non-medical scan**

For subsection 219SA(1) of the Act, the Smiths Detection B-SCAN 16HR-DV is prescribed for carrying out an internal non-medical scan.

### **126 Places where internal search or recovery of a substance or thing may be carried out**

For subsections 219Z(3) and (5) of the Act, an internal search, or the recovery of an internally concealed substance or thing, may be carried out at:

- (a) a hospital; or
- (b) the surgery or other practising rooms of a medical practitioner registered or licensed under a law of a State or Territory providing for the registration of medical practitioners.

### **127 Storage of records of an external search or an internal non-medical scan**

- (1) For subsection 219ZAE(6) of the Act:
  - (a) a search record must be securely stored; and
  - (b) the person responsible for the custody of the search record must make and keep, manually or electronically, a register of the details relating to the record that are mentioned in subsection (2).
- (2) The details are the following:
  - (a) the name of the person moving or removing the search record or any part of the record;
  - (b) the name of the agency that person represents;
  - (c) the reason for the movement or removal;
  - (d) the date of the movement or removal;
  - (e) if the search record or part of the record is removed—the date (if any) of the return of the record;
  - (f) if the search record or part of the record is destroyed—the date of destruction.

### **128 Detention places**

- (1) For paragraph 219ZB(1)(a) of the Act, a room in a section 234AA place is prescribed as a place.
- (2) For paragraph 219ZB(1)(b) of the Act, the following standards are prescribed:
  - (a) persons inside the place are concealed from the view of persons outside;
  - (b) the place is secured against access by persons other than officers of Customs, police officers and any person who is covered by paragraph 219R(5)(a) or (b) of the Act;

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- (c) the place has reasonably comfortable ventilation and illumination.
- (3) For paragraph 219ZB(2)(a) of the Act, the following places are prescribed:
  - (a) a room in a section 234AA place;
  - (b) a hospital;
  - (c) the surgery or other practising rooms of a medical practitioner registered or licensed under a law of a State or Territory providing for the registration of medical practitioners.

## Part 15—Penal provisions

### Division 1—Matters other than infringement notices

#### 129 Forfeited ships—prescribed Acts

- (1) For paragraph 228(2)(c) of the Act, the following Acts are prescribed:
  - (a) the *Environment Protection and Biodiversity Conservation Act 1999*;
  - (b) the *Fisheries Management Act 1991*;
  - (c) the *Torres Strait Fisheries Act 1984*.
- (2) For paragraph 228(3)(c) of the Act, the *Maritime Powers Act 2013* is prescribed.

#### 130 Tier 1 and Tier 2 goods

- (1) For subsections 233BAA(1) and (3) of the Act, Part 1 of Schedule 7 prescribes drugs, other goods and quantities of drugs.
- (2) For subsection 233BAB(1) of the Act, Part 2 of Schedule 7 prescribes goods.

#### 131 Restricted goods

For the purposes of the definition of **restricted goods** in subsection 233BABAE(3) of the Act, items of child abuse material are prescribed.

#### 132 Commercial documents

For paragraph 240(7)(c) of the Act, section 240 of the Act does not apply to commercial documents relating to goods exported from Australia if the goods:

- (a) are not required to be entered for export under paragraph 113(1)(a) of the Act; and
- (b) are not required to be reported to the Department in a submanifest under subsection 117A(1) of the Act; and
- (c) are not required to be specified in an outward manifest under paragraph 119(1)(a) of the Act.

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## Division 2—Infringement notices

### Subdivision A—Preliminary

#### 133 Preliminary

- (1) This Division is made for subsection 243X(1) of the Act.
- (2) In this Division:

***payment period*** means the period mentioned in an item in the following table for the circumstance mentioned in the item.

<b>Payment period</b>		
<b>Item</b>	<b>Circumstance</b>	<b>Period</b>
1	An infringement notice is given to a person under this Division: (a) in a section 234AA place; and (b) in relation to an alleged contravention of paragraph 233(1)(b) or (c), or subsection 234A(1) or 234AB(3), of the Act.	The period that ends when the person leaves the place for the first time after the notice is given.
2	An infringement notice is given to a person under this Division in relation to an alleged contravention of subsection 243T(1) of the Act.	The period that ends 28 days after the day the notice is given to the person, unless subsection 138(7) applies.
3	Any other infringement notice given to a person under this Division.	The period that ends 28 days after the day the notice is given to the person.

#### 134 Meaning of *infringement officer*

- (1) A person is an ***infringement officer*** for the purposes of this Division if:
  - (a) the person is an officer of Customs; and
  - (b) the Comptroller-General of Customs authorises the person to exercise the powers or perform the functions of an infringement officer under this Division.
- (2) A person who is an ***infringement officer*** for the purpose of exercising powers mentioned in subsection (1) is also an ***infringement officer*** for the purposes of:
  - (a) exercising other powers under this Division; or
  - (b) performing functions or duties under this Division;that are incidental to the powers mentioned in subsection (1).

#### 135 Provisions subject to infringement notices

Schedule 8 prescribes provisions of the Act that are ***subject to an infringement notice*** under this Division.

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## **Subdivision B—Infringement notices**

### **136 When an infringement notice may be given**

- (1) If an infringement officer believes on reasonable grounds that a person has contravened a provision subject to an infringement notice under this Division, the infringement officer may give the person an infringement notice for the alleged contravention.
- (2) The infringement notice must be issued by the earlier of:
  - (a) the day that is 4 years after the day the contravention is alleged to have taken place; and
  - (b) the day that is 12 months after the day the alleged contravention is detected.
- (3) A single infringement notice must relate only to a single contravention of a single provision unless subsection (4) applies.
- (4) An infringement officer may give a person a single infringement notice relating to multiple contraventions of a single provision if:
  - (a) the provision requires the person to do a thing within a particular period or before a particular time; and
  - (b) the person fails or refuses to do that thing within that period or before that time; and
  - (c) the failure or refusal occurs on more than 1 day; and
  - (d) each contravention is constituted by the failure or refusal on one of those days.

Note: For continuing offences, see subsection 4K(2) of the *Crimes Act 1914*.

### **137 Matters to be included in an infringement notice—general**

- (1) This section does not apply to an infringement notice given to a person in relation to an alleged contravention of subsection 243T(1) of the Act.
- (2) An infringement notice must:
  - (a) be identified by a unique number; and
  - (b) state the day the notice is issued; and
  - (c) state the name of the person to whom the notice is given; and
  - (d) state the name of the person who gave the notice, and that the person is an infringement officer for the purpose of issuing the infringement notice; and
  - (e) give brief details of the alleged contravention, including:
    - (i) the provision that was allegedly contravened; and
    - (ii) the maximum penalty that a court could impose if the provision were contravened; and
    - (iii) the time (if known) and day of, and the place of, the alleged contravention; and
  - (f) state the amount that is payable under the notice; and

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- (g) give an explanation of:
  - (i) how payment of the amount is to be made; and
  - (ii) how the Department can be contacted.

Note: For paragraph (f), see subsection 243X(2) of the Act for the maximum amount payable under an infringement notice.

- (3) The notice must state that:
  - (a) if the person pays the amount within the payment period, then (unless the notice is withdrawn) the person will not be liable to be prosecuted in a court for the alleged contravention; and
  - (b) the person may apply to the Comptroller-General of Customs to have the period extended.
- (4) The notice must state that payment of the amount is not an admission of guilt or liability.
- (5) The notice must state that the person may choose not to pay the amount and, if the person so chooses, the person may be prosecuted in a court for the alleged contravention.
- (6) The notice must state:
  - (a) how the notice can be withdrawn; and
  - (b) that if the notice is withdrawn, the person may be prosecuted in a court for the alleged contravention; and
  - (c) that the person may make written representations to the Comptroller-General of Customs seeking the withdrawal of the notice.
- (7) The notice may include any other matters the infringement officer considers necessary.

**138 Matters to be included in an infringement notice—false or misleading statements resulting in loss of duty**

- (1) This section applies to an infringement notice given to a person in relation to an alleged contravention of subsection 243T(1) of the Act.
- (2) The notice must state that the obligation of the person to pay the duty or repay the refund or drawback mentioned in paragraph 243T(1)(b) of the Act (the *obligation*) continues despite the person being given the notice.
- (3) The notice must include the matters mentioned in subsections 137(2), (5) and (6).
- (4) The notice must state that:
  - (a) unless the notice is withdrawn, the person will not be liable to be prosecuted in a court for the alleged contravention if the person:
    - (i) pays the amount within the payment period; and
    - (ii) discharges the obligation; and
  - (b) the person may apply to the Comptroller-General of Customs to have the period extended.

- (5) The notice must state that payment of the amount and discharge of the obligation are not an admission of guilt or liability.
- (6) The notice may include any other matters the infringement officer considers necessary.
- (7) If the person applies under subsection 273GA(2) of the Act for review of the amount of duty, refund or drawback, the payment period must not include the period that:
  - (a) starts on the day the application is made; and
  - (b) ends on the day a final determination of the amount is made.

### **139 Extension of a payment period**

#### *Application for extension of payment period*

- (1) A person to whom an infringement notice has been given may apply to the Comptroller-General of Customs, in writing, for an extension of the payment period.
- (2) If the application is made before the end of that period, the Comptroller-General of Customs may, in writing, extend that payment period. The Comptroller-General of Customs may do so before or after the end of that period.

#### *Comptroller-General of Customs may extend period without application*

- (3) The Comptroller-General of Customs may extend the payment period without an application if the Comptroller-General of Customs considers it appropriate to do so.

#### *Effect of decision to extend period*

- (4) If the Comptroller-General of Customs extends the payment period, a reference in this Division, or in a notice or other instrument under this Division, to the payment period is taken to be a reference to that period so extended.

#### *Effect of decision not to extend period*

- (5) If the Comptroller-General of Customs does not extend the payment period in relation to an alleged contravention of a provision subject to an infringement notice, a reference in this Division, or in a notice or other instrument under this Division, to the payment period is taken to be a reference:
  - (a) for an alleged contravention of paragraph 233(1)(b) or (c), or subsection 234A(1) or 234AB(3), of the Act—to the end of the payment period; or
  - (b) otherwise—to the period that ends on the later of:
    - (i) the day that is the last day of the payment period; and
    - (ii) the day that is 7 days after the day the person was given notice of the decision of the Comptroller-General of Customs not to extend.

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*Comptroller-General of Customs may extend period more than once*

(6) The Comptroller-General of Customs may extend the payment period more than once under subsection (2) or (3).

### **140 Withdrawal of an infringement notice**

*Representations seeking withdrawal of notice*

(1) A person to whom an infringement notice has been given may make written representations to the Comptroller-General of Customs seeking the withdrawal of the notice.

(2) The representations must be made:

- (a) if the notice relates to an alleged contravention of paragraph 233(1)(b) or (c), or subsection 234A(1) or 234AB(3), of the Act—within 28 days after the end of the payment period; or
- (b) otherwise—before the end of the payment period.

*Withdrawal of notice*

(3) The Comptroller-General of Customs may withdraw an infringement notice given to a person (whether or not the person has made written representations seeking the withdrawal).

(4) When deciding whether to withdraw an infringement notice, the Comptroller-General of Customs:

- (a) must take into account any written representations seeking the withdrawal that were given by the person to the Comptroller-General of Customs; and
- (b) may take into account any matter the Comptroller-General of Customs considers relevant.

*Notice of withdrawal*

(5) Notice of the withdrawal of the infringement notice must be given to the person.

(6) The withdrawal notice must state:

- (a) the person's name and address; and
- (b) the day the infringement notice was issued; and
- (c) the identifying number of the infringement notice; and
- (d) that the infringement notice is withdrawn; and
- (e) that the person may be prosecuted in a court for the alleged contravention.

*Refund of amount if infringement notice withdrawn*

(7) If:

- (a) the Comptroller-General of Customs withdraws the infringement notice; and
- (b) the person has already paid the amount stated in the notice;

the Commonwealth must refund to the person an amount equal to the amount paid.

