Customs Regulations 1926

Statutory Rules No. 203, 1926 as amended

made under the

Customs Act 1901

Compilation start date: 25 July 2014

Includes amendments up to: SLI No. 114, 2014

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About this compilation

This compilation

This is a compilation of the *Customs Regulations 1926* as in force on 25 July 2014. It includes any commenced amendment affecting the legislation to that date.

This compilation was prepared on 28 July 2014.

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of each amended provision.

Uncommenced amendments

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in the endnotes.

Application, saving and transitional provisions for provisions and amendments

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

Modifications

If a provision of the compiled law is affected by a modification that is in force, details are included in the endnotes.

Provisions ceasing to have effect

If a provision of the compiled law has expired or otherwise ceased to have effect in accordance with a provision of the law, details are included in the endnotes.

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1 Name of Regulations

These Regulations are the *Customs Regulations 1926*.

1A Interpretation

(1) In these Regulations, unless the contrary intention appears:

appointed, for a port or wharf, means appointed under section 15 of the Act.

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

Customs flag means the flag prescribed by regulation 2 for the purposes of section 14 of the Act.

Food Standards Code means the Food Standards Code as in force on 14 April 1987 that was adopted by the National Health and Medical Research Council on 19 March 1987 and approved by the National Food Standards Council on 14 April 1987.

human embryo clone has the meaning given by section 8 of the *Prohibition of Human Cloning for Reproduction Act 2002*.

international airport means the following airports:

(a) Adelaide International Airport;
(b) Brisbane International Airport;
(c) Cairns International Airport;
(ca) Coolangatta Airport;
(d) Darwin International Airport;
(e) Hobart International Airport;
(f) Melbourne International Airport;
(g) Perth International Airport;
(h) Sydney International Airport.

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

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(a) regulation 3 of the *Customs (Prohibited Exports) Regulations 1958* applies; or

(b) regulation 4A of the *Customs (Prohibited Imports) Regulations 1956* applies.

the Act means the *Customs Act 1901*.

viable material means living tissue and cells.

(2) In these Regulations, unless the contrary intention appears, a reference to a Form by number is a reference to the Form so numbered in Schedule 1.

1C Ensign and insignia (Act s 4)

(1) For the definition of ***Commonwealth aircraft*** in section 4 of the Act:

(a) the Customs flag is the ensign for an aircraft in the service of Customs; and

(b) the Australian National Flag is the ensign for any other aircraft; and

(c) the word 'CUSTOMS', displayed in letters at least 150 millimetres high, is the insignia for an aircraft in the service of Customs; and

(d) the Australian Air Force roundel (displayed in any colour or combination of colours) that forms part of the flag:

(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;

is the insignia for an aircraft in the service of the Australian Defence Force.

(2) For the definition of ***Commonwealth ship*** in section 4 of the Act:

(a) the Customs flag is the ensign for a ship in the service of Customs; and

(b) the ensign of the Royal Australian Navy is the ensign for a ship in the service of the Royal Australian Navy; and

(c) the Australian National Flag is the ensign for any other ship.

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1D Excise-equivalent goods (Act s 4)

(1) For the definition of ***excise-equivalent goods*** in subsection 4(1) of the Act, the goods classified under any of the following headings and subheadings are prescribed:

2203.00.62	2206.00.74	2403.91.00
2203.00.69	2206.00.75	2403.99.80
2203.00.71	2206.00.78	2707.10.00
2203.00.72	2206.00.82	2707.20.00
2203.00.79	2206.00.83	2707.30.00
2203.00.91	2206.00.89	2707.50.00
2203.00.99	2206.00.92	2709.00.90
2204.10.23	2206.00.99	2710.12.61
2204.10.29	2207.10.00	2710.12.62
2204.10.83	2207.20.10	2710.12.69
2204.10.89	2208.20.10	2710.12.70
2204.21.30	2208.20.90	2710.19.16
2204.21.90	2208.30.00	2710.19.22
2204.29.30	2208.40.00	2710.19.28
2204.29.90	2208.50.00	2710.19.40
2205.10.30	2208.60.00	2710.19.51
2205.10.90	2208.70.00	2710.19.52
2205.90.30	2208.90.20	2710.19.53
2205.90.90	2208.90.90	2710.19.70
2206.00.13	2401.10.00	2710.19.91
2206.00.14	2401.20.00	2710.19.92
2206.00.21	2401.30.00	2710.20.00
2206.00.22	2402.10.20	2710.91.16
2206.00.23	2402.10.80	2710.91.22
2206.00.24	2402.20.20	2710.91.28
2206.00.52	2402.20.80	2710.91.40
2206.00.59	2403.11.00	2710.91.51
2206.00.62	2403.19.10	2710.91.52
2206.00.69	2403.19.90	2710.91.53

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2710.91.61	2710.99.69	3403.11.90
2710.91.62	2710.99.70	3403.19.10
2710.91.69	2710.99.80	3403.19.90
2710.91.70	2710.99.91	3403.91.10
2710.91.80	2710.99.92	3403.91.90
2710.91.91	2711.11.00	3403.99.10
2710.91.92	2711.12.10	3403.99.90
2710.99.16	2711.13.10	3811.21.10
2710.99.22	2711.21.10	3811.21.90
2710.99.28	2902.20.00	3817.00.10
2710.99.40	2902.30.00	3819.00.00
2710.99.51	2902.41.00	3824.90.50
2710.99.52	2902.42.00	3824.90.60.
2710.99.53	2902.43.00	3826.00.10
2710.99.61	2902.44.00	3826.00.20.
2710.99.62	3403.11.10	

(2) In subregulation (1), a reference to a subheading is a reference to that subheading in Schedule 3 to the *Customs Tariff Act 1995* as in force from time to time.

1E Like customable goods

(1) For the definition of ***like customable goods*** in subsection 4(1) of the Act, the goods classified under any of the following subheadings are prescribed:

2203.00.61	2204.10.22	2204.21.30
2203.00.62	2204.10.23	2204.21.90
2203.00.69	2204.10.29	2204.29.10
2203.00.71	2204.10.81	2204.29.20
2203.00.72	2204.10.82	2204.29.30
2203.00.79	2204.10.83	2204.29.90
2203.00.91	2204.10.89	2204.30.10
2203.00.99	2204.21.10	2204.30.90
2204.10.21	2204.21.20	2205.10.10

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2205.10.20	2208.40.00	2710.19.53
2205.10.30	2208.50.00	2710.19.70
2205.10.90	2208.60.00	2710.20.00
2205.90.10	2208.70.00	2710.91.16
2205.90.20	2208.90.10	2710.91.22
2205.90.30	2208.90.20	2710.91.28
2205.90.90	2208.90.90	2710.91.40
2206.00.13	2401.10.00	2710.91.51
2206.00.14	2401.20.00	2710.91.52
2206.00.21	2401.30.00	2710.91.53
2206.00.22	2402.10.20	2710.91.61
2206.00.23	2402.10.80	2710.91.62
2206.00.24	2402.20.20	2710.91.69
2206.00.41	2402.20.80	2710.91.70
2206.00.42	2403.11.00	2710.91.80
2206.00.51	2403.19.10	2710.99.16
2206.00.52	2403.19.90	2710.99.22
2206.00.59	2403.91.00	2710.99.28
2206.00.61	2403.99.80	2710.99.40
2206.00.62	2707.10.00	2710.99.51
2206.00.69	2707.20.00	2710.99.52
2206.00.74	2707.30.00	2710.99.53
2206.00.75	2707.50.00	2710.99.61
2206.00.78	2709.00.90	2710.99.62
2206.00.82	2710.12.61	2710.99.69
2206.00.83	2710.12.62	2710.99.70
2206.00.89	2710.12.69	2710.99.80
2206.00.92	2710.12.70	2711.11.00
2206.00.99	2710.19.16	2711.12.10
2207.10.00	2710.19.22	2711.13.10
2207.20.10	2710.19.28	2711.21.10
2208.20.10	2710.19.40	2902.20.00
2208.20.90	2710.19.51	2902.30.00
2208.30.00	2710.19.52	2902.41.00

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2902.42.00	3817.00.10	3826.00.10
2902.43.00	3824.90.50	3826.00.20
2902.44.00	3824.90.60	

(2) In subregulation (1), a reference to a subheading is a reference to that subheading in Schedule 3 to the *Customs Tariff Act 1995*.

2 Prescribed flag for the purposes of section 14 of the Act

For the purposes of section 14 of the Act the following flag is prescribed, namely, the Australian National Flag with the addition in the fly of the word 'CUSTOMS' in white in bold character.

3 Wharfs: security for the protection of revenue

(1) The owner of any wharf, or any person having the control of a wharf, in respect of which security has not been furnished at the commencement of this regulation shall, when required by the Collector, furnish security, for the protection of the revenue, in accordance with Form 67 or 68 as the case requires.

(2) The security to be given in respect of a wharf shall be for such amount as the Regional Director for the State in which the wharf is situate deems necessary.

(4) Any wharf-owner, or person having the control of a wharf, who fails to comply with the provisions of this regulation shall be liable to a penalty not exceeding One hundred dollars, and such failure shall be good ground for the cancellation of the appointment of the wharf as a wharf within the meaning of the *Customs Act 1901*.

19 Working days and hours of business

(1) For the purposes of subsection 28(1) of the Act:

(a) the working days of the Customs for the performance of a function mentioned in column 2 of an item in the following table are the days set out in column 3 of that item; and

(b) the working hours of the Customs for the performance of the function on a day set out in column 3 of that item in the following table are the hours set out in column 4 of that item:

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Column 1 Item	Column 2 Function	Column 3 Working days	Column 4 Working hours
1	Receiving electronic communications required or permitted to be made under Division 3 or 4 of Part IV of the Act	Every day	All hours
2	Boarding or clearing aircraft at an international airport	Every day	all hours
4	Attendance for the examination of aircraft passengers' baggage at an international airport or ship passengers' baggage at an appointed port or wharf	Every day	all hours
7	Receiving electronic communications to Customs in relation to goods intended for export and the departure of ships and aircraft	Every day	All hours
7A	Receiving applications under regulation 128 transmitted to Customs manually in the Northern Territory	Monday to Friday, other than a public holiday	8.00 am to 4.30 pm
7B	Receiving applications under regulation 128 transmitted to Customs manually outside the Northern Territory	Monday to Friday, other than a public holiday	8.30 am to 5.00 pm
8	Any other function of the Customs, done in the Northern Territory at a Customs place	Monday to Friday, other than a public holiday	8.00am to 4.30pm
9	Any other function of the Customs, done outside the Northern Territory at a Customs place	Monday to Friday, other than a public holiday	8.30am to 5.00pm

(2) In subregulation (1):

Customs place means:

(a) a place owned or occupied by Customs; 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

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(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 that is approved, in writing, by the CEO as a place for the examination of international mail.

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

20 Rates of officers' fees and travel expenses

(1) For paragraph 28(3)(a) of the Act, the rate of overtime fee is $43.35 per hour or part hour.

(2) For paragraph 28(5)(a) of the Act, the rate of location fee is $40.10 per hour or part hour.

(3) For paragraphs 28(3)(b) and (5)(b) of the Act, the rate of travel expense is:

(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; 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 the officer by Customs in order for the officer to perform the function at the place is a travel expense.

23 Prescribed places for the reception or manufacture of goods for export

Each of the following places shall be a prescribed place for the purposes of paragraphs 30(1)(d) and (e) of the Act:

(a) a wharf or airport appointed in pursuance of section 15 of the Act;

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(b) a place appointed, in pursuance of any regulations made under the Act and the *Commerce (Trade Descriptions) Act 1905*, to be a place where goods intended for export may be inspected and examined;

(c) a place for which a depot licence has been granted under section 77G of the Act.

23AAA Prescribed information: Torres Strait Treaty

For the purposes of subsection 30A(4) of the Act, a notice given by the master of a ship or the pilot of an aircraft, proposing to take that ship or aircraft, as the case may be, on a voyage or flight to which that subsection applies, shall set out the following information:

(a) the itinerary of that voyage or flight;

(b) if the notice relates to a voyage of a ship—the name of the ship;

(c) the registration number of the ship or aircraft;

(d) the place of registration of the ship or aircraft;

(e) the type and description of the ship or aircraft;

(f) the name and address of the owner of the ship or aircraft;

(g) if the ship or aircraft is under charter—the name and address of the charterer;

(h) in respect of each member of the crew of the ship or aircraft:

(i) the name;

(ii) the date of birth; and

(iii) the nationality;

of that member and whether the member is the master of the ship or the pilot of the aircraft;

(j) in respect of each traditional inhabitant who will be undertaking that voyage or flight:

(i) the name;

(ii) the place of embarkation; and

(iii) the place of disembarkation;

of that traditional inhabitant;

(k) in respect of each employee of the Commonwealth, of Queensland or of Papua New Guinea or of an authority of the

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Commonwealth, of Queensland or of Papua New Guinea who will be undertaking that voyage or flight in connection with the performance of his or her duties:

(i) the name;

(ii) the name of the employer; and

(iii) the nationality;

of that employee.

25 Deposits by subscribers to Customs securities

(1) A subscriber to a Customs security may deposit with the Collector:

(a) cash;

(b) Commonwealth Bonds;

(c) negotiable instruments approved by the Collector; or

(d) any combination of cash, Bonds or negotiable instruments;

of a value equal to the full amount of the liability stated in the security.

(1AA) A requirement made under subsection 71DA(6) or 71DL(6) of the Act may be in accordance with Form 45AA.

(1A) If, under subsection 71DA(6) or 71DL(6) of the Act, an officer has required the owner of goods to verify particulars shown in the import declaration or warehouse declaration that relates to the goods, a Collector may, before delivering the goods or giving an authority under section 71C or 71DJ of the Act to deal with the goods, take security from the owner in the manner set out in subregulations (1B) and (1C).

(1B) The security is a cash payment of the amount that the Collector considers necessary for compliance with the Act and for the protection of the revenue of the Customs.

(1C) If the Collector takes security from the owner of the goods, the Collector must enter into an agreement with the owner in the terms of Form 45A.

(2) If the Collector obtains judgment against the subscriber in a suit upon the Customs Security the Collector may appropriate so much of the deposit as is sufficient to satisfy the judgment and costs. If

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the deposit is not sufficient to satisfy fully the judgment and costs the Collector may exercise all powers of enforcing the judgment by execution or otherwise to obtain payment of the balance remaining due under the judgment.

(3) Whenever the right to appropriate a deposit arises under this regulation, the Collector may (if the deposit or any part thereof is not cash) dispose of the deposited Bonds or negotiable instruments or any of them by auction or private sale or otherwise in such manner as in his opinion is most favourable to the subscriber, and the net proceeds of such disposition shall for all the purposes of this regulation be deemed to have been a deposit of cash by the subscriber, and may be appropriated wholly or partly accordingly.

(4) A certificate signed by the Collector stating the Bonds or negotiable instruments disposed of and the net proceeds of such disposition shall be proof of the matter stated.

(5) Any portion of the deposit appropriated as aforesaid shall become the property of the Commonwealth absolutely.

(6) When the Customs Security expires or is cancelled, discharged, released or satisfied, the subscriber shall be entitled to a return of so much (if any) of the deposit as shall not have been appropriated under this regulation.

(7) When Bonds or negotiable instruments bearing interest are deposited under this regulation the subscriber shall be entitled to collect as it falls due and retain any interest payable thereon before the bonds or instruments are disposed of by the Collector under this regulation.

(8) If any deposited Bonds or negotiable instruments are not payable to bearer the subscriber shall at the time of the deposit lodge with the Collector duly executed transfers or assignments thereof in such form as will enable the Collector to effectually dispose thereof, and shall at the request of the Collector execute any transfers or assignments the Collector may from time to time deem necessary or convenient to enable him to effectually dispose thereof.

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26 Impending arrival reports: prescribed period

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

27 Impending arrival reports: specified period for certain kinds of journeys

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:

Item	Likely duration of journey	Specified period
1	72 hours or more but less than 96 hours	72 hours
2	48 hours or more but less than 72 hours	48 hours
3	24 hours or more but less than 48 hours	24 hours
4	Less than 24 hours	12 hours

27A Impending arrival report for pleasure craft: prescribed number of days

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

28 Cargo reports: prescribed period

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

29 Cargo reports: specified period for certain kinds of journeys

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

(a) for a journey that is likely to take 24 hours or more 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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30A Passenger reports: prescribed period

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

30B Passenger reports: specified period for certain kinds of journeys

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:

Item	Likely duration of journey	Specified period
1	72 hours or more but less than 96 hours	72 hours
2	48 hours or more but less than 72 hours	48 hours
3	24 hours or more but less than 48 hours	24 hours
4	Less than 24 hours	12 hours

31 Prescribed manner of communication: subsection 64ACE(1) of the Act

(1) For subsection 64ACE(1) of the Act, the following manners of communication are prescribed:

(a) for a documentary report of impending arrival under section 64 of the Act—delivery of the report by hand, post or fax;

(b) for a documentary report of the arrival of a ship or aircraft under section 64AA of the Act—delivery of the report by hand or fax;

(c) for a documentary report of stores and prohibited goods under section 64AAA of the Act—delivery of the report by hand or fax;

(d) for a documentary report of cargo under section 64AB of the Act—delivery of the report by hand;

(e) for a documentary report of passengers under section 64ACA of the Act—delivery of the report by hand, post or fax;

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(f) for a documentary report of crew under section 64ACB of the Act—delivery of the report by hand, post or fax.

(2) An officer of Customs who receives a documentary report mentioned in subregulation (1) must promptly stamp it with the time when the officer received it.

31AAA Prescribed laws

For paragraph 64AF(5)(b) of the Act, the following laws of the Commonwealth are prescribed:

(a) *A New Tax System (Goods and Services Tax) Act 1999*;
(c) *Australian Crime Commission Act 2002*;
(d) *Australian Security Intelligence Organisation Act 1979*;
(da) *Aviation Transport Security Act 2004*;
(e) *Bankruptcy Act 1966*;
(f) *Chemical Weapons (Prohibition) Act 1994*;
(g) *Commerce (Trade Descriptions) Act 1905*;
(h) *Copyright Act 1968*;
(i) *Crimes Act 1914*;
(j) *Crimes (Aviation) Act 1991*;
(k) *Crimes (Hostages) Act 1989*;
(l) *Crimes (Internationally Protected Persons) Act 1976*;
(m) *Crimes (Ships and Fixed Platforms) Act 1992*;
(n) *Crimes (Torture) Act 1988*;
(o) *Criminal Code Act 1995*;
(p) *Defence Act 1903*;
(q) *Environment Protection and Biodiversity Conservation Act 1999*;
(r) *Family Law Act 1975*;
(s) *Financial Transaction Reports Act 1988*;
(t) *Fisheries Management Act 1991*;
(u) *Geneva Conventions Act 1957*;
(v) *Migration Act 1958*;
(w) *Narcotic Drugs Act 1967*;
(x) *National Crime Authority Act 1984*;

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(y) *National Health Act 1953*;
(z) *Olympic Insignia Protection Act 1987*;
(za) *Passenger Movement Charge Collection Act 1978*;
(zb) *Passports Act 1938*;
(zc) *Proceeds of Crime Act 1987*;
(zd) *Proceeds of Crime Act 2002*;
(ze) *Protection of Movable Cultural Heritage Act 1986*;
(zf) *Quarantine Act 1908*;
(zg) *Therapeutic Goods Act 1989*;
(zh) *Trade Marks Act 1995*;
(zi) any regulations made under any Act prescribed in this regulation.

31AA Further conditions attaching to registration as special reporter

(1) For section 67EH of the Act, if, after the commencement of this regulation:
(a) a person is first registered 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 subregulation (2).

(2) If the person proposes to make an abbreviated cargo report covering an item of goods that the person has not previously informed Customs to be goods sold by the mail-order house, the person must give Customs, at least 30 days before making the report, a description of the item in writing.

Note: For the definition of ***writing***, see section 2B of the *Acts Interpretation Act 1901*.

(3) For subregulation (2), a description may include a print or photograph of the item.

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31AB 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.

31AC Value of prescribed goods

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

41 Information in relation to goods not requiring import entry or self-assessed clearance declaration

If a Collector requires an owner of goods to provide information under subsection 71AAAB(1) of the Act:

(a) the owner must provide the information in an approved form or an approved statement; and

(b) the owner must provide the information required by that form or statement; and

(c) the form or statement must be signed in the manner required by that form or statement; and

(d) the completed approved form or approved statement must be given to a Collector.

41A Methods of communication of authority to deal with goods

For subsection 71AAAB(3) of the Act, the methods of communication for a decision under paragraph 71AAAB(2)(a) are:

(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.

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41B 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:

(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 ships or aircraft, or for 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 customs 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: Because of this regulation, the goods mentioned are ***Subdivision AA goods*** within the meaning of subsection 71AAAA of the Act.

41C 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 Customs to the self-assessed clearance declaration relating to the goods.

42 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 Customs to the import declaration or warehouse declaration relating to the goods.

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43 Prescribed period for the purposes of section 72 of the Act

(1) For the purposes of paragraph 72(1)(b) of the Act, the period prescribed is the period ending on:

(a) except where paragraph (b) applies—the expiration of the day next following the day on which the goods referred to in that subsection were imported; or

(b) if the first-mentioned day in paragraph (a) is not, in relation to the receiving of an entry in respect of goods, a working day of the Customs—the expiration of the day next following that first-mentioned day that is such a working day of the Customs.

(2) For the purposes of paragraph 72(4)(b) of the Act, a period of 6 months is prescribed.

(3) In subregulation (1), ***working day of the Customs*** has the same meaning as in regulation 19.

48 Conditions of depot licence—travelling expenses

(1) For subsection 77N(3) of the Act, travelling expenses are payable if the depot is more than 40 kilometres, by the most direct convenient route, from the nearest Customs office.

(2) For subregulation (1), travelling expenses are:

(a) for travel:

(i) during the working hours mentioned in items 8 and 9 of the table to regulation 19—$40.10 for each hour or part of an hour; or

(ii) outside the working hours mentioned in items 8 and 9 of the table to regulation 19—$43.35 for each hour or part of an hour; and

(b) for travel:

(i) by taxi:

(A) if Cabcharge is used—110% of the fare; or

(B) if Cabcharge is not used—the fare; or

(ii) by motor vehicle other than taxi—58 cents for each kilometre; or

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(iii) by bus, aircraft, boat or train—the fare.

48A Transfer of depot licence

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

(a) to the legal personal representative of a licence holder who dies; or

(b) to the receiver of a company for which a receiver is appointed; or

(c) to the administrator of a company for which an administrator is appointed under section 436A, 436B or 436C of the Corporations Law.

49 Security for compliance with Act and Regulations

Before a licence for a warehouse is granted, security shall be given to the satisfaction of the Collector.

49A Limitations on use of certain words in connection with businesses, premises etc

(1) No person shall, unless the holder of a warehouse licence, assume or use in connection with his trade, business, calling or profession any words which would reasonably lead to the belief that his trade, business, calling or profession is being carried on under any such licence.

Penalty: $250.

(2) Without limiting the preceding subregulation, any person who, not being the holder of an appropriate licence:

(a) places, or suffers or permits to be placed, on the building in which he carries on his trade, business, calling or profession; or

(b) uses in any advertisement or sign published or displayed in connexion with his trade, business, calling or profession; or

(c) uses on any document, as a description of his trade, business, calling or profession; or

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(d) uses as the name or part of the name of any firm or company registered in Australia;

the words 'Bonded Warehouse', 'Bonded Store', 'Bond', 'Duty Free Shop' or 'Duty Free' or any words so nearly resembling them as to be likely to deceive, whether alone or in conjunction with any other words, shall be deemed to be guilty of any offence against that subregulation.

(3) In this regulation:

appropriate licence means:

(a) in relation to the words 'Bonded Warehouse', 'Bonded Store' or 'Bond', a warehouse licence; and

(b) in relation to the words 'Duty Free Shop' and 'Duty Free', a warehouse licence that authorizes the sale in the warehouse to which it relates of goods to relevant travellers.

relevant traveller has the same meaning as in section 96A of the Act.

warehouse licence has the same meaning as in Part V of the Act.

50 Warehouse licence fees—general

(1) In this regulation:

warehouse licence has the same meaning as in Part V of the Act.

year means a period of 12 months commencing on 1 July.

(2) For section 85 of the Act, and subject to regulation 50A, the fee for the grant of a warehouse licence that comes into effect on 1 July is $7 000.

(2A) For section 85 of the Act, and subject to regulation 50A, the fee for the grant of a warehouse licence that comes into effect on a day other than 1 July is worked out using the following formula:

$$\$7\,000 \times \frac{\text{number of licence days}}{\text{number of days in the year}}$$

where:

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licence days are days in the year for which the licence will be in force.

(2B) For section 85 of the Act, and subject to regulation 50A, the fee for the renewal of a warehouse licence is $4 000.

Note: Regulation 50A relates to dual licensed places.

50A Warehouse licence fees—dual licensed places

(1) In this regulation:

dual licences means a warehouse licence granted under Part V of the Act and a manufacturer licence granted under the *Excise Act 1901*.

warehouse licence has the same meaning as in Part V of the Act.

(2) This regulation applies if a person is required to hold dual licences under section 105E of the Act and:

(a) the place in respect of which a warehouse licence is to be granted is used primarily for the manufacture of excisable goods classified under item 10 of the Schedule to the *Excise Tariff Act 1921*; and

(b) goods classified under any of the following headings and subheadings are used in the manufacture of those excisable goods:

2707.10.00	2710.19.28	2710.91.28
2707.20.00	2710.19.40	2710.91.40
2707.30.00	2710.19.51	2710.91.51
2707.50.00	2710.19.52	2710.91.52
2709.00.90	2710.19.53	2710.91.53
2710.12.61	2710.19.70	2710.91.61
2710.12.62	2710.19.91	2710.91.62
2710.12.69	2710.19.92	2710.91.69
2710.12.70	2710.20.00	2710.91.70
2710.19.16	2710.91.16	2710.91.80
2710.19.22	2710.91.22	2710.91.91

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2710.91.92	2710.99.92	3403.19.90
2710.99.16	2711.11.00	3403.91.10
2710.99.22	2711.12.10	3403.91.90
2710.99.28	2711.13.10	3403.99.10
2710.99.40	2711.21.10	3403.99.90
2710.99.51	2902.20.00	3811.21.10
2710.99.52	2902.30.00	3811.21.90
2710.99.53	2902.41.00	3817.00.10
2710.99.61	2902.42.00	3819.00.00
2710.99.62	2902.43.00	3824.90.50
2710.99.69	2902.44.00	3824.90.60
2710.99.70	3403.11.10	3826.00.10
2710.99.80	3403.11.90	3826.00.20.
2710.99.91	3403.19.10	

(3) In paragraph (2)(b), a reference to a subheading is a reference to that subheading in Schedule 3 to the *Customs Tariff Act 1995* as in force from time to time.

(4) For section 85 of the Act, the fee for the grant of a warehouse licence that comes into effect on any day is $1 000.

(5) No fee is payable for the renewal of the warehouse licence.

(6) However, if, at any time, the primary use of the warehouse changes:

(a) subregulation (5) does not apply; and

(b) a fee for the renewal of the warehouse licence is payable as if subregulation 50(2B) applied to the licence.

50B Payment of warehouse licence fees

(1) In this regulation:

year means a period of 12 months commencing on 1 July.

(2) The fee mentioned in subregulation 50(2) or (2B), or the fee applied by paragraph 50A(6)(b), in respect of a licence that is granted or renewed for a year is payable:

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(a) in full on the first day of that year; or

(b) by instalments, each of an amount equal to one-quarter of the amount of the fee, on the first days of July, October, January and April, respectively, in that year;

as the holder of the licence elects.

(3) The fee mentioned in subregulation 50(2A) in respect of a licence that is granted for a period of less than 12 months in a year is payable in accordance with the table.

Item	If the period commences …	the fee is payable …
1	before 2 October	either: (a) in full on the first day of the period; or (b) by instalments of: (i) one-half of the amount of the fee on the first day of the period; and (ii) one-quarter of the amount of the fee on 1 January; and (iii) one-quarter of the amount of the fee on 1 April; as the holder of the licence elects
2	on or after 2 October and before 2 January	either: (a) in full on the first day of the period; or (b) by instalments of: (i) three-quarters of the amount of the fee on the first day of the period; and (ii) one-quarter of the amount of the fee on 1 April; as the holder of the licence elects
3	on or after 2 January	in full on the first day of the period

(4) The fee mentioned in subregulation 50A(4) is payable in full on the day on which the warehouse licence comes into effect.

51 Refund of fees for warehouse licences

(1) In this regulation:

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instalment period means:

(a) the period of 3 months commencing on the day on which an instalment is to be paid under paragraph 50B(2)(b); or

(b) a period of time commencing on the day on which an instalment is to be paid under subregulation 50B(3).

(2) For subsection 85(4) of the Act, this regulation explains how to calculate a refund if a warehouse licence is cancelled.

(3) Use the table if:

(a) the licence fee was paid in instalments; and

(b) an instalment relates to the instalment period during which the licence was cancelled.

Step 1	Identify the number of complete days in the instalment period after the licence was cancelled.
Step 2	Identify the number of days to which the instalment relates.
Step 3	Multiply the amount of the instalment by the result of step 1 and divide the result by the result of step 2. The result is the amount of the refund.

(4) Use the table if the licence fee was paid in full for a year or a part of a year.

Step 1	Identify the number of complete days in the year after the licence was cancelled.
Step 2	Identify the number of days to which the payment relates.
Step 3	Multiply the amount of the licence fee by the result of step 1 and divide the result by the result of step 2. The result is the amount of the refund.

63 Application to sort, bottle, pack or re-pack goods in a warehouse

(1) An application by an owner for permission, under section 92 of the Act, to sort, bottle, pack or re-pack goods in a warehouse shall be in writing and shall set out a description of the goods and the manner in which it is proposed to sort, bottle, pack or re-pack the goods.

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(2) The Collector may grant permission to sort, bottle, pack or re-pack the goods in accordance with the application or in the manner specified in the permit.

(3) In this regulation, a reference to a warehouse shall not be read as including a reference to a transit warehouse.

75 Reducing and bottling of spirits in bond

(1) The Collector may permit the owner of spirits, being spirits that have been imported in bulk and are in a warehouse other than a transit warehouse, to be reduced in strength, blended, bottled or canned in the warehouse for home consumption or for exportation in accordance with this regulation.

(2) Where spirits are bottled or canned in a warehouse in accordance with a permission of the Collector to which this regulation applies, the owner of the spirits shall cause a label containing a true description of the spirits in the bottles or cans to be affixed to each of the bottles or cans.

