



Customs Regulations 1926

Statutory Rules 1926 No. 203 as amended

made under the

Customs Act 1901

This compilation was prepared on 6 October 2004
taking into account amendments up to SR 2004 No. 259

This document has been split into three volumes
Volume 1 contains Rr. 1 to 202,
Volume 2 contains Schedules 1, 1AAA, 1AAB and 1AAC, and
Volume 3 contains Schedules 1AA, 1B and 2 and the Notes
Each volume has its own Table of Contents

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Form 42 Landing certificate

(section 126)
(regulation 105)



COMMONWEALTH OF AUSTRALIA LANDING CERTIFICATE

This is to certify that the following goods have been landed at the Port of
in _____ ex Ship _____ from _____

Marks	Nos.	No. of Packages	Description of Goods, and Weight or Quantity	Value	Consigned to—
				\$	

Given under my hand this _____ day of _____, 19____

Signature
Designation

NOTE—This Certificate should be signed by a Principal Officer of Customs or other principal Government officer in the Port at which the goods were landed.

Form 42A Ships' stores consumed in Australia

(section 130)
(regulation 106 (1E))

AUSTRALIAN CUSTOMS
SHIPS' STORES CONSUMED IN AUSTRALIA

Ship From Master
Principal Agent Duty payable at
Arrived at the Port of on the day of , 19

PART I—NARCOTIC DRUGS AND RESTRICTED DRUGS

First Column	Second Column	Third Column	Fourth Column
Description of Drug	Quantity on board on arrival at first Australian port	Quantity shipped in Australia	Quantity consumed in Australian waters

Declaration to be made at port of arrival. I hereby declare that the particulars shown in the first and second columns of this Part are a true and accurate statement of all the narcotic drugs and restricted drugs on board my vessel.

Declared before me this day of , 19
Master
Collector

PART II—LIST OF DUTIABLE GOODS

Description of goods	Quantity consumed in Australian Ports
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Declaration to be made at final Australian port. I hereby declare that—

- (a) the particulars shown in the first and third columns of Part I of this form are a true and accurate statement of all the narcotic drugs and restricted drugs shipped on board my vessel in Australia;
- (b) the particulars shown in the first and fourth columns of Part I of this form are a true and accurate statement of all the narcotic drugs and restricted drugs consumed on board my vessel in Australian waters; and
- (c) the particulars shown in Part II of this form are a true and accurate statement of all dutiable stores consumed on board my vessel in Australian ports.

Declared at before me this day of , 19
Master
Collector

Form 45AA Notification to importer

(sections 42, 216)
(regulation 25)

AUSTRALIAN CUSTOMS

Customs Act 1901

NOTIFICATION TO IMPORTER

(Subsection 71D (6) and section 42)

Customs and Excise Office,

To

Re packages of marked and numbered as shown in the
margin and invoiced on by and entered by
as agent on behalf of ex SS. " " by Entry No.
dated

1. Take notice that pursuant to subsection 71D (6) of the *Customs Act 1901* I require from you, as the owner of the abovementioned goods within the meaning of that Act, proof by

*declaration

that those goods are properly described, valued and rated for duty.
the production of documents

2. And further take notice that pursuant to section 42 of the *Customs Act 1901* I require you to furnish security to the amount of \$ by cash deposit for the protection of the revenue of the Customs in connexion with the importation of the abovementioned goods.

3. Pending such proof or the giving of the security hereby required I refuse to deliver the abovementioned goods or to give any authority under section 71B of the *Customs Act 1901* to deal with them.

Dated this day of , 19

Regional Director for the State of

* Strike out whichever is not applicable.