### 141 Effect of payment of an amount

- (1) If the person to whom an infringement notice for an alleged contravention of a provision is given pays the amount specified in the notice before the end of the payment period:
  - (a) any liability of the person for the alleged contravention is discharged; and
  - (b) the person may not be prosecuted in a court for the alleged contravention; and
  - (c) the person is not regarded as having admitted guilt or liability for the alleged contravention; and
  - (d) the person is not regarded as having been convicted of the alleged offence.
- (2) Subsection (1) does not apply if an infringement notice has been withdrawn.

## Subdivision C—Other matters

### 142 Prohibited imports

For paragraph 243Y(1)(a) of the Act, goods the importation of which is prohibited under the Prohibited Imports Regulations are prescribed.

Note: Goods that are prescribed under this section and the importation of which allegedly contravenes paragraph 233(1)(b) of the Act are forfeited to the Crown: see section 243Y of the Act.

### 143 Effect of this Division

This Division does not:

- (a) require an infringement notice to be given to a person for an alleged contravention of a provision subject to an infringement notice under this Division; or
- (b) affect the liability of a person for an alleged contravention of a provision subject to an infringement notice under this Division if:
  - (i) the person does not comply with an infringement notice given to the person for the contravention; or
  - (ii) an infringement notice is not given to the person for the contravention; or
  - (iii) an infringement notice is given to the person for the contravention and is subsequently withdrawn; or
- (c) prevent the giving of 2 or more infringement notices to a person for an alleged contravention of a provision subject to an infringement notice under this Division; or
- (d) limit a court's discretion to determine the amount of a penalty to be imposed on a person who is found to have contravened a provision subject to an infringement notice under this Division.

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## **Part 16—Tariff concession orders**

### **144 Prescribed organisations**

For paragraph 269F(3)(d) and subsection 269M(6) of the Act, the following organisations are prescribed:

- (a) Industry Capability Network Limited;
- (b) Industry Capability Network (NSW) Ltd;
- (c) Industry Capability Network (Victoria) Limited;
- (d) Industry Capability Network (Queensland);
- (e) Industry Capability Network Western Australia (ICNWA);
- (f) Industry Capability Network South Australia (ICNSA);
- (g) Industry Capability Network Tasmania (ICNTAS);
- (h) Industry Capability Network (ACT);
- (i) Northern Territory Industry Capability Network (NTICN).

### **145 Goods to which a TCO should not extend**

For paragraph 269SJ(1)(b) of the Act, a TCO should not extend to the following:

- (a) goods prescribed by clause 1 or 2 of Schedule 9;
- (b) goods that are excise-equivalent goods, other than:
  - (i) goods that are mentioned in column 2 of item 5 of the table in subclause 2(1) of Schedule 9; and
  - (ii) goods classified under tariff subheading 3817.00.10; and
  - (iii) goods classified under tariff heading 3819.00.00.

## Part 17—Other matters

### Division 1—Prescribed laws

#### 146 Prescribed laws of the Commonwealth

The *Aviation Transport Security Act 2004* is prescribed for the purposes of the provisions of the *Customs Act 1901* mentioned in the following table.

Note: See also section 118.

<b>Prescribed laws of the Commonwealth</b>	
<b>Item</b>	<b>Provision of the Act</b>
1	Paragraph 77Q(1)(b)
2	Subparagraph 77V(5)(b)(ii)
3	Subparagraph 77VA(2)(e)(ii)
4	Paragraph 77X(2)(g)
5	Subsection 77Y(1)
6	Paragraph 82(3)(b)
7	Paragraph 82A(1)(b)
8	Subsection 86(1)
9	Subparagraph 86(1AA)(b)(ii)
9A	Subparagraph 86(1AD)(b)(ii)
10	Paragraph 86(7)(e)
11	Paragraph 87(1)(b)
12	Paragraph 96A(6)(b)
13	Paragraph 96B(6)(b)
14	Paragraph 112C(1)(b)

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**Division 2—Conversion of measurements of LPG and compressed natural gas**

**147 Conversion of measurements of LPG and compressed natural gas**

*Converting measurements of LPG*

- (1) For the purposes of the Customs Acts and for determining a person's liability to pay duty, a quantity of LPG may be converted to litres at the rate of 1 kilogram of LPG to 1.885 litres of LPG if the quantity of LPG:
  - (a) is entered for home consumption as a quantity measured in kilograms; and
  - (b) is not measured using volumetric measurement equipment to calculate the amount of duty.
- (2) If:
  - (a) a person's first dealing with a quantity of LPG in a financial year, for the purpose of determining the person's liability to pay duty on LPG in the financial year, uses kilograms or litres; and
  - (b) the person proposes to deal with another quantity of LPG in that financial year, for the same purpose in that financial year, using the other unit of measurement;the Collector is not required to accept the other unit of measurement, but may give the person permission to use the other unit.

*Converting measurements of compressed natural gas*

- (3) For the purposes of the Customs Acts, a quantity of compressed natural gas that is measured in megajoules may be converted to kilograms at the rate of 1 megajoule of compressed natural gas to 0.01893 kilograms of compressed natural gas.

## Division 3—Collector's sales

### 148 Notice of Collector's sale

- (1) For paragraph 276(a) of the Act, public notice of a sale by the Collector must be made by:
  - (a) advertisement in a newspaper circulating in the locality where the sale is to be held; and
  - (b) notice published on the Department's website.
- (2) Sales must not be held until after the end of 1 week from the first notification of the sale, or such longer period as the Collector approves.
- (3) Subsection (2) does not apply to the sale of perishable goods or living animals.

### 149 Conditions of Collector's sale

The following are conditions of sale in relation to sales by the Collector:

- (a) the Collector reserves the right to refuse the bid or tender of any person who has not satisfactorily complied with the conditions of previous sales;
- (b) the highest bidder or tenderer is the purchaser but, if any dispute arises about that bidder, the lot in dispute must be offered for sale again;
- (c) if the purchase money is not paid in cash on the acceptance of the bid or tender (the *first acceptance*):
  - (i) the lot may be offered again; and
  - (ii) the person whose bid or tender was the first acceptance is liable to pay to the Collector any loss sustained due to the failure to pay the purchase money;
- (d) the goods are sold with all faults and, if there is any discrepancy between the quantity stated in the sale list and the actual quantity available for delivery, the Collector is not required to deliver more than the quantity available for delivery;
- (e) all goods remaining in a warehouse after the sale are at the purchaser's risk and expense;
- (f) if the goods are not collected within 14 days after purchase:
  - (i) they may be again offered for sale by the Collector; and
  - (ii) the original purchaser is not entitled to a refund of any money paid by the original purchaser.

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## Division 4—Offences relating to customs documents

### 150 Offences relating to customs documents

#### *Offence about altering a customs document*

(1) A person commits an offence if the person makes an alteration to a customs document.

Penalty: 1 penalty unit.

(2) Subsection (1) does not apply if the alteration is made to the customs document with the authority of the Collector.

Note: A defendant bears an evidential burden in relation to the matter in subsection (2). See subsection 13.3(3) of the *Criminal Code*.

#### *Offence about having an altered customs document*

(3) A person commits an offence if:

(a) the person uses, or has in his or her possession, a customs document; and  
(b) an alteration has been made to the document.

Penalty: 1 penalty unit.

(4) Subsection (3) does not apply if the alteration was made to the customs document with the authority of the Collector.

Note: A defendant bears an evidential burden in relation to the matter in subsection (4). See subsection 13.3(3) of the *Criminal Code*.

#### *Definitions*

(5) In this section:

***alteration*** includes an addition or omission.

## Division 5—Fees

### 150A Fees for performing functions relating to goods of certain international travellers using gateway airports

(1) If, at the request of a person, the Comptroller-General of Customs arranges for a statutory function to be performed:

- (a) in a special processing area for the performance of the function at a gateway airport; and
- (b) in relation to goods of one or more international travellers using the gateway airport;

the person must pay the Commonwealth an agreed fee in respect of the performance of the statutory function and any other statutory functions in relation to those goods.

Note: An agreed fee in respect of the performance of the statutory function and other statutory functions may be payable in anticipation of the performance of the function.

(2) On behalf of the Commonwealth, the Comptroller-General of Customs may make, with a person making a request described in subsection (1), an agreement relating to the amount and payment of a fee that is or will be payable under that subsection.

(3) In this instrument:

**gateway airport** means an aerodrome (whether an airport or not) used by aircraft on overseas flights.

**international traveller** using a gateway airport means a person who:

- (a) arrives at the gateway airport aboard an aircraft on an overseas flight; or
- (b) is due to depart from the gateway airport aboard an aircraft on an overseas flight.

**overseas flight** means:

- (a) a flight from a place outside Australia to a place in Australia; or
- (b) a flight from a place in Australia to a place outside Australia (whether or not after calling at other places in Australia).

**special processing area** of a gateway airport for the performance of a particular statutory function means:

- (a) if the gateway airport is commonly used for overseas flights—an area of the gateway airport other than an area in which that function is performed in relation to goods of:
  - (i) a majority of international travellers arriving at the gateway airport aboard aircraft on overseas flights; or
  - (ii) a majority of international travellers due to depart from the gateway airport aboard aircraft on overseas flights; or

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- (b) if the gateway airport is not commonly used for overseas flights—an area of the gateway airport in which that function is, or is to be, performed in relation to goods of international travellers using the gateway airport.

***statutory function*** means a function under:

- (a) the Act; or
- (b) regulations made under the Act.

## Part 18—Transitional matters

### 151 Things done under the *Customs Regulations 1926*

- (1) If:
  - (a) a thing was done for a particular purpose under the *Customs Regulations 1926* as in force immediately before those Regulations were repealed; and
  - (b) the thing could be done for that purpose under this instrument; the thing has effect for the purposes of this instrument as if it had been done under this instrument.
- (2) Without limiting subsection (1), a reference in that subsection to a thing being done includes a reference to a notice, application or other instrument being given or made.

### 152 Conditions for special reporters

If, immediately before the commencing day, a person's registration as a special reporter was subject to the further condition in regulation 31AA of the *Customs Regulations 1926* as in force immediately before those regulations were repealed, that registration is, on and after the commencing day, subject to the condition in subsection 24(2) of this instrument.

### 153 Approved forms and approved statements

- (1) Subsection (2) applies if:
  - (a) a form or statement approved under section 4A of the Act before the repeal of the *Customs Regulations 1926* is approved for the purposes of a provision of those Regulations; and
  - (b) the form or statement, if approved after that time, could have been approved under that section for the purposes of a provision of this instrument (*the corresponding provision*) that corresponds to the provision of the Regulations mentioned in paragraph (a).
- (2) The form or statement has effect for the purposes of this instrument as if it had been approved for the purposes of the corresponding provision of this instrument.

### 154 Amendments made by the *Customs and Other Legislation Amendment (Australian Border Force) Regulation 2015*

- (1) A document that is a customs document under this instrument immediately before 1 July 2015 is taken on and after that day to continue to be a customs document under this instrument.