(3) Where imported spirits that have been bottled or canned in a warehouse are not removed from the warehouse immediately after they have been bottled or canned, the owner of the spirits shall cause the bottles or cans of spirits to be packed into outer containers each of which contains only bottles or cans, as the case may be, of a like capacity.

(4) Where imported spirits of a particular strength are reduced in strength in a warehouse, the amount of duty that is payable on the entry of the reduced spirits for home consumption is an amount equal to the amount of duty that would be payable if a quantity of that imported spirits of that first-mentioned strength equal to the quantity of those spirits that was used in the production of the reduced spirits were entered for home consumption without having been so reduced in strength.

(5) Where imported spirit is blended in a warehouse with Australian spirit, duty is payable, on the entry of the blended spirit for home consumption:

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(a) in respect of the quantity of Australian spirit contained in the blended spirit—at the rate that would be applicable if the blended spirit were Australian spirit of a like kind; and

(b) in respect of the quantity of imported spirit contained in the blended spirit—at the rate that would be applicable if the blended spirit were imported spirit of a like kind.

80 Delivery from warehouse

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

92 Duty-paid or free goods in warehouses

(1) Any goods remaining in a warehouse after payment of duty shall, so far as the Customs are concerned, remain at the risk of the owner, and the Customs shall not be liable in any way to any claim of any kind whatsoever in connexion therewith. Any such goods may, after due notice to the owner, be removed by the licensee on the order of the Collector.

(2) No duty-paid or free goods shall be received into any licensed warehouse without the special authority of the Collector.

93 Outwards duty free shops

(1) In this regulation and regulation 93A, unless the contrary intention appears:

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

(a) after the travellers have complied with the requirements of the laws of the Commonwealth relating to the departure of persons for places outside Australia; and

(b) before the travellers embark on an aircraft or ship for a relevant flight or relevant voyage.

duty free shop means an outwards duty free shop.

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off-airport duty free shop means a duty free shop that is not an on-airport duty free shop.

on-airport duty free shop means a duty free shop that is located in a departure area of an airport.

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

(2) Words and phrases that are used in this regulation and in section 96A of the Act have, in this regulation, unless the contrary intention appears, the same respective meanings as in that section.

(3) A Collector shall not give permission under subsection 96A(2) of the Act otherwise than upon the making, in accordance with this regulation, of an application for such permission.

(4) An application for permission under subsection 96A(2) of the Act:
  (a) shall be made in writing;
  (b) shall relate to a single duty free shop;
  (c) shall specify:
    (i) the name of the proprietor of the duty free shop;
    (ii) the name of the duty free shop; and
    (iii) the address at which the duty free shop is situated; and
  (d) shall be lodged with a Collector for the place at which the duty free shop is situated.

(5) The following matter is prescribed to be taken into account by a Collector when deciding whether to give permission under subsection 96A(2) of the Act, namely, whether the proprietor of the duty free shop in respect of which the permission is sought is likely to be able, in the event of permission being given, to comply with the conditions set out in paragraphs (7)(g), (h) and (j).

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(6) Permission under subsection 96A(2) of the Act shall have effect for such period, commencing on the day on which the permission is given, as the permission specifies.

(7) Permission under subsection 96A(2) of the Act in relation to an off-airport duty free shop is subject to the following conditions:

(a) that the proprietor must not sell goods to a person who is in the shop unless:

(i) the person is a relevant traveller; and

(ii) 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 relevant flight or relevant voyage;

(b) that the proprietor must not enter into an agreement to sell goods to a person who is not in the shop unless:

(i) the person is a relevant traveller; and

(ii) the person has given, whether orally or in writing, to the proprietor the particulars of the intended exportation of the goods by the person required under subparagraph (e)(ii); and

(iii) the agreement is subject to the condition that the sale takes place in the shop;

(ba) that the proprietor must not deliver goods to a relevant traveller to whom the goods are sold under an agreement referred to in paragraph (b) 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 given to the proprietor under subparagraph (b)(ii);

(c) that goods shall not be delivered from the duty free shop to a relevant traveller earlier than the commencement of the 60th day before the day on which, according to the ticket or other document shown to the proprietor under subparagraph (a)(ii) or the particulars given to the proprietor under subparagraph (b)(ii), the relevant flight or relevant voyage is to depart;

(d) that goods shall not be delivered from the duty free shop to a relevant traveller unless they are enclosed in a package:

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(i) that is sealed in such a manner that the goods cannot be removed from it without the seal being broken; and

(ii) the outside of which is clearly marked to show:

(A) that it contains goods that were sold in a duty free shop; and

(B) the name of that shop; and

(iii) if the package is of a size that it may, in accordance with the conditions applicable to the carriage of 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;

(e) that, at the time of each sale of goods required to be sold in a sealed package at the duty free shop, the proprietor shall prepare, in triplicate, an invoice, being one of a series of sequentially numbered invoices, specifying:

(i) the name and usual residential address of the relevant traveller;

(ii) the following particulars of the intended exportation of the goods by the relevant traveller on the relevant flight or relevant voyage:

(A) the date of departure;

(B) the airport or wharf of departure;

(C) in the case of a relevant flight—the number or other designation of the flight;

(D) in the case of a relevant voyage—the name of the ship and the number or other designation of the voyage;

(E) the number or other identification of the traveller's ticket or similar travel document approved by the Collector for the purposes of paragraph 96A(7)(b) of the Act;

(iii) a precise description of the goods, including:

(A) the quantity, in figures, of each item of the goods and the total number, in words, of items on the invoice; and

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(B) the sale value, in figures, of each item or quantity of items; and

(C) the total sales value of those items and quantities of items;

being a description prepared in such a way as to make it impracticable to add other items to the description;

(f) that, upon preparing an invoice in accordance with paragraph (e), the proprietor shall:

(i) place one copy with the goods inside the package referred to in paragraph (d) and, where the package complies with subparagraph (d)(iii), position the copy so that the invoice may be read without the seal of the package being broken;

(ii) place one copy in a waterproof envelope and attach that envelope securely to the outside of the package; and

(iii) retain one copy in his own records;

(g) subject to subregulation (7A), that, before the date of departure referred to in sub-subregulation (e)(ii)(A), the proprietor shall, by telex or by such other means as are approved by a Collector, provide a Collector with the following information in relation to a sale from the duty free shop:

(i) the name of the shop;

(ii) the name of the relevant traveller;

(iii) in relation to the relevant flight or relevant voyage:

(A) the date and time of departure; and

(B) in the case of a relevant flight—the number or other designation of the flight; and

(C) in the case of a relevant voyage—the name of the ship and the number or other designation of the voyage;

(iv) a full description of any item of the goods included in the sale having a sale value of $500 or more;

(v) the total number of items of the goods included in the sale;

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(vi) the total number of packages of the kind referred to in paragraph (d) in which the goods included in the sale are packed;

(vii) the total number of those packages that are, respectively:

(A) packages to which subparagraph (d)(iii) applies; and

(B) packages to which that subparagraph does not apply;

(viii) the invoice numbers in respect of all invoices relating to the sale;

(h) that the proprietor shall, in relation to each package referred to in paragraph (d) that is surrendered by the relevant traveller for carriage otherwise than in the cabin of the aircraft or ship, at the point of surrender:

(i) cause the package to be examined with a view to ascertaining whether it remains sealed as specified in subparagraph (d)(i) and has not been tampered with; and

(ii) where the package remains so sealed and has not been tampered with, cause the copy invoice referred to in subparagraph (f)(ii) to be removed from the package;

(j) that the proprietor shall, in relation to each package referred to in paragraph (d) that is taken by the relevant traveller into a departure area, within that area:

(i) cause the package to be examined with a view to ascertaining whether it remains sealed as specified in subparagraph (d)(i) and has not been tampered with;

(ii) where the package remains so sealed and has not been tampered with, cause the copy invoice referred to in subparagraph (f)(ii) to be removed from the package;

(k) that, where, upon the carrying out of the operations specified in paragraph (h) or (j), a discrepancy is detected, in that:

(i) a package is no longer sealed as specified in subparagraph (d)(i) or has been otherwise tampered with;

(ii) the invoice enclosed in the package does not correspond with the copy invoice (if any) that was attached to the package;

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(iii) an invoice required to be enclosed in, or a copy invoice required to be attached to, a package is not so enclosed or attached; or

(iv) the goods enclosed in a package are not as specified in the invoice enclosed in, or the copy invoice (if any) that was attached to, the package;

the proprietor shall cause to be given immediately to a Collector notice specifying:

(v) the name of the relevant traveller;

(vi) the following particulars of the intended exportation of the goods by the relevant traveller on the relevant flight or relevant voyage:

(A) the date and time of the departure of the flight or voyage;

(B) in the case of a relevant flight—the number or other designation of the flight;

(C) in the case of a relevant voyage—the name of the ship and the number or other designation of the voyage; and

(viii) the nature of the discrepancy;

(m) that a relevant traveller to whom goods are sold in a duty free shop:

(i) shall not remove, alter or otherwise interfere with, or suffer to be removed, altered or interfered with (except as required by this regulation), an invoice attached to the outside of a package pursuant to subparagraph (f)(ii);

(ii) shall not, before the exportation of those goods, break the seals on, or otherwise tamper with the integrity of, the package in which those goods are enclosed or (except as authorized by or under the Act) suffer those seals to be broken or the integrity of the package to be otherwise tampered with;

(iii) shall:

(A) on surrendering a package containing those goods for carriage otherwise than in the cabin of an aircraft or ship;

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(B) on taking a package containing those goods into a departure area;

present the package, sealed as specified in subparagraph (d)(i) and with the invoice attached as specified in subparagraph (f)(ii), to the proprietor or a servant or agent of the proprietor and permit the proprietor, or the servant or agent of the proprietor, as the case may be, to examine the package and to remove that invoice from it;

(iv) if the relevant traveller does not export the goods on the relevant flight or the relevant voyage, must, not later than noon on the next working day of the duty free shop after the date specified in the invoice relating to the goods as the time for the departure of that flight or voyage (in this subparagraph called ***scheduled departure time***), notify the proprietor accordingly, and:

(A) if the relevant traveller intends to export the goods on a subsequent flight, being a flight departing not more than 48 hours after the scheduled departure time—notify the proprietor of that intention and, at the same time, provide the proprietor with the flight number or other designation, and particulars of the intended date and time of departure, of that flight; or

(B) if the relevant traveller intends to export the goods on a subsequent voyage, being a voyage departing not more than 48 hours after the scheduled departure time—notify the proprietor of that intention and, at the same time, provide the proprietor with the name of the ship and voyage number or other designation, and particulars of the intended date and time of departure, of that voyage; or

(C) if the relevant traveller does not intend to export the goods as mentioned in sub-subparagraph (A) or (B), at the same time, notify the proprietor accordingly and, not later than the close of business of the duty free shop on the second working day of the shop after the

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scheduled departure time, return the goods to the shop; and

(v) if, having notified the proprietor under sub- subparagraph (iv)(A) or (B) of his or her intention to export the goods on a flight or voyage after the relevant flight or voyage, the relevant traveller does not so export the goods:

(A) not later than noon on the next working day of the duty free shop after the date of departure specified in the notification of intention, notify the proprietor that the goods have not been so exported; and

(B) not later than the close of business of the duty free shop on the second working day after that specified date of departure, return the goods to the shop;

(n) that within 21 working days of the duty free shop after the end of a month, the proprietor must lodge with a Collector a return setting out:

(i) the name of the duty free shop; and

(ii) the invoice number of each invoice:

(A) prepared in accordance with paragraph (e) for goods delivered from the shop for export; and

(B) that specifies under sub-subparagraph (e)(ii)(A) a date of departure that is in the month; and

(C) a copy of which has not been removed during the month in accordance with subparagraph (h)(ii) or (j)(ii); and

(iii) the invoice number of each invoice:

(A) prepared in accordance with paragraph (e) for goods delivered from the shop for export; and

(B) that specifies under sub-subparagraph (e)(ii)(A) a date of departure that is in the month; and

(C) a copy of which has been removed during the month in accordance with subparagraph (h)(ii) or (j)(ii); and

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(D) in respect of which an electronic record has not been provided in accordance with subregulation (9); and

(iv) in relation to an invoice referred to in subparagraph (ii) or (iii):

(A) the particulars required to be set out in the invoice; and

(B) the amount of customs duty payable in respect of the goods to which the invoice relates;

and must pay to a Collector an amount equal to the sum of the amounts of customs duty specified in the return.

Note: See also regulation 93A.

(7A) Paragraph (7)(g) applies only if, in relation to a particular case, the Collector directs the proprietor to provide the information specified in that paragraph.

(8) Permission under subsection 96A(2) of the Act in relation to an on-airport duty free shop is subject to the following conditions:

(a) that the proprietor must not sell goods to a person who is in the shop unless:

(i) the person is a relevant traveller; and

(ii) 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 relevant flight;

(aa) that the proprietor must not enter into an agreement to sell goods to a person who is not in the shop unless:

(i) the person is a relevant traveller; and

(ii) the person has given, whether orally or in writing, to the proprietor the particulars of the intended exportation of the goods by the person required under subparagraph (b)(ii) or (c)(i); and

(iii) the agreement is subject to the condition that the sale takes place in the shop;

(ab) that the proprietor must not deliver goods to a relevant traveller to whom the goods are sold under an agreement referred to in paragraph (aa) unless the traveller has shown to

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the proprietor the ticket, or other document approved by a Collector under paragraph 96A(7)(b) of the Act, that confirms the particulars given to the proprietor under subparagraph (aa)(ii);

(b) that, at the time of each sale of goods at the duty free shop, where the purchaser is a relevant traveller who is the pilot or a member of the crew of an aircraft, the proprietor shall prepare, in duplicate, an invoice, being one of a series of sequentially numbered invoices, specifying:

(i) the name and usual residential address of the relevant traveller;

(ii) the following particulars of the intended exportation of the goods by the relevant traveller:

(A) the date of departure;

(B) the airport of departure;

(C) the flight number or, where inapplicable, other designation;

in respect of the relevant flight; and

(iii) a precise description of the goods, including:

(A) the quantity, in figures, of each item of the goods; and

(B) the sale value, in figures, of each item or quantity of items; and

(C) the total sales value of those items and quantities of items;

being a description prepared in such a way as to make it impracticable to add other items to the description;

(c) that, at the time of each sale of goods at the duty free shop, where the purchaser is a relevant traveller who is a passenger on an aircraft, the proprietor shall prepare, in duplicate, an invoice, being one of a series of sequentially numbered invoices, specifying:

(i) the following particulars of the intended exportation of the goods by the relevant traveller:

(A) the date of departure;

(B) the flight number or, where inapplicable, other designation;

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in respect of the relevant flight; and

(ii) a precise description of the goods, including:

(A) the total sales value of those items and quantities of items; and

(B) the quantity, in figures, of each item; and

(C) the sale value, in figures, of each such item or quantity of items;

being a description prepared in such a way as to make it impracticable to add other items to the description;

(d) that, upon preparing an invoice pursuant to paragraph (b) or (c), the proprietor shall:

(i) place 1 copy with the goods that are to be delivered to the relevant traveller; and

(ii) retain the other copy or copies, as the case requires, in his own records.

(9) For the purpose of paragraph 96A(10)(b) of the Act, in relation to the proprietor of an off-airport duty free shop:

(a) the way for the proprietor to provide proof to the Collector in relation to goods of a kind mentioned in that paragraph is by providing an electronic record of the invoice numbers of copy invoices removed, in accordance with subparagraph (7)(h)(ii) or (7)(j)(ii), from the package of the goods; and

(b) the time within which the proprietor must provide that proof to the Collector is 10 working days of the duty free shop after the date of departure of the relevant traveller.

(10) Within 21 working days of the duty free shop after the end of a month, the proprietor must produce a computer generated list in an approved form setting out the invoice number of each invoice:

(a) that specifies under sub-subparagraph (7)(e)(ii)(A) a date of departure that is in the month; and

(b) a copy of which has been removed during the month in accordance with subparagraph (7)(h)(ii) or (7)(j)(ii); and

(c) in respect of which an electronic record has been provided in accordance with subregulation (9).

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(11) Permission under subsection 96A(2) of the Act in relation to a duty free shop, being either an off-airport duty free shop or an on-airport duty free shop, is subject to the condition that the proprietor, and servants and agents of the proprietor, shall not enter into an arrangement with a relevant traveller pursuant to which goods delivered to that relevant traveller under that permission are:

(a) to be transferred to the proprietor, or any servant or agent of the proprietor, upon the return of the relevant traveller to Australia; or

(b) to remain with the proprietor or any servant or agent of the proprietor.

(12) The grounds on which a Collector may, under subsection 96A(13) of the Act, revoke a permission given under subsection 96A(2) of the Act are the following grounds:

(a) that a condition to which the permission is subject, being a condition required to be complied with by the proprietor of the duty free shop to which the permission relates or by his servants or agents, has not been so complied with;

(b) that revocation of the permission is, for any other reason, necessary for the protection of the revenue or otherwise to ensure compliance with the Customs Acts.

(13) The revocation by a Collector, under subsection 96A(13) of the Act, of a permission given under subsection 96A(2) of the Act shall be effected by notice in writing, which shall include the notice referred to in subsection 96A(14) of the Act, served on the person to whom the permission was given.

(14) A relevant traveller to whom goods are sold in an outwards duty free 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.

93A Interim sealed bag arrangements for liquids, aerosols, gels, creams and pastes from 31 March 2007

(1) This regulation applies if:

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(a) on or after 31 March 2007, a person purchased a liquid, aerosol, gel, cream or paste (a ***LAG product***) as a duty free item at an off-airport duty free shop; and

(b) the delivery and export of the LAG product was the subject of a permission under subsection 96A(2) of the Act; and

(c) the permission was subject to a condition set out in:

(i) paragraph 93(7)(h), (j), (k) or (n); or

(ii) subparagraph 93(7)(m)(i), (ii) or (iii); and

(d) the person dealt with the LAG product in accordance with an arrangement (known as an "interim sealed bag arrangement") that:

(i) was administered by the Australian Taxation Office and the Australian Customs Service or the Australian Customs and Border Protection Service on or after 31 March 2007; and

(ii) was consistent with the requirements of Subdivision 4.1.1A of the *Aviation Transport Security Regulations 2005*, as in force on 30 September 2007.

(2) The delivery and export of the LAG product is taken to have complied with the conditions in subregulation 93(7).

94 Declaration in respect of airport shop goods

(1) Subject to subregulation (1A), each of the following classes of goods is declared to be a class of airport shop goods for section 96B of the Act (whether or not the goods are local use goods):

(a) alcoholic beverages;

(b) tobacco products;

(c) goods which have all of the following characteristics:

(i) no more than $900 in value;

(ii) no more than 7 kg in weight;

(iii) no more than 56 cm in length, 36 cm in height and 23 cm in depth.

(1A) For subregulation (1), each of the following goods is taken not to be in a class of airport shop goods:

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(a) alcoholic beverages that are not in sealed containers;
(b) food and beverages which are capable of immediate consumption, other than commercially produced confectionery in sealed packaging and alcoholic beverages in sealed containers;
(c) fresh or dried fruits;
(d) fresh or dried vegetables;
(e) live plants;
(f) fresh or dried cut flowers.

(2) In subregulation (1), ***local use goods*** has the same meaning as in section 270 of the Act.

95 Inwards duty free shops

(1) In this regulation, unless the contrary intention appears:

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.

(2) Words and phrases that are used in this regulation and in section 96B of the Act have, in this regulation, unless the contrary intention appears, the same respective meanings as in that section.

(3) A Collector shall not give permission under subsection 96B(3) of the Act otherwise than upon the making, in accordance with this regulation, of an application for such permission.

(4) An application for permission under subsection 96B(3) of the Act:
(a) shall be made in writing;
(b) shall relate to a single inwards duty free shop;
(c) shall specify:
(i) the name of the proprietor of the inwards duty free shop;
(ii) the name of the inwards duty free shop; and
(iii) the location of the airport at which the duty free shop is situated; and
(d) shall be lodged with a Collector for the State or Territory in which the inwards duty free shop is situated.

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(5) The following circumstances are prescribed as circumstances in which permission may be given by a Collector under subsection 96B(3) of the Act, namely:

(a) that the applicant is the holder of a warehouse licence within the meaning of Part V of the Act authorising the sale of airport shop goods at an inwards duty free shop; and

(b) that the applicant has been granted a lease or licence and an authority to trade under the *Airports (Business Concessions) Act 1959* for the operation of an inwards duty free shop on land within the airport.

(6) Permission under subsection 96B(3) of the Act shall have effect for such period, commencing on the day on which the permission is given, as the permission specifies.

(7) Permission under subsection 96B(3) of the Act in relation to an inwards duty free shop is subject to the following conditions:

(a) that the proprietor must not sell goods to a person who is in the shop unless:

(i) the person is a relevant traveller; and

(ii) 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;

(aa) that the proprietor must not enter into an agreement to sell goods to a person who is not in the shop unless:

(i) the person is, or intends to be, a relevant traveller; and

(ii) the person has given, whether orally or in writing, to the proprietor the date of the person's arrival or intended arrival in Australia, and the flight number or other designation of the international flight on which the person arrived or intends to arrive; and

(iii) the proprietor has informed the person of the following:

(A) the amounts of alcoholic liquor and tobacco products that may be entered for home consumption by a relevant traveller free of duties of Customs;

(B) the conditions (if any) with which, for the purposes of the Customs Acts, a relevant

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traveller is to comply in relation to the purchase of goods at the shop; and

(iv) the agreement is subject to the condition that the sale takes place in the shop;

(ab) that the proprietor must not deliver goods to a relevant traveller to whom the goods are sold under an agreement referred to in paragraph (aa) unless the traveller has shown to the proprietor the ticket, or other document, that confirms the information given to the proprietor under subparagraph (aa)(ii);

(b) that the proprietor, and servants and agents of the proprietor, shall not enter into an arrangement with a relevant traveller pursuant to which goods delivered to that relevant traveller under that permission are:

(i) to be transferred to the proprietor, or any servant or agent of the proprietor, after the relevant traveller has cleared customs; or

(ii) to remain with the proprietor or any servant or agent of the proprietor;

(c) that the proprietor shall, with reasonable prominence and in numbers sufficient to give reasonable notice to relevant travellers of the matters so stated, display in the inwards duty free shop signs in a form authorised in writing by a Collector for the purposes of this provision that state clearly:

(i) the amounts of alcoholic liquor and tobacco products that may be entered for home consumption by a relevant traveller free of duties of Customs; and

(ii) the conditions (if any) with which, for the purposes of the Customs Acts, a relevant traveller is to comply in relation to the purchase of goods at the shop;

(d) that, if confectionery is sold in the inwards duty free shop, the proprietor must display, with reasonable prominence and in numbers sufficient to give reasonable notice to relevant travellers, signs that state clearly:

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. However, please remember you must declare any other items

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of food or anything which you can eat, which you have purchased before arriving in Australia.

(8) The grounds on which a Collector may, under subsection 96B(12) of the Act, revoke a permission given under subsection 96B(3) of the Act are the following grounds:

(a) that a condition to which the permission is subject, being a condition required to be complied with by the proprietor of the inwards duty free shop to which the permission relates or by his servants or agents, has not been so complied with;

(b) that revocation of the permission is, for any other reason, necessary for the protection of the revenue or otherwise to ensure compliance with the Customs Acts;

(c) that any of the following, namely, a lease, licence or authority to trade, granted under the *Airports (Business Concessions) Act 1959* has expired or been cancelled.

(9) The revocation by a Collector, under subsection 96B(12) of the Act, of a permission given under subsection 96B(3) of the Act shall be effected by notice in writing, which shall include a statement of the reasons for the revocation, served on the person to whom the permission was given.

95AA Permitting goods to leave warehouse

For paragraph 99(3)(c) of the Act, the goods mentioned in Schedule 1AAA are prescribed.

95AB Notices to Customs by holder of warehouse licence

(1) For subsection 102A(1) of the Act, the goods mentioned in Schedule 1AAA are prescribed.

(2) For subsection 102A(2) of the Act:

(a) the time at which the period begins is the time 24 hours before the estimated time of release of the goods; and

(b) the time at which the period ends is the time immediately before the goods are released.

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(3) For subsection 102A(3) of the Act, the prescribed period is 3 hours after the return of the goods.

95AC Particulars about persons who enter a cargo terminal

For subsection 102CE(3) of the Act, the particulars prescribed in relation to a record of a person's entry to a cargo terminal are:

(a) the person's full name; and

(b) the time and date the person enters the terminal; and

(c) the time and date the person leaves the terminal; and

(d) if the person enters the terminal using an electronic access card—the following:

(i) the type of electronic access card used by the person (for example, a transport security identification card);

(ii) the unique identifier assigned to the electronic access card used by the person; and

(e) if the person enters the terminal other than by using an electronic access card—the following:

(i) the form of identification used by the person on entering the terminal (for example, a transport security identification card, driver's licence or passport);

(ii) 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);

(iii) the name of the person at the terminal who sighted the identification used in relation to the person's entry to the terminal;

(iv) 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.

95A Customable beverages

(1) For paragraph (b) of the definition of ***customable beverage*** in section 103 of the Act, goods classified under any of the following subheadings are prescribed:

2204.10.23	2204.10.29	2204.10.83

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2204.10.89	2204.29.30	2204.29.90
2205.90.30	2205.90.90	2206.00.52
2206.00.59	2206.00.62	2206.00.69
2206.00.92	2206.00.99	2207.10.00
2208.20.10	2208.20.90	2208.30.00
2208.40.00	2208.50.00	2208.60.00
2208.70.00	2208.90.20	2208.90.90.

(2) In this regulation:

subheading means a subheading mentioned in Chapter 22 of Schedule 3 to the *Customs Tariff Act 1995*.

96 Volume prescribed for the purposes of paragraph 105(2)(a) of the Act: containers containing whisky

For the purposes of paragraph 105(2)(a) of the Act, a volume of 300 litres is prescribed in respect of containers that contain whisky, described in the Schedule to the *Excise Tariff Act 1921*, all of which is for use as an aromatic in the production in Australia of wine cocktail, vermouth, flavoured wine or wine aperitif described in paragraph 8 of Part P4 of the Food Standards Code.

96A Prescribed ships (Act s 106A)

(1) For section 106A of the Act, the kind of ships prescribed is international passenger cruise ships.

(2) In this regulation:

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.

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96B Notices—service and receipt

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

(a) methods for giving a notice to a person; and

(b) the time at which the person is taken to have received a notice using the method.

Given personally

(2) The notice may be given to the person:

(a) at the last address notified to the Minister for the purpose of receiving notices; and

(b) by a person authorised by the Minister for this subregulation; and

(c) either:

(i) by giving it to the person; or

(ii) by giving it to a person who appears to work at that address in a management or executive position.

(3) The person is taken to have received the notice under subregulation (2) at the time at which it is given to the person.

Sent by registered mail

(4) The notice may be posted by registered mail to the person at the postal address last notified to the Minister for the purpose of receiving notices.

(5) The person is taken to have received the notice under subregulation (4):

(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 of the notice; or

(b) in any other case—21 days after the date of the notice.

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Faxed, emailed or sent by other electronic means

(6) If the person has notified to the Minister a fax number, email address or other electronic address, for the purpose of receiving notices, the 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.

(7) The person is taken to have received the notice under subregulation (6) 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.

97 Entry of goods for export

(1) Goods of the following kinds are prescribed for paragraph 113(2)(b) of the Act:

(a) dutiable goods on which the duty is unpaid;

(b) excisable goods within the meaning of the *Excise Act 1901* on which the excise duty is unpaid;

(c) goods for which a person intends to claim a drawback of duty or a drawback of excise duty under the *Excise Act 1901*.

(3) Goods (other than petroleum products supplied for use as fuel to provide locomotive power) that are aircraft's stores, within the meaning of Part VII of the Act, are prescribed for the purposes of paragraph 113(2)(f) of the Act if:

(a) the goods 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 issued under the Air Navigation Regulations; and

(b) the goods would be:

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(i) dutiable goods if entered for home consumption under subsection 68(1) of the Act; or

(ii) excisable goods within the meaning of the *Excise Act 1901* if entered for home consumption under subsection 58(1) of that Act; and

(c) the condition specified in paragraph (5)(a) is satisfied in respect of the goods.

(4) Goods that are aircraft's stores or ship's stores, within the meaning of Part VII of the Act, are prescribed for the purposes of paragraph 113(2)(f) of the Act if:

(a) the goods are a petroleum product supplied for use as fuel to provide locomotive power, and the conditions specified in subregulation (5) are satisfied in respect of the goods; or

(b) the goods are not:

(i) goods specified in subregulation (3) or paragraph (a); or

(ii) goods that would be dutiable goods if entered for home consumption under subsection 68(1) of the Act; or

(iii) goods that would be excisable goods within the meaning of the *Excise Act 1901* if entered for home consumption under subsection 58(1) of that Act;

and the condition specified in paragraph (5)(a) is satisfied in respect of the goods.

(4A) Goods that are live animals are prescribed for subsection 113(2A) of the Act 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 1982*.

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(5) The following are the conditions referred to in this regulation:

(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 respect of the goods must be lodged with Customs by the owner of goods within 7 days of the end of each month.

97A Refusal to accept or deal with export declaration

For subsection 114(8) of the Act, Customs 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 Customs; 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.

98 Export entry advices under section 114C of the Act

(1) If an export declaration for goods has been communicated to Customs electronically, the export entry advice for the goods under subsection 114C(1) of the Act must be given electronically or, if not able to be given electronically, in documentary form.

(2) If an export declaration for goods has been communicated to Customs in documentary form, the export entry advice for the goods under subsection 114C(1) of the Act 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 within a Customs office that has been allocated to the person who made the declaration for collection of documents from Customs; or

(c) by transmitting the advice by facsimile transmission to a facsimile number nominated on the declaration by the person who made the declaration; or

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(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.

(3) 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 Customs; and

(c) if the advice is a refusal to provide an authority to export the goods, an 'error' message.

98A Particulars about goods for export (Act s 114E)

(1) For subparagraph 114E(1)(a)(i) of the Act:

(a) the prescribed particulars are as follows:

(i) the relevant export entry advice number;

(ii) the Australian Business Number, or the number allocated by Customs, that identifies the shipping line or airline that will be used to export the goods;

(iii) if a submanifest number has been allocated by Customs for the goods—the submanifest number;

(iv) if the goods are transhipped goods—the number allocated by Customs to the goods;

(v) if the goods are to be consigned by ship—the international vessel identification number and the number of the voyage on which the goods will be exported;

(vi) if the goods are to be exported in a container and consigned by ship—the number of the container;

(vii) if the goods are to be consigned by ship but not in a container—the voyage booking reference or the bill of lading reference;

(viii) if the goods are to be consigned by air—the number or reference of the air waybill on which the goods are listed and the flight number of the aircraft on which the goods will be exported; and

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(b) the prescribed manner of giving the prescribed particular to the deliveree is in writing.