Form 45A Memorandum of cash deposit under section 42 of the Customs Act 1901 pending production of evidence under subsection 71D (6) of the Act
(subregulation 25 (1C))

AUSTRALIAN CUSTOMS

MEMORANDUM OF CASH DEPOSIT UNDER SECTION 42 OF THE *CUSTOMS ACT 1901* PENDING PRODUCTION OF EVIDENCE UNDER SUBSECTION 71D (6) OF THE ACT

Re packages of marked and numbered as shown in the margin and invoiced on by imported by Agent ex SS. " " by Entry No. dated

PURSUANT to the requirement of the Regional Director for the State of

Dated the day of ,19

the sum of is hereby deposited with the Regional Director as security for the protection of the revenue of the Customs in respect of the abovementioned goods, and the condition of the said security is that if, before the expiration of the period stated in this memorandum proof is produced to and to the satisfaction of the Regional Director that the said goods are in the said entry properly described, valued and rated for duty then the deposit shall be returned to the depositor, OTHERWISE the said Collector shall assess the customs value of the said goods and the amount of duty payable in respect of the said goods, and shall demand from the owner of the said goods payment of the amount of duty so assessed (or such portion thereof as shall not theretofore have been paid as duty in respect of the goods) and—

- (a) if the sum so demanded is paid to the Regional Director as duty in respect of the said goods then the deposit shall be returned to the depositor; but
- (b) if the sum so demanded is not paid to the Regional Director as duty within 28 days from the date of the demand then the Regional Director shall on the twenty-ninth day from the date of the demand out of and to the extent of the sum so deposited pay on behalf of the owner of the said goods the sum so demanded as duty and shall return to the depositor the balance (if any) then remaining of the deposit: PROVIDED THAT the owner of the said goods or his agent may if he thinks fit at any time during the said 28 days write on the entry for the said goods (or upon a post entry or other document relating to the said goods delivered to the Regional Director before the expiration of the said 28 days for incorporation with and to form part of the said entry) the words statement and signature necessary to constitute the payment of duty in the manner and on the day aforesaid a payment under protest within the meaning of Section 167 of the *Customs Act 1901*.

And the depositor agrees:

- (a) that the expression "the period stated in this memorandum" hereinbefore appearing shall mean a period of six calendar months commencing on the date of this memorandum or such further period as the Regional Director may in writing allow; and
- (b) that if the amount demanded as aforesaid as duty payable in respect of the said goods exceeds the amount of the deposit, the payment as duty in manner aforesaid of the sum deposited shall not prejudice or affect any right of the Regional Director to recover from the owner of the said goods as duty payable in respect of the said goods the sum by which the amount so demanded exceeds the amount of the deposit.

Dated this _____ day of _____, 19

Form 61 Notice to produce documents

(section 214)
(regulation 171)

AUSTRALIAN CUSTOMS NOTICE TO PRODUCE DOCUMENTS

To

Whereas information in writing has been given on oath that goods have by you been unlawfully imported (*or* exported), undervalued, or entered or illegally dealt with on the _____ day of _____ (last) *or* (as the case may be) that it is intended by you to unlawfully import (*or* export), undervalue, enter, or illegally deal with goods, *or* (as the case may be);

Whereas certain goods, to wit _____ imported (*or* exported
or intended to be exported) by you at the port of _____ by the ship
on the _____ day of _____ (last) have been
seized (*or* detained) by an Officer of Customs;

Now, therefore, I, the Regional Director for the State of _____,
by virtue of the powers conferred upon me by the *Customs Act 1901-1925*, do hereby
require you to produce and hand over to _____ an officer of Customs
duly authorized by me on my behalf to receive the same, all books and documents
relating to such goods and relating to all other goods imported (*or* exported) by you at
any time within the period of five years immediately preceding this request, and I further
require you to produce for the inspection of the said _____ an officer
of Customs duly authorized by me for that purpose or such other Officer as I may
authorize for the purpose, and allow such Officer to make copies of or extracts from all
books or documents of any kind whatsoever wherein any entry or memorandum appears
in any way relating to any such goods.