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- (2) The reference in paragraph (f) of the definition of *Customs place* in subsection 12(2) to an instrument under subsection 183UA(2) of the Act is a reference to such an instrument in force on or after 1 July 2015 (whether the instrument was made before, on or after that day).
- (3) An accommodation allowance paid before 1 July 2015 to an officer by Customs as mentioned in subsection 13(4) is taken on and after that day to have been an accommodation allowance paid to the officer by the Commonwealth.
- (4) If before 1 July 2015 a person had informed Customs of the matter referred to in paragraph 24(2)(b), then on and after that day the person is taken to have informed the Department of that matter.
- (5) A description given to Customs before 1 July 2015 under subsection 24(2) is taken on and after that day to have been a description given to the Department.
- (6) A return lodged with Customs before 1 July 2015 under paragraph 80(5)(b) is taken on and after that day to have been a return lodged with the Department.
- (7) A number allocated by Customs before 1 July 2015 as mentioned in paragraph 84(3)(b), item 2 of the table in subsection 84(3), paragraph 85(3)(a) or item 3 of the table in clause 1 of Schedule 4 is taken on and after that day to have been a number allocated by a Collector.
- (8) If:
  - (a) a documentary export entry was given to a person before 1 July 2015 as mentioned in subsection 91(2); and
  - (b) the document had not been delivered to Customs before that day;then on and after that day the document is taken to have been given to the person for delivery to the Department.
- (9) A documentary withdrawal of an export entry sent to Customs before 1 July 2015 as mentioned in paragraph 91(3)(a) is taken on and after that day to have been sent to the Department.
- (10) A fax number specified by Customs as mentioned in paragraph 91(3)(a) and in effect immediately before 1 July 2015 is taken on and after that day to have been a fax number specified by a Collector.
- (11) A postal address specified by Customs as mentioned in paragraph 91(3)(b) and in effect immediately before 1 July 2015 is taken on and after that day to have been a postal address specified by a Collector.
- (12) An application left in accordance with subparagraph 107(2)(e)(ii) before 1 July 2015 is taken on and after that day to have been an application left in accordance with that subparagraph as amended by the *Customs and Other Legislation Amendment (Australian Border Force) Regulation 2015*.
- (13) An application taken to have been communicated to Customs before 1 July 2015 as mentioned in section 108 is taken on and after that day to have been an application communicated to the Department.

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- (14) A notification to Customs before 1 July 2015 as mentioned in paragraph 111(4)(a) is taken on and after that day to have been a notification to the Department.
- (15) If before 1 July 2015 Customs told a person of the matter referred to in subparagraph 111(4)(b)(ii), then on and after that day a Collector is taken to have told the person of that matter.
- (16) An authorisation of a person in force immediately before 1 July 2015 under paragraph 134(1)(b) is taken on and after that day to be an authorisation of the person by the Comptroller-General of Customs.
- (17) An infringement notice in force immediately before 1 July 2015 that states the matter referred to in paragraph 137(3)(b) or (6)(c) or 138(4)(b) is taken on and after that day to have stated the matter in relation to the Comptroller-General of Customs.
- (18) An application under subsection 139(1) that is pending immediately before 1 July 2015 is taken on and after that day to be an application to the Comptroller-General of Customs.
- (19) If before 1 July 2015 a payment period was extended under section 139, then on and after that day the Comptroller-General of Customs is taken to have extended that period.
- (20) Written representations made before 1 July 2015 under section 140 are taken on and after that day to be written representations made to the Comptroller-General of Customs.
- (21) An infringement notice withdrawn under section 140 before 1 July 2015 is taken on and after that day to have been withdrawn under that section by the Comptroller-General of Customs.

**155 Amendments made by the *Customs Amendment (Duty Deferral for Australian Trusted Traders) Regulations 2018***

The amendments of these Regulations made by Schedule 1 to the *Customs Amendment (Duty Deferral for Australian Trusted Traders) Regulations 2018* apply in relation to goods entered for home consumption on or after the commencement of that Schedule.

**156 Amendments made by the *Customs Legislation Amendment (Asbestos) Regulations 2019***

The amendments of these Regulations made by the *Customs Legislation Amendment (Asbestos) Regulations 2019* apply in relation to:

- (a) goods imported into Australia on or after the commencement of those Regulations; or
- (b) goods exported from Australia on or after the commencement of those Regulations.

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**157 Amendments made by the *Treasury Laws Amendment (Goods and Services Tax) Regulations 2019***

The amendments of section 94A made by Schedule 2 to the *Treasury Laws Amendment (Goods and Services Tax) Regulations 2019* apply in relation to any goods entered for home consumption after the commencement of that Schedule.

**158 Amendments made by the *Customs Amendment (Fees) Regulations 2020***

The amendments of these Regulations made by Schedule 1 to the *Customs Amendment (Fees) Regulations 2020* apply in relation to requests made, or travel undertaken, on or after the commencement of that Schedule.

**159 Amendments made by the *Customs and Biosecurity Amendment (Deferred Charges for Australian Trusted Traders) Regulations 2021***

The amendments of this instrument made by Schedule 1 to the *Customs and Biosecurity Amendment (Deferred Charges for Australian Trusted Traders) Regulations 2021* apply in relation to goods entered for home consumption on or after the commencement of that Schedule.

**160 Amendments made by the *Home Affairs Legislation Amendment (Digital Passenger Declaration) Regulations 2021***

If at a time in the period:

- (a) starting on the day (the *commencement day*) that Schedule 2 to the *Home Affairs Legislation Amendment (Digital Passenger Declaration) Regulations 2021* commences; and
- (b) ending 3 months after the commencement day;

a proprietor displays a sign that meets the requirements in subsection 65(2), as in force immediately before the commencement day, then the proprietor is taken to have complied with subsection 65(2), as amended by that Schedule, in relation to that time.

**161 Amendments made by the *Customs Legislation Amendment (Flags) Regulations 2022***

The amendments of this instrument made by the *Customs Legislation Amendment (Flags) Regulations 2022* apply in relation to goods imported into Australia on or after the commencement of this section.

**162 Amendments made by the *Customs Amendment (Unentered and Abandoned Goods) Regulations 2022***

- (1) The amendment made by the *Customs Amendment (Unentered and Abandoned Goods) Regulations 2022* to subsection 32(2) of this instrument applies in relation to sale or disposal of goods on or after 1 July 2022:
  - (a) whether the goods were imported before, on or after 1 July 2022; and

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- (b) whether the period that applies to the goods under paragraph 72(1)(b) of the Act ends before, on or after 1 July 2022; and
- (c) whether the goods were removed to a warehouse or other place under subsection 72(1) of the Act before, on or after 1 July 2022.

(2) The amendment made by the *Customs Amendment (Unentered and Abandoned Goods) Regulations 2022* to section 124 of this instrument applies in relation to disposal of goods on or after 1 July 2022, whether the goods were found at a Customs place before, on or after 1 July 2022.

**163 Amendments made by the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024***

- (1) The amendments made by items 1 and 4 of Part 1 of Schedule 1 to the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024* apply to goods on which duty is paid on or after 1 July 2024.
- (2) The amendments made by Part 1 of Schedule 1 to the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024*, in relation to a remission of duty in a circumstance mentioned in item 22 of the table in clause 1 of Schedule 6 to this instrument, apply to goods on which duty is payable on or after 1 January 2025.

**164 Amendments made by the *Home Affairs Legislation Amendment (Australia Travel Declaration and Other Matters) Regulations 2024***

If at a time in the period:

- (a) starting on the day (the *commencement day*) that Schedule 1 of the *Home Affairs Legislation Amendment (Australia Travel Declaration and Other Matters) Regulations 2024* commences; and
- (b) ending 3 months after the commencement day;

a proprietor displays a sign that meets the requirements in subsection 65(2), as in force immediately before the commencement day, then the proprietor is taken to have complied with subsection 65(2), as amended by that Schedule, in relation to that time.

**165 Amendments made by the *Customs Amendment (Renewal of Warehouse Licences) Regulations 2025***

Section 36, as in force immediately before the commencement of Part 14 of Schedule 1 to the *Customs Amendment (Strengthening and Modernising Licensing and Other Measures) Act 2024*, continues to apply on and after that commencement in relation to an application made under subsection 84(1) of the *Customs Act 1901* before that commencement.

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**166 Amendments made by the *Customs Legislation Amendment (Drugs) Regulations 2025***

The amendments of these Regulations made by Part 1 of Schedule 1 to the *Customs Legislation Amendment (Drugs) Regulations 2025* apply in relation to:

- (a) goods imported into Australia on or after the commencement of that Part; or
- (b) goods exported from Australia on or after the commencement of that Part.

## Schedule 1—Tariff subheadings

Note: See sections 9, 10 and 73.

### 1 Tariff subheadings for excise-equivalent goods

For section 9, goods classified under a tariff subheading mentioned in the following table are prescribed as excise-equivalent goods.

<b>Excise-equivalent goods</b>	
<b>Item</b>	<b>Tariff subheading</b>
1	2203.00.63
1A	2203.00.64
1B	2203.00.65
1C	2203.00.66
1D	2203.00.67
2	2203.00.69
3	2203.00.71
4	2203.00.72
5	2203.00.79
6	2203.00.91
7	2203.00.99
8	2204.10.23
9	2204.10.29
10	2204.10.83
11	2204.10.89
12	2204.21.30
13	2204.21.90
13A	2204.22.30
13B	2204.22.90
14	2204.29.30
15	2204.29.90
16	2205.10.30
17	2205.10.90
18	2205.90.30
19	2205.90.90
20	2206.00.13
21	2206.00.14
22	2206.00.21
23	2206.00.22

**Schedule 1** Tariff subheadings

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<b>Excise-equivalent goods</b>	
<b>Item</b>	<b>Tariff subheading</b>
24	2206.00.23
25	2206.00.24
26	2206.00.52
27	2206.00.59
28	2206.00.62
29	2206.00.69
30	2206.00.72
31	2206.00.73
31A	2206.00.76
31B	2206.00.77
32	2206.00.78
32A	2206.00.79
33	2206.00.82
34	2206.00.83
35	2206.00.89
36	2206.00.92
37	2206.00.99
38	2207.10.00
39	2207.20.10
40	2208.20.10
41	2208.20.90
42	2208.30.00
43	2208.40.00
44	2208.50.00
45	2208.60.00
46	2208.70.00
47	2208.90.20
48	2208.90.90
49	2401.10.00
50	2401.20.00
51	2401.30.00
52	2402.10.20
53	2402.10.80
54	2402.20.20
55	2402.20.80
56	2403.11.00
57	2403.19.10
58	2403.19.90

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**Excise-equivalent goods**

<b>Item</b>	<b>Tariff subheading</b>
59	2403.91.00
60	2403.99.80
60A	2404.11.00
61	2707.10.00
62	2707.20.00
63	2707.30.00
64	2707.50.00
65	2709.00.90
66	2710.12.61
67	2710.12.62
68	2710.12.69
69	2710.12.70
70	2710.19.16
71	2710.19.22
72	2710.19.28
73	2710.19.40
74	2710.19.51
75	2710.19.52
76	2710.19.53
77	2710.19.70
78	2710.19.91
79	2710.19.92
80	2710.20.00
81	2710.91.16
82	2710.91.22
83	2710.91.28
84	2710.91.40
85	2710.91.51
86	2710.91.52
87	2710.91.53
88	2710.91.61
89	2710.91.62
90	2710.91.69
91	2710.91.70
92	2710.91.80
93	2710.91.91
94	2710.91.92
95	2710.99.16

**Schedule 1** Tariff subheadings

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<b>Excise-equivalent goods</b>	
<b>Item</b>	<b>Tariff subheading</b>
96	2710.99.22
97	2710.99.28
98	2710.99.40
99	2710.99.51
100	2710.99.52
101	2710.99.53
102	2710.99.61
103	2710.99.62
104	2710.99.69
105	2710.99.70
106	2710.99.80
107	2710.99.91
108	2710.99.92
109	2711.11.00
110	2711.12.10
111	2711.13.10
112	2711.21.10
113	2902.20.00
114	2902.30.00
115	2902.41.00
116	2902.42.00
117	2902.43.00
118	2902.44.00
119	3403.11.10
120	3403.11.90
121	3403.19.10
122	3403.19.90
123	3403.91.10
124	3403.91.90
125	3403.99.10
126	3403.99.90
127	3811.21.10
128	3811.21.90
129	3817.00.10
130	3819.00.00
131	3824.99.30
132	3824.99.40
133	3826.00.10

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**Excise-equivalent goods**

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Item	Tariff subheading
134	3826.00.20

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**2 Tariff subheadings for like customable goods**

For section 10, goods classified under a tariff subheading mentioned in the following table are prescribed as like customable goods.