(2) For paragraph 114E(1)(b) of the Act:

(a) the prescribed particulars are:

(i) the Australian Business Number, or the number allocated by Customs, that identifies the shipping line or airline on which the goods will be exported; and

(ii) if the goods are entered for export—the export entry advice number; and

(iii) if a submanifest number for the goods has been allocated by Customs—the submanifest number;

(iv) if the goods are transhipped goods—the number allocated by Customs to those goods; and

(v) if the goods meet the description of an item in Schedule 1AAB and:

(A) for goods that meet the description in any of items 1 to 6 and have not been entered for export—the code mentioned in the item; or

(B) for goods that meet the description in item 7 and have been entered for export—the code mentioned in the item; and

(vi) if the goods are described in paragraph 113(2)(a) or 113(2)(b) of the Act and there is no submanifest number for them—a description of the goods, the name of the owner of the goods and the country that is the final destination of the goods; and

(vii) if the goods are to be exported in a container and consigned by ship—the number of the container; and

(viii) if the goods are to be consigned by ship but not in a container—the voyage booking reference or the bill of lading reference; and

(ix) if the goods are to be consigned by ship—the international vessel identification number and the number of the voyage on which the goods will be exported; and

(x) if the goods are to be consigned by air—the number or reference of the air waybill on which the goods are

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listed and the flight number of the aircraft on which the goods will be exported; and

(b) the prescribed manner of giving the prescribed particular to the deliveree is in writing.

(3) For paragraph 114E(1)(c) of the Act, the prescribed period is 3 hours.

(4) For subsection 114E(5) of the Act, all goods are prescribed except the goods mentioned in Schedule 1AAC.

98B Notices to Customs by person receiving goods (Act s 114F)

(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, the prescribed period is identified in the following table.

Item	If the goods were received at …	the period is …
1	a wharf	3 hours starting when the goods are received
2	an airport	1 hour starting when the goods are received

(3) For subsection 114F(4) of the Act, all goods are prescribed except the goods mentioned in Schedule 1AAC.

98C Consolidation of certain goods for export (Act s 117AA)

(1) For section 117AA of the Act:

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

(b) the goods mentioned in Schedule 1AAA are prescribed.

(2) For subsection 117AA(2) of the Act, the prescribed period is 3 hours.

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(3) For subsection 117AA(4) of the Act, the prescribed period is 3 hours.

98D Application for Certificate of Clearance—prescribed information (Act s 118)

For subsection 118(3) of the Act, the following information is prescribed:

(a) a unique identifier assigned to the application by the person communicating it, being an identifier that, if the application is a second or subsequent application for a Certificate of Clearance for a single departure, indicates that fact;

(b) the Australian Business Number, or the number allocated by Customs, that identifies the person communicating the application;

(c) whether the application relates to the departure of:

(i) a ship; or

(ii) an aircraft;

(d) the code allocated by Customs (if any) to identify the place from which the ship or aircraft will depart;

(e) if the application relates to a ship:

(i) the Australian Business Number, or the number allocated by Customs, that identifies the operator for the voyage; and

(ii) the international vessel identification number of the ship; and

(iii) the voyage number;

(f) if the application relates to an aircraft:

(i) the code allocated by the International Air Transport Association to identify the operator for the flight; and

(ii) the flight number assigned by the airline to identify the flight;

(g) the code (UN/LOCODE) allocated by the United Nations Economic Commission for Europe that identifies the first destination port or airport of the ship or aircraft (whether or not in Australia);

(h) the intended date of departure of the ship or aircraft;

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(i) the intended time of departure of the ship or aircraft.

98E Certificate of Clearance—certain ships and aircraft (Act s 118A)

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

(a) it is not carrying any goods, other than goods prescribed by regulation 100; and

Note: The goods prescribed by regulation 100 are stores, ballast, certain accompanied baggage and the like.

(b) it is not a ship or aircraft in respect of 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) in the case of a ship—the master or owner; or

(ii) in the case of an aircraft—the pilot or owner.

99 Documentary communication and withdrawal of export entries

(1) A document referred to in subsection 119D(1) of the Act may be sent to the relevant officer in accordance with that subsection:

(a) if the document is a documentary export entry—by giving the document to a person employed at an authorised Australia Post outlet, for delivery to Customs; or

(b) if the document is a documentary withdrawal of an export entry—by:

(i) transmitting the document to Customs by fax at a fax number specified by Customs for the purpose; or

(ii) posting the document by pre-paid post to a postal address specified by Customs for the purpose.

(2) An officer referred to in subsection 119D(1) of the Act who receives a document of a kind referred to in that subsection must promptly apply to the document a stamp denoting the time when the officer received it.

(3) A document to which a stamp has been applied under subregulation (2) is taken, for the purposes of subsection 119D(1) of the Act, to have been communicated to Customs at the time of receipt denoted by the stamp.

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(4) In this regulation, ***authorised Australia Post outlet*** means an outlet:

(a) owned and operated by Australia Post; or

(b) licensed by Australia Post to a third party licensee, and operated by a licensee or manager who meets the 'Gatekeeper' criteria for accreditation of registration authorities managed by the Australian Government Information Management Office.

Note 1: A list of Australia Post outlets that operate the 'Gatekeeper' system may be found at http://www.customs.gov.au.

Note 2: Information about the 'Gatekeeper' system may be found at the following website in the document "Gatekeeper Criteria for Accreditation of Registration Authorities":

http://www.agimo.gov.au/infrastructure/gatekeeper/accreditation.

100 Shipment of goods

(1) Goods of the following kinds are prescribed for the purposes of section 120 of the Act:

(a) stores in respect of which a Collector has granted approval under subsection 129(1) of the Act; and

(b) ship's ballast approved by an officer doing duty in respect of the granting of Certificates of Clearance; and

(c) baggage accompanying or intended to accompany a passenger, if it consists of goods of a kind specified in paragraph (2)(a) or (b).

(2) For the purposes of paragraph (1)(c), the following kinds of goods are specified:

(a) goods taken through Customs personally by a passenger on departure from Australia; and

(b) goods consigned for transport as:

(i) a passenger's allowed ticket baggage; or

(ii) as the passenger's excess baggage (other than baggage consigned as cargo on an airway bill or a bill of lading).

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105 Landing certificate

The certificate referred to in section 126 of the Act shall be in accordance with Form 42, and may be given by an officer of Customs at the port where the goods are landed, or by any British Consul, or other British official, or, in places where there is no officer of Customs or British Consul, or other British official, by a British resident.

105A Exports to Singapore—declaration by exporter

(1) For section 126AA of the Act, this regulation sets out requirements on an exporter relating to the making of declarations concerning the export of goods to Singapore for which a preferential tariff is to be claimed.

(2) If the exporter is not the producer or manufacturer of the goods, the exporter must, before making the declaration mentioned in subregulation (3):

(a) if the exporter was the applicant for the Certificate of Origin—give a copy of the Certificate of Origin to the producer or manufacturer; and

(b) whether or not the exporter was the applicant for the Certificate of Origin—obtain from the producer or manufacturer a written confirmation:

(i) specifying evidence of the sale of the goods to the exporter; and

(ii) specifying the Certificate of Origin in relation to the goods; and

(iii) stating that the goods are identical to goods that are specified in that Certificate of Origin; and

(iv) stating that the goods comply with the rule specified in that Certificate of Origin; and

(v) specifying the name, designation and signature of the producer's or manufacturer's representative; and

(vi) specifying the date on which the confirmation was signed by the producer's or manufacturer's representative.

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(3) The exporter must make a declaration, in writing, before the export of the goods:

(a) stating that the goods are the produce or manufacture of Australia, in accordance with SAFTA; and

(b) specifying the exporter's invoice in relation to the goods; and

(c) specifying the Certificate of Origin in relation to the goods; and

(d) stating that the goods are identical to goods that are specified in that Certificate of Origin; and

(e) stating that the goods comply with the rule specified in that Certificate of Origin; and

(f) specifying the name, designation and signature of the exporter's representative; and

(g) specifying the date on which the declaration was signed by the exporter's representative.

(4) In this regulation:

Certificate of Origin has the meaning given by section 153UA of the Act.

SAFTA has the meaning given by section 153UA of the Act.

105B Exports to Singapore—record keeping (producer or manufacturer)

(1) For section 126AB of the Act, this regulation:

(a) sets out record keeping obligations that apply in relation to goods that:

(i) are exported to Singapore; and

(ii) are claimed to be the produce or manufacture of Australia for the purpose of obtaining a preferential tariff in Singapore; and

(b) applies to the producer or manufacturer of the goods (whether or not the producer or manufacturer is the exporter of the goods).

(2) The producer or manufacturer must keep the following records:

(a) records of the purchase of the goods;

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(b) evidence that payment has been made for the goods;
(c) evidence of the cost of the goods in the form sold to the buyer;
(d) evidence of the value of the goods;
(e) records of the purchase of all materials that were purchased for use or consumption in the production or manufacture of the goods;
(f) evidence that payment has been made for those materials;
(g) evidence of the cost of those materials in the form sold to the producer or manufacturer;
(h) evidence of the value of those materials;
(i) records of the production or manufacture of the goods.
(j) a copy of the Certificate of Origin in relation to the goods;
(k) if the producer or manufacturer has given a confirmation mentioned in paragraph 105A(2)(b) in relation to the goods to an exporter—a copy of the confirmation;
(l) if the producer or manufacturer is the exporter of the goods—a copy of the declaration mentioned in subregulation 105A(3) in relation to the goods.

(3) If the producer or manufacturer is the exporter of the goods, the producer or manufacturer must keep the records required by subregulation (2) for a period of at least 5 years starting on the date of the declaration relating to the goods mentioned in subregulation 105A(3).

(4) If the producer or manufacturer is not the exporter of the goods, the producer or manufacturer must keep the records required by subregulation (2) for a period of at least 5 years starting on the date of the confirmation mentioned in paragraph 105A(2)(b) in relation to the goods.

(5) The producer or manufacturer:
(a) may keep a record under this regulation at any place (whether or not in Australia); and
(b) must ensure that:
(i) the record is kept in a form that would enable a determination of whether the goods are the produce or

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manufacture of Australia, in accordance with SAFTA; and

(ii) if the record is not in English—the record is kept in a place and form that would enable an English translation to be readily made; and

(iii) if the record is kept by mechanical or electronic means—the record is readily convertible into a hard copy in English.

(6) In this regulation:

Certificate of Origin has the meaning given by section 153UA of the Act.

SAFTA has the meaning given by section 153UA of the Act.

105C Exports to Singapore—record keeping (exporter that is not producer or manufacturer)

(1) For section 126AB of the Act, this regulation:

(a) sets out record keeping obligations that apply in relation to goods that:

(i) are exported to Singapore; and

(ii) are claimed to be the produce or manufacture of Australia for the purpose of obtaining a preferential tariff in Singapore; and

(b) applies to the exporter of the goods that is not also the producer or manufacturer of the goods.

(2) The exporter must keep the following records:

(a) records of the purchase of the goods by the exporter, including evidence that payment has been made for the goods;

(b) records of the purchase of the goods by the person to whom the goods are exported, including evidence that payment has been made for the goods;

(c) the confirmation mentioned in paragraph 105A(2)(b) given to the exporter by the producer or manufacturer;

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(d) a copy of the declaration mentioned in subregulation 105A(3);

(e) a copy of the Certificate of Origin in relation to the goods.

(3) The exporter must keep the records required by subregulation (2) for a period of at least 5 years starting on the date of the declaration mentioned in subregulation 105A(3) in relation to the goods.

(4) The exporter:

(a) may keep a record under this regulation at any place (whether or not in Australia); and

(b) must ensure that:

(i) the record is kept in a form that would enable a determination of whether the goods are the produce or manufacture of Australia, in accordance with SAFTA; and

(ii) if the record is not in English—the record is kept in a place and form that would enable an English translation to be readily made; and

(iii) if the record is kept by mechanical or electronic means—the record is readily convertible into a hard copy in English.

(5) In this regulation:

Certificate of Origin has the meaning given by section 153UA of the Act.

SAFTA has the meaning given by section 153UA of the Act.

105D Exportation of goods to Thailand—Record keeping by exporter who is not the producer of the goods

(1) For subsection 126AG(1) of the Act, an exporter, who is not also the producer, of goods mentioned in that subsection must keep the following records:

(a) records of the exporter's purchase of the goods;

(b) records of the purchase of the goods by the person to whom the goods are exported;

(c) evidence that payment has been made for the goods;

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(d) evidence of the classification of the goods under the Harmonized System;

(e) if the goods include any spare parts, accessories or tools that were purchased by the exporter:

(i) records of the purchase of the spare parts, accessories or tools; and

(ii) evidence of the value of the spare parts, accessories or tools;

(f) if the goods include any spare parts, accessories or tools that were produced by the exporter:

(i) records of the purchase of all materials that were purchased for use or consumption in the production of the spare parts, accessories or tools; and

(ii) evidence of the value of the materials; and

(iii) records of the production of the spare parts, accessories or tools;

(g) if the goods are packaged for retail sale in packaging material or a container that was purchased by the exporter:

(i) records of the purchase of the packaging material or container; and

(ii) evidence of the value of the packaging or container;

(h) if the goods are packaged for retail sale in packaging material or a container that was produced by the exporter:

(i) records of the purchase of all materials that were purchased for use or consumption in the production of the packaging material or container; and

(ii) evidence of the value of the materials; and

(iii) records of the production of the packaging material or container;

(i) a copy of the Certificate of Origin in relation to the goods.

(2) The records must be kept for a period of at least 5 years starting on the date of issue of the Certificate of Origin in relation to the goods.

(3) The exporter:

(a) may keep a record under this regulation at any place (whether or not in Australia); and

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(b) must ensure that:

(i) the record is kept in a form that would enable a determination of whether the goods are Australian originating goods in accordance with the Agreement; and

(ii) if the record is not in English—the record is kept in a place and form that would enable an English translation to be readily made; and

(iii) if the record is kept by mechanical or electronic means—the record is readily convertible into a hard copy in English.

(4) In this regulation, the following words and expressions have the same meaning as in Division 1D of Part VIII of the Act:

(a) Agreement;

(b) Australian originating goods;

(c) Certificate of Origin;

(d) Harmonized System;

(e) produce.

105E Exportation of goods to Thailand—Record keeping by the producer of the goods

(1) For subsection 126AG(1) of the Act, the producer of goods mentioned in that subsection, whether or not the producer is the exporter of the goods, must keep the following records:

(a) records of the purchase of the goods;

(b) if the producer is the exporter of the goods—evidence of the classification of the goods under the Harmonized System;

(c) evidence that payment has been made for the goods;

(d) evidence of the value of the goods;

(e) records of the purchase of all materials that were purchased for use or consumption in the production of the goods and evidence of the classification of the materials under the Harmonized System;

(f) evidence of the value of those materials;

(g) records of the production of the goods;

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(h) if the goods include any spare parts, accessories or tools that were purchased by the producer:
  (i) records of the purchase of the spare parts, accessories or tools; and
  (ii) evidence of the value of the spare parts, accessories or tools;
(i) if the goods include any spare parts, accessories or tools that were produced by the producer:
  (i) records of the purchase of all materials that were purchased for use or consumption in their production; and
  (ii) evidence of the value of the materials; and
  (iii) records of the production of the spare parts, accessories or tools;
(j) if the goods are packaged for retail sale in packaging material or a container that was purchased by the producer:
  (i) records of their purchase; and
  (ii) evidence of the value of the packaging material or container;
(k) if the goods are packaged for retail sale in packaging material or a container that was produced by the producer:
  (i) records of the purchase of all materials that were purchased for use or consumption in the production of the packaging material or container; and
  (ii) evidence of the value of the materials; and
  (iii) records of the production of the packaging material or container;
(l) a copy of the Certificate of Origin in relation to the goods.

(2) The records must be kept for a period of at least 5 years starting on the date of issue of the Certificate of Origin in relation to the goods.

(3) The producer:
  (a) may keep a record under this regulation at any place (whether or not in Australia); and
  (b) must ensure that:

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(i) the record is kept in a form that would enable a determination of whether the goods are Australian originating goods in accordance with the Agreement; and

(ii) if the record is not in English—the record is kept in a place and form that would enable an English translation to be readily made; and

(iii) if the record is kept by mechanical or electronic means—the record is readily convertible into a hard copy in English.

(4) In this regulation, the following words and expressions have the same meaning as in Division 1D of Part VIII of the Act:

(a) Agreement;

(b) Australian originating goods;

(c) Certificate of Origin;

(d) Harmonized System;

(e) produce.

105F Exportation of goods to New Zealand—record keeping by exporter who is not the producer or principal manufacturer of the goods

(1) For subsection 126AJB(1) of the Act, an exporter, who is not also the producer or principal manufacturer, of goods mentioned in that subsection must keep the following records:

(a) records of the purchase of the goods by the exporter;

(b) records of the purchase of the goods by the person to whom the goods are exported;

(c) evidence that payment has been made for the goods;

(d) evidence of the classification of the goods under the Harmonized System;

(e) if the goods include any spare parts, accessories or tools that were purchased by the exporter:

(i) records of the purchase of the spare parts, accessories or tools; and

(ii) evidence of the value of the spare parts, accessories or tools;

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(f) if the goods include any spare parts, accessories or tools that were produced by the exporter:
  (i) records of the purchase of all materials that were purchased for use or consumption in the production of the spare parts, accessories or tools; and
  (ii) evidence of the value of the materials; and
  (iii) records of the production of the spare parts, accessories or tools;

(g) if the goods are packaged for retail sale in packaging material or a container that was purchased by the exporter:
  (i) records of the purchase of the packaging material or container; and
  (ii) evidence of the value of the packaging or container;

(h) if the goods are packaged for retail sale in packaging material or a container that was produced by the exporter:
  (i) records of the purchase of all materials that were purchased for use or consumption in the production of the packaging material or container; and
  (ii) evidence of the value of the materials; and
  (iii) records of the production of the packaging material or container.

(2) The records must be kept for a period of at least 5 years starting on the date of exportation.

(3) The exporter:
  (a) may keep a record under this regulation at any place (whether or not in Australia); and
  (b) must ensure that:
    (i) the record is kept in a form that would enable a determination of whether the goods are Australian originating goods in accordance with the Agreement; and
    (ii) if the record is not in English—the record is kept in a place and form that would enable an English translation to be readily made; and

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(iii) if the record is kept by mechanical or electronic means—the record is readily convertible into a hard copy in English.

(4) In this regulation:

(a) ***principal manufacturer*** has the same meaning as in Division 4D of Part VI of the Act; and

(b) the following words and expressions have the same meaning as in Division 1E of Part VIII of the Act:

(i) Agreement;

(ii) Australian originating goods;

(iii) Harmonized System;

(iv) produce.

105G Exportation of goods to New Zealand—record keeping by the producer or principal manufacturer of the goods

(1) For subsection 126AJB(1) of the Act, the producer or principal manufacturer of goods mentioned in that subsection, whether or not the producer or principal manufacturer is the exporter of the goods, must keep the following records:

(a) records of the purchase of the goods;

(b) if the producer or principal manufacturer is the exporter of the goods—evidence of the classification of the goods under the Harmonized System;

(c) evidence that payment has been made for the goods;

(d) evidence of the value of the goods;

(e) records of the purchase of all materials that were purchased for use or consumption in the production of the goods and evidence of the classification of the materials under the Harmonized System;

(f) evidence of the value of those materials;

(g) records of the production of the goods;

(h) if the goods include any spare parts, accessories or tools that were purchased by the producer or principal manufacturer:

(i) records of the purchase of the spare parts, accessories or tools; and

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(ii) evidence of the value of the spare parts, accessories or tools;

(i) if the goods include any spare parts, accessories or tools that were produced by the producer or principal manufacturer:

(i) records of the purchase of all materials that were purchased for use or consumption in their production; and

(ii) evidence of the value of the materials; and

(iii) records of the production of the spare parts, accessories or tools;

(j) if the goods are packaged for retail sale in packaging material or a container that was purchased by the producer or principal manufacturer:

(i) records of their purchase; and

(ii) evidence of the value of the packaging material or container;

(k) if the goods are packaged for retail sale in packaging material or a container that was produced by the producer or principal manufacturer:

(i) records of the purchase of all materials that were purchased for use or consumption in the production of the packaging material or container; and

(ii) evidence of the value of the materials; and

(iii) records of the production of the packaging material or container.

(2) The records must be kept for a period of at least 5 years starting on the date of exportation.

(3) The producer or principal manufacturer:

(a) may keep a record under this regulation at any place (whether or not in Australia); and

(b) must ensure that:

(i) the record is kept in a form that would enable a determination of whether the goods are Australian originating goods in accordance with the Agreement; and

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(ii) if the record is not in English—the record is kept in a place and form that would enable an English translation to be readily made; and

(iii) if the record is kept by mechanical or electronic means—the record is readily convertible into a hard copy in English.

(4) In this regulation:

(a) ***principal manufacturer*** has the same meaning as in Division 4D of Part VI of the Act; and

(b) the following words and expressions have the same meaning as in Division 1E of Part VIII of the Act:

(i) Agreement;

(ii) Australian originating goods;

(iii) Harmonized System;

(iv) produce.

105H Exportation of goods to Chile—record keeping by exporter who is not the producer of the goods

(1) For subsection 126AKB(1) of the Act, an exporter, who is not also the producer, of goods mentioned in that subsection must keep the following records:

(a) records of the exporter's purchase of the goods;

(b) records of the purchase of the goods by the person to whom the goods are exported;

(c) evidence that payment has been made for the goods;

(d) evidence of the classification of the goods under the Harmonized System;

(e) if the goods include any accessories, spare parts, tools or instructional or other information resources that were purchased by the exporter:

(i) records of the purchase of the accessories, spare parts, tools or instructional or other information resources; and

(ii) evidence of the value of the accessories, spare parts, tools or instructional or other information resources;

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(f) if the goods include any accessories, spare parts, tools or instructional or other information resources that were produced by the exporter:
  (i) records of the production of the accessories, spare parts, tools or instructional or other information resources; and
  (ii) records of the purchase of all materials that were purchased for use or consumption in their production; and
  (iii) evidence of the value of the materials;

(g) if the goods are packaged for retail sale in packaging material or a container that was purchased by the exporter:
  (i) records of the purchase of the packaging material or container; and
  (ii) evidence of the value of the packaging material or container;

(h) if the goods are packaged for retail sale in packaging material or a container that was produced by the exporter:
  (i) records of the production of the packaging material or container; and
  (ii) records of the purchase of all materials that were purchased for use or consumption in the production of the packaging material or container; and
  (iii) evidence of the value of the materials;

(i) a copy of the Certificate of Origin in relation to the goods.

(2) The records must be kept for at least 5 years starting on the day of issue of the Certificate of Origin in relation to the goods.

(3) The exporter:
  (a) may keep a record under this regulation at any place (whether or not in Australia); and
  (b) must ensure that:
    (i) the record is kept in a form that would enable a determination of whether the goods are Australian originating goods; and
    (ii) if the record is not in English—the record is kept in a place and form that would enable an English translation to be readily made; and

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(iii) if the record is kept by mechanical or electronic means—the record is readily convertible into a hard copy in English.

(4) In this regulation:

(a) ***producer*** has the same meaning as in Division 4E of Part VI of the Act; and

(b) the following words and expressions have the same meaning as in Division 1F of Part VIII of the Act:

(i) Australian originating goods;

(ii) Certificate of Origin;

(iii) Harmonized System.

105I Exportation of goods to Chile—record keeping by the producer of the goods

(1) For subsection 126AKB(1) of the Act, the producer of goods mentioned in that subsection, whether or not the producer is the exporter of the goods, must keep the following records:

(a) records of the purchase of the goods;

(b) if the producer is the exporter of the goods—evidence of the classification of the goods under the Harmonized System;

(c) evidence that payment has been made for the goods;

(d) evidence of the value of the goods;

(e) records of the purchase of all materials that were purchased for use or consumption in the production of the goods and evidence of the classification of the materials under the Harmonized System;

(f) evidence of the value of the materials;

(g) records of the production of the goods;

(h) if the goods include accessories, spare parts, tools or instructional or other information resources that were purchased by the producer:

(i) records of the purchase of the accessories, spare parts, tools or instructional or other information resources; and

(ii) evidence of the value of the accessories, spare parts, tools or instructional or other information resources;

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(i) if the goods include accessories, spare parts, tools or instructional or other information resources that were produced by the producer:

(i) records of the production of the accessories, spare parts, tools or instructional or other information resources; and

(ii) records of the purchase of all materials that were purchased for use or consumption in their production; and

(iii) evidence of the value of the materials;

(j) if the goods are packaged for retail sale in packaging material or a container that was purchased by the producer:

(i) records of the purchase of the packaging material or container; and

(ii) evidence of the value of the packaging material or container;

(k) if the goods are packaged for retail sale in packaging material or a container that was produced by the producer:

(i) records of the production of the packaging material or container; and

(ii) records of the purchase of all materials that were purchased for use or consumption in the production of the packaging material or container; and

(iii) evidence of the value of the materials;

(l) a copy of the Certificate of Origin in relation to the goods.

(2) The records must be kept for at least 5 years starting on the day of issue of the Certificate of Origin in relation to the goods.

(3) The producer:

(a) may keep a record under this regulation at any place (whether or not in Australia); and

(b) must ensure that:

(i) the record is kept in a form that would enable a determination of whether the goods are Australian originating goods; and

(ii) if the record is not in English—the record is kept in a place and form that would enable an English translation to be readily made; and

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(iii) if the record is kept by mechanical or electronic means—the record is readily convertible into a hard copy in English.

(4) In this regulation:

(a) ***producer*** has the same meaning as in Division 4E of Part VI of the Act; and

(b) the following words and expressions have the same meaning as in Division 1F of Part VIII of the Act:

(i) Australian originating goods;

(ii) Certificate of Origin;

(iii) Harmonized System.

106 Ship's stores

(1) For the purpose of section 130 of the Act, ship's stores:

(a) consisting of spirituous liquor or beverages (other than beer or wine) sold to a passenger or member of the crew otherwise than by the glass or nip;

(b) consisting of cigars sold to a passenger or member of the crew otherwise than by the individual packet, tin or box containing not more than 25 cigars;

(c) consisting of cigarettes sold to a passenger or a member of the crew otherwise than by the individual packet containing not more than 25 cigarettes or the individual tin containing not more than 50 cigarettes; or

(d) consisting of other tobacco products sold to a passenger or a member of the crew otherwise than in a quantity that does not exceed 120 grams in weight;

are liable to duties of Customs.

(2) For the purpose of section 130 of the Act, ship's stores consisting of spirituous liquor or beverages (including beer or wine), or of cigarettes, cigars or other tobacco products, sold to a person other than a passenger or a member of the crew are liable to duties of Customs.

(3) The Master of a ship shall, on arrival in Australia complete and sign in the presence of the Collector, and deliver to the Collector,

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at the first port of call in Australia a statement, verified by declaration made in the presence of the Collector, showing particulars of all narcotic drugs and restricted drugs forming part of the ship's stores.

(4) The Master of a ship shall, before the ship leaves its last port of call in Australia, deliver to the Collector a statement, verified by declaration made in the presence of the Collector, setting out particulars of all narcotic drugs and restricted drugs shipped in Australia and the quantity consumed while the ship was in Australian waters.

(5) The statements referred to in subregulations (3) and (4), and the declaration referred to in subregulation (3), may be in accordance with Part I of Form 42A.

(6) The prescribed form for the purpose of subsection 130B(2) of the Act is Part II of Form 42A.

107 Aircraft's stores

(1) For the purpose of section 130 of the Act, aircraft's stores, other than:

(a) stores for consumption or use in an aircraft that is engaged on an international air service or flight conducted or operated by a person resident in Australia;

(b) stores for consumption or use in an aircraft that is engaged on a flight between a place in Australia and a place in a Territory of the Commonwealth not forming part of the Commonwealth;

(ba) stores for consumption or use in an aircraft that is engaged on a flight approved under subsection 15(1) of the *Air Navigation Act 1920*;

(c) stores included in a class of stores to which an bilateral arrangement applies for consumption or use in an aircraft that is included in a class of aircraft to which the bilateral arrangement applies and is engaged on an international air service or flight included in a class of international air services or flights to which the bilateral arrangement applies

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conducted or operated by a person included in a class of persons to which the bilateral arrangement applies; and

(d) stores upon which the CEO considers it would be uneconomical to collect duty;

are liable to duties of Customs.

(2) For the purpose of subregulation (1):

(a) ***bilateral arrangement*** has the same meaning as in the *International Air Services Commission Act 1992*;

(b) a reference to a person resident in Australia shall be read as including a reference to:

(i) a body corporate established by an Act or by a law of a State or Territory of the Commonwealth; and

(ii) a company incorporated under the law in force in a State or Territory of the Commonwealth;

but shall not be read as including a reference to any other body corporate or company;

(c) an aircraft that is being used for purposes connected with the operation of an international air service or is undergoing testing, maintenance or repairs for the purpose of being used in connexion with the operation of an international air service shall be deemed to be engaged on an international air service; and

(d) a flight shall be deemed to be a flight between a place in Australia and a place in a Territory of the Commonwealth not forming part of the Commonwealth if the flight commences at either of those places and ends, or is intended to end, at the other of those places, whether or not the aircraft may or will, in the course of the flight, call at any other place in Australia or that Territory.

107A Prescribed costs of factory labour—section 153F of the Act

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

(a) the cost of wages and employee benefits;

(b) the cost of supervision and training;

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(c) the cost of management of the process of manufacture;
(d) the cost of receipt and storage of materials;
(e) the cost of quality control;
(f) the cost of packing of goods into inner containers;
(g) the cost of handling and storage of goods within the factory.