Given under my hand this _____ day of _____, 19 _____

Regional Director,
State of _____

Mr. _____

Form 67 Wharfs: Security to the Customs

(regulations 3, 4)

THE COMMONWEALTH OF AUSTRALIA WHARFS: SECURITY TO THE CUSTOMS

By this Security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if—

1. All goods and packages subject to the control of the Customs which at any time during the continuance of this Security are landed from or to be shipped upon any vessel belonging to or under the control of _____, or for which the said _____ is agent, and are upon or at any wharf at the port of _____ in the State of _____ are—

- (a) safely and securely kept upon or at the said wharf until such goods and packages are moved therefrom by authority within the meaning of the said Act, and in accordance with the said Act, or cease to be subject to the control of the Customs; and
- (b) whilst upon or at the said wharf dealt with in all respects in accordance with the said Act, and any amendment thereof, to the satisfaction of the Regional Director for the said State; and

2. Whenever and as often as—

- (a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package; and
- (b) such goods are not contained in the package when or at any time before the package is moved from the said wharf in manner aforesaid;

the subscribers prove to the satisfaction of the Regional Director that such goods were not in fact contained in the package at the time when the package came upon or to the said wharf;

then this Security shall be thereby discharged.*

And it is agreed that for the purpose of this Security "wharf" includes any shed, store, lands or premises attached or adjacent to a wharf, and used for the storage of goods in connexion with the wharf.

Dated at _____ the _____ day of _____, 19____

Names and Descriptions of Subscribers	Signatures of Subscribers	Signatures and Addresses of Witnesses
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*NOTE—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—"The liability of the subscribers is joint only" or "the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)".

Form 68 Wharfs: Security to the Customs

(regulations 3, 4)

THE COMMONWEALTH OF AUSTRALIA
WHARFS: SECURITY TO THE CUSTOMS

By this security the subscribers are, pursuant to the *Customs Act 1901-1925*, bound to the Customs of the Commonwealth of Australia in the sum of _____ subject only to this condition that if—

1. All goods and packages subject to the control of the Customs which at any time during the continuance of this Security are upon or at the wharf known as _____ Wharf at the Port of _____ in the State of _____ are—

- (a) safely and securely kept upon or at the said wharf until such goods and packages are moved therefrom by authority within the meaning of the said Act and in accordance with the said Act or cease to be subject to the control of the Customs; and
- (b) whilst upon or at the said wharf dealt with in all respects in accordance with the said Act and any amendment thereof to the satisfaction of the Regional Director for the said State; and

2. Whenever and as often as—

- (a) any goods which according to any invoice or other commercial document received by an owner within the meaning of the said Act of any such package as aforesaid were or should have been contained in such package; and
- (b) such goods are not contained in the package when or at any time before the package is moved from the said wharf in manner aforesaid;

the subscribers prove to the satisfaction of the said Collector that such goods were not in fact contained in the package at the time when the package came upon or to the said wharf;

then this Security shall be thereby discharged.*

And it is agreed that for the purpose of this Security "wharf" includes any shed, store, lands or premises attached or adjacent to the wharf and used for the storage of goods in connexion with the wharf.

Dated at _____ the _____ day of _____, 19 _____

Names and Descriptions of Subscribers	Signatures of Subscribers	Signatures and Addresses of Witnesses
---------------------------------------	---------------------------	---------------------------------------

*NOTE—If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus:—"The liability of the subscribers is joint only", or "the liability of (mentioning subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)".

**Form 86 Security in respect of seized goods
delivered under section 208 of the
Customs Act 1901**

(regulation 170)

COMMONWEALTH OF AUSTRALIA
CUSTOMS REGULATIONS
SECURITY IN RESPECT OF SEIZED GOODS DELIVERED UNDER
SECTION 208 OF THE *CUSTOMS ACT 1901*

By this security given pursuant to section 208 of the *Customs Act 1901* the subscribers are bound to the Commonwealth of Australia in the sum of \$ _____ subject only to the condition that if, in respect of the goods described below—