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**Like customable goods**

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Item	Tariff subheading
1	2203.00.63
2	2203.00.64
2A	2203.00.65
2B	2203.00.66
2C	2203.00.67
3	2203.00.69
4	2203.00.71
5	2203.00.72
6	2203.00.79
7	2203.00.91
8	2203.00.99
9	2204.10.21
10	2204.10.22
11	2204.10.23
12	2204.10.29
13	2204.10.81
14	2204.10.82
15	2204.10.83
16	2204.10.89
17	2204.21.10
18	2204.21.20
19	2204.21.30
20	2204.21.90
20A	2204.22.30
20B	2204.22.90
21	2204.29.10
22	2204.29.20
23	2204.29.30
24	2204.29.90

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**Schedule 1 Tariff subheadings**

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<b>Like customizable goods</b>	
<b>Item</b>	<b>Tariff subheading</b>
25	2204.30.10
26	2204.30.90
27	2205.10.10
28	2205.10.20
29	2205.10.30
30	2205.10.90
31	2205.90.10
32	2205.90.20
33	2205.90.30
34	2205.90.90
35	2206.00.13
36	2206.00.14
37	2206.00.21
38	2206.00.22
39	2206.00.23
40	2206.00.24
41	2206.00.41
42	2206.00.42
43	2206.00.51
44	2206.00.52
45	2206.00.59
46	2206.00.61
47	2206.00.62
48	2206.00.69
49	2206.00.72
50	2206.00.73
50A	2206.00.76
50B	2206.00.77
51	2206.00.78
51A	2206.00.79
52	2206.00.82
53	2206.00.83
54	2206.00.89
55	2206.00.92
56	2206.00.99
57	2207.10.00
58	2207.20.10
59	2208.20.10

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**Like customizable goods**

<b>Item</b>	<b>Tariff subheading</b>
60	2208.20.90
61	2208.30.00
62	2208.40.00
63	2208.50.00
64	2208.60.00
65	2208.70.00
66	2208.90.10
67	2208.90.20
68	2208.90.90
69	2401.10.00
70	2401.20.00
71	2401.30.00
72	2402.10.20
73	2402.10.80
74	2402.20.20
75	2402.20.80
76	2403.11.00
77	2403.19.10
78	2403.19.90
79	2403.91.00
80	2403.99.80
80A	2404.11.00
81	2707.10.00
82	2707.20.00
83	2707.30.00
84	2707.50.00
85	2709.00.90
86	2710.12.61
87	2710.12.62
88	2710.12.69
89	2710.12.70
90	2710.19.16
91	2710.19.22
92	2710.19.28
93	2710.19.40
94	2710.19.51
95	2710.19.52
96	2710.19.53

**Schedule 1 Tariff subheadings**

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<b>Like customizable goods</b>	
<b>Item</b>	<b>Tariff subheading</b>
97	2710.19.70
98	2710.20.00
99	2710.91.16
100	2710.91.22
101	2710.91.28
102	2710.91.40
103	2710.91.51
104	2710.91.52
105	2710.91.53
106	2710.91.61
107	2710.91.62
108	2710.91.69
109	2710.91.70
110	2710.91.80
111	2710.99.16
112	2710.99.22
113	2710.99.28
114	2710.99.40
115	2710.99.51
116	2710.99.52
117	2710.99.53
118	2710.99.61
119	2710.99.62
120	2710.99.69
121	2710.99.70
122	2710.99.80
123	2711.11.00
124	2711.12.10
125	2711.13.10
126	2711.21.10
127	2902.20.00
128	2902.30.00
129	2902.41.00
130	2902.42.00
131	2902.43.00
132	2902.44.00
133	3817.00.10
134	3824.99.30

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**Like customable goods**

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<b>Item</b>	<b>Tariff subheading</b>
135	3824.99.40
136	3826.00.10
137	3826.00.20

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**4 Tariff subheadings for customable beverages**

For section 73, goods classified under a tariff subheading mentioned in the following table are prescribed.

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**Customable beverages**

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<b>Item</b>	<b>Tariff subheading</b>
1	2204.10.23
2	2204.10.29
3	2204.10.83
4	2204.10.89
4A	2204.22.30
4B	2204.22.90
5	2204.29.30
6	2204.29.90
7	2205.90.30
8	2205.90.90
9	2206.00.52
10	2206.00.59
11	2206.00.62
12	2206.00.69
13	2206.00.92
14	2206.00.99
15	2207.10.00
16	2208.20.10
17	2208.20.90
18	2208.30.00
19	2208.40.00
20	2208.50.00
21	2208.60.00
22	2208.70.00
23	2208.90.20
24	2208.90.90

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## **Schedule 2—Access to passenger information—prescribed laws**

Note: See section 23.

### **1 Access to passenger information—prescribed laws**

For section 23, the laws of the Commonwealth set out in the following table are prescribed.

<b>Access to passenger information—prescribed laws</b>	
<b>Item</b>	<b>Law of the Commonwealth</b>
1	<i>A New Tax System (Goods and Services Tax) Act 1999</i>
2	<i>Australian Crime Commission Act 2002</i>
3	<i>Australian Security Intelligence Organisation Act 1979</i>
4	<i>Aviation Transport Security Act 2004</i>
5	<i>Bankruptcy Act 1966</i>
5A	<i>Biosecurity Act 2015</i>
6	<i>Chemical Weapons (Prohibition) Act 1994</i>
7	<i>Commerce (Trade Descriptions) Act 1905</i>
8	<i>Copyright Act 1968</i>
9	<i>Crimes Act 1914</i>
10	<i>Crimes (Aviation) Act 1991</i>
11	<i>Crimes (Hostages) Act 1989</i>
12	<i>Crimes (Internationally Protected Persons) Act 1976</i>
13	<i>Crimes (Ships and Fixed Platforms) Act 1992</i>
14	<i>Criminal Code Act 1995</i>
15	<i>Defence Act 1903</i>
16	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
17	<i>Family Law Act 1975</i>
18	<i>Financial Transaction Reports Act 1988</i>
19	<i>Fisheries Management Act 1991</i>
20	<i>Foreign Passports (Law Enforcement and Security) Act 2005</i>
21	<i>Geneva Conventions Act 1957</i>
22	<i>Migration Act 1958</i>
23	<i>Narcotic Drugs Act 1967</i>
24	<i>National Health Act 1953</i>
25	<i>Olympic Insignia Protection Act 1987</i>
26	<i>Passenger Movement Charge Collection Act 1978</i>
27	<i>Proceeds of Crime Act 1987</i>

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**Access to passenger information—prescribed laws**

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<b>Item</b>	<b>Law of the Commonwealth</b>
28	<i>Proceeds of Crime Act 2002</i>
29	<i>Protection of Movable Cultural Heritage Act 1986</i>
31	<i>Therapeutic Goods Act 1989</i>
32	<i>Trade Marks Act 1995</i>
33	Any regulations made under an Act mentioned in this table.

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## **Schedule 3—Goods classified under an AHECC subheading**

Note: See section 70 and subsections 71(1) and 90(1).

### **1 Goods classified under an AHECC subheading**

(1) For section 70 and subsections 71(1) and 90(1), goods classified under an AHECC subheading mentioned in the following table are prescribed.

<b>Goods classified under an AHECC subheading</b>		
<b>Item</b>	<b>AHECC subheading</b>	<b>Descriptor from AHECC</b>
1	2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher
2	2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength
3	2208.20.10	Brandy (grape) obtained by distilling grape wine or grape marc
4	2208.20.90	Spirits obtained by distilling grape wine or grape marc (excl. grape brandy)
5	2208.30.00	Whiskies
6	2208.40.00	Rum and other spirits obtained by distilling fermented sugar-cane products
7	2208.50.00	Gin and Geneva
8	2208.60.00	Vodka
9	2208.70.00	Liqueurs and cordials
10	2208.90.00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, spirits, liqueurs and other spirituous beverages (excl. those of HS 220820 to 220870)
11	2401.10.00	Unmanufactured tobacco, not stemmed/stripped
12	2401.20.00	Unmanufactured tobacco, partly or wholly stemmed/stripped
13	2401.30.00	Tobacco refuse
14	2402.10.01	Cigars, cheroots and cigarillos, containing tobacco, not exceeding in weight 0.8 grams of tobacco content per stick
15	2402.10.02	Cigars, cheroots and cigarillos, containing tobacco, exceeding in weight 0.8 grams of tobacco content per stick
16	2402.20.01	Cigarettes containing tobacco, not exceeding in weight 0.8 grams per stick of tobacco content
17	2402.20.02	Cigarettes containing tobacco, exceeding in weight 0.8 grams per stick of tobacco content
18	2402.90.00	Cigars, cheroots, cigarillos and cigarettes, containing tobacco substitutes
19	2403.11.00	Smoking tobacco intended for use in a water pipe, as specified in Subheading Note 1 to Chapter 24, whether or not containing tobacco substitutes in any proportion

**Goods classified under an AHECC subheading**

Item	AHECC subheading	Descriptor from AHECC
20	2403.19.03	Cut smoking tobacco, whether or not containing tobacco substitutes in any proportion (excl. water pipe tobacco as specified in Subheading Note 1 to Chapter 24 (HS 240311))
21	2403.19.04	Smoking tobacco, whether or not containing tobacco substitutes in any proportion (excl. water pipe tobacco as specified in Subheading Note 1 to Chapter 24 (HS 240311); and cut tobacco)
22	2403.91.10	Homogenised or reconstituted tobacco
23	2403.99.90	Manufactured tobacco and manufactured tobacco substitutes; and tobacco extracts and essences (excl. cigars, cheroots, cigarillos, cigarettes; smoking tobacco; homogenised or reconstituted tobacco; and medicinal cigarettes (HS 30))
24	2404.11.10	Products intended for inhalation without combustion, containing tobacco or reconstituted tobacco
25	2404.19.90	Products intended for inhalation without combustion, not containing tobacco, reconstituted tobacco or nicotine

Note: The descriptors are taken from the AHECC and are included for information only. The descriptors might contain references to other parts of the AHECC.

(2) In this instrument:

**AHECC** means the document known as the *Australian Harmonized Export Commodity Classification*, published by the Australian Bureau of Statistics.

Note 1: This document is incorporated as in force from time to time (see subsection 270(3A) of the Act).

Note 2: The *Australian Harmonized Export Commodity Classification* could in 2015 be viewed on the Australian Bureau of Statistics' website (<http://www.abs.gov.au>).

## **Schedule 4—Particulars for goods not required to be entered for export**

Note: See paragraph 85(3)(b).

### **1 Particulars for goods not required to be entered for export**

For paragraph 85(3)(b), for a circumstance mentioned in an item in the following table, the particular mentioned in the item is prescribed.

<b>Particulars for goods not required to be entered for export</b>		
<b>Item</b>	<b>Circumstance</b>	<b>Particulars</b>
1	The goods are entered for export.	The export entry advice number
2	A submanifest number for the goods has been allocated by a Collector.	The submanifest number
3	The goods are transhipped goods.	The number allocated by a Collector to those goods
4	The goods: (a) are described in paragraph 113(2)(a) of the Act; and (b) have not been entered for export.	The code EXPE
5	The goods: (a) are described in paragraph 113(2)(b) of the Act; and (b) have not been entered for export.	The code EXLV
6	The goods: (a) are consigned by post or diplomatic bag of mail; and (b) have not been entered for export.	The code EXML
7	The goods: (a) are ship's stores or aircraft's stores; and (b) have not been entered for export.	The code EXSP
8	The goods: (a) have been delivered in accordance with a permission granted under section 162A of the Act; and (b) have not been entered for export.	The code EXTI
9	The goods: (a) are military goods that are: (i) the property of the Commonwealth; and (ii) for use overseas by the Defence Force or part of the Defence Force;	The code EXDD

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**Particulars for goods not required to be entered for export**

Item	Circumstance	Particulars
	and	
	(b) have not been entered for export.	
10	The goods have been entered for export by document under paragraph 126E(2)(b) of the Act, during a period between:	The code EXCC
	(a) the time the Comptroller-General of Customs gives notice of the occurrence mentioned in paragraph 126E(1)(a) of the Act; and	
	(b) the time the Comptroller-General of Customs gives notice of the occurrence mentioned in paragraph 126E(1)(b) of the Act.	
11	Both of the following apply:	The following:
	(a) the goods are described in paragraph 113(2)(a) or 113(2)(b) of the Act;	(a) a description of the goods;
	(b) there is no submanifest number for the goods.	(b) the name of the owner of the goods;
		(c) the country that is the final destination of the goods
12	The goods are to be consigned by ship.	The following:
		(a) the international vessel identification number;
		(b) the number of the voyage on which the goods will be exported
13	The goods are to be consigned by ship and exported in a container.	The number of the container
14	The goods are to be consigned by ship but not in a container.	The voyage booking reference or the bill of lading reference
15	The goods are to be consigned by air.	The following:
		(a) the number or reference of the air waybill on which the goods are listed;
		(b) the flight number of the aircraft on which the goods will be exported

## **Schedule 5—Costs of a factory—overheads**

Note: See section 97.