107B Prescribed costs of factory overheads—section 153G of the Act

(1) For the purposes of subsection 153G(1) of the Act, each of the following costs is prescribed:
(a) the cost of inspection and testing of materials and goods;
(b) the cost of insurance of the following kinds:
(i) insurance of plant, equipment and materials used in the production of the goods;
(ii) insurance of work in progress and finished goods;
(iii) liability insurance;
(iv) accident compensation insurance;
(v) insurance against consequential loss from accident to plant and equipment;
(c) the cost of dies, moulds, tooling and the depreciation, maintenance and repair of plant and equipment;
(d) the cost of interest payments for plant and equipment;
(e) the cost of research, development, design and engineering;
(f) the cost of the following items in respect of real property used in the production of the goods:
(i) insurance;
(ii) rent and leasing;
(iii) mortgage interest;
(iv) depreciation on buildings;
(v) maintenance and repair;
(vi) rates and taxes;
(g) the cost of leasing of plant and equipment;
(h) the cost of energy, fuel, water, lighting, lubricants, rags and other materials and supplies not directly incorporated in manufactured goods;
(i) the cost of storage of goods at the factory;

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(j) the cost of royalties or licences in respect of patented machines or processes used in the manufacture of the goods or in respect of the right to manufacture the goods;

(k) the cost of subscriptions to standards institutions and industry and research associations;

(l) the cost of the provision of medical care, cleaning services, cleaning materials and equipment, training materials and safety and protective clothing and equipment;

(m) the cost of the disposal of non-recyclable waste;

(n) the cost of subsidisation of a factory cafeteria to the extent not recovered by returns;

(o) the cost of factory security;

(p) the cost of computer facilities allocated to the process of manufacture of the goods;

(q) the cost of contracting out part of the manufacturing process within Australia or New Zealand;

(r) the cost of employee transport;

(s) the cost of vehicle expenses;

(t) the cost of any tax in the nature of a fringe benefits tax.

(2) In working out a cost for the purposes of subregulation (1), the following costs are not included:

(a) any cost or expense relating to the general expense of doing business (including, but not limited to, any cost or expense relating to insurance or to executive, financial, sales, advertising, marketing, accounting or legal services);

(b) the cost of telephone, mail and other means of communication;

(c) the cost of international travel expenses, including fares and accommodation;

(d) the cost of the following items in respect of real property used by persons carrying out administrative functions:

(i) insurance;

(ii) rent and leasing;

(iii) mortgage interest;

(iv) depreciation on buildings;

(v) maintenance and repair;

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(vi) rates and taxes;

(e) the cost of conveying, insuring or shipping the goods after manufacture;

(f) the cost of shipping containers or packing the goods into shipping containers;

(g) the cost of any royalty payment relating to a licensing agreement to distribute or sell the goods;

(h) the manufacturer's profit and the profit or remuneration of any trader, agent, broker or other person dealing in the goods after manufacture;

(i) any other cost incurred after the completion of manufacture of the goods.

(3) For the purposes of paragraphs (1)(c) and (f), 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.

(4) Despite subregulation (2), if preference claim goods are claimed to be the manufacture of Papua New Guinea or a Forum Island Country the following costs, in addition to the costs prescribed by subregulation (1), are prescribed for subsection 153G(1) of the Act:

(a) 25% of the cost of telecommunications; and

(b) the cost of international travel expenses incurred to allow 1 person to travel, in a year, to attend 1 trade fair or to purchase equipment; and

(c) the cost of contracting out part of the manufacturing process within Papua New Guinea or a Forum Island Country.

107C 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 in heading 2203, 2204, 2205, 2206 or 2208 of Schedule 3 to the *Customs Tariff Act 1995*.

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108 Manner of acceptance by Collector of estimated value of goods

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

(a) giving an authority to deal with the goods under section 71 of the Act; or

(b) giving an authority of the kind mentioned in subsection 71C(4) or 71DJ(4) of the Act.

124 Security for payment of duty

(1) For the purposes of section 162 of the Act:

(a) tourists and temporary residents are prescribed classes of persons; and

(b) the prescribed classes of goods are:

(i) specialised equipment or tools to be used in exploration, production, manufacture, repair or modification, and included in a class of goods mentioned in paragraph 125(2)(a); and

(iii) goods imported for use at a public exhibition or entertainment, not being cinematograph films of a kind usually used for profit, or theatrical costumes, scenery or property; and

(iv) testing or evaluation equipment; and

(c) the prescribed purposes for goods are testing and evaluation of those goods.

(2) An application for the permission of the Collector under section 162 of the Act must be in the approved form.

(3) A person must not export goods for which a permission has been granted under subsection 162(1) of the Act 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 prescribed place for export.

(4) Except with the consent of a Collector, a person to whom permission has been granted under subsection 162(1) of the Act to

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take delivery of goods shall not, unless a security referred to in that subsection given for the payment of the duty on those goods has been enforced according to its tenor or the amount of that duty has otherwise been paid or recovered:

(a) lend, sell, pledge, mortgage, hire, give away or exchange those goods;

(b) part with possession of those goods otherwise than by way of, or for the purposes of, the exportation of those goods;

(c) otherwise dispose of those goods; or

(d) in any way alter those goods.

(5) In this regulation:

prescribed place means a place prescribed for paragraph 30(1)(d) of the Act.

Note: Regulation 23 mentions the prescribed places.

124A Duty not payable in certain circumstances (Act s 162)

(1) For subparagraph 162(3)(b)(ii) of the Act, the circumstance mentioned in subregulation (2) is specified.

(2) 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.

125 Importation of goods on a temporary basis

(1) In this regulation, ***intergovernmental agreement*** means an agreement, being an agreement to which the Commonwealth and the government of a country, or the governments of countries, other than Australia are parties, 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 duties of customs.

(2) There may, in accordance with section 162A of the Act, be brought into Australia on a temporary basis without payment of duty:

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(a) goods included in a class of goods to which an intergovernmental agreement applies;
(b) goods imported by persons included in a class of persons to which an intergovernmental agreement applies;
(c) goods included in a class of goods to which an intergovernmental agreement applies imported by persons included in a class of persons to which an intergovernmental agreement applies; or
(d) goods imported for a purpose specified in an intergovernmental agreement as a purpose for which the goods may be imported on a temporary basis without payment of duty.

125A Duty not payable in certain circumstances (Act s 162A)

(1) For paragraph 162A(5)(b) of the Act, the circumstance mentioned in subregulation (2) is specified.

(2) 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.

125B Dealing with goods brought into Australia under section 162A of the Act

(1) Where goods are, in accordance with section 162A of the Act, brought into Australia on a temporary basis without payment of duty, the person to whom the goods are delivered under that section shall not, except with the consent of the CEO, lend, sell, pledge, mortgage, hire, give away, exchange or otherwise dispose of or part with possession of the goods or in any way alter the goods.

126 Circumstances under which refunds, rebates and remissions are made

(1) Each of the following circumstances is prescribed for the purposes of section 163 of the Act, namely where:

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(a) the goods on which duty has been paid or is payable have deteriorated or been damaged, lost or destroyed after being received at the place of export of the goods and before the goods became subject to the control of Customs;

(b) the goods on which duty has been paid or is payable have deteriorated or been damaged or destroyed while subject to the control of Customs;

(c) the goods on which duty has been paid or is payable:

(i) have been lost while subject to the control of Customs; or

(ii) have been stolen after being received at the place of export of the goods and before the goods left the control of Customs;

(d) the goods on which duty has been paid or is payable have deteriorated or been damaged or destroyed while undergoing treatment pursuant to the provisions of the *Quarantine Act 1908*, the deterioration, damage or destruction being directly or indirectly attributable to that treatment and the goods having been ordered into quarantine directly from the control of the Customs;

(da) all of the following conditions are satisfied:

(i) an import entry in relation to goods is withdrawn under section 71F of the Act;

(ii) the amount of duty specified in the import entry in relation to the goods has been paid;

(iii) none of paragraphs (a), (b), (c), (d) and (h) applies;

(e) if paragraph (eaa) does not apply—duty has been paid through manifest error of fact or patent misconception of the law;

(eaa) all of the following apply:

(i) the goods on which duty has been paid are liquefied petroleum gas, liquefied natural gas or compressed natural gas;

(ii) duty has been paid through manifest error of fact or patent misconception of the law;

(iii) the person claiming a refund of the duty reasonably believes that the entity to which the goods were sold or

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supplied considered, at the time of the sale or supply, that duty was not payable on the goods;

(ea) a decision referred to in subsection 273GA(2) of the Act has been reviewed by the Administrative Appeals Tribunal and the Tribunal, or a court on appeal from the Tribunal, has held that the amount of duty payable (if any) is less than the amount of duty demanded in consequence of that decision, or has 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 that decision;

(eb) in consequence of:

(i) a Customs Tariff, or a Customs Tariff alteration, proposed in the Parliament; or

(ii) the publication in the *Gazette* of a notice under subsection 273EA(1) of an intention to propose in the Parliament a Customs Tariff or a Customs Tariff alteration; or

(iii) in the case of an amendment of the *Customs Tariff Act 1995*—the later of:

(A) the Royal Assent to the amendment; or

(B) the commencement of the amendment;

there is a reduction of the duty payable on goods entered for home consumption on which duty has been paid;

(f) after duty has been paid on goods, a by-law or determination is made under Part XVI of the Act, or a Commercial Tariff Concession Order is made under Part XVA of the Act, the effect of which is that duty is not payable on those goods or duty is payable on those goods at a rate which is less than the rate which was applicable when the goods were entered for home consumption;

(fa) 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 a rebate of, or other decrease in, that price accrues to the importer of the goods and the rebate, or decrease:

(i) was not taken into account in determining that customs value; and

(ii) is not a rebate, or decrease, referred to in paragraph (g);

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(g) the Collector is satisfied that:
  (i) the price of goods for Division 2 of Part VIII of the Act was taken into account in determining under the Division the customs value of the goods; and
  (ii) a rebate of, or other decrease in, the price accrues to the importer of the goods:
    (A) because of a fault or defect in the goods; or
    (B) because the goods did not conform to contract specifications given by the importer to the manufacturer or supplier; and
  (iii) the rebate, or decrease, was not taken into account in determining the customs value;

(h) the Collector is satisfied that:
  (i) the customs value of goods has been determined under Division 2 of Part VIII of the Act; and
  (ii) a decrease in the value of the goods that would have resulted in a decrease in the customs value occurred before the determination:
    (A) because of a fault or defect in the goods; or
    (B) because the goods did not conform to contract specifications given by the importer to the manufacturer or supplier; and
  (iii) the decrease in the value of the goods was not taken into account in determining the customs value; and
  (iv) all reasonable steps available to the importer have been taken to obtain redress from the manufacturer or supplier but without success; and
  (v) no rebate of, or other decrease in, the price of the goods accrues to the importer under paragraph (g);

(p) duty has been paid on petrol and that petrol, in whole or in part, is returned to a warehouse or to a manufacturer;

(r) duty has been paid on goods that were first entered for home consumption at a time when a TCO, made in respect of those goods under Part XVA of the Act, was in force or was taken to have come into force;

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(ra) the interim duty, within the meaning of section 269T of the Act, that has been paid is more than the interim duty payable, because of:

(i) a declaration made by the Minister under subsection 269ZDB(1) of the Act; or

(ii) a decision made by the Minister under subsection 269ZZM(1) of the Act;

(w) goods were exported after 30 June 1996 and before regulation 139 commenced and:

(i) dumping duty within the meaning of subregulation 139(1) was paid on the goods; or

(ii) the goods were specified goods within the meaning of subregulation 131(1) (as applied by subregulation 139(2)); or

(iii) imported goods on which dumping duty had been paid were used in the manufacture or treatment of the goods;

(x) duty has been paid on a passenger motor vehicle that:

(i) was imported solely for testing, evaluation or engineering development; and

(ii) was new or unused when it was imported; and

(iii) is donated to an education institution that undertakes in writing to dispose of it only for scrap;

(y) 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;

(za) duty is payable on goods that are liquefied natural gas and are not intended for use in an internal combustion engine in either a motor vehicle or vessel;

(zb) duty is payable on goods that are liquefied petroleum gas and are not intended for use in an internal combustion engine in either a motor vehicle or vessel;

(zc) both of the following apply:

(i) duty has been paid on goods;

(ii) the effect of the amendments made by the *Customs Tariff Amendment (Carbon Tax Repeal) Act 2014* is that duty is payable on the goods at a rate that is less than

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the rate which was applicable when the goods were entered for home consumption.

(1A) In subregulation (1):

education institution has the meaning given by the *Student Assistance Act 1973*.

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

(2) In paragraph (1)(p):

manufacturer has the same meaning as in the *Excise Act 1901*.

petrol includes benzine, benzol, gasoline, naphtha, pentane and any petroleum, shale or coal tar distillate dutiable under the Act.

126A Remission of duty if import entry or self-assessed clearance declaration taken to be withdrawn

(1) This regulation applies to a person if:

(a) the person pays an amount of duty (in this regulation called ***duty 1***) in respect of 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 that would be payable in respect of the changed entry or declaration (in this regulation called ***duty 2***):

(a) duty 2 is remitted 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) duty 2 is remitted to the extent of the amount of duty 1; and

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(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; and

(d) the person must present an authority for the refund issued to the person by Customs.

126B Other circumstances under which refunds, rebates and remissions are made—Thai originating goods

(1) For subsection 163(1) of the Act, the following circumstances are prescribed:

(a) duty has been paid on Thai originating goods (other than goods mentioned in subregulation (2));

(b) duty has been paid on goods (other than goods mentioned in subregulation (2)):

(i) that would have been Thai originating goods if, at the time the goods were imported, the importer held a Certificate of Origin or a copy of a Certificate of Origin for the goods; and

(ii) for which the importer holds a Certificate of Origin or a copy of a Certificate of Origin at the time of making the application for the refund.

(2) Subregulation (1) does not apply to:

(a) safeguard goods imported before 1 January 2009; and

(b) goods imported before 1 January 2009 that would have been safeguard goods if, at the time the goods were imported, the importer held a Certificate of Origin or a copy of a Certificate of Origin for the goods.

(3) A person may not apply for duty to be refunded under paragraph 126(1)(e) in respect of:

(a) goods mentioned in subregulation (1), to the extent that an application for a refund relates to 1 or more of the factors that determine whether the goods are Thai originating goods; or

(b) goods mentioned in subregulation (2), to the extent that an application for a refund relates to 1 or more of the factors that determine whether the goods are Thai originating goods.

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(4) In this regulation:

Certificate of Origin has the meaning given in subsection 153ZA(1) of the Act.

safeguard goods has the meaning given in subsection 16A(7) of the *Customs Tariff Act 1995*.

Thai originating goods has the meaning given in subsection 153ZA(1) of the Act.

126C Other circumstances under which refunds, rebates and remissions are made—Chilean originating goods

(1) For subsection 163(1) of the Act, the following circumstances are prescribed:

(a) duty has been paid on Chilean originating goods;

(b) duty has been paid on goods:

(i) that would have been Chilean originating goods if, at the time the goods were imported, the importer held a Certificate of Origin or a copy of a Certificate of Origin for the goods; and

(ii) for which the importer holds a Certificate of Origin or a copy of the Certificate of Origin at the time of making the application for the refund.

(2) A person may not apply for duty to be refunded under paragraph 126(1)(e) in respect of goods mentioned in subregulation (1) to the extent that an application for a refund relates to 1 or more of the factors that determine whether the goods are Chilean originating goods.

(3) In this regulation:

Certificate of Origin has the meaning given in subsection 153ZJB(1) of the Act.

Chilean originating goods has the meaning given in subsection 153ZJB(1) of the Act.

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126D Other circumstances under which refunds, rebates and remissions are made—AANZ originating goods

(1) For subsection 163(1) of the Act, the following circumstances are prescribed:

(a) duty has been paid on AANZ originating goods;

(b) duty has been paid on goods:

(i) that would have been AANZ originating goods if, at the time the goods were imported, the importer had a Certificate of Origin, or a copy of the Certificate of Origin, for the goods; and

(ii) for which the importer has a Certificate of Origin, or a copy of the Certificate of Origin, at the time of making the application for the refund.

(2) A person may not apply for duty to be refunded under paragraph 126(1)(e) in respect of goods mentioned in subregulation (1) to the extent that an application for a refund relates to 1 or more of the factors that determine whether the goods are AANZ originating goods.

(3) In this regulation:

AANZ originating goods has the meaning given in subsection 153ZKB(1) of the Act.

Certificate of Origin has the meaning given in subsection 153ZKB(1) of the Act.

126DA Other circumstances under which refunds, rebates and remissions are made—Malaysian originating

(1) For subsection 163(1) of the Act, the following circumstances are prescribed:

(a) duty has been paid on Malaysian originating goods;

(b) duty has been paid on goods:

(i) that would have been Malaysian originating goods if, at the time the goods were imported, the importer held a Declaration of Origin or a Certificate of Origin, or a

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copy of a Declaration of Origin or a Certificate of Origin, for the goods; and

(ii) for which the importer holds a Declaration of Origin or a Certificate of Origin, or a copy of a Declaration of Origin or a Certificate of Origin, at the time of making the application for the refund.

(2) A person may not apply for duty to be refunded under paragraph 126(1)(e) in respect of goods mentioned in subregulation (1) to the extent that an application for a refund relates to one or more of the factors that determine whether the goods are Malaysian originating goods.

(3) In this regulation:

Certificate of Origin has the meaning given in subsection 153ZLB(1) of the Act.

Declaration of Origin has the meaning given in subsection 153ZLB(1) of the Act.

Malaysian originating goods has the meaning given in subsection 153ZLB(1) of the Act.

126E Conversion of measurements of LPG and compressed natural gas

(1) For the purposes of the Customs Acts, and for the purpose of determining a person's liability to pay duty, if a 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;

the quantity of LPG may be converted to litres at the rate of 1 kilogram of LPG to 1.885 litres of LPG.

(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

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(b) the person proposes to deal with another quantity of LPG in the same financial year, for the same purpose in the same 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.

(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.

126F Other circumstances under which refunds are made—tobacco products not in plain packaging

(1) For subsection 163(1) of the Act, a prescribed circumstance for a refund is that:

(a) the goods on which duty has been paid are tobacco or tobacco products; and

(b) the goods have been destroyed; and

(c) the quantity of goods destroyed is at least:

(i) if the goods are solely cigarettes—100,000 cigarettes; or

(ii) in any other case—100 kg of goods; and

(d) the goods or the retail packaging of the goods did not meet a tobacco product requirement.

(2) In this regulation:

retail packaging has the meaning given by subsection 4(1) of the *Tobacco Plain Packaging Act 2011*.

tobacco product requirement has the meaning given by subsection 4(1) of the *Tobacco Plain Packaging Act 2011*.

127 Conditions for refund etc of duty

(1) A refund of duty shall not be made unless an application for the refund in accordance with regulation 128 is delivered in accordance with that regulation within the period within which that application may, by virtue of regulation 128A, be made.

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(1B) Subregulation (1) does not apply if the circumstances mentioned in subregulation 128AA(1) or (2) apply.

(2) Subject to subregulation (3), a remission of duty shall not be made unless an application for the remission in accordance with regulation 128 is delivered in accordance with that regulation before the goods leave the control of the Customs.

(3) Subregulation (2) does not apply if the goods on which duty was payable have been totally lost or destroyed or have otherwise ceased to exist.

(3A) A refund or remission of duty will not be made if drawback of all the import duty paid for the goods has been paid.

(3B) The amount of drawback of import duty paid under these Regulations, if it is less than the total import duty paid for the goods, is to be deducted from the amount of the refund or remission of duty.

(4) A refund or remission of the whole of the duty paid or payable on goods mentioned in paragraph 126(1)(a), (b) or (d) that have not been totally lost or destroyed, or have not otherwise ceased to exist, will only be made if Customs is notified and the goods:

(a) are destroyed:

(i) under the supervision of an officer; or

(ii) after Customs tells the person who made the application that the goods can be destroyed; or

(b) are exported.

(4A) The circumstance specified in paragraph 126(1)(ea) is subject to the following conditions and restrictions:

(a) that any period of time during which, without the grant of an extension of time:

(i) an appeal may be taken from the decision of the Tribunal to the Federal Court of Australia (in this subregulation called ***the Federal Court***) has elapsed; or

(ii) where the Federal Court has determined such an appeal, an application may be made to the High Court for special leave to appeal from the decision of the Federal

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Court has elapsed and such special leave has not been granted or, if granted, has since lapsed or been rescinded;

(b) that no appeal is pending in the Federal Court in respect of the Tribunal's decision;

(c) that no appeal is pending in the High Court in respect of any determination of the Federal Court on an appeal of a kind mentioned in paragraph (a).

(4B) A refund or remission of the whole of the duty paid or payable on goods mentioned in paragraph 126(1)(g) or (h) will only be made if the goods are destroyed, exported or otherwise dealt with as approved by a Collector.

(5) A refund of duty on goods mentioned in regulation 126F will only be made if:

(a) Customs was given notice in an approved form of the intended destruction of the goods, at least 7 days before the goods were destroyed; and

(b) when the notice was given, the goods were in a warehouse licensed under section 79 of the Act; and

(c) Customs was given a reasonable opportunity to supervise the destruction.

127AA Rounding down cash payments of duty

For the purposes of subsection 163(1) of the Act, if an amount of duty payable on goods:

(a) is to be paid in cash; and

(b) is not a multiple of 5 cents;

the number of cents in excess of the next lower amount that is a multiple of 5 cents must be remitted.

128 Application for refund, rebate or remission of duty

(1) For paragraph 163(1AA)(a) of the Act, an application by document for a refund, a rebate or a remission of duty must:

(a) be in an approved form; and

(b) include information as required by the form; and

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(c) be signed as required by the form; and

(e) state which circumstance under subregulation 126(1), 126B(1), 126C(1), 126D(1), 126DA(1) or 126F(1) applies to each of the imported goods; and

(f) either:

(i) be given or sent to an officer doing duty in relation to refunds; or

(ii) be left in a Customs Office at a place designated for lodgment of applications for refunds, rebates or remissions of duty.

(1A) For paragraph 163(1AA)(a) of the Act, an application by computer for a refund, a rebate or a remission of duty must:

(a) include information as required by an approved statement; and

(b) state which circumstance under subregulation 126(1), 126B(1), 126C(1), 126D(1), 126DA(1) or 126F(1) applies to each of the imported goods; and

(c) be transmitted, and signed, in a manner that meets the information technology requirements determined under section 126DA of the Act that apply to import declarations, or self-assessed clearance declarations, about goods of the kind to which the application relates.

(2) 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(5), 70(7) or 105C(2) of the Act.

(2A) However, subregulation (2) does not apply to an application for goods to which the circumstance in subregulation 126F(1) applies.

(3) For paragraphs (1)(e) and (1A)(b), only 1 circumstance may be stated to apply to particular goods mentioned in a line of an application.

(3A) An application made under this regulation is taken to have been made to the CEO.

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(4) In subregulation (3):

line, for 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).

128AAA Procedures for dealing with application for rebate, refund or remission

(1) For paragraph 163(1AA)(b) of the Act, this regulation sets out procedures to be followed by Customs in dealing with applications for refunds, rebates or remissions.

(2) Before considering an application for a refund, rebate or remission of duty, a Collector must:
   (a) verify particulars in the application; or
   (b) be satisfied of any other matter that may be relevant to approval of the refund, rebate or remission.

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

(4) A documentary requirement to deliver documents or information relating to an application must:
   (a) be given to the person by whom, or for whom, the application was made; and
   (b) be in an approved form and include the information required by the form.

(5) A computer requirement to deliver documents or information relating to an application must:

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

(6) A Collector may ask the applicant or, if another person made the application for the applicant, that other person, questions about the application.

(7) A Collector may require the applicant to verify the information in the application by declaration or by the production of documents.

(8) An application may be considered only on the information available to a Collector if any of the following requirements are not complied with within 30 days after the requirement is made:
(a) a requirement to deliver documents or information;
(b) a requirement to answer a question;
(c) a requirement to verify information.

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

128AAB Communication of application to Customs

For subsection 163(1AB) of the Act, an application for a refund, rebate or remission of duty is taken to have been communicated to Customs when an electronic message is transmitted by Customs 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.

128A Time for application for refund of duty

(1) An application for a refund of duty:
(a) in a circumstance specified in paragraph 126(1)(a), (b) or (c); or

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(b) where duty has been paid through manifest error of fact, the goods on which duty was paid having been invoiced as part of the contents of packages but not received;

may, subject to subregulation (3), be made within 14 days after the delivery from the control of the Customs of the goods or of the packages in which the goods were originally packed or were assumed to have been packed.

Note: Subregulation 127(1) does not apply if the circumstances mentioned in subregulation 128AA(1) or (2) apply: see subregulation 127(1B).

(2) An application for a refund of duty in a circumstance specified in paragraph 126(1)(d) may, subject to subregulation (3), be made within 14 days after the goods were released from quarantine.

(2A) An application for a refund of duty in the circumstance specified in subregulation 126F(1) must be made on or before 30 April 2013.

(2B) An application for a refund of duty in the circumstance prescribed in paragraph 126(1)(zc) must be made no later than 12 months after the day on which the duty was paid.

(3) Where:

(a) the information necessary to verify an application of a kind referred to in subregulation (1) had come into possession of the Customs before the delivery from the control of the Customs of the goods or of the packages in which the goods were originally packed or were assumed to have been packed; or

(b) for some other reason, it is equitable that the period within which an application of a kind referred to in subregulation (1) or (2) may be made should be extended;

the application may be made within 4 years after the date on which duty was paid.

(4) Subject to subregulation (5), an application for a refund of duty, in relation to:

(a) a circumstance specified in:

(i) paragraph 126(1)(da); or

(ii) paragraph 126(1)(e); or

(iii) paragraph 126(1)(eb); or

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(iv) any of paragraphs 126(1)(f) to (y); or
(v) subregulation 126B(1); or
(vi) subregulation 126C(1); or
(vii) subregulation 126D(1); or
(viii) subregulation 126DA(1); or

(b) any circumstance other than a circumstance referred to in the preceding provisions of this regulation or in paragraph 126(1)(ea);

may be made within 4 years after the date on which the duty was paid.

(5) If any of the following events occurs more than 3 years after the duty was paid, an application for a refund of duty may be made within 12 months of the occurrence of the event:

(a) a reduction of the duty payable on goods entered for home consumption, on which duty has been paid, in consequence of:
(i) a Customs Tariff, or a Customs Tariff alteration, proposed in the Parliament; or
(ii) the publication in the *Gazette* of a notice under subsection 273EA(1) of the Act of an intention to propose in the Parliament a Customs Tariff or a Customs Tariff alteration; or
(iii) in the case of an amendment of the *Customs Tariff Act 1995*—the later of:
(A) the Royal Assent to the amendment; or
(B) the commencement of the amendment;

(b) the making of:
(i) a by-law under Part XVI of the Act ; or
(ii) a determination under Part XVI of the Act;
the effect of which is that duty is not payable on those goods or duty is payable on those goods at a rate which is less than the rate which was applicable when the goods were entered for home consumption;

(c) if duty has been paid on goods that were first entered for home consumption at a time when a TCO, made in respect of those goods under Part XVA of the Act, was in force or was

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taken to have come into force—the latest of the following events:

(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 respect of 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 Appeals Tribunal on an application under paragraph 273GA(1)(n), (o), (p), (q), (r) or (s) of the Act.

Note: Paragraphs (5)(a), (b) and (c) relate to circumstances that are specified in subregulation 126(1):

(a) paragraph (5)(a) relates to paragraph 126(1)(eb);

(b) paragraph (5)(b) relates to paragraph 126(1)(f);

(c) paragraph (5)(c) relates to paragraph 126(1)(r).

(6) If an application for refund of duty must be made within a time (the ***application time***) 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 CEO gives notice that the information system has again become operative.

(7) A reference in subregulation (3) or (5) to the date on which duty was paid includes, for duty offset in the way mentioned in subsection 163(3) of the Act, the date on which the duty was offset.

128AA Refunds and remissions not requiring an application

(1) A person is entitled to a refund of duty without the need to make an application, if:

(a) the goods on which duty has been paid are Subdivision AA goods within the meaning of subsection 71AAAA of the Act and, in consequence, were not the subject of a self-assessed clearance declaration or, an import declaration; and

(b) the duty was paid through manifest error of fact or patent misconception of the law; and

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(c) the person tells the Collector within 4 years after the duty was paid, in writing, signed by the person, the grounds on which the person believes he or she is entitled to a refund.

(2) In a circumstance specified in paragraph 126(1)(ea), it is not necessary to apply for a refund.

Note: For conditions and restrictions applying in a circumstance specified in paragraph 126(1)(ea), see subregulation 127(4A).

(3) For subsection 163(1AD) of the Act, in a circumstance specified in paragraph 126(1)(za) or (zb), it is not necessary to apply for a remission of duty.

128B Calculation of refunds or remissions of duty

(1) A refund, rebate or remission of duty may, subject to the Act and to these Regulations, be made by a Collector.

(2) Notwithstanding anything contained in subregulation (3) or (4), where the circumstance in which a refund or remission of duty may be made is such that the goods on which duty has been paid or is payable:

(a) have deteriorated or been damaged;

(b) are faulty or defective; or

(c) do not conform to contract specifications furnished by the importer to the manufacturer or supplier;

to such an extent that the goods have no commercial value at the port of entry into Australia when the goods were first entered under section 68 of the Act, a refund or remission of the whole of the duty paid or payable shall, subject to subregulations 127(4) and (4B), be made.

(3) The amount of refund or remission of duty that may be made under section 163 of the Act in respect of goods, in so far as they have been affected by a circumstance referred to in paragraph 126(1)(fa) or (g), shall be calculated in accordance with the formula:

$$A \times \frac{B}{C}$$

where:

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A is the amount of duty paid or payable on the goods;

B is 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; and

C is the customs value of the goods determined under Division 2 of Part VIII of the Act.

(4) The amount of refund or remission of duty that may be made under section 163 of the Act in respect of goods, in so far as they have been affected by a prescribed circumstance referred to in paragraph 126(1)(a), (b), (d) or (h), shall be calculated in accordance with the formula:

$$A \times \frac{(B - C)}{B}$$

where:

A is the amount of duty paid or payable on the goods.

B is 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.

C is the customs value of the goods determined under Division 2 of Part VIII of the Act after they have been affected in the manner mentioned in paragraph 126(1)(a), (b), (d) or (h).

(5) For subsection 163(1A) of the Act, the amount of refund or remission of duty that may be made for goods mentioned in paragraph 126(1)(x) or (y) is:

$$A \times \frac{(C - D)}{B}$$

where:

A is the amount of duty paid or payable on the goods.

B is 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.

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C is the assessed value of the goods when they were donated.

D is any deductible administrative costs or allowable factory cost that would have been payable if:

(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.

(5A) For the period between 1 July 2012 and 30 June 2013, the amount of refund or remission of duty, expressed in cents, that may be made for a good mentioned in paragraph 126(1)(za) is determined using the formula:

$K \times 3.78$

where:

K is 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.

(5B) For the period between 1 July 2012 and 30 June 2013, the amount of refund or remission of duty, expressed in cents, that may be made for a good mentioned in paragraph 126(1)(zb) is determined using the formula:

$L \times 1.32$

where:

L is 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.