- (a) no prosecution is instituted in respect of an offence under the *Customs Act 1901* that results in the conviction of any person for an offence that would have had the effect, if the goods had been retained, as a condemnation of the goods or any of them;
- (b) the subscribers, if required by a notice under paragraph 208A (3) (b) of the *Customs Act 1901* to bring an action seeking a declaration that the goods are not forfeited, bring that action within 4 months of being served with the notice and obtain that declaration; and
- (c) all duty payable in respect of the importation (or exportation) of the goods is paid,

this security shall be discharged.*

DESCRIPTION OF GOODS IN RESPECT OF WHICH SECURITY IS GIVEN

Dated

19

Names and descriptions of
subscribers

Signatures of subscribers

Signatures and
addresses of witnesses

The market value of the goods the subject of this security at the time of their delivery under subsection 208 (1) of the *Customs Act 1901* is, in my opinion, \$ _____

*Person authorising delivery of the
goods*

Schedule 1	Forms
Form 86	Security in respect of seized goods delivered under section 208 of the Customs Act 1901

*NOTE—If the liability of the subscribers is not to be joint and several, or if the liability of any subscriber is to be less than the full amount of the security, here state what the liability of the subscribers is to be—for example “The liability of the subscribers is joint only” or “The liability of (here specify subscriber) is limited to (here state amount of limit of liability or mode of ascertaining limit)”.

Schedule 1AAA Prescribed goods

(regulation 95AA and subregulations 95AB (1) and 98C (1))

Goods classified to the following subheadings of the Australian Harmonized Export Commodity Classification (published by the Australian Bureau of Statistics):

Undenatured ethyl alcohol of a alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength

2207.10.00

2207.20.00

Certain undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages

2208.20.10

2208.20.90

2208.30.00

2208.40.00

2208.50.00

2208.60.00

2208.70.00

Unmanufactured tobacco and tobacco refuse

2401.10.00

2401.20.00

2401.30.00

Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes

2402.10.01

2402.10.02

2402.20.01

2402.20.02

2402.90.00

*Other manufactured tobacco and manufactured tobacco substitutes,
'homogenised' or 'reconstituted' tobacco and tobacco extracts and
essences*

2403.10.10

2403.10.90

2403.91.00

2403.99.00

Note The descriptive headings are included for ease of reference and are not part of the subheadings in the Australian Harmonized Export Commodity Classification.

Schedule 1AAB Goods for export — codes relating to descriptions

(paragraph 98A (2) (a) (v))

Item	Description	Code
1	Goods described in paragraph 113 (2) (a) of the Act	EXPE
2	Goods described in paragraph 113 (2) (b) of the Act	EXLV
3	Goods consigned by post or diplomatic bag of mail	EXML
4	Ship's stores or aircraft's stores (as defined in section 130C of the Act)	EXSP
5	Goods that have been delivered in accordance with a permission granted under section 162A of the Act	EXTI
6	Military goods that are the property of the Commonwealth, for use overseas by the Defence Force or part of the Defence Force	EXDD
7	Goods that have been entered by document under paragraph 126E (2) (b) of the Act during a period between the time the CEO gives notice of the occurrence mentioned in paragraph 126E (1) (a) of the Act and the time the CEO gives notice of the occurrence mentioned in paragraph 126E (1) (b) of the Act	EXCC

Note For item 1 — the goods described by paragraph 113 (2) (a) of the Act are the accompanied or unaccompanied personal or household effects of a passenger in, or a member of the crew of, a ship or aircraft.

For item 2 — the goods described by paragraph 113 (2) (b) of the Act are: goods with an FOB value not exceeding \$2 000 (or prescribed value).

For item 5 — goods delivered in accordance with a permission granted under section 162A are goods that are only being imported temporarily.

For item 7 — goods referred to in this item are goods that have been entered 'manually' during a period when an information system is temporarily inoperative.

Schedule 1AAC Goods for export — goods not exempt from sections 114E and 114F of the Act

(subsections 98A (4) and 98B (2))

Item	Goods
1	Goods consigned by air, other than livestock
2	Goods consigned by sea, in a container, whether open-roofed or not
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: (a) ship's stores or aircraft's stores (as defined in section 130C of the Act); or (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