### **1 Costs of a factory—overheads**

(1) For section 97, the costs mentioned in the following table are prescribed.

<b>Allowable expenditure of a factory on overheads</b>	
<b>Item</b>	<b>Costs</b>
1	The cost of inspection and testing of materials and goods.
2	The cost of insurance of the following kinds: (a) insurance of plant, equipment and materials used in the production of the goods; (b) insurance of work in progress and finished goods; (c) liability insurance; (d) accident compensation insurance; (e) insurance against consequential loss from accident to plant and equipment.
3	The cost of dies, moulds, tooling and the depreciation, maintenance and repair of plant and equipment. Note: See subclause (2).
4	The cost of interest payments for plant and equipment.
5	The cost of research, development, design and engineering.
6	The cost of the following items in relation to real property used in the production of the goods: (a) insurance; (b) rent and leasing; (c) mortgage interest; (d) depreciation on buildings; (e) maintenance and repair; (f) rates and taxes. Note: See subclause (2).
7	The cost of leasing of plant and equipment.
8	The cost of energy, fuel, water, lighting, lubricants, rags and other materials and supplies not directly incorporated in manufactured goods.
9	The cost of storage of goods at a factory.
10	The cost of royalties or licences in relation to patented machines or processes used in the manufacture of the goods or in relation to the right to manufacture the goods.
11	The cost of subscriptions to standards institutions and industry and research associations.
12	The cost of the provision of medical care, cleaning services, cleaning materials and equipment, training materials and safety and protective clothing and equipment.
13	The cost of the disposal of non-recyclable waste.
14	The cost of subsidisation of a factory cafeteria to the extent not recovered by returns.

**Allowable expenditure of a factory on overheads**

Item	Costs
15	The cost of factory security.
16	The cost of computer facilities allocated to the process of manufacture of the goods.
17	The cost of contracting out part of the manufacturing process within Australia or New Zealand.
18	The cost of employee transport.
19	The cost of vehicle expenses.
20	The cost of any tax in the nature of a fringe benefits tax.

(2) For items 3 and 6 of the table in subclause (1), the cost of depreciation of plant, equipment or buildings must be worked out in accordance with generally accepted accounting principles, as applied by the manufacturer.

(3) In working out a cost for subclause (1), the costs mentioned in the following table are not included.

**Allowable expenditure of a factory on overheads—exceptions**

Item	Costs
1	Any cost or expense relating to the general expense of doing business, including any cost or expense relating to insurance or to executive, financial, sales, advertising, marketing, accounting or legal services.
2	The cost of telephone, mail and other means of communication.
3	The cost of international travel expenses, including fares and accommodation.
4	The cost of the following items in relation to real property used by persons carrying out administrative functions:
	(a) insurance;
	(b) rent and leasing;
	(c) mortgage interest;
	(d) depreciation on buildings;
	(e) maintenance and repair;
	(f) rates and taxes.
5	The cost of conveying, insuring or shipping the goods after manufacture.
6	The cost of shipping containers or packing the goods into shipping containers.
7	The cost of any royalty payment relating to a licensing agreement to distribute or sell the goods.
8	The manufacturer's profit and the profit or remuneration of any trader, agent, broker or other person dealing in the goods after manufacture.
9	Any other cost incurred after the completion of manufacture of the goods.

(4) However, if preference claim goods are claimed to be the manufacture of Papua New Guinea or a Forum Island Country, the following costs are prescribed for section 97 (in addition to the costs mentioned in subclause (1)):

(a) 25% of the cost of telecommunications;

- (b) the cost of international travel expenses incurred to allow one person to travel, in a year, to attend one trade fair or to purchase equipment;
- (c) the cost of contracting out part of the manufacturing process within Papua New Guinea or a Forum Island Country.

## Schedule 6—Refunds, rebates and remissions of duty

Note: See section 102.

### 1 Circumstances in which a refund, rebate or remission may be made

For section 102, the following table sets out circumstances in which a refund, rebate or remission of duty may be made by a Collector.

Note: An application may be required (see section 106).

Circumstances for refunds, rebates and remissions	
Item	Circumstances
1	Duty has been paid or is payable on goods that have deteriorated or been damaged, lost or destroyed: (a) after being received at the place of export of the goods; and (b) before the goods became subject to customs control under the Act.
2	Duty has been paid or is payable on goods that have, while subject to customs control under the Act, deteriorated or been damaged or destroyed.
3	Duty has been paid or is payable on goods that have been: (a) lost while subject to customs control under the Act; or (b) stolen after being received at the place of export of the goods and before the goods left customs control under the Act.
4	Duty has been paid or is payable on goods in relation to which: (a) all of the following apply: (i) the goods have deteriorated or been damaged or destroyed while undergoing treatment under the Biosecurity Act 2015 or the Quarantine Act 1908, as in force before 16 June 2016; (ii) the deterioration, damage or destruction is directly or indirectly attributable to the treatment; (iii) the goods were subject to customs control under the Act at the time of the treatment; or (b) both of the following apply: (i) the goods were destroyed under the Biosecurity Act 2015 or the Quarantine Act 1908, as in force before 16 June 2016; (ii) the goods were subject to customs control under the Act at the time they were destroyed.
5	All of the following apply: (a) an import entry in relation to goods is withdrawn under section 71F of the Act; (b) the amount of duty specified in the import entry in relation to the goods has been paid; (c) none of items 1, 2, 3, 4 and 13 apply.
6	Both of the following apply: (a) item 7 does not apply; (b) duty has been paid on goods because of manifest error of fact or patent misconception of the law.

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**Circumstances for refunds, rebates and remissions**

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<b>Item</b>	<b>Circumstances</b>
<p>Note: A refund of duty is not payable under this item to a certain extent: see the <i>Customs (International Obligations) Regulation 2015</i>.</p>	
7	<p>Both of the following apply:</p> <ul style="list-style-type: none"><li>(a) duty has been paid on gaseous fuel because of manifest error of fact or patent misconception of the law;</li><li>(b) the person claiming a refund of the duty reasonably believes that the entity to which the goods were sold or supplied considered, at the time of the sale or supply, that duty was not payable on the goods.</li></ul>
8	<p>A decision mentioned in subsection 273GA(2) of the Act has been reviewed by the Administrative Review Tribunal and the Tribunal, or a court on appeal from the Tribunal, has:</p> <ul style="list-style-type: none"><li>(a) held that the amount of duty payable (if any) is less than the amount of duty demanded in consequence of the decision; or</li><li>(b) remitted the matter to a Collector who has accordingly decided that the amount of duty payable (if any) is less than the amount demanded in consequence of the decision.</li></ul>
9	<p>There is a reduction of the duty payable on goods entered for home consumption on which duty has been paid, because of:</p> <ul style="list-style-type: none"><li>(a) a Customs Tariff, or a Customs Tariff alteration, proposed in the Parliament; or</li><li>(b) the making of an instrument under subsection 273EA(1) of the Act giving notice of an intention to propose in the Parliament a Customs Tariff or a Customs Tariff alteration; or</li><li>(c) in the case of an amendment of the <i>Customs Tariff Act 1995</i>—the later of:<ul style="list-style-type: none"><li>(i) the Royal Assent to the amendment; or</li><li>(ii) the commencement of the amendment.</li></ul></li></ul>
10	<p>Both of the following apply:</p> <ul style="list-style-type: none"><li>(a) duty has been paid on goods;</li><li>(b) after the duty was paid, a by-law or determination is made under Part XVI of the Act, or a tariff concession order is made under Part XVA of the Act, to the effect that duty:<ul style="list-style-type: none"><li>(i) is not payable on those goods; or</li><li>(ii) is payable on those goods at a rate which is less than the rate that applied when the goods were entered for home consumption.</li></ul></li></ul>
11	<p>All of the following apply:</p> <ul style="list-style-type: none"><li>(a) the price of goods for the purposes of Division 2 of Part VIII of the Act was taken into account in determining, under that Division, the customs value of the goods;</li><li>(b) a rebate (as defined by subsection 154(1) of the Act) of, or other decrease in, that price accrues to the importer of the goods;</li><li>(c) the rebate or decrease:<ul style="list-style-type: none"><li>(i) was not taken into account in determining the customs value; and</li><li>(ii) is not a rebate, or decrease, mentioned in item 12.</li></ul></li></ul>
12	<p>The Collector is satisfied that:</p> <ul style="list-style-type: none"><li>(a) the price of goods for the purposes of Division 2 of Part VIII of the Act was taken into account in determining, under that Division, the customs value of the goods; and</li><li>(b) a rebate (as defined by subsection 154(1) of the Act) of, or other decrease in, that price accrues to the importer of the goods:<ul style="list-style-type: none"><li>(i) because of a fault or defect in the goods; or</li></ul></li></ul>

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**Circumstances for refunds, rebates and remissions**

<b>Item</b>	<b>Circumstances</b>
	<ul style="list-style-type: none"> <li>(ii) because the goods did not conform to contract specifications given by the importer to the manufacturer or supplier; and</li> <li>(c) the rebate or decrease was not taken into account in determining the customs value.</li> </ul>
13	<p>The Collector is satisfied that:</p> <ul style="list-style-type: none"> <li>(a) the customs value of goods has been determined under Division 2 of Part VIII of the Act; and</li> <li>(b) a decrease in the value of the goods that would have resulted in a decrease in the customs value occurred before the determination: <ul style="list-style-type: none"> <li>(i) because of a fault or defect in the goods; or</li> <li>(ii) because the goods did not conform to contract specifications given by the importer to the manufacturer or supplier; and</li> </ul> </li> <li>(c) the decrease in the value of the goods was not taken into account in determining the customs value; and</li> <li>(d) all reasonable steps available to the importer have been taken to obtain redress from the manufacturer or supplier, but without success; and</li> <li>(e) no rebate of, or other decrease in, the price of the goods accrues to the importer under item 12.</li> </ul>
14	<p>All of the following apply:</p> <ul style="list-style-type: none"> <li>(a) duty has been paid on petrol;</li> <li>(b) the petrol, in whole or in part, is returned to a warehouse or to the licensed manufacturer (within the meaning of the <i>Excise Act 1901</i>) of the petrol;</li> <li>(ba) the petrol has not been used;</li> <li>(bb) the petrol is subject to further manufacture or production;</li> <li>(c) the requirements in section 103 are met.</li> </ul>
15	Duty has been paid on goods that were first entered for home consumption at a time when a TCO, made in relation to those goods under Part XVA of the Act, was in force or was taken to have come into force.
16	<p>Duty has been paid on a passenger motor vehicle that:</p> <ul style="list-style-type: none"> <li>(a) was imported solely for testing, evaluation or engineering development; and</li> <li>(b) was new or unused when it was imported; and</li> <li>(c) is donated to an education institution that undertakes, in writing, to dispose of it only for scrap.</li> </ul>
17	Duty has been paid on an automotive component that is donated to an education institution that undertakes, in writing, to dispose of it only for scrap.
18	<p>Duty is payable on goods that:</p> <ul style="list-style-type: none"> <li>(a) are liquefied natural gas; and</li> <li>(b) are not intended for use in an internal combustion engine in either a motor vehicle or vessel.</li> </ul>
19	<p>Duty is payable on goods that:</p> <ul style="list-style-type: none"> <li>(a) are liquefied petroleum gas; and</li> <li>(b) are not intended for use in an internal combustion engine in either a motor vehicle or vessel.</li> </ul>