(6) In this regulation:

AANZ originating goods has the meaning given in subsection 153ZKB(1) of the Act.

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allowable factory cost has the meaning given by section 153B of the Act.

Chilean originating goods has the meaning given in subsection 153ZJB(1) of the Act.

deductible administrative costs has the meaning given by section 154 of the Act.

Malaysian originating goods has the meaning given in subsection 153ZLB(1) of the Act.

Thai originating goods has the meaning given in subsection 153ZA(1) of the Act.

(7) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed by paragraph 126(1)(w) is the amount of drawback that would have been payable under the regulations applied by regulation 139 if those regulations had been in force when the goods were exported.

(7A) For subsection 163(1A) of the Act, the amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126(1)(zc) is the amount of duty paid that was not payable.

(8) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126B(1)(a) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods as Thai originating goods.

(9) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126B(1)(b) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods if they had been Thai originating goods at the time of their importation.

(10) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126C(1)(a) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods as Chilean originating goods.

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(11) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126C(1)(b) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods if they had been Chilean originating goods at the time of their importation.

(12) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126D(1)(a) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods as AANZ originating goods.

(13) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126D(1)(b) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods if they had been AANZ originating goods at the time of their importation.

(14) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126DA(1)(a) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods as Malaysian originating goods.

(15) The amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126DA(1)(b) is the difference between the amount of duty paid on the goods and the amount of duty payable on the goods if they had been Malaysian originating goods at the time of their importation.

128F Conditions for refund on petrol

(1) A refund of duty is not payable in a circumstance specified in paragraph 126(1)(p) unless:

(a) the applicant for a refund keeps such records as to enable the officer to readily determine and verify:

(i) the volume of petrol returned; and

(ii) that duty has been paid on the petrol returned to the warehouse or to a manufacturer; and

(b) in the case of the return of contaminated petrol:

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(i) notice of the proposed return of that petrol to a warehouse or to a manufacturer has been given to and received by an officer before the return of the petrol; and

(ii) the composition of the contaminated petrol and the ratios of petrol and other substance present in the contaminated petrol has, where required, been determined by analysis in accordance with subregulation (2).

(2) The amount of petrol present in a quantity of contaminated petrol is to be determined as follows:

(a) an officer may require that a sample of the contaminated petrol be taken for analysis to determine the composition of the contaminated petrol and the ratios of petrol and other substance present in the contaminated petrol; and

(b) if the officer so determines, the sample taken under paragraph (a) 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.

(3) The cost of the analysis referred to in paragraph (2)(c) is to be borne by the applicant for the refund.

(4) The amount of any refund of duty in respect of petrol on which duty has been paid is to be based on the rate of duty applicable in relation to that petrol at the time that the petrol was entered for home consumption.

(5) In this regulation:

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

manufacturer has the same meaning as in the *Excise Act 1901*.

petrol has the same meaning as in subregulation 126(2).

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129 Drawback of import duty in respect of goods

(1) This regulation applies to any imported goods on which import duty has been paid except:

(b) imported goods that have been used in the manufacture of goods, or have been subjected to a process or to treatment, in the Commonwealth; or

(c) secondhand goods.

(2) Subject to these Regulations, drawback of import duty may be paid on the exportation of imported goods to which this regulation applies.

(3) For the purposes of subregulation (1), goods are secondhand goods if, after their first importation into Australia, they have been used otherwise than for the purpose of being inspected or exhibited.

131 Drawback of import duty upon exportation of specified goods

(1) In this regulation:

specified goods means:

(a) manufactured goods in the manufacture of which imported goods have been used; or

(b) imported goods that have been subjected to a process or to treatment in Australia.

imported goods, in relation to specified goods, means imported goods:

(a) on which import duty has been paid; and

(b) that have not been used in the Commonwealth otherwise than:

(i) in the manufacture of the specified goods or in being subjected to a process or to treatment for the purpose of producing the specified goods, as the case may be; or

(ii) for the purpose of being inspected or exhibited.

manufacture, of goods, includes the process of packaging the goods.

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(2) On the exportation of specified goods, drawback of import duty may, subject to these Regulations, be paid in respect of:

(a) the imported goods used in the manufacture of the specified goods; or

(b) the imported goods that were subjected to a process or to treatment for the purpose of producing the specified goods;

as the case may be, and also in respect of any imported goods lost or wasted in the manufacture of the specified goods.

(3) Drawback of import duty is not payable on the exportation of specified goods if the goods have been used in Australia otherwise than for the purpose of being inspected or exhibited.

132 Drawback of import duty where imported goods are used in the manufacture of other goods

(2) Where imported goods on which import duty has been paid are mixed with like goods produced in Australia and the mixture or part of the mixture is used in the manufacture or treatment of other goods:

(a) drawback of import duty may, subject to these Regulations, be paid on the exportation of the other goods; and

(b) the amount of drawback that may be allowed under this regulation on the exportation of the other goods is, subject to these Regulations, an amount considered by the Collector to be fair and reasonable having regard to:

(i) the amount of import duty that was paid on imported goods contained in the mixture;

(ii) the quantity of the mixture that has been lost or wasted or has been used otherwise than in the manufacture or treatment of goods for exportation; and

(iii) the amount of drawback of import duty that has previously been paid on the exportation of goods in the manufacture or treatment on which part of the mixture was used.

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133 Limitation to payment of drawback of import duty

(1) Drawback of import duty is not payable under regulation 129 on the exportation of goods if:

(a) the F.O.B. price of the goods at the time of exportation is not more than 25% of the customs value of the goods determined for the purposes of Division 2 of Part VIII of the Act at the time of importation of the goods; or

(b) the import duty paid on the goods has been refunded; or

(c) for goods that are fuel:

(i) an entity:

(A) has an entitlement to a fuel tax credit or decreasing fuel tax adjustment in relation to that fuel; and

(B) does not have an increasing fuel tax adjustment in relation to the fuel; or

(ii) another entity:

(A) has previously been entitled to a fuel tax credit or decreasing fuel tax adjustment in relation to that fuel; and

(B) did not have an increasing fuel tax adjustment in relation to that fuel.

(2) Drawback of import duty is not payable under regulation 131 on the exportation of specified goods within the meaning of that regulation if the import duty paid for the following goods has been refunded:

(a) imported goods used in the manufacture of the specified goods;

(b) imported goods subjected to a process or to treatment to produce the specified goods;

(c) imported goods lost or wasted in the manufacture of the specified goods.

134 Conditions relating to the payment of drawback of import duty

(1) Drawback of import duty is not payable on the exportation of goods unless each of the requirements in this regulation is met.

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(2) The goods must be available at all reasonable times before the exportation for examination by an officer.

(3) Records that show:

(a) that duty has been paid on the goods; and

(b) relevant details of the receipt and disposal of the goods by the owner;

must be available at all reasonable times for examination by an officer.

(3A) If the goods are tobacco or tobacco products, the owner of the goods must give the Collector notice in writing, a reasonable time before the exportation, of the owner's intention to claim drawback on the exportation.

(4) A claim by document for drawback of import duty paid in respect of the goods must:

(a) be in an approved form; and

(b) set out the amount of the claim and such other information as the form requires.

(4A) A claim made electronically for drawback of import duty paid in respect of the goods must:

(a) include information as required by an approved statement; and

(b) be transmitted, and signed, in a manner that meets the information technology requirements determined under section 126DA of the Act.

(5) If the goods were exported before the day on which this regulation commences, the person who is the legal owner of goods at the time the goods are exported must give the claim to the Collector in the period:

(a) starting on the day on which the goods are exported; and

(b) ending 12 months after the day on which the goods are exported.

(6) If the goods were exported on or after the day on which this regulation commences, the person who is the legal owner of goods

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at the time the goods are exported must give the claim to the Collector in the period:

(a) starting on the day on which the goods are exported; and

(b) ending:

(i) for tobacco or tobacco products—12 months after the day on which the goods are exported; and

(ii) for other products—4 years after the day on which the goods are exported.

(7) The claim must mention that, to the best of the knowledge, information and belief of the person making the claim, the goods have not been used in Australia otherwise than for the purpose of being inspected or exhibited.

(7A) For tobacco or tobacco products, the claim must also mention that, to the best of the knowledge, information and belief of the person making the claim, the goods have not been, and are not intended to be, relanded in Australia.

(8) Either:

(a) the amount of the drawback must be at least $100; or

(b) all of the following must apply:

(i) the amount of the drawback is less than $100;

(ii) the amount is claimed at the same time, and using the same approved form, as 1 or more other claims by the owner of the goods for drawback of import duty on the exportation of other goods;

(iii) the sum of the drawbacks claimed is at least $100.

135 Amount of claim for drawback of import duty

(1) For the purposes of paragraph 134(4)(b), the amount of a claim for drawback of import duty paid on the exportation of goods must not exceed the amount of import duty:

(a) paid on the goods; or

(b) in the case of specified goods within the meaning of regulation 131—paid on the imported goods referred to in subregulation 131(2).

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(1A) For paragraph 134(4)(b), the amount of the claim may be calculated by reference to the amount of import duty paid on identical goods that were imported by the claimant on a previous occasion.

(2) Subregulation (3) applies if:

(a) the amount of import duty paid on the goods is not known by the person making the claim; and

(b) an amount of quantitative duty is not applicable to the goods.

(3) The person may, for the purpose of setting out in the form mentioned in paragraph 134(4)(a) the amount of the claim, set out an amount calculated using the formula:

$$P \times 0.3 \times R$$

where:

P is the price paid for the goods by the person who was the owner of the goods at the time the goods were exported.

R is the ad valorem rate of import duty for the goods.

(4) Subregulation (5) applies if:

(a) the amount of import duty paid on the goods is not known by the person making the claim; and

(b) an amount of quantitative duty is applicable to the goods.

(5) The person may, for the purpose of setting out in the form mentioned in paragraph 134(4)(a) the amount of the claim, set out an amount calculated using the formula:

$$Q + \left[\left(P - Q\right) \times 0.3 \times R\right]$$

where:

Q is the quantitative duty for the goods.

P is the price paid for the goods by the person who was the owner of the goods at the time the goods were exported.

R is the ad valorem rate of import duty for the goods.

(6) In this regulation:

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quantitative duty, for goods, is the import duty calculated by reference to:

(a) the actual quantities of the goods; or

(b) the actual quantities of a component of the goods;

in accordance with the Customs Tariff.

136 Examination etc of tobacco goods to be exported

(1) If a person has given to the Collector a notice of intention to claim for drawback on the exportation of tobacco or tobacco products, the Collector may, by notice in writing, require the person to do any of the following:

(a) produce the goods to an officer for examination before the exportation of the goods;

(b) cause the goods to be packed, in the presence of an officer, into the packages in which they are intended to be exported;

(c) cause the goods to be secured to the satisfaction of an officer after they have been packed into the packages in which they are intended to be exported;

(d) mark each of the packages into which any of the goods are packed for the purpose of being exported with a distinctive mark or label;

(e) cause a distinctive label to be affixed to any goods that are to be exported without having been packed into a package.

(2) However, paragraph (1)(b) does not apply in relation to goods that:

(a) are intended to be exported in the packages in which they were packed when entered for home consumption; or

(b) are intended to be exported without being packed into packages.

(3) If the Collector has given a person a notice under subregulation (1), drawback of import duty is not payable on the exportation of the goods unless the person complies with the notice.

136A Drawback of import duty where goods have been imported more than once

Where:

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(a) drawback of import duty is payable on the exportation of goods; and

(b) the goods have been imported on more than one occasion;

the import duty in respect of which drawback is payable is the import duty paid in respect of the importation of the goods last preceding the exportation of the goods in relation to which drawback is payable under these Regulations.

136B Deduction of rebates from drawback payable

Where:

(a) except for the operation of this regulation, drawback of import duty may be paid on the exportation of goods; and

(b) any rebate of that import duty has been made;

the amount of drawback that may be paid is to be reduced by an amount equal to the amount of the rebate made.

138A Review by Administrative Appeals Tribunal

An application may be made to the Administrative Appeals Tribunal for review of a decision of the CEO refusing to give consent under subregulation 125B(1).

138B Notification of decision

(1) Where the CEO makes a decision of a kind referred to in regulation 138A, the CEO shall, within 30 days after the date of the decision, give written notice of the decision to the person or persons whose interests are affected by the decision.

(2) A notice by the CEO under subregulation (1) shall include a statement to the effect that, subject to the *Administrative Appeals Tribunal Act 1975*, application may be made to the Administrative Appeals Tribunal for review of the decision to which the notice relates by or on behalf of the person or persons whose interests are affected by the decision.

(3) Any failure to comply with the requirement of subregulation (2) in relation to a decision does not affect the validity of the decision.

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139 Drawback of dumping duty

(1) In subregulation (2), ***dumping duty*** means any of the following duties payable under the *Customs Tariff (Anti-Dumping) Act 1975*:

(a) dumping duty;
(b) interim dumping duty;
(c) third country dumping duty;
(d) interim third country dumping duty;
(e) countervailing duty;
(f) interim countervailing duty;
(g) third country countervailing duty;
(h) interim third country countervailing duty.

(2) Regulations 129, 131, 132, 133, 134, 135, 136, 136A, 136B, 137, 138A and 138B apply in relation to imported goods on which dumping duty has been paid as if references in those regulations to import duty were references to dumping duty.

Note: For the refund of dumping duty paid on or in connection with goods exported after 30 June 1996 and before the commencement of this regulation, see paragraph 126(1)(w).

153 Coasting trade

The master of every coasting ship shall load and discharge cargo subject to Customs control at a port only, and shall permit an officer to examine the cargo of his ship or any part of it.

156 Definitions

In regulations 157, 158, 159, 160, 162, 162A and 162B, ***broker's licence***, ***Committee***, ***customs broker*** and ***person*** have the meanings given by subsection 180(1) of the Act.

157 Broker's licence

An application for the grant or renewal of a broker's licence must mention whether the applicant for the licence intends to act, when the licence is in force, as a customs broker in his or her own right.

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158 Broker's licence fees

(1) The fee payable for the grant or renewal of a broker's licence that, after the grant or renewal, is due to expire at the end of 31 December 2000 is:

(a) if the applicant for the grant or renewal is a natural person who does not intend to act, when the licence is in force, as a customs broker in his or her own right—$20; or

(b) in any other case—$200.

(2) The fee payable for the grant or renewal of a broker's licence that, after the grant or renewal, is due to expire after 31 December 2000 is:

(a) if the applicant for the grant or renewal is a natural person who does not intend to act, when the licence is in force, as a customs broker in his or her own right—$120; or

(b) in any other case—$1 200.

Note: For licence expiry days, see section 183CH of the Act.

159 Restricted licence

(1) This regulation applies to a broker's licence that is granted to or renewed for a natural person who does not intend to act, when the licence is in force, as a customs broker in his or her own right.

(2) 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.

160 Time for payment for grant or renewal of licence

Fees for the grant or renewal of a broker's licence must be paid not later than the day on which the licence or the renewal of the licence, as the case may be, is to come into force.

162 Committee meetings

(1) Meetings of the Committee shall be convened by the Chairman of the Committee.

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(2) The Committee shall cause a record of its proceedings, including a transcript of all evidence given before it, to be kept.

162A Notice of matter relating to a broker's licence

A notice under subsection 183J(1) of the Act to a person that a question relating to a broker's licence held by the person has been referred under section 183CQ of the Act to the Committee must be in the approved form.

162B Summons to attend before the Committee

A summons under subsection 183K(1) of the Act to a person to attend before the Committee must be in the approved form.

167 Prescribed Acts—general regulatory powers

An Act (other than the *Customs Act 1901*) specified in an item of Schedule 1AAD is prescribed:

(a) for the provision or provisions of the *Customs Act 1901* specified in the item; and

(b) to the extent (if any) specified in the item.

168 Approved firearms (Act s 189A(5))

For the definition of ***approved firearm*** in subsection 189A(5) of the Act, the following are approved firearms:

(a) Colt M16 automatic rifle;

(b) Glock 9mm semi-automatic pistol;

(c) Remington 870 Marine Magnum shotgun;

(d) CZ .22 Bolt Action Rifle;

(e) Remington 700 Bolt Action Rifle;

(f) Browning 0.50 Calibre Infantry Machinegun;

(g) FN Herstal General Support Machine Gun (GSMG) MAG 58 (7.62mm).

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170 Security for release of seized goods

The security to be furnished by the owner of seized goods, with a view to their release, shall be in accordance with Form 86.

170AA Prohibited imports for which post-importation permission may be given

(1) For section 209T of the Act, the following kinds of prohibited imports are prescribed:

(a) goods to which regulation 4A of the Prohibited Imports Regulations applies;

(b) goods to which regulation 4B of the Prohibited Imports Regulations applies;

(c) goods to which regulation 4BA of the Prohibited Imports Regulations applies;

(d) goods to which regulation 4C of the Prohibited Imports Regulations applies;

(e) goods to which regulation 4F of the Prohibited Imports Regulations applies;

(f) goods to which regulation 4G of the Prohibited Imports Regulations applies;

(g) goods to which regulation 4S of the Prohibited Imports Regulations applies;

(h) goods to which regulation 4T of the Prohibited Imports Regulations applies;

(i) goods to which regulation 4V of the Prohibited Imports Regulations applies;

(j) goods to which regulation 4W of the Prohibited Imports Regulations applies;

(k) goods to which regulation 5G of the Prohibited Imports Regulations applies;

(l) goods specified in item 15 or 16 of Schedule 2 to the Prohibited Imports Regulations;

(m) goods specified in item item 1, 1A or 10 of Schedule 3 to the Prohibited Imports Regulations;

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(n) goods specified in item 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12, 12AA, 13, 14, 15 or 16 of Schedule 8 to the Prohibited Imports Regulations;

(o) goods specified in item 2, 3, 10 or 11 of Schedule 9 to the Prohibited Imports Regulations;

(p) goods specified in Part 3 or 4 of Schedule 11 to the Prohibited Imports Regulations;

(q) goods specified in item 5 of Schedule 12 to the Prohibited Imports Regulations;

(r) goods specified in Part 2 of Schedule 13 to the Prohibited Imports Regulations.

(2) In this regulation:

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

170A Required identity information

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

(a) that is covered by a notice under subsection 234AA(3) of the Act; and

(b) to which the person has access to perform his or her duties;

are prescribed.

170B Security identification cards

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

(a) an ASIC within the meaning of the *Aviation Transport Security Regulations 2005*;

(b) a VIC within the meaning of those Regulations.

Note: An ASIC is an aviation security identification card, while a VIC is a visitor identification card.

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171 Notice to produce documents

Notice to produce documents under section 214 of the *Customs Act 1901* shall be in accordance with Form 61.

172 Custody of official samples

All samples shall be kept in the careful custody of the proper officer.

173 Official samples to be returned to owner

When not further required they shall be returned to the owner, on application.

174 Official samples

If they are not, after due notice to the owner, taken away by him within 14 days, they shall be sold by a Collector or, if they have no commercial value, shall be destroyed in accordance with the directions of a Collector.

175 Authorised access only to samples

No unauthorized person shall have access to samples.

176 Samples to be used only for official purposes

Only such samples shall be taken as the circumstances absolutely require, and no officer shall consume or make use of them in any other way than is necessary for the due performance of his official duties.

176A Disposal of certain abandoned goods—prescribed period

For subsection 218A(2) of the Act, a period of 90 days is prescribed.

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176AA Equipment for scans or searches

For subsections 219SA(1), 219ZAB(1) and (2) of the Act, the table describes the equipment for carrying out a scan or search.

Item	Equipment
1	***Equipment for internal non-medical scan***
1.1	Smiths Detection B-SCAN 16HR-DV

176B Storage of records of an external search or an internal non-medical scan

(1) For section 219ZAE of the Act, this regulation applies to the search record of an external search or an internal non-medical scan of a detainee under section 219R or 219SA of the Act.

(2) The search record must be securely stored.

(3) A person responsible for the custody of the search record must make and keep, manually or by electronic means, a register of the details of any movement or removal of the records or any part of the records.

(4) The details mentioned in subregulation (3) must include:
  (a) the name of the agency, and of the person, moving or removing the search record or any part of the records; and
  (b) the reason for the movement or removal; and
  (c) the date of the movement or removal and, if the search record or part of the search record is removed, the date (if any) of return; and
  (d) the date of destruction of the search record.

(5) In this regulation:

search record, of an external search or an internal non-medical scan of a detainee, means:
  (a) a videotape or other electronic record of the external search of the detainee mentioned in paragraph 219ZAE(1)(a) of the Act ; and

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(b) a photograph or image mentioned in paragraph 219ZAE(1)(b) or (c) of the Act, relating to the detainee; and

(c) a sample from the outer surface of the detainee's hand mentioned in paragraph 219ZAE(1)(d).

177 Places where internal search etc may be carried out

(1) For the purposes of paragraph 219Z(3)(a) of the Act, a place that is:

(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;

is a place where an internal search may be carried out.

(2) For the purposes of paragraph 219Z(5)(a) of the Act, a place that is:

(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;

is a place where the recovery of an internally concealed substance or thing may be carried out.

178 Detention places

(1) For the purposes of paragraph 219ZB(1)(a) of the Act, a place that is a room in a place to which section 234AA of the Act applies is prescribed.

(2) For the purposes of 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,

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under subsection 219R(5) of the Act, is entitled to be present in the place;

(c) the place has reasonably comfortable ventilation and illumination.

(3) For the purposes of paragraph 219ZB(2)(a) of the Act, a place that is:

(a) a room in a place to which section 234AA of the Act applies; or

(b) a hospital; or

(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;

is prescribed.

178A Forfeited ships—prescribed Acts

(1) For paragraph 228(2)(c) of the Act, the following are prescribed:

(a) the *Fisheries Management Act 1991*;

(b) the *Environment Protection and Biodiversity Conservation Act 1999*;

(c) the *Torres Strait Fisheries Act 1984*.

(2) For paragraph 228(3)(c) of the Act, the *Maritime Powers Act 2013* is prescribed.

179 Documents in possession of Court

The proper officer of the Court in which the prosecution was instituted shall forthwith forward to the Court in which the prosecution is to be tried all documents relating to the prosecution in the possession of the first-mentioned Court.

179AA Tier 1 and Tier 2 goods (Act s 233BAA, s 233BAB)

(1) For subsection 233BAA(1) of the Act, the goods specified in column 2 of an item in Part 1 of Schedule 1AA constitute tier 1 goods.

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(2) For subsection 233BAA(3) of the Act, the quantity (if any) specified in column 3 of an item in Part 1 of Schedule 1AA is the critical quantity of the drug specified in column 2 of that item.

(3) For subsection 233BAB(1) of the Act, the goods specified in column 2 of an item in Part 2 of Schedule 1AA constitute tier 2 goods.

(4) For item 22 of Part 1 of Schedule 1AA, the purposes are the following:
  (a) selling the good;
  (b) letting the good for hire;
  (c) by way of trade, offering or exposing the good for sale or hire;
  (d) distributing the good for the purpose of trade;
  (e) exhibiting or displaying the good in public.

179AAA UN-sanctioned goods (Act s 233BABAA)

For subsection 233BABAA(1) of the Act, the goods specified in column 2 of an item in Parts 1 and 2 of Schedule 1AB are UN-sanctioned goods.

Note 1: Importation of UN-sanctioned goods is an offence under section 233BABAB of the Act.

Note 2: Exportation of UN-sanctioned goods is an offence under section 233BABAC of the Act.

179AAB Restricted goods

For subsection 233BABAE(3) of the Act, the following goods are restricted goods:
  (a) an item of child pornography within the meaning of subsection 233BAB(3) of the Act;
  (b) an item of child abuse material within the meaning of subsection 233BAB(4) of the Act.

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179AB Commercial documents

For subsection 240(7) 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 in accordance with paragraph 113(1)(a) of the Act; and

(b) are not required to be specified in an outward manifest in accordance with paragraph 119(1)(a) of the Act; and

(c) are not required to be reported to Customs in a submanifest in accordance with subsection 117A(1) of the Act.

179ABA Infringement notices

Schedule 1ABA is made for subsection 243X(1) of the Act.

179A 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).

180 Determination of cost of production or manufacture (section 269TAAD of the Act)

(1) For subsection 269TAAD(5) of the Act, this regulation sets out:

(a) the manner in which the Minister must, for paragraph 269TAAD(4)(a) of the Act, work out an amount (***the amount***) to be the cost of production or manufacture of like goods in a country of export; and

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(b) factors that the Minister must take account of for that purpose.

(2) If:

(a) an exporter or producer of like goods keeps records relating to the like goods; and

(b) the records:

(i) are in accordance with generally accepted accounting principles in the country of export; and

(ii) reasonably reflect competitive market costs associated with the production or manufacture of like goods;

the Minister must work out the amount by using the information set out in the records.

(3) The Minister must take account of the information available to the Minister about the allocation of costs in relation to like goods, in particular to establish:

(a) appropriate amortisation and depreciation periods; and

(b) allowances for capital expenditures and other development costs;

including information given by the exporter or producer of the goods mentioned in subregulation (1) that demonstrates that the exporter or producer of the goods has historically used the method of allocation.

(4) If:

(a) the Minister identifies a non-recurring item of cost that benefits:

(i) current production of the goods mentioned in subregulation (1); or

(ii) future production of those goods; or

(iii) current and future production of those goods; and

(b) the information mentioned in subregulation (3) does not identify the item;

the Minister must adjust the costs identified by the exporter or producer to take that item into account.

(5) If:

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(a) the Minister identifies a circumstance in which costs, during the investigation period, are affected by start-up operations; and

(b) the information mentioned in subregulation (3) does not identify the circumstance;

the Minister must adjust the costs identified in the information:

(c) to take the circumstance into account; and

(d) to reflect:

(i) the costs at the end of the start-up period; or

(ii) if the start-up period extends beyond the investigation period—the most recent costs that can reasonably be taken into account by the Minister during the investigation.

(6) For this regulation, the Minister may disregard any information that he or she considers to be unreliable.

(7) A word or expression that is defined in Part XVB of the Act and used in this regulation has the meaning given by that Part.

181 Determination of administrative, selling and general costs (section 269TAAD of the Act)

(1) For subsection 269TAAD(5) of the Act, this regulation sets out:

(a) the manner in which the Minister must, for paragraph 269TAAD(4)(b) of the Act, work out an amount (***the amount***) to be the administrative, selling and general costs associated with the sale of like goods in a country of export; and

(b) factors that the Minister must take account of for that purpose.

(2) If:

(a) an exporter or producer of like goods keeps records relating to the like goods; and

(b) the records:

(i) are in accordance with generally accepted accounting principles in the country of export; and

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(ii) reasonably reflect the administrative, general and selling costs associated with the sale of the like goods;

the Minister must work out the amount by using the information set out in the records.

(3) If the Minister is unable to work out the amount by using the information mentioned in subregulation (2), the Minister must work out the amount:

(a) by identifying the actual amounts of administrative, selling and general costs incurred by the exporter or producer in the production and sale of the same general category of goods in the domestic market of the country of export; or

(b) by identifying the weighted average of the actual amounts of administrative, selling and general costs incurred by other exporters or producers in the production and sale of like goods in the domestic market of the country of export; or

(c) by using any other reasonable method and having regard to all relevant information.

(4) The Minister must take account of the information available to the Minister about the allocation of costs, in particular to establish:

(a) appropriate amortisation and depreciation periods; and

(b) allowances for capital expenditures and other development costs;

including information given by the exporter or producer of goods that demonstrates that the exporter or producer of the goods has historically used the method of allocation.

(5) If:

(a) the Minister identifies a non-recurring item of cost that benefits:

(i) current production of goods; or

(ii) future production of goods; or

(iii) current and future production of goods; and

(b) the information mentioned in subregulation (4) does not identify the item;

the Minister must adjust the costs identified by the exporter or producer to take that item into account.

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(6) If:

(a) the Minister identifies a circumstance in which costs, during the investigation period, are affected by start-up operations; and

(b) the information mentioned in subregulation (4) does not identify the circumstance;

the Minister must adjust the costs identified in the information:

(c) to take the circumstance into account; and

(d) to reflect:

(i) the costs at the end of the start-up period; or

(ii) if the start-up period extends beyond the investigation period—the most recent costs that can reasonably be taken into account by the Minister during the investigation.

(7) For this regulation, the Minister may disregard any information that he or she considers to be unreliable.

(8) A word or expression that is defined in Part XVB of the Act and used in this regulation has the meaning given by that Part.

181A Determination of profit (subsection 269TAC(5B) of the Act)

(1) For subsection 269TAC(5B) of the Act, this regulation sets out:

(a) the manner in which the Minister must, for subparagraph 269TAC(2)(c)(ii) or (4)(e)(ii) of the Act, work out an amount (***the amount***) to be the profit on the sale of goods; and

(b) factors that the Minister must take account of for that purpose.

(2) For subregulation (1), the Minister must, if reasonably possible, work out the amount by using data relating to the production and sale of like goods by the exporter or producer of the goods in the ordinary course of trade.

(3) If the Minister is unable to work out the amount by using the data mentioned in subregulation (2), the Minister must work out the amount:

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(a) by identifying the actual amounts realised by the exporter or producer from the sale of the same general category of goods in the domestic market of the country of export; or

(b) by identifying the weighted average of the actual amounts realised by other exporters or producers from the sale of like goods in the domestic market of the country of export; or

(c) subject to subregulation (4), by using any other reasonable method and having regard to all relevant information.

(4) If:

(a) the Minister uses a method of calculation under paragraph (3)(c) to work out an amount representing the profit of the exporter or producer of the goods; and

(b) the amount worked out exceeds the amount of profit normally realised by other exporters or producers on sales of goods of the same general category in the domestic market of the country of export;

the Minister must disregard the amount by which the amount worked out exceeds the amount of profit normally realised by other exporters or producers.

(5) For this regulation, the Minister may disregard any information that he or she considers to be unreliable.

(6) A word or expression that is defined in Part XVB of the Act and used in this regulation has the meaning given by that Part.

182 Countries to which subsection 269TAC(5D) of the Act does not apply

For subsection 269TAC(5J) of the Act, subsection 269TAC(5D) of the Act does not apply to a country mentioned in Schedule 1B.

183 Matters to which the Minister must have regard (subsection 269TAC(5E) of the Act)

(1) In this regulation:

entity, in relation to goods, means each of:

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(a) the exporter of the exported goods mentioned in subsection 269TAC(5D) of the Act; and

(b) if the exporter of the goods is not the producer of the goods, but the goods are produced in the country of export—the producer of the goods.

government, of a country, means any level of government of the country.

(2) For subsection 269TAC(5E) of the Act, the following matters are prescribed:

(a) whether the entity makes decisions about prices, costs, inputs, sales and investments:

(i) in response to market signals; and

(ii) without significant interference by a government of the country of export;

(b) whether the entity keeps accounting records in accordance with generally accepted accounting standards in the country of export;

(c) whether the generally accepted accounting standards in the country of export are in line with international accounting standards developed by the International Accounting Standards Board;

Note: International accounting standards developed by the International Accounting Standards Board can be found on the International Accounting Standards Board website at http://www.iasc.org.uk/cmt/0001.asp.

(d) whether the accounting records mentioned in paragraph (b) are independently audited;

(e) whether the entity's production costs or financial situation are significantly affected by the influence that a government of the country of export had on the domestic price of goods in the country before the country's economy was an economy in transition;

(f) whether the country of export has laws relating to bankruptcy and property;

(g) whether the entity is subject to the bankruptcy and property laws mentioned in paragraph (f);

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(h) whether the entity is part of a market or sector in which the presence of an enterprise owned by a government of the country of export prevents market conditions from prevailing in that market or sector;

(i) whether utilities are supplied to the entity under contracts that reflect commercial terms and prices that are generally available throughout the economy of the country of export;

(j) if the land on which the entity's facilities are built is owned by a government of the country of export—whether the conditions of rent are comparable to those in a market economy;

(k) whether the entity has the right to hire and dismiss employees and to fix the salaries of employees.

(3) In assessing whether there is significant interference for subparagraph (2)(a)(ii), the Minister must have regard to the following:

(a) whether a genuinely private company or party holds the majority shareholding in the entity;

(b) if officials of a government of the country of export hold positions on the board of the entity—whether these officials are a minority of the members of the board;

(c) if officials of a government of the country of export hold significant management positions within the entity—whether these officials are a minority of the persons holding significant management positions;

(d) whether the entity's ability to carry on business activities in the country of export is affected by:

(i) a restriction on selling in the domestic market; or

(ii) the potential for the right to do business being withdrawn other than under contractual terms; or

(iii) if the entity is a joint-venture in which one of the parties is a foreign person, or is carried on in the form of such a joint-venture—the ability of the foreign person to export profits and repatriate capital invested;

(e) whether the entity's significant production inputs (including raw materials, labour, energy and technology) are supplied:

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(i) by enterprises that are owned or controlled by a government of the country of export; and

(ii) at prices that do not substantially reflect conditions found in a market economy.

184 Interpretation of regulation 185 and Schedule 2

(1) In regulation 185 ***TCO*** has the same meaning as it has in Part XVA of the Act.

(3) A reference in regulation 185 and Schedule 2 to a heading or a 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 includes a reference to any subheading listed under such a heading or subheading.

185 Restrictions on TCOs

(1) Subject to subregulation (2), and for the purposes of subsection 269SJ(1) of the Act, a TCO should not extend to goods:

(a) in respect of which the general rate of customs duty specified in the *Customs Tariff Act 1995* is:

(i) 15%; or

(ii) from 1 January 2005—10%; or

(b) classified under a heading or subheading in column 2 of an item in Schedule 2 unless:

(i) the goods are listed in column 3 of the item as goods to which this restriction does not apply; or

(ii) the goods are listed in column 3 of item 6 of Schedule 2 and are excise-equivalent goods; or

(c) that are excise-equivalent goods, other than:

(i) goods that are listed in column 3 of item 6 of Schedule 2; and

(ii) goods classified under subheading 3817.00.10; and

(iii) goods classified under heading 3819.00.00.

Note: Excise-equivalent goods are prescribed in regulation 1D.

(2) The restriction in paragraph (1)(a) does not apply to the making or operation of a TCO in respect of:

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(a) a passenger motor vehicle part that was manufactured at least 30 years before the day on which the TCO comes into force; or

(b) a reproduction, manufactured at any time, of a passenger motor vehicle part that was manufactured at least 30 years before the day on which the TCO comes into force; or

(c) goods that are classified under the following headings and subheadings:

(i) subheading 3006.10.29;

(ii) heading 4203;

(iii) headings 5007 to 6405 (inclusive), except goods of a kind used as passenger motor vehicle components classified under subheading 5911.90;

(iv) heading 9021;

(v) heading 9619; or

(d) passenger motor vehicle parts or components that, if they had been entered for home consumption on 14 July 1996, would have been the subject of a Commercial Tariff Concession Order:

(i) having effect under Part XVA of the Act as continued in force by section 20 of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992*; and

(ii) that was in force on that date; or

(e) liquid fuel carburettors; or

(f) sparking plugs.

189 Collector's sales

Public notice, by advertisement in the local newspapers, and by notice posted in a conspicuous place at the Customs House, shall be given of all sales on account of the Customs. No sales other than of perishable goods or living animals shall be held until after the expiry of one week from the first notification of the sale, or such longer period as the Collector determines.

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190 Collector's sales—conditions

The following shall be conditions of sale in the case of sales by the Collector:

(a) The Collector shall reserve to himself 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 shall be the purchaser but if any dispute arises as to the last or best bidder the lot in dispute shall be put up again and re-sold.

(c) If the purchase money is not paid in cash on the acceptance of the bid or tender the lot may be again offered but the person whose bid or tender was accepted shall be liable to pay to the Collector any loss sustained by reason of his failure so to pay the purchase money.

(d) The goods shall be 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 shall not be bound to deliver more than the quantity available for delivery.

(f) All goods remaining in the warehouse after the sale shall be at the purchaser's risk and expense.

(g) If the goods are not removed within 14 days after purchase, they may be again offered for sale by the Collector, and the original purchaser shall not be entitled to a refund of any moneys paid by him.

191 Receipts for goods

(1) Where goods subject to the control of the Customs are moved from one place in Australia to another place in Australia, the person in actual charge of each ship or aircraft, or of each carriage, boat or lighter, in which the goods are carried in the course of being so moved shall, if so required by a Collector, cause a receipt for the goods to be given on a form approved by the Collector and shall cause to be carried with the goods, and to be delivered to the person to whom he delivers the goods, such Customs documents relating to the goods as the Collector requires.

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Penalty: One hundred dollars.

(2) In subregulation (1), ***Customs document*** has the same meaning as in regulation 193.

193 Offences

(1) Any person who, without the authority of the Collector (proof whereof shall lie upon the person charged) makes any alteration, addition or erasure to or in any Customs document, shall be guilty of an offence.

Penalty: One hundred dollars.

(2) Any person who uses, puts off, or has in his possession any Customs document to or in which any alteration, addition or erasure has been made without the authority of the Collector (proof whereof shall lie upon the person charged) shall be guilty of an offence.

Penalty: One hundred dollars.

(3) ***Customs document*** in this regulation includes any receipt, certificate, claim, account, book, manifest, declaration, entry, invoice, licence, security, notice, permit, debenture, report, authority, consent or other document given, issued or kept by or produced or delivered to the Customs or any officer of Customs.

195 Aircraft

In these Regulations and in the Forms appearing in Schedule 1, except where otherwise clearly intended, any provision relating to a ship or vessel or to the master or agent of a ship or vessel shall be read as relating also to an aircraft or to the pilot or agent of an aircraft, as the case may be, and where otherwise applicable, any appropriate form in the Schedule may be used, with necessary alterations, in any matter relating to an aircraft.

196 Forms

The forms prescribed in these Regulations are those in Schedule 1.

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198 Requirements in forms deemed to be prescribed

Where a prescribed form contains, by way of note or otherwise, a clear direction or indication of any requirement of the Customs as to:

(a) the number of copies of the document to be tendered (the words ***in duplicate*** or similar words shall be a sufficient indication of the number required);

(b) the nature or form of the information to be furnished to the Customs;

(c) any action, either by way of signing a form of declaration or otherwise, to be taken by a person concerned in the transaction or matter in or in relation to which the document is used or by his authorized agent;

(d) receipts to be signed by ship's officers, railway officers, or other persons in proof that the goods described in the Form have been received for carriage or otherwise;

the requirement so indicated shall be deemed to be prescribed.

199 Additional copies of forms may be required

The Collector may require copies of any prescribed form, in addition to the number indicated on the Form in Schedule 1.

200 Substantial compliance in forms sufficient

The Collector may accept, in lieu of any prescribed form other than a prescribed form of declaration, or a prescribed form of security, any document which is substantially in accordance with the prescribed form.

201 Form of declaration or security may be varied

The CEO, in any case in which he thinks fit so to do, may accept a form of declaration or security different from the form of declaration or security prescribed for that case, and any form of declaration or security so accepted shall have all the force and effect of a prescribed form.

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202 Repeal

The following Regulations are hereby repealed:

The Customs Regulations 1922 (being Statutory Rules 1922, No. 24, as amended by Statutory Rules 1922, Nos. 47, 48, 60, 126, 139, 140, 182; 1923, Nos. 55, 71, 90, 92, 119, 148, 193, 205; 1924, Nos. 47, 83, 87, 102, 140, 170, 183, 185, 192; 1925, Nos. 22, 33, 59, 186, 195, 218; 1926, No. 88).

203 Transitional arrangements—*Customs Amendment Regulation 2012 (No. 7)*

The amendments made by the *Customs Amendment Regulation 2012 (No. 7)* applies to an application for review made under Division 5 of Part XVB of the Act made before the commencement of the *Customs Amendment Regulation 2012 (No. 7)*, unless, before that date:

(a) the application has been rejected; or

(b) the Minister has made a declaration in relation to the application.

204 Transitional arrangements—*Customs Amendment Regulation 2013 (No. 1)*

The amendments made by Schedule 1 to the *Customs Amendment Regulation 2013 (No. 1)* apply in relation to an acquisition of goods that occurs 60 days or more after the day those regulations commence.

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Schedule 1—Forms

(subregulation 1A(2))

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.

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

Master

Declared before me this day of , 19

Collector

PART II—LIST OF DUTIABLE GOODS

Description of goods	Quantity consumed in Australian Ports

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.

Master

Declared at

before me this day of , 19

Collector

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Form 45AA—Notification to importer

(sections 42, 216)

(regulation 25)

AUSTRALIAN CUSTOMS

Customs Act 1901

NOTIFICATION TO IMPORTER

(Subsections 71DA(6) or 71DL(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 71DA(6)/subsection 71DL(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 71C/section 71DJ 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.

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Form 45A—Memorandum of cash deposit under section 42 of the Customs Act 1901 pending production of documents or information under subsection 71DA(6) or 71DL(6) of the Act

(subregulation 25(1C))

AUSTRALIAN CUSTOMS

MEMORANDUM OF CASH DEPOSIT UNDER SECTION 42 OF THE *CUSTOMS ACT 1901* PENDING PRODUCTION OF DOCUMENTS OR INFORMATION UNDER SUBSECTION 71DA(6) or 71DL(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*.

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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

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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.

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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

*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)".

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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)".

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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

*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)".

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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

2208.90.00

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

2403.11.00

2403.19.03

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2403.19.04

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.

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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.

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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 se**al**ed in drums

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Schedule 1AAD—Prescribed Acts

(regulation 167)

Item	This Act …	is prescribed for this provision or these provisions of the Customs Act 1901 …	to this extent (if applicable) …
1	*Anti-Money Laundering and Counter-Terrorism Financing Act 2006*	subparagraph 186A(1)(b)(ii)	
2	*Aviation Transport Security Act 2004*	paragraph 77Q(1)(b) subparagraph 77V(5)(b)(ii) subparagraph 77VA(2)(e)(ii) paragraph 77X(2)(g) subsection 77Y(1) paragraph 82(3)(b) paragraph 82A(1)(b) subsection 86(1) subparagraph 86(3)(b)(ii) paragraph 86(7)(e) paragraph 87(1)(b) paragraph 96A(6)(b) paragraph 96B(6)(b) paragraph 112C(1)(b) subparagraph 186A(1)(b)(ii)	
3	*Bankruptcy Act 1966*	subparagraph 186A(1)(b)(ii)	
4	*Crimes Act 1914*	subparagraph 186A(1)(b)(ii)	
5	*Crimes (Aviation) Act 1991*	subparagraph 186A(1)(b)(ii)	
6	*Crimes (Hostages) Act 1989*	subparagraph 186A(1)(b)(ii)	
7	*Crimes (Internationally Protected Persons) Act 1976*	subparagraph 186A(1)(b)(ii)	
8	*Crimes (Ships and Fixed Platforms) Act 1992*	subparagraph 186A(1)(b)(ii)	

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Item	This Act …	is prescribed for this provision or these provisions of the Customs Act 1901 …	to this extent (if applicable) …
9	*Crimes (Torture) Act 1988*	subparagraph 186A(1)(b)(ii)	
10	*Criminal Code Act 1995*	subparagraph 186A(1)(b)(ii)	
11A	*Environment Protection and Biodiversity Conservation Act 1999*	subparagraph 186A(1)(b)(ii)	
12	*Family Law Act 1975*	subparagraph 186A(1)(b)(ii)	
13	*Financial Transaction Reports Act 1988*	subparagraph 186A(1)(b)(ii)	
14A	*Fisheries Management Act 1991*	subparagraph 186A(1)(b)(ii)	
15	*Geneva Conventions Act 1957*	subparagraph 186A(1)(b)(ii)	
16A	*Migration Act 1958*	subparagraph 186A(1)(b)(ii)	
17	*Proceeds of Crime Act 1987*	subparagraph 186A(1)(b)(ii)	
18A	*Quarantine Act 1908*	subparagraph 186A(1)(b)(ii)	
19A	*Torres Strait Fisheries Act 1984*	subparagraph 186A(1)(b)(ii)	

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Schedule 1AA—Tier 1 and Tier 2 Goods

(regulation 179AA)

Part 1—Tier 1 Goods

Column 1 Item	Column 2 Goods	Column 3 Critical Quantity	Column 4 Corresponding Schedule and Item number in the Customs (Prohibited Imports) Regulations 1956	Column 5 Corresponding Schedule, Part and Item number in the Customs (Prohibited Exports) Regulations 1958
1	N-acetylanthranilic acid		Schedule 4, item 2A	Schedule 8, Part 3, item 27E
2	Anabolic or androgenic substances	20g	Schedule 8, item 3C	
2A	Darbepoetin alfa	—	Schedule 7A, item 4	—
3	Ephedrine	25g	Schedule 4, item 76	Schedule 8, Part 3, item 7
4	Ergometrine	0.006g	Schedule 4, item 77	Schedule 8, Part 3, item 8
5	Ergotamine	0.5g	Schedule 4, item 79	Schedule 8, Part 3, item 9
6	Erythropoietin		Schedule 7A, item 1	
7	Gammabutyrolactone		Schedule 4, item 98A	Schedule 8, Part 3, item 12A
8	Isosafrole		Schedule 4, item 112A	Schedule 8, Part 3, item 27B
9	Methcathinone	2g	Schedule 4, item 138A	Schedule 8, Part 2, item 23A
10	3,4-methylenedioxyphenyl-2-propanone		Schedule 4, item 146A	Schedule 8, Part 3, item 27D

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Column 1 Item	Column 2 Goods	Column 3 Critical Quantity	Column 4 Corresponding Schedule and Item number in the Customs (Prohibited Imports) Regulations 1956	Column 5 Corresponding Schedule, Part and Item number in the Customs (Prohibited Exports) Regulations 1958
11	Natural and manufactured gonadotrophins, including menotrophins, Follicle Stimulating Hormone, Luteinising Hormone and Human Chorionic Gonadotrophin		Schedule 7A, item 2	
12	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)		Schedule 7A, item 3	
13	Phenylacetic acid		Schedule 4, item 195A	Schedule 8, Part 3, item 21A
14	Phenylpropanolamine	14g	Schedule 4, item 196A	Schedule 8, Part 3, item 21B
15	Phenyl-2-propanone		Schedule 4, item 197	Schedule 8, Part 3, item 22
16	Piperonal		Schedule 4, item 201A	Schedule 8, Part 3, item 27C
17	Pseudoephedrine	25g	Schedule 4, item 212	Schedule 8, Part 3, item 25

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Column 1 Item	Column 2 Goods	Column 3 Critical Quantity	Column 4 Corresponding Schedule and Item number in the Customs (Prohibited Imports) Regulations 1956	Column 5 Corresponding Schedule, Part and Item number in the Customs (Prohibited Exports) Regulations 1958
18	Safrole		Schedule 4, item 218A	Schedule 8, Part 3, item 27A
19	Salts and esters of a drug specified in item 3, 4, 5, 9, 14 or 17 that contain at least the critical quantity of the drug			
20	Salts and esters of a substance specified in item 1, 7, 8, 10, 13, 15, 16 or 18			
21	A commercial quantity of objectionable goods			
22	An objectionable good imported for a purpose mentioned in subregulation 179AA(4)			

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Part 2—Tier 2 Goods

Column 1 Item	Column 2 Goods
1	Goods specified in Part 2 of Schedule 13 to the *Customs (Prohibited Imports) Regulations 1956*
2	Goods specified in item 1 or 1A of Schedule 3 to the *Customs (Prohibited Imports) Regulations 1956*
3	Goods to which regulation 4A of the *Customs (Prohibited Imports) Regulations 1956* applies, being: (a) items of child pornography within the meaning given by subsection 233BAB(3) of the Act; or (b) items of child abuse material within the meaning given by subsection 233BAB(4) of the Act
4	Firearms, firearm accessories, firearm parts, firearm magazines, ammunition and components of ammunition to which subregulation 4F(1) of the *Customs (Prohibited Imports) Regulations 1956* applies
5	Counterfeit credit, debit and charge cards to which regulation 4T of the *Customs (Prohibited Imports) Regulations 1956* applies
6	Prescribed goods within the meaning given by subregulation 5J(1) of the *Customs (Prohibited Imports) Regulations 1956* (goods containing certain chemical compounds)
7	Goods to which regulation 3 of the *Customs (Prohibited Exports) Regulations 1958* applies, being: (a) items of child pornography within the meaning given by subsection 233BAB(3) of the Act; or (b) items of child abuse material within the meaning given by subsection 233BAB(4) of the Act
8	Goods specified in item 1 of Schedule 6 to the *Customs (Prohibited Exports) Regulations 1958* (human body fluids, organs and other tissue)
9	Goods specified in Schedule 7 to the *Customs (Prohibited Exports) Regulations 1958* (fissionable or radioactive materials)
10	Counterfeit credit, debit and charge cards to which regulation 13D of the *Customs (Prohibited Exports) Regulations 1958* applies
11	Goods to which regulation 13E of the *Customs (Prohibited Exports) Regulations 1958* applies (defence and strategic goods)

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Column 1 Item	Column 2 Goods
13	Viable material derived from human embryo clones to which the following regulations apply: (a) regulation 8A of the *Customs (Prohibited Exports) Regulations 1958* (b) regulation 5L of the *Customs (Prohibited Imports) Regulations 1956*

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Schedule 1AB—UN-sanctioned goods

(regulation 179AAA)

Part 1—UN-sanctioned goods—*Customs (Prohibited Imports) Regulations 1956*

Item	Goods
1	Goods to which regulation 4N of the *Customs (Prohibited Imports) Regulations 1956* applies
2	Goods to which regulation 4Y of the *Customs (Prohibited Imports) Regulations 1956* applies
3	Goods to which regulation 4Z of the *Customs (Prohibited Imports) Regulations 1956* applies
4	Goods to which regulation 4ZA of the *Customs (Prohibited Imports) Regulations 1956* applies
5	Goods to which regulation 4ZB of the *Customs (Prohibited Imports) Regulations 1956* applies

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Part 2—UN-sanctioned goods—*Customs (Prohibited Exports) Regulations 1958*

Item	Goods
1	Goods to which regulation 13CH of the *Customs (Prohibited Exports) Regulations 1958* applies
2	Goods to which regulation 13CI of the *Customs (Prohibited Exports) Regulations 1958* applies
3	Goods to which regulation 13CJ of the *Customs (Prohibited Exports) Regulations 1958* applies
4	Goods to which regulation 13CK of the *Customs (Prohibited Exports) Regulations 1958* applies
5	Goods to which regulation 13CL of the *Customs (Prohibited Exports) Regulations 1958* applies
6	Goods to which regulation 13CM of the *Customs (Prohibited Exports) Regulations 1958* applies
7	Goods to which regulation 13CN of the *Customs (Prohibited Exports) Regulations 1958* applies
8	Goods to which regulation 13CO of the *Customs (Prohibited Exports) Regulations 1958* applies
9	Goods to which regulation 13CP of the *Customs (Prohibited Exports) Regulations 1958* applies
10	Goods to which regulation 13CQ of the *Customs (Prohibited Exports) Regulations 1958* applies
10A	Goods to which regulation 13CR of the *Customs (Prohibited Exports) Regulations 1958* applies
10B	Goods to which regulation 13CS of the *Customs (Prohibited Exports) Regulations 1958* applies
10C	Goods to which regulation 13CT of the *Customs (Prohibited Exports) Regulations 1958* applies

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Item	Goods
11	Goods to which regulation 13E of the *Customs (Prohibited Exports) Regulations 1958* applies if the immediate or final destination is, or intended to be, 1 of the following countries: (a) Afghanistan; (b) Cote d'Ivoire; (c) Democratic People's Republic of Korea; (d) Democratic Republic of the Congo; (e) Iran; (f) Iraq; (g) Lebanon; (h) Liberia; (i) Sierra Leone; (j) Somalia; (k) Sudan; (l) Eritrea; (m) the Libyan Arab Jamahiriya; (n) the Central African Republic.

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Schedule 1ABA—Infringement notices

Note: See regulation 179ABA.

Part 1—Preliminary

1 Simplified outline of this Schedule

This Schedule creates a framework for the use of infringement notices where an infringement officer reasonably believes that a provision of the Act has been contravened.

A person can be given an infringement notice in relation to a contravention of a provision of the Act that is subject to an infringement notice under this Schedule.

A person who is given an infringement notice can choose to pay an amount as an alternative to having court proceedings brought against the person for a contravention of a provision subject to an infringement notice under this Schedule. If the person does not choose to pay the amount, proceedings can be brought against the person in relation to the contravention.

2 Definitions

In this Schedule:

payment period means:

(a) for an infringement notice given to a person under this Schedule in a section 234AA place 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; or

(b) for an infringement notice given to a person under this Schedule 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 subclause 7(8) applies; or

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(c) for any other infringement notice given to a person under this Schedule—the period that ends 28 days after the day the notice is given to the person.

Note: See subsection 4(1) of the Act for the definition of ***section 234AA place***.

3 Meaning of *infringement officer*

(1) A person is an ***infringement officer*** for the purposes of this Schedule if:

(a) the person is an officer of Customs; and

(b) the CEO authorises the person to exercise the powers or perform the functions of an infringement officer under this Schedule.

(2) A person who is an ***infringement officer*** for the purpose of exercising powers mentioned in subclause (1) is also an ***infringement officer*** for the purposes of:

(a) exercising other powers under this Schedule; or

(b) performing functions or duties under this Schedule;

that are incidental to the powers mentioned in subclause (1).

4 Provisions subject to infringement notices

A provision of the Act that is mentioned in the following table is ***subject to an infringement notice*** under this Schedule.

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)

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Provisions subject to infringement notice	
Item	**Provision**
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)
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)

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Provisions subject to infringement notice	
Item	**Provision**
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)
68	Subsection 240(1)
69	Subsection 240(1AA)
70	Subsection 240(1A)

Provisions subject to infringement notice	
Item	**Provision**
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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Part 2—Infringement notices

5 When an infringement notice may be given

(1) If an infringement officer has reasonable grounds to believe that a person has contravened a provision subject to an infringement notice under this Schedule, the infringement officer may give the person an infringement notice for the alleged contravention.

(2) The infringement notice must be issued within the earlier of:
  (a) 4 years after the day the contravention is alleged to have taken place; and
  (b) 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 subclause (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*.

6 Matters to be included in an infringement notice—general

(1) 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 purposes of issuing the infringement notice; and
  (e) give brief details of the alleged contravention, including:

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(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

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

Note: In relation to paragraph (1)(f), see subsection 243X(2) of the Act for the maximum amount payable under an infringement notice.

(2) 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 CEO to have the period extended.

(3) The notice must state that payment of the amount is not an admission of guilt or liability.

(4) The notice must state that the person may choose not to pay the amount and, if the person does so, the person may be prosecuted in a court for the alleged contravention.

(5) 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 CEO seeking the withdrawal of the notice.

(6) The notice may include any other matters the infringement officer considers necessary.

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7 Matters to be included in an infringement notice—subsection 243T(1) infringement notice

(1) This clause 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 matter mentioned in subclause 6(1).

(4) The notice must state that:

(a) if the person:

(i) pays the amount within the payment period; and

(ii) discharges the obligation;

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 CEO 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 must include the matters mentioned in subclauses 6(4) and (5).

(7) The notice may include any other matters the infringement officer considers necessary.

(8) If the person applies under subsection 273GA(2) of the Act for review of the amount of duty, refund or drawback, the period that:

(a) begins on the making of the application; and

(b) ends on the day a final determination of the amount is made;

must not be included in the payment period.

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8 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 CEO, in writing, for an extension of the payment period.

(2) If the application is made before the end of that period, the CEO may, in writing, extend that payment period. The CEO may do so before or after the end of that period.

CEO may extend period without application

(3) The CEO may extend the payment period without an application if the CEO considers it appropriate to do so.

Effect of decision to extend period

(4) If the CEO extends the payment period, a reference in this Schedule, or in a notice or other instrument under this Schedule, 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 CEO does not extend the payment period in relation to an alleged contravention of a provision subject to an infringement notice, a reference in this Schedule, or in a notice or other instrument under this Schedule, to the payment period is taken to be a reference:

(a) in relation to 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) in any other case—to the period that ends on the later of the following days:

(i) the day that is the last day of the payment period;

(ii) the day that is 7 days after the day the person was given notice of the CEO's decision not to extend.

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CEO may extend period more than once

(6) The CEO may extend the payment period more than once under subclause (2) or (3).

9 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 CEO 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 CEO 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 or not to withdraw an infringement notice (the ***relevant infringement notice***), the CEO:
  (a) must take into account any written representations seeking the withdrawal that were given by the person to the CEO; and
  (b) may take into account any matter the CEO 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

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(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 CEO 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.

10 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
(f) the person is not regarded as having been convicted of the alleged offence.

(2) Subclause (1) does not apply if an infringement notice has been withdrawn.

11 Prohibited imports

For paragraph 243Y(1)(a) of the Act, goods the importation of which is prohibited under the *Customs (Prohibited Imports) Regulations 1956* are prescribed.

Note: Goods that are prescribed under this clause 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.

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12 Effect of this Schedule

This Schedule 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 Schedule; or

(b) affect the liability of a person for an alleged contravention of a provision subject to an infringement notice under this Schedule 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 Schedule; 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 Schedule.