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**Circumstances for refunds, rebates and remissions**

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<b>Item</b>	<b>Circumstances</b>
20	All of the following apply: (a) duty has been paid on tobacco products imported into Australia; (b) the tobacco products have been sold, by the person who paid the duty, to: (i) the proprietor of an inwards duty free shop; or (ii) the proprietor of an outwards duty free shop; (c) the tobacco products have been received by the proprietor of the duty free shop; (d) the tobacco products were sold to the proprietor of the duty free shop for the purposes of the proprietor selling the tobacco products to a relevant traveller (within the meaning of subsections 96A(1) and 96B(1) of the Act).
21	All of the following apply: (a) duty has been paid on tobacco products imported into Australia; (b) the tobacco products have been sold, by the person who paid the duty, to the holder of a warehouse licence in respect of a warehouse that is licensed to warehouse either or both of the following: (i) aircraft's stores; (ii) ship's stores; (c) the tobacco products have been received by the holder of the warehouse licence; (d) the tobacco products were sold for the purposes of the operation of the warehouse as a seller of either or both of the following: (i) aircraft's stores; (ii) ship's stores.
22	All of the following apply: (a) duty is payable on goods that are excise-equivalent goods classified under a tariff subheading mentioned in any of the following items of the table in clause 1 of Schedule 1: (i) item 39; (ii) items 61 to 69 (other than item 66); (iii) items 70 to 77 (other than item 73); (iv) items 80 to 89 (other than item 84 or 88); (v) items 90 to 99 (other than item 93, 94 or 98); (vi) items 100 to 109 (other than item 102, 107 or 108); (vii) items 110 to 118; (viii) item 129; (ix) items 131 to 134; (b) the goods are stores for the use of passengers or crew of a ship, or for the service of a ship; (c) the goods are for the purpose of carrying on an enterprise (within the meaning of the <i>New Tax System (Goods and Services Tax) Act 1999</i> ); (d) the ship has a gross tonnage (within the meaning of the <i>Shipping Reform (Tax Incentives) Act 2012</i> ) of at least 400; (e) the ship is not a ship (within the meaning of Part VII of the Act). Note: Under Part VII of the Act, <i>ship</i> does not include: (a) a ship that is not currently engaged in making international voyages; or (b) a ship that is currently engaged in making international voyages but is about to make a voyage other than an international voyage.

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## **Schedule 7—Tier 1 and tier 2 goods**

Note: See section 130.

### **Part 1—Tier 1 goods**

#### **1 Tier 1 goods**

(1) For subsection 130(1), drugs and other goods mentioned in the following table are tier 1 goods.

<b>Tier 1 goods</b>	
<b>Item</b>	<b>Goods</b>
1AAA	1-boc-4-piperidone
1AAB	1-phenyl-2-propyl-2-yl 4-methylbenzenesulfonate
1AAC	3,4-MDP-2-P methyl glycidic acid (otherwise known as PMK glycidic acid) and its ethyl, propyl, isopropyl, butyl, isobutyl, sec-butyl and tert-butyl esters
1A	3-(3', 4'-methylenedioxyphenyl)-2-methyl glycidic acid, sodium salt (otherwise known as NaMDMG)
1	3,4-methylenedioxyphenyl-2-propanone
1AA	3-phenyl-2-methyl glycidic acid, sodium salt
1AB	4-anilino-N-phenethylpiperidine (otherwise known as ANPP)
1AC	Alpha-phenylacetacetamide (otherwise known as APAA)
1AD	Alpha-phenylacetacetoneitrile (otherwise known as APAAN)
2	Anabolic or androgenic substances
2A	Chloroephedrine
2B	Chloropseudoephedrine
3	Darbepoetin alfa
3A	Diethyl 2-(2-phenylacetyl) propanedioate
4	Ephedrine
5	Ergometrine
6	Ergotamine
7	Erythropoietin
7A	Ethyl alpha-phenylacetacetate (otherwise known as EAPA)
8	Gammabutyrolactone
9	Isosafrole
10	Methcathinone
10A	Methyl 3-(3', 4'-methylenedioxyphenyl)-2-methyl glycidate (otherwise known as MMDMG)
10B	Methyl 3-phenyl-2-methyl glycidate
10C	Methyl alpha-phenylacetacetate (otherwise known as MAPA)

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**Schedule 7** Tier 1 and tier 2 goods**Part 1** Tier 1 goods**Tier 1 goods**

Item	Goods
11	N-acetylantranilic acid
12	Natural and manufactured gonadotrophins, including menotrophins, Follicle Stimulating Hormone, Luteinising Hormone and Human Chorionic Gonadotrophin
13	Natural and manufactured growth hormones, including somatropin, somatrem, somatomedins and insulin-like growth factors (not insulins) and growth hormone releasing hormones (somatorelin and synthetic analogues)
13A	N-phenethyl-4-piperidone (otherwise known as NPP)
13B	P-2-P ethyl glycidate
13C	P-2-P methyl glycidic acid (otherwise known as BMK glycidic acid) and its methyl, ethyl, propyl, isopropyl, butyl, isobutyl, sec-butyl and tert-butyl esters
14	Phenylacetic acid
15	Phenylpropanolamine
16	Phenyl-2-propanone
16A	Phenyl-2-propanone bisulphite
16B	4-piperidone
17	Piperonal
18	Pseudoephedrine
19	Safrole
20	Salts and esters of a drug mentioned in item 4, 5, 6, 10, 15 or 18 that contain at least the critical quantity of the drug
21	Salts and esters of a substance mentioned in item 1, 8, 9, 11, 14, 16, 17 or 19
22	A commercial quantity of objectionable goods
23	An objectionable good imported for any of the following purposes: (a) selling the good; (b) letting the good for hire; (c) offering or exposing the good for sale or hire, by way of trade; (d) distributing the good for the purpose of trade; (e) exhibiting or displaying the good in public.
24	The following: (a) asbestos; (b) in the case of exportation—goods mentioned in Schedule 1 to the <i>Customs (Prohibited Exports) Regulations 1958</i> that contain asbestos; (c) in the case of importation—goods containing asbestos

(2) In this instrument:

***commercial quantity of objectionable goods*** means 25 or more objectionable goods.

***objectionable good*** means a good, including a publication, to which:

- (a) regulation 3 of the Prohibited Exports Regulations applies; or
- (b) regulation 4A of the Prohibited Imports Regulations applies.

## 2 Critical quantities of drugs

For subsection 130(1), the quantity mentioned in an item in the following table is the critical quantity for the goods mentioned in the item.

<b>Critical quantities of drugs</b>		
<b>Item</b>	<b>Goods</b>	<b>Quantity</b>
1	Anabolic or androgenic substances	20g
2	Ephedrine	25g
3	Ergometrine	0.006g
4	Ergotamine	0.5g
5	Methcathinone	2g
6	Phenylpropanolamine	14g
7	Pseudoephedrine	25g

## **Part 2—Tier 2 goods**

### **3 Tier 2 goods**

(1) For subsection 130(2), the goods mentioned in the following table are tier 2 goods.

<b>Tier 2 goods</b>	
<b>Item</b>	<b>Goods</b>
1	Goods specified in Part 2 of Schedule 13 to the Prohibited Imports Regulations.
3	Goods that: (a) regulation 4A of the Prohibited Imports Regulations applies to; and (b) are items of child abuse material.
4	Firearms, firearm accessories, firearm parts, firearm magazines, ammunition and components of ammunition to which subregulation 4F(1) of the Prohibited Imports Regulations applies.
5	Counterfeit credit, debit and charge cards mentioned in regulation 4T of the Prohibited Imports Regulations.
6	Prescribed goods within the same meaning as subregulation 5J(1) of the Prohibited Imports Regulations (goods containing certain chemical compounds).
7	Goods that: (a) regulation 3 of the Prohibited Exports Regulations applies to; and (b) are items of child abuse material.
8	Goods specified in item 1 of Schedule 6 to the Prohibited Exports Regulations (human body fluids, organs and other tissue).
9	Goods specified in Schedule 7 to the Prohibited Exports Regulations (fissionable or radioactive materials).
10	Counterfeit credit, debit and charge cards mentioned in regulation 13D of the Prohibited Exports Regulations.
11	Goods mentioned in regulation 13E of the Prohibited Exports Regulations (defence and strategic goods).
12	Viable material derived from human embryo clones mentioned in: (a) regulation 8A of the Prohibited Exports Regulations; or (b) regulation 5L of the Prohibited Imports Regulations.

(2) In this instrument:

***viable material*** means living tissue and cells.

## Schedule 8—Infringement notices

Note: See section 135.

### 1 Provisions subject to infringement notices

For section 135, a provision of the Act that is mentioned in the following table is *subject to an infringement notice* under Division 2 of Part 15.

Provisions subject to infringement notice	
Item	Provision
1	Subsection 33(2)
2	Subsection 33(3)
3	Subsection 33(6)
4	Subsection 36(2)
5	Subsection 36(6)
6	Subsection 36(7)
7	Subsection 50(4)
8	Subsection 60(1)
9	Subsection 60(2)
10	Subsection 60(3)
11	Subsection 61(1)
12	Subsection 64(13)
13	Subsection 64AA(10)
14	Subsection 64AAB(7)
15	Subsection 64AAC(6)
16	Subsection 64AB(10)
17	Subsection 64ABAA(9)
18	Subsection 64ACD(2)
19	Subsection 64AE(1)
20	Subsection 64A(1)
21	Subsection 64A(2)
22	Subsection 64A(3)
23	Subsection 71AAAQ(1)
24	Subsection 71G(1)
25	Subsection 73(1)
26	Subsection 73(2)
27	Subsection 74(6)
28	Subsection 77R(1)
29	Subsection 77Y(4)

**Schedule 8** Infringement notices

<b>Provisions subject to infringement notice</b>	
<b>Item</b>	<b>Provision</b>
30	Subsection 82C(1)
31	Subsection 99(3)
32	Subsection 100(7)
33	Subsection 102A(4)
34	Subsection 102CK(1)
35	Subsection 102DE(1)
36	Subsection 106B(3)
37	Subsection 106C(3)
38	Subsection 106D(3)
39	Subsection 112(2B)
40	Subsection 112D(2)
41	Subsection 113(1)
42	Subsection 114B(7)
43	Subsection 114E(1)
44	Subsection 114F(2)
45	Subsection 115(1)
46	Subsection 116(2)
47	Subsection 117AA(1)
48	Subsection 117AA(2)
49	Subsection 117AA(3)
50	Subsection 117AA(4)
51	Subsection 117A(1)
52	Subsection 118(1)
53	Subsection 119(3)
54	Subsection 123(2)
55	Subsection 127(1)
56	Subsection 129(3)
57	Subsection 130B(3)
58	Subsection 175(7)
59	Subsection 181(5)
60	Subsection 183CGC(1)
61	Subsection 197(6)
62	Subsection 214AI(4)
63	Paragraph 233(1)(b)
64	Paragraph 233(1)(c)
65	Paragraph 233(1)(d)
66	Subsection 234A(1)
67	Subsection 234AB(3)

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**Provisions subject to infringement notice**

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<b>Item</b>	<b>Provision</b>
68	Subsection 240(1)
69	Subsection 240(1AA)
70	Subsection 240(1A)
71	Subsection 240(1B)
72	Subsection 240(5)
73	Subsection 240(6A)
74	Subsection 240(6B)
75	Subsection 240AB(3)
76	Subsection 240AB(3A)
77	Subsection 240AB(7)
78	Section 243SA
79	Section 243SB
80	Subsection 243T(1)
81	Subsection 243U(1)
82	Subsection 243V(1)

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## **Schedule 9—Goods to which a TCO should not extend**

Note: See section 145.

### **1 Goods to which a TCO should not extend**

For section 145, goods classified under a tariff heading or tariff subheading mentioned in an item in the following table are goods to which a TCO should not extend.

<b>Goods to which a TCO should not extend</b>	
<b>Item</b>	<b>Tariff heading or tariff subheading</b>
1	0401 to 1514.99.00
2	1516
3	2905.45.00
4	3823.70.00
5	3926.20.2
6	6101 to 6115
7	6117
8	6201 and 6202
9	6204 to 6210
10	6302.10.00 to 6302.39.00
11	6302.60.00
12	6302.91.20
13	6303.12.10
14	6303.19.10
15	6303.91.10
16	6303.92.10
17	6303.99.10
18	6501.00.00
19	6505 and 6506
20	6913
21	7113 to 7116
22	8306.2
23	9401.31.00 to 9401.69.00
24	9403.10.00 to 9403.60.00
25	9619.00.49

## 2 Goods to which a TCO should not extend unless listed

(1) For section 145, goods classified under a tariff heading or tariff subheading mentioned in an item in the following table are goods to which a TCO should not extend, unless:

- (a) the goods are mentioned in column 2 of the item (other than item 5); or
- (b) the goods are:
  - (i) mentioned in column 2 of item 5; and
  - (ii) excise-equivalent goods.

### Goods to which a TCO should not extend, unless listed in column 2

Item	Column 1	Column 2
	Tariff heading or tariff subheading	Goods
1	0301 to 0309.90.00	Goods other than: <ul style="list-style-type: none"> <li>(a) smoked crustaceans; or</li> <li>(b) smoked molluscs; or</li> <li>(c) smoked aquatic invertebrates; or</li> <li>(d) fish maws (swim bladders).</li> </ul>
2	1515	Alkali refined linseed oil.
3	1517	Mould release preparations.
4	1518	Goods that are: <ul style="list-style-type: none"> <li>(a) linoxyn; or</li> <li>(b) epoxidised soybean oil.</li> </ul>
5	1520.00.00 to 2404	Goods that are: <ul style="list-style-type: none"> <li>(a) anhydrous dextrose and monohydrate dextrose; or</li> <li>(b) ethanol absolute complying with the specifications set out in the Reagent Chemicals document; or</li> <li>(c) capers packed in salt; or</li> <li>(d) preparations for oral consumption, including tablets and chewing gum containing nicotine, intended to assist smokers to stop smoking, where the preparations, tablets or gum does not contain tobacco.</li> </ul>
6	3302.10	Goods other than preparations of a kind used in the manufacture of beverages.
7	3303.00.00 to 3306	Yarn used to clean between teeth (dental floss).
8	3307	Goods that are: <ul style="list-style-type: none"> <li>(a) solutions or tablets for cleaning, disinfecting, lubricating or conditioning artificial eyes or contact lenses; or</li> <li>(b) electric plug-in air freshener refills.</li> </ul>
9	3823.1	Hydroxystearic acid.
11	4015	Goods that are: <ul style="list-style-type: none"> <li>(a) gloves, mittens or mitts of the work type; or</li> </ul>

**Schedule 9** Goods to which a TCO should not extend

<b>Goods to which a TCO should not extend, unless listed in column 2</b>		
	<b>Column 1</b>	<b>Column 2</b>
<b>Item</b>	<b>Tariff heading or tariff subheading</b>	<b>Goods</b>
		(b) sports mittens or sports mitts.
12	4203	Gloves, mittens or mitts of the work type.
13	4818.50.00	Clothing accessories.
14	6116	Goods that are: (a) gloves, mittens or mitts of the work type; or (b) gloves, mittens or mitts or elastic or rubberised.
15	6203	Loggers' safety trousers.
16	6211	Bulletproof body armour.
17	6212, 6214 and 6215	Mastectomy bras designed to conceal a mammary prosthesis and hold it securely in place.
18	6217	Stockings, socks and sockettes.
19	6401 to 6405	Goods that are: (a) ski boots or cross-country ski footwear; or (b) footwear which: (i) is not suitable for normal casual wear; and (ii) is designed for a sporting activity; and (iii) has spikes, sprigs or stops that are moulded or attached to the sole; or (c) shoes designed for cycling that include cleats moulded to the sole or attached to the sole.
20	6406	Goods that are: (a) parts for ski-boots or cross-country ski footwear; or (b) wooden shanks for boots, shoes or slippers; or (c) footwear uppers.
21	7117.90.00	Goods, other than of ceramic.
22	8702 and 8703	Goods that are: (a) vehicles having a gross vehicle weight of more than 3.5 tonnes, snowmobiles and other snowfield vehicles, Formula Ford racing cars, Prostock drag racing cars or vehicles commonly known as NASCAR racing cars; or (b) vehicles specially designed to be driven by disabled persons while seated in a wheelchair; or (c) single-seat open-wheel racing cars; or (d) motorised golf cars; or (e) vehicles: (i) that are classified under tariff subheading 8703.23.20 or 8703.23.90; and (ii) for which a written approval has been given under subsection 19(1) of the <i>Motor Vehicle Standards Act 1989</i> ; and (iii) that comply with the regulations for Group 3B

<b>Goods to which a TCO should not extend, unless listed in column 2</b>		
	<b>Column 1</b>	<b>Column 2</b>
<b>Item</b>	<b>Tariff heading or tariff subheading</b>	<b>Goods</b>
		motor racing set out in the CAMS Manual of Motor Sport; or
		(f) all-terrain vehicles (also known as ATVs) that:
		(i) are motorised off-road vehicles; and
		(ii) are designed to travel on 4 wheels; and
		(iii) have a seat designed to be straddled by the operator; and
		(iv) have handlebars to control steering.
23	8704	Goods that are:
		(a) vehicles having a gross vehicle weight of more than 3.5 tonnes; or
		(b) rock buggies, dumpers, shuttle dumpers, tailgate dumpers and the like; or
		(c) motorised golf carts; or
		(d) utility terrain vehicles (also known as UTVs) that:
		(i) are motorised off-road vehicles; and
		(ii) are designed to travel on 4 or more wheels; and
		(iii) have side-by-side seating; and
		(iv) have a cylinder capacity not exceeding 1 500 cm <sup>3</sup> ; and
		(v) have a steering wheel.
24	8706	Goods, other than chassis fitted with engines for motor vehicles having a gross vehicle weight of no more than 3.5 tonnes and classified under tariff heading 8702, 8703 or 8704.
25	8707	Goods, other than bodies (including cabs) for motor vehicles having a gross vehicle weight of no more than 3.5 tonnes and classified under tariff heading 8702, 8703 or 8704.
26	8708	Goods, other than parts and accessories for the original equipment manufacture of motor vehicles having a gross weight of no more than 3.5 tonnes.
27	9021.10.20 and 9021.10.30	Plaster cast and post operative footwear.
28	9021.10.49	Wooden shanks for footwear
29	9401.7	Goods that are:
		(a) baby bouncers, baby rockers, baby vibrating seats or baby swing seats with frames; or
		(b) marine saddles.
30	9401.80.00	Goods that are:
		(a) seats of stone, slate, cement, concrete or artificial stone, or of asbestos-cement, cellulose fibre-cement or the like; or

**Schedule 9** Goods to which a TCO should not extend

<b>Goods to which a TCO should not extend, unless listed in column 2</b>		
	<b>Column 1</b>	<b>Column 2</b>
<b>Item</b>	<b>Tariff heading or tariff subheading</b>	<b>Goods</b>
		(b) baby bouncers, baby rockers, baby vibrating seats or baby swing seats with frames.
31	9401.91.00 and 9401.99.90	Goods that are: (a) parts for seats of stone, slate, cement, concrete or artificial stone, or of asbestos-cement, cellulose fibre-cement or the like; or (b) parts for baby bouncers, baby rockers, baby vibrating seats or baby swing seats with frames; or (c) parts for marine saddles.
32	9403.70.00	Baby walkers.
33	9403.8	Furniture and parts thereof, of stone, slate, cement, concrete or artificial stone, or of asbestos-cement, cellulose fibre-cement or the like.
34	9403.91.00 and 9403.99.00	Metal drawer slide components.
35	9405.11.00 and 9405.19.00	Goods, other than of ceramic.
36	9405.21.00 and 9405.29.00	Goods, other than of ceramic.
37	9405.41.00, 9405.42.00 and 9405.49.00	Goods, other than of ceramic.
38	9405.50	Goods, other than of ceramic.
39	9405.99.00	Parts, other than of ceramic.
40	9616.20.00	Goods, other than goods of precious metal or metal clad with precious metal.
41	9619.00.30	Knitted or crocheted urinary incontinence pants.
42	9619.00.41	Babies' napkins.
43	9619.00.50	Articles of plastics.
44	9701.22.00, 9701.29.00, 9701.92.00 and 9701.99.00	Goods other than the following: (a) collages and similar decorative plaques made from goods classified under tariff heading 0603 or 0604; (b) statuettes and other ornaments.

(2) In this instrument:

**CAMS Manual of Motor Sport** means the document known as the *2014 Manual of Motor Sport*, published by the Confederation of Australian Motor Sport, as it exists on the commencing day.

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**Endnote 1—About the endnotes**

## **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 how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

## Endnotes

### Endnote 2—Abbreviation key

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#### Endnote 2—Abbreviation key

ad = added or inserted	orig = original
am = amended	p = page(s)
amdt = amendment	para = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	
ch = Chapter(s)	pres = present
cl = clause(s)	prev = previous
cont. = continued	(prev...) = previously
def = definition(s)	pt = Part(s)
Dict = Dictionary	r = regulation(s)/Court rule(s)
disallowed = disallowed by Parliament	reloc = relocated
div = Division(s)	renum = renumbered
ed = editorial change	rep = repealed
exp = expires/expired or ceases/ceased to have effect	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s) /rule(s)/subrule(s)/order(s)/suborder(s)
LA = <i>Legislation Act 2003</i>	sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	SLI = Select Legislative Instrument
(md) = misdescribed amendment can be given effect	SR = Statutory Rules
(md not incorp) = misdescribed amendment cannot be given effect	sub ch = Sub-Chapter(s)
mod = modified/modification	sub div = Subdivision(s)
No. = Number(s)	sub pt = Subpart(s)
Ord = Ordinance	<u>underlining</u> = whole or part not commenced or to be commenced

## Endnote 3—Legislation history

## Endnote 3—Legislation history

Number and year	Registration	Commencement	Application, saving and transitional provisions
33, 2015	30 Mar 2015 (F2015L00375)	1 Apr 2015 (s 2)	—
90, 2015	19 June 2015 (F2015L00854)	sch 1: 1 July 2015 (s 2(1) item 2)	—
103, 2015	29 June 2015 (F2015L00972)	sch 8: 1 July 2015 (s 2(1) item 1)	—
239, 2015	14 Dec 2015 (F2015L01970)	sch 1: 1 Jan 2016 (s 2(1) item 2)	—
Name	Registration	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment (Signal Jammers and Other Matters) Regulation 2016	9 May 2016 (F2016L00704)	sch 1 (item 7): 10 May 2016 (s 2(1) item 1)	—
Biosecurity (Consequential Amendments and Transitional Provisions) Regulation 2016	9 May 2016 (F2016L00717)	sch 2 (items 5-10), sch 3: 16 June 2016 (s 2(1) item 1)	sch 3
Customs Amendment (Excluded Goods) Regulation 2016	30 Sept 2016 (F2016L01550)	1 Oct 2016 (s 2(1) item 1)	—
Customs and Migration Legislation Amendment (2016 Measures No. 1) Regulation 2016	12 Dec 2016 (F2016L01904)	sch 1 (items 4, 5): 13 Dec 2016 (s 2(1) item 1)	—
Customs Amendment (Merchant Fees) Regulation 2016	12 Dec 2016 (F2016L01905)	13 Dec 2016 (s 2(1) item 1)	—
Customs Amendment (2017 Harmonized System) Regulation 2016	13 Dec 2016 (F2016L01932)	1 Jan 2017 (s 2(1) item 1)	—
Migration Legislation Amendment (2017 Measures No. 3) Regulations 2017	29 June 2017 (F2017L00816)	sch 4 (item 3): 1 July 2017 (s 2(1) item 1)	—
Trade and Customs Legislation Amendment (Miscellaneous Measures) Regulations 2018	3 Apr 2018 (F2018L00459)	sch 3, 5: 4 Apr 2018 (s 2(1) item 3)	—