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Schedule 1B—Countries to which subsection 269TAC(5D) of the Act does not apply

(regulation 182)

Albania
Angola
Antigua and Barbuda
Argentina
Armenia
Austria
Bahrain
Bangladesh
Barbados
Belgium
Belize
Benin
Bolivia
Botswana
Brazil
Brunei Darussalam
Bulgaria
Burkina Faso
Burundi
Cambodia
Cameroon
Canada
Cape Verde
Central African Republic
Chad
Chile
Chinese Taipei
Colombia
Congo
Costa Rica
Côte d'Ivoire
Croatia
Cuba
Cyprus
Czech Republic
Democratic People's Republic of Korea
Democratic Republic of the Congo
Denmark
Djibouti
Dominica
Dominican Republic
Ecuador
Egypt
El Salvador
Estonia
Fiji
Finland
Former Yugoslav Republic of Macedonia
France

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Gabon
The Gambia
Georgia
Germany
Ghana
Greece
Grenada
Guatemala
Guinea
Guinea Bissau
Guyana
Haiti
Honduras
Hong Kong, China
Hungary
Iceland
India
Indonesia
Ireland
Israel
Italy
Jamaica
Japan
Jordan
Kenya
Korea, Republic of
Kuwait
Kyrgyz Republic
Latvia
Lesotho
Liechtenstein
Lithuania
Luxembourg
Macau, China
Madagascar
Malawi
Malaysia
Maldives
Mali
Malta
Mauritania
Mauritius
Mexico
Moldova
Mongolia
Montenegro
Morocco
Mozambique
Myanmar
Namibia
Nepal
Netherlands—for the Kingdom in Europe and for the Netherlands Antilles
New Zealand
Nicaragua
Niger
Nigeria
Norway
Oman
Pakistan
Panama
Papua New Guinea
Paraguay
People's Republic of China

Peru
Philippines
Poland
Portugal
Qatar
Romania
Russia
Rwanda
Saint Kitts and Nevis
Saint Lucia
Saint Vincent and the Grenadines
Samoa
Saudi Arabia
Senegal
Sierra Leone
Singapore
Slovak Republic
Slovenia
Solomon Islands
South Africa
Spain
Sri Lanka
Suriname
Swaziland
Sweden
Switzerland
Tanzania
Thailand
Togo
Tonga
Trinidad and Tobago
Tunisia
Turkey
Uganda
Ukraine
United Arab Emirates
United Kingdom
United Republic of Tanzania
United States of America
Uruguay
Venezuela
Vietnam
Zambia
Zimbabwe

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Schedule 2—Goods in respect of which TCOs must not be made

(regulation 185)

Column 1 Item No.	Column 2 Heading or subheading	Column 3 Goods to which restriction does not apply
1AA	0301 to 0308.99.00 (inclusive)	Goods other than: (a) smoked crustaceans; or (b) smoked molluscs; or (c) smoked aquatic invertebrates; or (d) fish maws (swim bladders)
1	0401 to 1514.99.00 (inclusive)	
1A	1515	Alkali Refined Linseed Oil
1B	1516	
2	1517	Mould release preparations
3	1518	Linoxyn Epoxidised soybean oil
6	1520.00.00 to 2403 (inclusive)	Anhydrous dextrose and monohydrate dextrose Ethanol absolute complying with the specifications set out in the document published by the American Chemical Society in 1993 and known as *Reagent Chemicals: American Chemical Society Specifications*, Eighth Edition Capers packed in salt Preparations for oral consumption, including tablets and chewing gum containing nicotine, intended to assist smokers to stop smoking
6A	2905.45.00	
6B	3302.10	Goods other than preparations of a kind used in the manufacture of beverages
7	3303.00.00 to 3306 (inclusive)	Yarn used to clean between teeth (dental floss)

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Column 1 Item No.	Column 2 Heading or subheading	Column 3 Goods to which restriction does not apply
8	3307	Solutions or tablets for cleaning, disinfecting, lubricating or conditioning artificial eyes Solutions or tablets for cleaning, disinfecting, lubricating or conditioning contact lenses Electric plug-in air freshener refills
8A	3823.1	Hydroxystearic acid
8B	3823.70.00	
8C	3904.10.00	Goods, other than S-PVC with all the following characteristics: (a) having a mean granular size of at least 100 microns and at most 200 microns; (b) 95% by volume having a granular size of at least 50 microns and at most 300 microns; (c) having a K-value of at least 55 and at most 80, as determined in accordance with International Standard ISO 1628-2: 1998 (Plastics—Determination of the viscosity of polymers in dilute solution using capillary viscometers)
9	3926.20.2	
10	4015	Gloves, mittens and mitts of the work type Sports mittens and sports mitts
11	4203	Gloves, mittens and mitts of the work type
12	4818.50.00	Clothing accessories
13	6101 to 6106 (inclusive)	
14	6107 and 6108	
15	6109 and 6110	
16	6111	
17	6112 to 6115 (inclusive)	
18	6116	Gloves, mittens and mitts of the work type Gloves, mittens and mitts not elastic or rubberised
19	6117	
20	6201 and 6202	

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Column 1 Item No.	Column 2 Heading or subheading	Column 3 Goods to which restriction does not apply
21	6203	Loggers' safety trousers
22	6204 to 6206 (inclusive)	
23	6207 and 6208	
24	6209	
25	6210	
26	6211	Bullet proof body armour
27	6212, 6214 and 6215	Mastectomy bras designed to conceal a mammary prosthesis and hold it securely in place
28	6217	Stockings, socks and sockettes
28A	6302.10.00	
28B	6302.21.00	
28C	6302.22.00	
28D	6302.29.00	
28E	6302.31.00	
28F	6302.32.00	
28G	6302.39.00	
28H	6302.60.00	
28I	6302.91.20	
28J	6303.12.10	
28K	6303.19.10	
28L	6303.91.10	
28M	6303.92.10	
28N	6303.99.10	
29	6401 to 6405 (inclusive)	Ski boots and cross-country ski footwear Footwear which is not suitable for normal casual wear and which is designed for a sporting activity and which has spikes, sprigs or stops that are moulded or attached to the sole

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Column 1 Item No.	Column 2 Heading or subheading	Column 3 Goods to which restriction does not apply
		Shoes designed for cycling that include: (a) cleats moulded to the sole; or (b) cleats attached to the sole
30	6406	Parts for ski-boots and cross-country ski footwear Wooden shanks for boots, shoes or slippers Footwear uppers
31	6501.00.00	
33	6505 and 6506	
34	6913	
35	7113 to 7116 (inclusive)	
36	7117.90.00	Goods, other than of ceramic
37	8306.2	
38	8702 and 8703	Vehicles having a gross vehicle weight of more than 3.5t, snowmobiles and other snowfield vehicles, Formula Ford racing cars, Prostock drag racing cars and vehicles commonly known as NASCAR racing cars Vehicles specially designed to be driven by disabled persons while seated in a wheelchair Single-seat open-wheel racing cars Motorised golf cars Vehicles: (a) that are classified under subheading 8703.23.20 or 8703.23.90; and (b) for which a written approval has been given under subsection 19(1) of the *Motor Vehicle Standards Act 1989*; and (c) that comply with the regulations for Group 3B motor racing set out in "1997 Manual of Motor Sport" published by the Confederation of Australian Motor Sport All-terrain vehicles (also known as "ATVs") that:

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Column 1 Item No.	Column 2 Heading or subheading	Column 3 Goods to which restriction does not apply
		(a) are motorised off-road vehicles; and (b) are designed to travel on 4 wheels; and (c) have a seat designed to be straddled by the operator; and (d) have handle bars to control steering
39	8704	Vehicles having gross vehicle weight of more than 3.5 tonnes Rock buggies, dumpers, shuttle dumpers, tailgate dumpers and the like Motorised golf carts Utility terrain vehicles (also known as "UTVs") that: (a) are motorised off-road vehicles; and (b) are designed to travel on 4 or more wheels; and (c) have side-by-side seating; and (d) have a cylinder capacity not exceeding 1 500 cm^3; and (e) have a steering wheel
40	8706	Goods, other than chassis fitted with engines for motor vehicles having a gross vehicle weight of not more than 3.5 tonnes and classified under heading 8702, 8703 or 8704
41	8707	Goods, other than bodies (including cabs) for motor vehicles having a gross vehicle weight of not more than 3.5 tonnes and classified under heading 8702, 8703 or 8704
42	8708	Goods, other than parts and accessories for the original equipment manufacture of motor vehicles having a gross weight of not more than 3.5 tonnes
43	9021.10.20 and 9021.10.30	Plaster cast and post operative footwear
44	9021.10.41 and 9021.10.49	Wooden shanks for footwear
45	9401.30.00 to 9401.69.00 (inclusive)	

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Column 1 Item No.	Column 2 Heading or subheading	Column 3 Goods to which restriction does not apply
45A	9401.7	Baby bouncers, baby rockers, baby vibrating seats and baby swing seats with frames Marine saddles
46	9401.80.00	Seats of stone, slate, cement, concrete, artificial stone, or of asbestos-cement, cellulose fibre-cement or the like Baby bouncers, baby rockers, baby vibrating seats and baby swing seats with frames
47	9401.90.90	Parts for seats of stone, slate, cement, concrete, artificial stone, or of asbestos-cement, cellulose fibre-cement or the like Parts for baby bouncers, baby rockers, baby vibrating seats and baby swing seats with frames Parts for marine saddles
47A	9403.10.00 to 9403.60.00 (inclusive)	
47B	9403.70.00	Baby walkers
48	9403.8	Furniture and parts thereof, of stone, slate, cement, concrete, artificial stone, or of asbestos-cement, cellulose fibre-cement or the like
48A	9403.90.00	Metal drawer slide components
49	9405.10.00	Goods, other than of ceramic
50	9405.20.00	Goods, other than of ceramic
51	9405.40.00	Goods, other than of ceramic
52	9405.50	Goods, other than of ceramic
53	9405.99.00	Parts, other than of ceramic
54	9616.20.00	Goods, other than goods of precious metal or metal clad with precious metal
54A	9619.00.30	Knitted or crocheted urinary incontinence pants
54B	9619.00.41	Babies' napkins
54C	9619.00.49	

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Column 1 Item No.	Column 2 Heading or subheading	Column 3 Goods to which restriction does not apply
54D	9619.00.50	Articles of plastics
55	9701.90.00	Goods other than: (a) collages and similar decorative plaques made from goods classified under headings 0603 or 0604 (b) statuettes and other ornaments

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Endnotes

Endnote 1—About the endnotes

The endnotes provide details of the history of this legislation and its provisions. The following endnotes are included in each compilation:

Endnote 1—About the endnotes
Endnote 2—Abbreviation key
Endnote 3—Legislation history
Endnote 4—Amendment history
Endnote 5—Uncommenced amendments
Endnote 6—Modifications
Endnote 7—Misdescribed amendments
Endnote 8—Miscellaneous

If there is no information under a particular endnote, the word "none" will appear in square brackets after the endnote heading.

Abbreviation key—Endnote 2
The abbreviation key in this endnote 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 the compiled law. The information includes commencement information for amending laws and details of 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 level. It also includes information about any provisions that have expired or otherwise ceased to have effect in accordance with a provision of the compiled law.

Uncommenced amendments—Endnote 5
The effect of uncommenced amendments is not reflected in the text of the compiled law, but the text of the amendments is included in endnote 5.

Modifications—Endnote 6
If the compiled law is affected by a modification that is in force, details of the modification are included in endnote 6.

Misdescribed amendments—Endnote 7
An amendment is a misdescribed amendment if the effect of the amendment cannot be incorporated into the text of the compilation. Any misdescribed amendment is included in endnote 7.

Miscellaneous—Endnote 8
Endnote 8 includes any additional information that may be helpful for a reader of the compilation.

Endnote 2—Abbreviation key

ad = added or inserted
am = amended
c = clause(s)
Ch = Chapter(s)
def = definition(s)
Dict = Dictionary
disallowed = disallowed by Parliament
Div = Division(s)
exp = expired or ceased to have effect
hdg = heading(s)
LI = Legislative Instrument
LIA = *Legislative Instruments Act 2003*
mod = modified/modification
No = Number(s)
o = order(s)
Ord = Ordinance
orig = original
par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
pres = present
prev = previous
(prev) = previously
Pt = Part(s)
r = regulation(s)/rule(s)
Reg = Regulation/Regulations
reloc = relocated
renum = renumbered
rep = repealed
rs = repealed and substituted
s = section(s)
Sch = Schedule(s)
Sdiv = Subdivision(s)
SLI = Select Legislative Instrument
SR = Statutory Rules
Sub-Ch = Sub-Chapter(s)
SubPt = Subpart(s)

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1926 No. 203	23 Dec 1926	22 Dec 1926	
1927 No. 17	15 Feb 1927	10 Feb 1927	—
1927 No. 95	25 Aug 1927	1 Jan 1928	—
1927 No. 121	20 Oct 1927	19 Oct 1927	—
1928 No. 47	9 June 1928	1 Jan 1928	—
1928 No. 57	28 June 1928	21 June 1928	—
1928 No. 74	2 Aug 1928	26 July 1928	—
1928 No. 95	13 Sept 1928	6 Sept 1928	—
1929 No. 25	14 Mar 1929	8 Mar 1929	—
1929 No. 56	30 May 1929	23 May 1929	—
1929 No. 127	28 Nov 1929	1 Jan 1930	—
1930 No. 91	14 Aug 1930	8 Aug 1930	—
1930 No. 138	27 Nov 1930	30 Oct 1930	—
1930 No. 140	4 Dec 1930	1 Jan 1931	—
1931 No. 16	26 Feb 1931	18 Dec 1930	—
1931 No. 42	30 Apr 1931	24 Apr 1931	—
1931 No. 90	23 July 1931	17 July 1931	—
1932 No. 90	1 Sept 1932	31 Aug 1932	—
1933 No. 21	23 Feb 1933	9 Feb 1933	—
1933 No. 105	21 Sept 1933	21 Sept 1933	—
as amended by			
1949 No. 34	16 June 1949	16 June 1949	—
1933 No. 106	21 Sept 1933	21 Sept 1933	—
1933 No. 129	30 Nov 1933	30 Nov 1933	—
1934 No. 109	30 Aug 1934	30 Aug 1934	—
1934 No. 127	11 Oct 1934	11 Oct 1934	—
1935 No. 1	17 Jan 1935	25 Jan 1935	—

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1935 No. 41	2 May 1935	2 May 1935	—
1935 No. 69	18 July 1935	18 July 1935	—
1935 No. 113	14 Nov 1935	14 Nov 1935	—
1936 No. 49	16 Apr 1936	16 Apr 1936	—
1936 No. 163	23 Dec 1936	23 Dec 1936	—
1938 No. 111	1 Dec 1938	1 Dec 1938	—
1939 No. 157	23 Nov 1939	23 Nov 1939	—
1940 No. 203	19 Sept 1940	19 Sept 1940	—
1940 No. 256	21 Nov 1940	21 Nov 1940	—
1946 No. 127	1 Aug 1946	1 Aug 1946	—
1946 No. 161	8 Nov 1946	8 Nov 1946	—
1947 No. 29	28 Feb 1947	28 Feb 1947	—
1947 No. 83	26 June 1947	1 July 1947	—
1947 No. 94	29 July 1947	29 July 1947	—
1947 No. 152	24 Oct 1947	24 Oct 1947	—
1948 No. 156	9 Dec 1948	9 Dec 1948	—
1949 No. 34	16 June 1949	16 June 1949	—
1949 No. 78	13 Oct 1949	r. 2: 8 Sept 1949 Remainder: 13 Oct 1949	—
1949 No. 95	25 Nov 1949	25 Nov 1949	—
1949 No.111	1 Dec 1949	1 Dec 1949	—
1950 No. 17	30 Mar 1950	r. 9: 1 Apr 1950 Remainder: 30 Mar 1950	—
1951 No. 34	30 Apr 1951	30 Apr 1951	—
1951 No. 38	30 Apr 1951	30 Apr 1951	—
1951 No. 71	6 July 1951	rr. 5–7: 17 Nov 1950 Remainder: 6 July 1951	—
1951 No. 99	10 Sept 1951	10 Sept 1951	—
1951 No. 106	18 Sept 1951	18 Sept 1951	—
1951 No. 109	26 Sept 1951	27 Sept 1951	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1951 No. 159	12 Dec 1951	1 Jan 1952	—
1952 No. 96	6 Nov 1952	6 Nov 1952	—
1953 No. 102	27 Nov 1953	rr. 3, 5 and 7: 31 Dec 1953 Remainder: 27 Nov 1953	—
1954 No. 21	18 Mar 1954	18 Mar 1954	—
1955 No. 15	15 Feb 1955	rr. 10 and 11: 21 Feb 1955 Remainder: 15 Feb 1955	rr. 3(2) and 15(2)
1955 No. 32	19 May 1955	19 May 1955	—
1955 No. 66	29 Sept 1955	29 Sept 1955	—
1956 No. 71	4 Oct 1956	r. 3: 22 Oct 1956 Remainder: 4 Oct 1956	—
1956 No. 83	20 Nov 1956	30 Oct 1956	—
1956 No. 91	14 Dec 1956	14 Dec 1956	r. 5
1956 No. 127	24 Dec 1956	24 Dec 1956	—
1957 No. 57	17 Oct 1957	23 Apr 1957	—
1957 No. 76	30 Dec 1957	rr. 8-18: 1 Jan 1958 Remainder: 30 Dec 1957	—
1958 No. 86	23 Dec 1958	1 Jan 1959	r. 10(2)
1959 No. 106	23 Dec 1959	1 Jan 1960	—
1960 No. 29	29 Apr 1960	29 Apr 1960	—
1960 No. 70	30 Aug 1960	1 Sept 1960 (r. 1 and *Gazette* 1960, p. 3065)	—
1961 No. 60	28 Apr 1961	28 Apr 1961	rr. 2(2), (3) and 3(2), (3)
1961 No. 144	30 Nov 1961	30 Nov 1961	—
1962 No. 102	31 Oct 1962	31 Oct 1962	—
1962 No. 103	16 Nov 1962	16 Nov 1962	—
1963 No. 149	24 Dec 1963	24 Dec 1963	—
1964 No. 141	10 Nov 1964	10 Nov 1964	—
1965 No. 86	1 July 1965	1 July 1965	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1965 No. 121	30 Aug 1965	r. 1: 1 Sept 1965 (r. 1(2) and *Gazette* 1965, p. 3767) Remainder: 30 Aug 1965	—
1965 No. 194	24 Dec 1965	24 Dec 1965	—
1966 No. 15	3 Feb 1966	14 Feb 1966	—
1966 No. 173	2 Dec 1966	2 Dec 1966	—
1967 No. 9	9 Feb 1967	9 Feb 1967	r. 5(2)
1967 No. 179	29 Dec 1967	1 Jan 1968	—
1968 No. 68	13 June 1968	13 June 1968	—
1969 No. 69	22 May 1969	22 May 1969	r. 2
1969 No. 77	29 May 1969	29 May 1969	—
1969 No. 133	28 Aug 1969	28 Aug 1969	—
1969 No. 152	26 Sept 1969	1 Oct 1969 (r. 1 and *Gazette* 1969, p. 5771)	r. 5(2) and (3)
1969 No. 186	4 Dec 1969	4 Dec 1969	—
1970 No. 104	20 Aug 1970	20 Aug 1970	—
1970 No. 113	27 Aug 1970	27 Aug 1970	—
1970 No. 170	5 Nov 1970	5 Nov 1970	r. 2
1971 No. 9	28 Jan 1971	28 Jan 1971	—
1971 No. 59	20 May 1971	20 May 1971	—
1971 No. 170	22 Dec 1971	22 Dec 1971	—
1972 No. 96	29 June 1972	1 July 1972	—
1973 No. 155	22 Aug 1973	22 Aug 1973	—
1973 No. 251	13 Dec 1973	13 Dec 1973	—
1973 No. 257	12 Dec 1973	12 Dec 1973	—
1973 No. 268	19 Dec 1973	19 Dec 1973	—
1974 No. 29	19 Mar 1974	19 Mar 1974	—
1974 No. 112	29 June 1974	1 July 1974 (r. 1 and *Gazette* 1974, No. 53D)	—
1976 No. 261	14 Dec 1976	14 Dec 1976	—
1976 No. 262	14 Dec 1976	14 Dec 1976	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1977 No. 68	7 June 1977	7 June 1977	—
1977 No. 137	23 Aug 1977	23 Aug 1977	—
1977 No. 188	21 Oct 1977	21 Oct 1977	r. 3
1978 No. 32	16 Mar 1978	16 Mar 1978	—
1978 No. 147	17 Aug 1978	17 Aug 1978	—
1978 No. 180	29 Sept 1978	29 Sept 1978	—
1978 No. 195	26 Oct 1978	26 Oct 1978	—
1979 No. 181	10 Sept 1979	10 Sept 1979	—
1979 No. 275	24 Dec 1979	24 Dec 1979	—
1979 No. 277	24 Dec 1979	24 Dec 1979	—
1980 No. 109	30 May 1980	30 May 1980	—
1980 No. 255	5 Sept 1980	5 Sept 1980	—
1980 No. 372	31 Dec 1980	31 Dec 1980	—
1980 No. 377	31 Dec 1980	31 Dec 1980	r. 1
1981 No. 162	30 June 1981	30 June 1981	—
1981 No. 265	24 Sept 1981	24 Sept 1981	—
1981 No. 382	31 Dec 1981	31 Dec 1981	—
1982 No. 140	25 June 1982	25 June 1982	—
1982 No. 255	1 Oct 1982	1 Oct 1982	—
1982 No. 311	17 Nov 1982	30 Nov 1981	—
1982 No. 335	10 Dec 1982	10 Dec 1982	r. 3
1982 No. 404	31 Dec 1982	1 Jan 1983	r. 4
1983 No. 92	1 July 1983	1 July 1983	—
1983 No. 93	1 July 1983	1 July 1983	—
1983 No. 327	21 Dec 1983	21 Dec 1983	—
1983 No. 328	21 Dec 1983	21 Dec 1983	—
1983 No. 329	21 Dec 1983	22 Dec 1983	—
1983 No. 330	21 Dec 1983	21 Dec 1983	—
1984 No. 13	16 Feb 1984	16 Feb 1984	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1984 No. 18	22 Feb 1984	r. 3: (r. 1 and *(a)*) Remainder: 22 Feb 1984	—
1984 No. 137	29 June 1984	29 June 1984	—
1984 No. 319	2 Nov 1984	8 Dec 1983	—
1984 No. 462	21 Dec 1984	1 Jan 1985	—
1985 No. 12	14 Feb 1985	2 Feb 1985	—
1985 No. 71	20 May 1985	1 July 1985	—
1985 No. 76	24 May 1985	1 July 1985	—
1985 No. 126	20 June 1985	20 June 1985	r. 4
1985 No. 306	21 Nov 1985	21 Nov 1985	—
1985 No. 308	21 Nov 1985	2 Dec 1985	—
1986 No. 77	24 Apr 1986	24 Apr 1986	—
1986 No. 91	16 May 1986	1 July 1986	—
1986 No. 94	16 May 1986	16 May 1986	—
1986 No. 144	30 June 1986	1 July 1986	—
1986 No. 174	4 July 1986	4 July 1986	—
1986 No. 175	4 July 1986	4 July 1986	—
1986 No. 176	4 July 1986	4 July 1986	—
1986 No. 215	22 Aug 1986	22 Aug 1986	—
1986 No. 248	19 Sept 1986	19 Sept 1986	—
1986 No. 361	19 Dec 1986	19 Dec 1986	—
1986 No. 363	19 Dec 1986	19 Dec 1986	—
1986 No. 367	19 Dec 1986	19 Dec 1986	—
1986 No. 368	19 Dec 1986	19 Dec 1986	—
1987 No. 72	6 May 1987	1 July 1985	—
1987 No. 102	3 June 1987	3 June 1987	—
1987 No. 103	3 June 1987	1 Jan 1986	—
1987 No. 124	15 June 1987	1 Aug 1987	—
1987 No. 140	25 June 1987	1 July 1987	—

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Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1987 No. 162	29 July 1987	rr. 2 and 3: 1 Aug 1987 r. 4: 2 Aug 1987 Remainder: 29 July 1987	—
1987 No. 244	23 Oct 1987	23 Oct 1987	—
1987 No. 297	17 Dec 1987	1 Jan 1988	—
1987 No. 316	22 Dec 1987	1 Jan 1988	—
1988 No. 111	1 June 1988	1 July 1988	—
1988 No. 179	8 July 1988	8 July 1988	—
1988 No. 207	26 Aug 1988	1 Sept 1988	—
1988 No. 260	4 Nov 1988	1 Jan 1988	—
1988 No. 270	4 Nov 1988	4 Nov 1988	—
1989 No. 100	26 May 1989	26 May 1989	—
1989 No. 101	26 May 1989	26 May 1989	—
1989 No. 159	30 June 1989	1 July 1989	—
1989 No. 160	30 June 1989	1 July 1989	—
1989 No. 161	30 June 1989	1 July 1989	—
1989 No. 162	30 June 1989	1 July 1989	—
1989 No. 163	30 June 1989	1 July 1989	—
1989 No. 243	15 Sept 1989	1 Jan 1988	—
1989 No. 260	29 Sept 1989	29 Sept 1989	—
1989 No. 409	21 Dec 1989	21 Dec 1989	—
1990 No. 6	25 Jan 1990	25 Jan 1990	—
1990 No. 8	25 Jan 1990	29 Jan 1990	r. 11
1990 No. 123	5 June 1990	5 June 1990	—
1990 No. 147	25 June 1990	1 July 1990	—
1990 No. 148	25 June 1990	25 June 1990	—
1990 No. 189	29 June 1990	1 Jan 1990	r. 6
1990 No. 217	4 July 1990	21 Dec 1989	—
1990 No. 220	4 July 1990	4 July 1990	—
1990 No. 222	4 July 1990	4 July 1990	—

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1990 No. 248	24 July 1990	r. 3.1: 1 Jan 1988 Remainder: 24 July 1990	—
1990 No. 274	21 Aug 1990	r. 3: 31 May 1990 Remainder: 21 Aug 1990	—
1990 No. 450	21 Dec 1990	21 Dec 1990	—
1991 No. 30	6 Mar 1991	r. 3: 6 Dec 1990 Remainder: 6 Mar 1991	—
1991 No. 109	31 May 1991	1 June 1991	—
1991 No. 129	21 June 1991	r. 13: 6 Mar 1991 Remainder: 21 June 1991	—
1991 No. 139	26 June 1991	26 June 1991	r. 2
1991 No. 140	26 June 1991	1 July 1991	—
1991 No. 228	26 July 1991	29 July 1991	—
1991 No. 290	17 Sept 1991	r. 6: 15 July 1991 Remainder: 17 Sept 1991	—
1991 No. 316	16 Oct 1991	16 Oct 1991	—
1991 No. 384	27 Nov 1991	r. 5.1: 22 July 1991 r. 5.2: 9 Sept 1991 Remainder: 27 Nov 1991	—
1992 No. 72	19 Mar 1992	19 Mar 1992	—
1992 No. 175	25 June 1992	1 July 1992	—
1992 No. 277	1 Sept 1992	r. 24: 11 Sept 1991 Remainder: 1 Sept 1992	—
as amended by			
1992 No. 326	16 Oct 1992	1 Sept 1992	—
1992 No. 328	16 Oct 1992	16 Oct 1992	—
1992 No. 343	27 Oct 1992	1 Nov 1992	r. 12
1992 No. 344	2 Nov 1992	2 Nov 1992	r. 4
1992 No. 447	24 Dec 1992	r. 3: 1 Jan 1993 r. 7: 22 Sept 1992 Remainder: 24 Dec 1992	r. 8
1992 No. 464	24 Dec 1992	24 Dec 1992	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1993 No. 66	4 May 1993	1 Jan 1988	—
1993 No. 158	29 June 1993	1 July 1993	—
1993 No. 339	10 Dec 1993	rr. 3.1 and 3.2: 5 Aug 1993 r. 3.3: 13 Aug 1993 Remainder: 10 Dec 1993	—
1994 No. 53	11 Mar 1994	14 Dec 1993	—
1994 No. 82	31 Mar 1994	1 Apr 1994 (r. 1 and *Gazette* 1994, No. S112)	—
1994 No. 183	16 June 1994	1 July 1994	—
1994 No. 311	6 Sept 1994	14 Mar 1994	—
1994 No. 312	6 Sept 1994	6 Sept 1994	—
1994 No. 351	18 Oct 1994	18 Oct 1994	—
1994 No. 366	1 Nov 1994	12 July 1994	—
1994 No. 367	1 Nov 1994	3 Aug 1994	—
1994 No. 391	25 Nov 1994	11 Oct 1994	—
1994 No. 435	23 Dec 1994	1 Jan 1995 (r. 1 and *Gazette* 1994, No. S471)	—
1995 No. 99	18 May 1995	18 May 1995	—
1995 No. 136	15 June 1995	1 July 1995	—
1995 No. 244	16 Aug 1995	16 Aug 1995	—
1995 No. 313	26 Oct 1995	26 Oct 1995	—
1995 No. 321	3 Nov 1995	rr. 3 and 5: 9 Nov 1995 (r. 1 and *Gazette* 1995, No. GN44) r. 12.3: 3 Nov 1995 r. 12.4: 3 Nov 1996 Remainder: 3 Nov 1995	—
1995 No. 352	23 Nov 1995	23 Nov 1995	—
1995 No. 423	22 Dec 1995	1 Jan 1996	—
1995 No. 424	28 Dec 1995	28 Dec 1995	—
1996 No. 42	17 Apr 1996	17 Apr 1996	—
1996 No. 43	17 Apr 1996	1 July 1996	—
1996 No. 134	1 July 1996	1 July 1996	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1996 No. 326	24 Dec 1996	24 Dec 1996	—
1996 No. 327	24 Dec 1996	24 Dec 1996	—
1997 No. 52	12 Mar 1997	12 Mar 1997	—
1997 No. 70	26 Mar 1997	1 Apr 1997	—
1997 No. 79	14 Apr 1997	14 Apr 1997	—
1997 No. 89	1 May 1997	r. 4: 1 Apr 1997 Remainder: 1 May 1997	—
1997 No. 128	4 June 1997	r. 4: 1 July 1997 Remainder: 4 June 1997	—
1997 No. 131	17 June 1997	17 June 1997	—
1997 No. 255	24 Sept 1997	24 Sept 1997	—
1997 No. 284	8 Oct 1997	8 Oct 1997	—
1997 No. 378	24 Dec 1997	31 Jan 1997	—
1997 No. 379	24 Dec 1997	24 Dec 1997	—
1997 No. 422	24 Dec 1997	(r. 2 and (b))	—
1998 No. 38	20 Mar 1998	20 Mar 1998	—
1998 No. 101	27 May 1998	27 May 1998	—
1998 No. 212	1 July 1998	1 July 1998	—
1998 No. 229	22 July 1998	24 July 1998	—
1998 No. 276	1 Sept 1998	1 Sept 1998	—
1998 No. 278	1 Sept 1998	1 Sept 1998	—
1999 No. 35	8 Mar 1999	8 Mar 1999	—
1999 No. 131	30 June 1999	1 July 1999 (r. 2 and *Gazette* 1999, No. S286)	—
1999 No. 149	6 July 1999	6 July 1999	—
1999 No. 270	17 Nov 1999	17 Nov 1999	—
1999 No. 323	16 Dec 1999	16 Dec 1999 (r. 2 and *Gazette* 1999, No. S624)	—
1999 No. 330	22 Dec 1999	22 Dec 1999	—
2000 No. 13	10 Mar 2000	10 Mar 2000	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2000 No. 74	26 May 2000	26 May 2000 (r. 2 and *Gazette* 2000, No. S269)	—
2000 No. 93	1 June 2000	rr. 1–3 and Schedule 1: 1 June 2000 Remainder: 17 June 2000	—
2000 No. 141	28 June 2000	1 July 2000	—
2000 No. 142	28 June 2000	1 July 2000	—
2000 No. 173	5 July 2000	rr. 1–3 and Schedule 1: 1 July 2000 Remainder: 5 July 2000	—
2000 No. 174	5 July 2000	5 July 2000	—
2000 No. 210	11 Aug 2000	11 Aug 2000	—
2000 No. 241	30 Aug 2000	30 Aug 2000	—
2000 No. 252	11 Sept 2000	11 Sept 2000	—
2000 No. 287	1 Nov 2000	1 Nov 2000	—
2000 No. 349	20 Dec 2000	20 Dec 2000	—
2000 No. 350	20 Dec 2000	20 Dec 2000	—
2001 No. 30	1 Mar 2001	1 Mar 2001	—
2001 No. 63	12 Apr 2001	12 Apr 2001	—
2001 No. 89	17 May 2001	17 May 2001	—
2001 No. 119	6 June 2001	6 June 2001	—
2001 No. 211	17 Aug 2001	17 Aug 2001	—
2001 No. 335	21 Dec 2001	1 Jan 2002	—
2002 No. 28	7 Mar 2002	7 Mar 2002	—
2002 No. 98	23 May 2002	23 May 2002	—
2002 No. 138	27 June 2002	1 July 2002 (r. 2 and *Gazette* 2002, No. S223)	—
2002 No. 195	29 Aug 2002	29 Aug 2002	—
2002 No. 256	6 Nov 2002	6 Nov 2002	—
2002 No. 310	19 Dec 2002	19 Dec 2002	—
2002 No. 328	20 Dec 2002	20 Dec 2002	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2002 No. 329	20 Dec 2002	5 Jan 2003	—
2003 No. 16	27 Feb 2003	27 Feb 2003	—
2003 No. 51	14 Apr 2003	14 Apr 2003	—
2003 No. 65	28 Apr 2003	rr. 1–3 and Schedule 1: 1 Jan 1995 Schedule 2: 1 July 1996 Schedule 3: 1 Nov 1999 Schedule 4: 30 June 2001 Schedule 5: 1 Jan 2002 Remainder: 28 Apr 2003	—
2003 No. 178	30 June 2003	rr. 1–3, 4(1) and Schedule 1: 1 July 2003 Remainder: 1 Feb 2004	r. 4
2003 No. 186	24 July 2003	28 July 2003 (r. 2 and *Gazette* 2003, No. S310)	—
2003 No. 227	3 Sept 2003	3 Sept 2003	—
2003 No. 237	18 Sept 2003	18 Sept 2003	—
2003 No. 249	10 Oct 2003	11 Oct 2003	—
2003 No. 319	19 Dec 2003	19 Dec 2003 (r. 2 and *Gazette* 2003, No. S485)	—
2004 No. 88	20 May 2004	20 May 2004	—
2004 No. 165	1 July 2004	1 July 2004	—
2004 No. 243	12 Aug 2004	rr. 1–3 and Schedule 1: 22 Sept 2004 Schedule 2: *(c)*	—
2004 No. 258	26 Aug 2004	26 Aug 2004	—
2004 No. 259	26 Aug 2004	rr. 1–3 and Schedule 1: 22 Sept 2004 Schedule 2: *(d)*	—
2004 No. 364	23 Dec 2004	23 Dec 2004	—
2004 No. 365	23 Dec 2004	1 Jan 2005 (r. 2)	—
2004 No. 366	23 Dec 2004	13 Jan 2005	r. 4
2004 No. 367	23 Dec 2004	13 Jan 2005	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2005 No. 37	24 Mar 2005 (F2005L00700)	25 Mar 2005	—
2005 No. 77	12 May 2005 (F2005L01006)	13 May 2005	—
2005 No. 80	16 May 2005 (F2005L01086)	rr. 1–3: 16 May 2005 Schedule 1: 18 May 2005	—
2005 No. 185	19 Aug 2005 (F2005L02222)	20 Aug 2005	—
2005 No. 186	19 Aug 2005 (F2005L02303)	20 Aug 2005	r. 4
2005 No. 230	7 Oct 2005 (F2005L03042)	8 Oct 2005	r. 4
2005 No. 248	15 Nov 2005 (F2005L03288)	16 Nov 2005	—
2005 No. 265	24 Nov 2005 (F2005L03528)	25 Nov 2005	—
2006 No. 80	27 Apr 2006 (F2006L01270)	28 Apr 2006	r. 4
2006 No. 170	29 June 2006 (F2006L01978)	1 July 2006	—
2006 No. 171	30 June 2006 (F2006L02018)	1 July 2006 (r. 2)	r. 4
2006 No. 264	20 Oct 2006 (F2006L03385)	21 Oct 2006	—
2006 No. 329	15 Dec 2006 (F2006L04006)	1 Jan 2007	—
2006 No. 373	15 Dec 2006 (F2006L04073)	1 Jan 2007 (r. 2)	—
2007 No. 268	3 Oct 2007 (F2007L03533)	4 Oct 2007	—
2007 No. 333	5 Oct 2007 (F2007L03922)	6 Oct 2007	—
2008 No. 20	26 Mar 2008 (F2008L00846)	27 Mar 2008	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2008 No. 21	20 Mar 2008 (F2008L00930)	*(e)*	—
2008 No. 64	2 May 2008 (F2008L01200)	23 May 2008	—
2008 No. 102	20 June 2008 (F2008L02025)	21 June 2008	—
2008 No. 173	1 Sept 2008 (F2008L03226)	2 Sept 2008	—
2008 No. 225	1 Dec 2008 (F2008L04419)	2 Dec 2008	—
2008 No. 252	18 Dec 2008 (F2008L04618)	12 Jan 2009 (r. 2)	—
2008 No. 253	18 Dec 2008 (F2008L04620)	6 Mar 2009 (r. 2)	—
2009 No. 91	5 June 2009 (F2009L02120)	6 June 2009	—
2009 No. 170	10 July 2009 (F2009L02637)	11 July 2009	—
2009 No. 186	3 Aug 2009 (F2009L02947)	4 Aug 2009	—
2009 No. 216	10 Sept 2009 (F2009L03385)	11 Sept 2009	—
2009 No. 255	9 Oct 2009 (F2009L03713)	10 Oct 2009	—
2009 No. 277	9 Oct 2009 (F2009L03740)	1 Jan 2010 (r. 2)	—
2009 No. 320	27 Nov 2009 (F2009L04303)	28 Nov 2009	—
2009 No. 354	15 Dec 2009 (F2009L04361)	16 Dec 2009	—
2009 No. 355	15 Dec 2009 (F2009L04499)	16 Dec 2009	r. 3
2009 No. 356	15 Dec 2009 (F2009L04504)	1 Mar 2010	—