## Endnotes

### Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Home Affairs Legislation	8 June 2018	sch 3 (item 2): 1 July 2018	—
Amendment (2018 Measures No. 1) <u>Regulations 2018</u>	(F2018L00741)	(s 2(1) item 1)	
Customs Amendment (Duty Deferral for Australian Trusted Traders) <u>Regulations 2018</u>	23 July 2018 (F2018L01048)	24 July 2018 (s 2(1) item 1)	—
Customs Amendment (Collecting Tobacco Duties) <u>Regulations 2019</u>	22 Mar 2019 (F2019L00350)	1 July 2019 (s 2(1) item 1)	—
Treasury Laws Amendment (Goods and Services Tax) <u>Regulations 2019</u>	25 Mar 2019 (F2019L00362)	sch 2 (items 7, 8): 1 Apr 2019 (s 2(1) item 1)	—
Customs Legislation Amendment (Asbestos) <u>Regulations 2019</u>	25 Mar 2019 (F2019L00365)	sch 1 (items 20, 21): 26 Mar 2019 (s 2(1) item 1)	—
Home Affairs Legislation Amendment (Credit Card and PayPal Surcharge) <u>Regulations 2020</u>	12 June 2020 (F2020L00705)	sch 1 (items 3, 4): 1 July 2020 (s 2(1) item 1)	—
Criminal Code and Customs Legislation Amendment (Precursors and Drugs) <u>Regulations 2020</u>	10 Aug 2020 (F2020L01003)	sch 1 (items 45-50): 12 Aug 2020 (s 2(1) item 1)	—
Customs Legislation Amendment (Objectionable Goods) <u>Regulations 2020</u>	21 Aug 2020 (F2020L01046)	sch 1 (items 9-11): 27 Aug 2020 (s 2(1) item 1)	—
Customs Amendment (Fees) <u>Regulations 2020</u>	14 Dec 2020 (F2020L01596)	15 Dec 2020 (s 2(1) item 1)	—
Export Control Legislation (Repeals and Consequential Amendments) <u>Regulations 2021</u>	25 Mar 2021 (F2021L00336)	sch 2 (item 4): 3 am (A.C.T.) 28 Mar 2021 (s 2(1) item 1)	—
Customs and Biosecurity Amendment (Deferred Charges for Australian Trusted Traders) <u>Regulations 2021</u>	24 June 2021 (F2021L00832)	sch 1: 1 July 2021 (s 2(1) item 1)	—
Home Affairs Legislation Amendment (Digital Passenger Declaration) <u>Regulations 2021</u>	13 Dec 2021 (F2021L01772)	sch 2: 14 Dec 2021 (s 2(1) item 1)	—

## Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Customs Amendment (2022 Harmonized System Changes and Other Measures) Regulations 2021	17 Dec 2021 (F2021L01806)	1 Jan 2022 (s 2(1) item 1)	—
Customs Legislation Amendment (Flags) Regulations 2022	4 Apr 2022 (F2022L00512)	sch 1 (items 5-7): 5 Apr 2022 (s 2(1) item 1)	—
Customs Amendment (Unentered and Abandoned Goods) Regulations 2022	12 Apr 2022 (F2022L00598)	1 July 2022 (s 2(1) item 1)	—
Customs Legislation Amendment (Vaping Goods) Regulations 2023	14 Dec 2023 (F2023L01666)	sch 1 (item 4): 1 Jan 2024 (s 2(1) item 1)	—
Statute Law Amendment (Prescribed Forms) Regulations 2024	15 Mar 2024 (F2024L00294)	sch 1 (item 14): 20 Mar 2024 (s 2(1) item 1)	—
Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024	21 June 2024 (F2024L00728)	sch 1 (items 1-5): 22 June 2024 (s 2(1) item 2) sch 1 (items 17, 18): 1 July 2024 (s 2(1) item 3)	—
Administrative Review Tribunal Legislation Consequential Amendments (2024 Measures No. 1) Regulations 2024	11 Oct 2024 (F2024L01299)	sch 8 (items 45-48): 14 Oct 2024 (s 2(1) item 1)	—
Home Affairs Legislation Amendment (Australia Travel Declaration and Other Matters) Regulations 2024	11 Oct 2024 (F2024L01301)	sch 1: 12 Oct 2024 (s 2(1) item 1)	—
Customs Amendment (Renewal of Warehouse Licences) Regulations 2025	28 Jan 2025 (F2025L00047)	5 Mar 2025 (s 2(1) item 1)	—
Customs Legislation Amendment (Drugs) Regulations 2025	24 Feb 2025 (F2025L00182)	sch 1 (items 36-40, 43): 1 Mar 2025 (s 2(1) item 1)	—
Customs Amendment (2025 Measures No. 1) Regulations 2025	1 Dec 2025 (F2025L01445)	2 Dec 2025 (s 2(1) item 1)	—
Customs Amendment (Australian Border Force Protective Equipment) Regulations 2025	11 Dec 2025 (F2025L01542)	15 Dec 2025 (s 2(1) item 1)	—

## Endnotes

### Endnote 3—Legislation history

<b>Act (Register ID)</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Customs Legislation Amendment (Controlled Trials and Other Measures) Act 2023 (C2023A00066)	66, 2023	14 Sept 2023	sch 2 (items 11, 12, 15): 15 Sept 2023 (s 2(1) item 3)	sch 2 (item 15)
Commonwealth Entities (Payment Surcharges) (Consequential Provisions and Other Matters) Act 2024 (C2024A00103)	103, 2024	2 Dec 2024	sch 1 (items 13, 14): 3 Dec 2024 (s 2(1) item 2)	sch 1 (item 14)

Endnote 4—Amendment history**Endnote 4—Amendment history**

<b>Provision affected</b>	<b>How affected</b>
<b>Part 1</b>	
<b>Division 1</b>	
s 2.....	rep LA s 48D
<b>Division 2</b>	
s 4.....	am No 90, 2015; No 103, 2015; No 239, 2015; F2016L01550; F2016L01904; F2018L01048; F2020L01046; F2021L00832; F2024L00728; F2024L01301
<b>Division 3</b>	
s 7.....	am No 90, 2015
s 8.....	am No 90, 2015
<b>Part 2</b>	
s 11.....	am No 90, 2015
s 12.....	am No 90, 2015; F2025L01445
s 13.....	am No 90, 2015; F2020L01596
<b>Part 4</b>	
<b>Division 2</b>	
s 24.....	am No 90, 2015
<b>Division 3</b>	
<b>Subdivision B</b>	
s 27.....	am F2021L01772 rs F2024L01301
s 27A.....	ad F2021L01772 am F2024L01301
<b>Subdivision C</b>	
s 30.....	am No 90, 2015
<b>Subdivision D</b>	
s 31.....	am No 90, 2015
s 32.....	am F2022L00598
<b>Part 5</b>	
s 33.....	am No 90, 2015; F2020L01596
<b>Part 6</b>	
<b>Division 1</b>	
Division 1 .....	rs No 239, 2015
s 35.....	rs No 239, 2015 am F2024L00728
s 36.....	rs No 239, 2015 rep F2025L00047
s 37.....	rs No 239, 2015
s 38.....	rep No 239, 2015

## Endnotes

### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
<b>Division 6</b>	
s 59.....	am No 90, 2015
<b>Division 7</b>	
<b>Subdivision B</b>	
s 65.....	am F2021L01772; F2024L01301
<b>Division 8</b>	
s 69.....	am No 90, 2015
s 71.....	am No 90, 2015
<b>Part 10</b>	
<b>Division 2</b>	
<b>Subdivision A</b>	
s 80.....	am No 90, 2015
s 81.....	am F2021L00336
<b>Subdivision B</b>	
s 82.....	am No 90, 2015
s 83.....	am No 90, 2015; F2024L00294
<b>Subdivision C</b>	
s 84.....	am No 90, 2015
s 85.....	am No 90, 2015
<b>Subdivision E</b>	
s 90.....	am No 90, 2015
s 91.....	am No 90, 2015
s 92.....	am No 90, 2015
<b>Part 12</b>	
<b>Division 1A</b>	
Division 1A.....	ad F2018L01048
s 94A.....	ad F2018L01048
	am F2019L00362; F2021L00832
<b>Division 4</b>	
s 99.....	am F2018L00459
<b>Division 5</b>	
<b>Subdivision B</b>	
s 106.....	am F2024L00728
s 107.....	am No 90, 2015
s 108.....	am No 90, 2015
s 109.....	am No 90, 2015; F2016L00717; F2018L00459; F2019L00350; Act No 66, 2023; F2024L01299
s 110.....	am No 90, 2015
<b>Subdivision C</b>	
s 111.....	am No 90, 2015; F2024L01299

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## Endnote 4—Amendment history

Provision affected	How affected
<b>Subdivision D</b>	
s 112.....	am F2018L00459
<b>Part 13</b>	
<b>Division 1</b>	
s 115.....	rep No 239, 2015
s 116.....	rep No 239, 2015
<b>Part 14</b>	
<b>Division 1</b>	
s 118.....	am F2016L00717
s 119.....	rs F2025L01542
s 119AA.....	ad F2025L01542
s 119A.....	ad F2023L01666
s 120.....	am F2022L00512; F2025L01445
s 123.....	am No 90, 2015
s 124.....	am F2022L00598
<b>Part 15</b>	
<b>Division 1</b>	
s 131.....	rs F2020L01046
s 132.....	am No 90, 2015
<b>Division 2</b>	
<b>Subdivision A</b>	
s 134.....	am No 90, 2015
<b>Subdivision B</b>	
s 137.....	am No 90, 2015
s 138.....	am No 90, 2015
s 139.....	am No 90, 2015
s 140.....	am No 90, 2015
<b>Part 17</b>	
<b>Division 1</b>	
s 146.....	am F2024L00728
<b>Division 3</b>	
s 148.....	am No 90, 2015
<b>Division 5</b>	
Division 5 .....	ad F2016L01904
s 150A.....	ad F2016L01904
s 150B.....	ad F2016L01905
	am F2017L00816; F2018L00741; F2020L00705
	rep Act No 103, 2024
s 150C.....	ad F2016L01905
	am F2020L00705

## Endnotes

### Endnote 4—Amendment history

<b>Provision affected</b>	<b>How affected</b>
	rep Act No 103, 2024
<b>Part 18</b>	
s 154.....	ad No 90, 2015
s 155.....	ad F2018L01048
s 156.....	ad F2019L00365
s 157.....	ad F2019L00362
s 158.....	ad F2020L01596
s 159.....	ad F2021L00832
s 160.....	ad F2021L01772
	ed C21
s 161.....	ad F2022L00512
s 162.....	ad F2022L00598
s 163.....	ad F2024L00728
s 164.....	ad F2024L01301
s 165.....	ad F2025L00047
s 166.....	ad F2025L00182
<b>Schedule 1</b>	
Schedule 1.....	am No 239, 2015
c 1 .....	am F2016L01932; F2021L01806
c 2 .....	am F2016L01932; F2021L01806
c 3 .....	rep No 239, 2015
c 4 .....	am F2016L01932
<b>Schedule 2</b>	
c 1 .....	am F2016L00717
<b>Schedule 3</b>	
c 1 .....	am F2021L01806
<b>Schedule 4</b>	
c 1 .....	am No 90, 2015
<b>Schedule 6</b>	
c 1 .....	am No 90, 2015; F2016L00717; F2018L00459; F2019L00350; Act No 66, 2023; F2024L00728; F2024L01299
<b>Schedule 7</b>	
<b>Part 1</b>	
c 1 .....	am F2019L00365; F2020L01003; F2025L00182
<b>Part 2</b>	
c 3 .....	am F2016L00704; F2020L01046
<b>Schedule 9</b>	
c 1 .....	am F2021L01806
c 2 .....	am F2016L01550; F2021L01806