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Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2010 No. 16	2 Mar 2010 (F2010L00541)	3 Mar 2010	—
2010 No. 95	21 May 2010 (F2010L01316)	22 May 2010	—
2010 No. 313	13 Dec 2010 (F2010L03169)	14 Dec 2010	—
2011 No. 17	16 Mar 2011 (F2011L00438)	17 Mar 2011	—
2011 No. 189	24 Oct 2011 (F2011L02111)	rr. 1–3 and Schedule 1: 1 Dec 2011 (r. 2(a)) r. 4 and Schedule 2: 1 Jan 2012 (r. 2(b))	r. 3
2011 No. 203	25 Nov 2011 (F2011L02442)	rr. 1–3 and Schedule 1: 26 Nov 2011 r. 4 and Schedule 2: 28 Nov 2011 (r. 2(b) and F2011L02441)	—
2011 No. 229	9 Dec 2011 (F2011L02624)	rr. 1–3 and Schedule 1: 1 Jan 2012 (r. 2(a)) r. 4 and Schedule 2: *(f)* r. 5 and Schedule 3: 27 Dec 2011 (r. 2(c))	—
2011 No. 230	13 Dec 2011 (F2011L02660)	14 Dec 2011	r. 4
2012 No. 49	19 Apr 2012 (F2012L00892)	20 Apr 2012	s. 4
2012 No. 60	11 May 2012 (F2012L01022)	12 May 2012	—
2012 No. 61	11 May 2012 (F2012L01023)	12 May 2012	—
2012 No. 71	24 May 2012 (F2012L01077)	25 May 2012	—
2012 No. 118	29 June 2012 (F2012L01423)	1 July 2012	—

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Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2012 No. 176	2 Aug 2012 (F2012L01646)	3 Aug 2012	—
2012 No. 224	27 Sept 2012 (F2012L01956)	28 Sept 2012	—
2012 No. 225	2 Oct 2012 (F2012L01990)	3 Oct 2012	—
2012 No. 249	8 Nov 2012 (F2012L02159)	9 Nov 2012	—
2012 No. 276	10 Dec 2012 (F2012L02382)	11 Dec 2012	—
2012 No. 327	11 Dec 2012 (F2012L02416)	1 Jan 2013 (s. 2 and *Gazette* 2013, No. GN1))	—
1, 2013	15 Feb 2013 (F2013L00204)	16 Feb 2013	—
126, 2013	17 June 2013 (F2013L01020)	Schedule 1 (items 5, 6): 16 Feb 2013 Schedule 2 (items 3-5): 18 June 2013	—
167, 2013	12 July 2013 (F2013L01379)	13 July 2013	—
209, 2013	6 Aug 2013 (F2013L01514)	7 Aug 2013	—
210, 2013	6 Aug 2013 (F2013L01517)	30 Sept 2013 (s 2)	—
215, 2013	25 Nov 2013 (F2013L01968)	Sch 1: 28 Nov 2013	—
271, 2013	17 Dec 2013 (F2013L02125)	1 Feb 2014	—
4, 2014	18 Feb 2014 (F2014L00152)	19 Feb 2014	—
29, 2014	17 Mar 2014 (F2014L00285)	Sch 1: 27 Mar 2014 (s 2 item 2) Remainder: 18 Mar 2014	—
51, 2014	19 May 2014 (F2014L00565)	Sch 1 (items 2, 3): 20 May 2014	—

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Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
114, 2014	24 July 2014 (F2014L01019)	Sch 1 (items 1–3): 25 July 2014 (s 2 item 2)	—

(a) Subsection 2(1) of the *Customs and Excise Amendment Act 1983* provides as follows:

(1) Subject to this section, this Act shall be deemed to have come into operation at the hour of 8 o'clock in the evening by standard time in the Australian Capital Territory on 23 August 1983.

(b) Subsections 2(2) and (3) of the *Customs and Excise Legislation Amendment Act (No. 1) 1997* (No. 97, 1997) provide as follows:

(2) The items of Schedule 1 (other than item 27) and Schedule 2 (other than item 14) commence on a day or days to be fixed by Proclamation.

(3) If an item to which subsection (2) applies does not commence within a period of 6 months after the day on which this Act receives the Royal Assent, the item commences on the first day after the end of that period.

Items 6 and 27 of Schedule 2 commenced on 1 August 1997 (*see Gazette* 1997, No. GN30).

Items 1–5, 7–26 and 28 commenced on 31 December 1997.

(c) Regulation 2(b) of Statutory Rules 2004 No. 243 provides as follows:

These Regulations commence as follows:

(b) at 2 am in the Australian Capital Territory on 6 October 2004—Schedule 2.

(d) Regulation 2(b) of Statutory Rules 2004 No. 259 provides as follows:

These Regulations commence as follows:

(b) at 2 am in the Australian Capital Territory on 6 October 2004—Schedule 2.

(e) Regulation 2 of SLI 2008 No. 21 provides as follows:

These Regulations commence immediately after the commencement of Schedule 1 to the *International Trade Integrity Act 2007*.

The *International Trade Integrity Act 2007* commenced on 24 March 2008.

(f) Regulation 2(b) of SLI 2011 No. 229 provides as follows:

These Regulations commence as follows:

(b) immediately after the commencement of Schedule 2 to the Customs Amendment Regulations 2011 (No. 2)—regulation 4 and Schedule 2

Schedule 2 to the *Customs Amendment Regulations 2011 (No. 2)* commenced on 1 January 2012.

Endnote 4—Amendment history

Provision affected	How affected
Heading preceding r. 1	rep. 1981 No. 162
r. 1	rs. 1998 No. 276
Heading preceding r. 1A	ad. 1955 No. 15
	rep. 1981 No. 162
r. 1A	ad. 1955 No. 15
	rs. 1965 No. 86
	am. 1967 No. 9; 1978 No. 195; 1987 No. 297; 1988 No. 270; 1989 No. 160; 1990 No. 220; 1991 No. 129; 1997 No. 70; 2000 No. 173; 2003 No. 16; 2009 Nos. 186 and 355
r. 1B	ad. 2000 No. 141
	rep. 2003 No. 178
r. 1C	ad. 2002 No. 98
	am. 2009 No. 255
r. 1D	ad. 2006 No. 170
	am. 2009 No. 216; 2011 Nos. 189 and 229
r. 1E	ad. 2012 No. 60
Heading preceding r. 2	rep. 1981 No. 162
r. 2	am. 1955 No. 15
	rs. 1987 No. 297
Heading preceding r. 3	rep. 1981 No. 162
r. 3	am. 1967 No. 9; 1981 No. 382; 1988 No. 270; 1997 No. 128
Heading preceding r. 4	rep. 1976 No. 262
r. 4	rep. 1976 No. 262
Heading preceding r. 4A	ad. 1947 No. 94
	rep. 1960 No. 70
r. 4A	ad. 1947 No. 94
	rep. 1960 No. 70
Heading preceding r. 5	rs. 1955 No. 15; 1959 No. 106
	rep. 1969 No. 152
r. 5	rs. 1955 No. 15; 1959 No. 106

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Provision affected	How affected
	rep. 1969 No. 152
r. 6	rs. 1955 No. 15
	am. 1957 No. 76
	rs. 1959 No. 106
	rep. 1969 No. 152
r. 7	rs. 1955 No. 15; 1959 No. 106
	rep. 1969 No. 152
r. 8	am. 1950 No. 17
	rs. 1955 No. 15; 1959 No. 106
	rep. 1969 No. 152
r. 9	am. 1928 No. 95; 1929 No. 25; 1950 No. 17
	rs. 1955 No. 15; 1959 No. 106
	rep. 1969 No. 152
r. 10	rs. 1955 No. 15; 1959 No. 106
	am. 1967 No. 9
	rep. 1969 No. 152
r. 11	rs. 1955 No. 15; 1959 No. 106
	rep. 1969 No. 152
r. 12	rs. 1955 No. 15; 1959 No. 106
	am. 1967 No. 9
	rep. 1969 No. 152
r. 13	rs. 1955 No. 15; 1956 No. 71; 1959 No. 106
	am. 1967 No. 9
	rep. 1969 No. 152
r. 14	am. 1953 No. 102
	rs. 1955 No. 15
	rep. 1959 No. 106
r. 15	rep. 1955 No. 15
r. 16	rep. 1955 No. 15
r. 17	rep. 1955 No. 15
r. 18	rep. 1955 No. 15
Heading preceding r. 19	rep. 1981 No. 162

Endnote 4—Amendment history

Provision affected	How affected
r. 19	am. 1928 No. 57; 1947 No. 29; 1949 No. 111; 1955 No. 15
	rs. 1977 No. 68
	am. 1980 No. 372
	rs. 1992 No. 277
	am. 1995 Nos. 321 and 423; 1997 Nos. 70 and 128; 2000 No. 93; 2004 No. 243; 2005 No. 186
Note to r. 19(1)	ad. 1997 No. 70
	rep. 1997 No. 128
r. 20	rep. 1977 No. 68
	ad. 1997 No. 70
	rs. 2000 No. 142
	am. 2002 No. 98
r. 21	rep. 1960 No. 70
Heading preceding r. 22	rep. 1981 No. 162
r. 22	am. 1947 No. 83; 1949 No. 95
	rs. 1951 No. 71
	am. 1952 No. 96; 1954 No. 21; 1955 No. 66; 1956 No. 127; 1960 No. 29; 1963 No. 149; 1965 No. 194; 1966 No. 173; 1969 No. 186; 1970 No. 113; 1971 Nos. 59 and 170; 1973 No. 257
	rs. 1977 No. 137
	am. 1978 Nos. 32 and 147; 1979 No. 181; 1980 No. 109
	rep. 1980 No. 372
r. 22A	ad. 1948 No. 156
	am. 1960 No. 70
	rep. 1980 No. 372
Heading preceding r. 23	rep. 1981 No. 162
r. 23	rs. 1948 No. 156; 1979 No. 275
	am. 1995 No. 321; 1997 No. 89; 2011 No. 203
r. 23AAA	ad. 1988 No. 179
r. 23AA	ad. 1983 No. 330
	am. 1986 No. 174; 1989 No. 159; 1991 No. 228
	rep. 1992 No. 277
r. 23AB	ad. 1983 No. 330

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Provision affected	How affected
	rep. 1992 No. 277
Heading preceding r. 23A.....	ad. 1960 No. 70
	rs. 1978 No. 180
	rep. 1981 No. 162
r. 23A	ad. 1960 No. 70
	am. 1965 No. 86; 1968 No. 68; 1969 No. 77; 1973 No. 251
	rs. 1978 No. 180
	am. 1983 No. 327; 1986 No. 363
	rep. 1992 No. 277
r. 23B.....	ad. 1960 No. 70
	am. 1978 No. 180; 1988 No. 270
	rep. 1992 No. 277
Heading preceding r. 24.....	rs. 1955 No. 32
	rep. 1969 No. 152
r. 24	am. 1927 No. 95; 1928 No. 47; 1932 No. 90; 1949 No. 34; 1951 No. 109
	rs. 1955 No. 32; 1960 No. 70
	rep. 1969 No. 152
	ad. 1986 No. 363
	rep. 1992 No. 277
Heading preceding r. 25.....	rep. 1981 No. 162
r. 25	am. 1933 No. 105; 1935 No. 113; 1951 No. 106; 1983 Nos. 28 and 329; 1988 No. 270; 1992 No. 277; 2005 No. 186
Heading preceding r. 26.....	rep. 1956 No. 91
r. 26	rep. 1956 No. 91
	ad. 1983 No. 330
	rep. 2002 No. 98
	ad. 2004 No. 366
	rs. 2005 No. 186
	am. 2009 No. 170
r. 26A	ad. 2004 No. 366
	rep. 2005 No. 186
r. 26B.....	ad. 2004 No. 366

Endnote 4—Amendment history

Provision affected	How affected
	rep. 2005 No. 186
r. 26C	ad. 2004 No. 366
	rep. 2005 No. 186
Heading preceding r. 27	rep. 1956 No. 91
r. 27	rep. 1956 No. 91
	ad. 1991 No. 129
	rs. 2005 No. 186
	am. 2009 No. 170
r. 27A	ad. 2009 No. 170
Heading preceding r. 28	rep. 1956 No. 91
r. 28	rep. 1956 No. 91
	ad. 1991 No. 129
	rs. 2005 No. 186
r. 29	rep. 1956 No. 91
	ad. 1991 No. 129
	rs. 2005 No. 186
r. 30	rep. 1956 No. 91
	ad. 1991 No. 129
	rep. 2005 No. 186
r. 30A	ad. 2004 No. 366
	am. 2005 No. 186
r. 30B	ad. 2004 No. 366
	rs. 2005 No. 186
Heading preceding r. 31	rs. 1979 No. 275
	rep. 1981 No. 162
r. 31	rep. 1979 No. 275
	ad. 1991 No. 129
	rs. 2002 No. 329
	am. 2005 No. 186
r. 31AAA	ad. 2002 No. 329
	am. 2005 No. 248
r. 31AA	ad. 1999 No. 35

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Provision affected	How affected
	rep. 1999 No. 330
r. 31A	ad. 1947 No. 152
	am. 1979 No. 275
	rep. 1991 No. 129
	ad. 1997 No. 379
	rep. 2004 No. 243
r. 31AA	ad. 2000 No. 210
Note to r. 31AA(2)	rs. 2011 No. 229
r. 31AB	ad. 2005 No. 186
r. 31AC	ad. 2005 No. 230
Heading preceding r. 32	rep. 1981 No. 162
Subhead. preceding r. 32	rs. 1951 No. 71
	rep. 1981 No. 162
r. 32	am. 1936 No. 49
	rs. 1947 No. 152
	am. 1949 No. 78; 1957 No. 76; 1967 No. 179; 1969 No. 133
	rep. 1991 No. 129
	ad. 1992 No. 464
	am. 1996 No. 134; 2000 No. 173; 2003 No. 65; 2006 No. 170
	rs. 2011 No. 189
	am. 2011 Nos. 189 and 229
	rep. 2012 No. 60
Subhead. preceding r. 33	rep. 1960 No. 70
r. 33	rep. 1960 No. 70
	ad. 1983 No. 327
	rep. 1992 No. 277
Subhead. preceding r. 34	rep. 1960 No. 70
r. 34	am. 1936 Nos. 49 and 163; 1957 No. 76
	rep. 1960 No. 70
	ad. 1983 No. 327
	rep. 1992 No. 277
Subhead. preceding. r. 35	ad. 1960 No. 70

Endnote 4—Amendment history

Provision affected	How affected
	rep. 1981 No. 162
r. 35	rs. 1960 No. 70; 1983 No. 327
	rep. 1992 No. 277
r. 36	rs. 1960 No. 70; 1983 No. 327
	am. 1990 No. 6; 1991 No. 228
	rep. 1992 No. 277
r. 36A	ad. 1991 No. 228
	rep. 1992 No. 277
r. 37	rs. 1960 No. 70; 1968 No. 68; 1973 No. 268
	am. 1976 No. 262; 1981 No. 382; 1983 No. 327; 1984 No. 137; 1986 No. 367; 1988 No. 270; 1991 No. 228
	rep. 1992 No. 277
r. 38	rs. 1960 No. 70
	rep. 1973 No. 268
	ad. 1991 No. 228
	rep. 1992 No. 277
r. 39	rs. 1951 No. 106
	am. 1957 No. 76
	rs. 1960 No. 70
	rep. 1992 No. 277
r. 40	am. 1948 No. 156; 1957 No. 76
	rs. 1960 No. 70
	am. 1973 No. 268
	rep. 1983 No. 327
Heading to r. 41	rs. 2005 No. 186
Subhead. preceding r. 41	rep. 1981 No. 162
r. 41	am. 1933 No. 105; 1956 No. 91; 1965 No. 86; 1967 No. 9
	rep. 1973 No. 268
	ad. 1992 No. 277
	am. 2005 No. 186
r. 41A	ad. 2005 No. 186
r. 41B	ad. 2005 No. 186

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Provision affected	How affected
r. 41C	ad. 2005 No. 186
Subhead. preceding r. 42	rep. 1960 No. 70
	ad. 1969 No. 152
	rep. 1981 No. 162
r. 42	am. 1951 No. 106
	rep. 1960 No. 70
	ad. 1969 No. 152
	am. 1976 No. 262; 1984 No. 137; 1986 No. 175; 1988 No. 270; 1989 No. 160
	rs. 1992 No. 277
	rs. 2005 No. 186
	am No 209, 2013
Subhead. preceding r. 43	rep. 1981 No. 162
r. 43	rs. 1961 No. 144; 1983 No. 330
	am. 1988 No. 270
r. 43A	ad. 1995 No. 321
	rep. 2005 No. 186
Subhead. preceding r. 44	rep. 1960 No. 70
r. 44	rep. 1960 No. 70
Subhead. preceding r. 45	rep. 1981 No. 162
r. 45	am. 1947 No. 94
	rs. 1960 No. 70
	am. 1991 No. 129
	rs. 2005 No. 186
	rep No 209, 2013
Subhead. preceding r. 46	rep. 1967 No. 9
r. 46	am. 1948 No. 156; 1951 No. 106; 1957 No. 76
	rep. 1960 No. 70
	ad. 1991 No. 129
	rep. 2005 No. 186
r. 47	rep. 1960 No. 70
	ad. 1991 No. 129
	rep. 2005 No. 186

Endnote 4—Amendment history

Provision affected	How affected
r. 48	rep. 1960 No. 70
	ad. 1997 No. 70
	am. 1997 No. 284; 2002 No. 98
r. 48A	ad. 1997 No. 70
Heading preceding r. 49	rep. 1981 No. 162
Subhead. preceding r. 49	rep. 1981 No. 162
r. 49	am. 1976 No. 262
Subhead. preceding r.49A	ad. 1932 No. 90
	rep. 1981 No. 162
r. 49A	ad. 1932 No. 90
	am. 1967 No. 9; 1985 Nos. 306 and 308
Subhead. preceding r. 50	rs. 1969 No. 69
	rep. 1981 No. 162
r. 50	am. 1930 No. 140; 1951 No. 159; 1953 No. 102; 1957 No. 76; 1967 No. 9
	rs. 1969 Nos. 69 and 152
	am. 1977 No. 188
	rs. 1982 No. 404
	am. 1985 No. 71; 1986 No. 91; 1987 No. 140; 1988 No. 111; 1989 No. 161; 1990 No. 147; 1991 No. 140; 1992 No. 175; 1993 No. 158; 1994 No. 183; 1995 No. 136; 1996 No. 43; 1997 No. 128; 1998 No. 212
	rs. 2006 No. 170
r. 50A	ad. 2006 No. 170
	am. 2011 Nos. 189 and 229
r. 50B	ad. 2006 No. 170
r. 51	am. 1930 No. 140; 1951 No. 159; 1957 No. 76; 1967 No. 9
	rs. 1969 No. 69; 2011 No. 203
r. 52	am. 1930 No. 91
	rep. 1969 No. 69
	ad. 1977 No. 188
	am. 1982 No. 404; 1983 No. 328; 1985 No. 71; 1987 No. 140; 1989 No.161; 1990 No. 147; 1991 No. 140; 1992 No. 175; 1993 No. 158; 1994 No. 183; 1995 Nos. 99 and 136; 1996 No. 43; 1997 No. 70

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Provision affected	How affected
	rep. 1997 No. 89
r. 53	am. 1957 No. 76; 1967 No. 9
	rep. 1969 No. 69
r. 53A	ad. 1927 No. 17
	am. 1957 No. 76; 1967 No. 9
	rep. 1969 No. 69
r. 53B	ad. 1938 No. 111
	am. 1940 No. 203; 1957 No. 76; 1967 No. 9
	rep. 1969 No. 69
r. 54	rs. 1950 No. 17
	am. 1953 No. 102; 1958 No. 86; 1967 No. 9
	rep. 1969 No. 69
Subhead. preceding r. 55	rep. 1981 No. 162
r. 55	am. 1930 No. 140; 1951 No. 159; 1953 No. 102; 1957 No. 76; 1967 No. 9
	rep. 1969 No. 69
r. 56	rs. 1950 No. 17
	am. 1951 No. 159; 1953 No. 102; 1957 No. 76; 1958 No. 86; 1967 No. 9
	rep. 1969 No. 69
Subhead. preceding r. 57	rep. 1981 No. 162
r. 57	am. 1930 No. 140; 1951 No. 159; 1953 No. 102; 1957 No. 76; 1967 No. 9
	rep. 1969 No. 69
r. 58	rs. 1927 No. 17
	am. 1933 No. 105; 1950 No. 17; 1951 No. 71; 1953 No. 102; 1957 No. 76; 1958 No. 86; 1967 No. 9
	rep. 1969 No. 69
r. 59	am. 1957 No. 76
	rep. 1961 No. 60
Subhead. preceding r. 59A	ad. 1960 No. 70
	rep. 1969 No. 69
r. 59A	ad. 1960 No. 70
	am. 1967 No. 9

Endnote 4—Amendment history

Provision affected	How affected
	rep. 1969 No. 69
Subhead. preceding r. 60	rep. 1981 No. 162
r. 60	am. 1928 No. 57; 1950 No. 17; 1955 No. 15; 1960 No. 70
	rep. 1969 No. 69
Subhead. preceding r. 61	rep. 1981 No. 162
r. 61	am. 1950 No. 17; 1953 No. 102; 1957 No. 76; 1958 No. 86; 1967 No. 9
	rep. 1969 No. 69
Subhead. preceding r. 62	rep. 1955 No. 15
r. 62	rep. 1955 No. 15
Subhead. preceding r. 63	rep. 1981 No. 162
r. 63	am. 1927 No. 121
	rs. 1962 No. 102
	am. 1986 No. 361
r. 64	rep. 1962 No. 102
r. 65	rep. 1962 No. 102
r. 66	rep. 1962 No. 102
r. 66A	ad. 1960 No. 70
	rep. 1962 No. 102
r. 67	rep. 1962 No. 102
r. 68	rep. 1962 No. 102
r. 69	am. 1960 No. 70
	rep. 1962 No. 102
Heading preceding r. 70	rep. 1981 No. 162
Subhead. preceding r. 70	rep. 1981 No. 162
r. 70	am. 1997 No. 128
	rs. 1998 No. 38
	rep. 2009 No. 91
Subhead. preceding r. 71	rep. 1981 No. 162
r. 71	am. 1933 No. 105 (as am. by 1949 No. 34); 1949 No. 34; 1951 No. 71
	rs. 1955 No. 15
	am. 1957 No. 57; 1961 No. 60; 1962 No. 102; 1974 No. 29; 1982 No. 335
	rs. 1998 No. 38

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Provision affected	How affected
	rep. 2009 No. 91
r. 72	rs. 1951 No. 71
	am. 1957 No. 57; 1965 No. 86; 1967 No. 9; 1988 No. 270
	rs. 1998 No. 38
	rep. 2009 No. 91
r. 72A	ad. 1951 No. 71
	rep. 1998 No. 38
Subhead. preceding r. 73	rep. 1981 No. 162
r. 73	am. 1949 No. 34; 1951 No. 71
	rs. 1955 No. 15
	am. 1956 Nos. 71 and 91; 1961 No. 60; 1962 No. 102; 1967 No. 9; 1974 No. 29; 1982 No. 335
	rs. 1998 No. 38
	rep. 2009 No. 91
r. 74	rep. 1961 No. 60
	ad. 1998 No. 38
	rep. 2009 No. 91
r. 74A	ad. 1998 No. 38
	rep. 2009 No. 91
r. 74B	ad. 1998 No. 38
	rep. 2009 No. 91
r. 74C	ad. 1998 No. 38
	rep. 2009 No. 91
r. 74D	ad. 1998 No. 38
	rep. 2009 No. 91
r. 74E	ad. 1998 No. 38
	rep. 2009 No. 91
r. 74F	ad. 1998 No. 38
	rep. 2009 No. 91
r. 74G	ad. 1998 No. 38
	rep. 2009 No. 91
Heading preceding r. 75	rep. 1981 No. 162
r. 75	am. 1930 No. 138; 1933 No. 105; 1946 No. 161; 1960 No. 70

Endnote 4—Amendment history

Provision affected	How affected
	rs. 1969 No. 152
	am. 1988 No. 270
r. 76	am. 1950 No. 17; 1953 No. 102; 1958 No. 86; 1967 No. 9
	rep. 1969 No. 152
Heading preceding r. 77	rep. 1962 No. 102
r. 77	rep. 1962 No. 102
Heading preceding r. 78	rep. 1981 No. 162
Subhead. preceding r. 78	rep. 1979 No. 275
r. 78	rs. 1960 No. 70
	rep. 1979 No. 275
r. 79	rep. 1969 No. 152
r. 80	am. 1988 No. 270
Subhead. preceding r. 81	rs. 1955 No. 15
	am. 1978 No. 195
	rep. 1981 No. 162
r. 81	am. 1948 No. 156
	rs. 1955 No. 15; 1960 No. 70
	am. 1978 No. 195
	rep. 1981 No. 382
r. 82	am. 1951 No. 106
	rs. 1955 No. 15; 1960 No. 70
	rep. 1969 No. 152
r. 83	rs. 1955 No. 15
	rep. 1960 No. 70
r. 84	am. 1948 No. 156
	rs. 1955 No. 15
	rep. 1957 No. 76
rr. 85, 86	rep. 1955 No. 15
Subhead. preceding r. 87	rep. 1955 No. 15
r. 87	rep. 1955 No. 15
r. 88	am. 1951 No. 106
	rep. 1955 No. 15

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Provision affected	How affected
r. 89	am. 1948 No. 156
	rep. 1955 No. 15
r. 90	rep. 1955 No. 15
r. 91	rep. 1955 No. 15
Heading preceding r. 92	rep. 1981 No. 162
r. 92	am. 1960 No. 70; 1981 No. 382
Heading preceding r. 93	rs. 1955 No. 15
	rep. 1974 No. 29
Subhead. preceding r. 93	rep. 1955 No. 15
r. 93	am. 1928 No. 57; 1951 Nos. 71 and 106; 1953 No. 102
	rs. 1955 No. 15
	am. 1956 No. 71; 1958 No. 86; 1966 No. 15; 1967 No. 9
	rep. 1974 No. 29
	ad. 1985 No. 306
	am. 1986 No. 77; 1989 No. 162; 1992 No. 447; 1995 Nos. 99 and 352; 1999 No. 330; 2000 No. 349; Nos. 1 and 126, 2013
Note to r. 93(7)	ad. No. 126, 2013
s. 93A	ad. No. 126, 2013
Subhead. preceding r. 94	rep. 1981 No. 162
r. 94	am. 1969 No. 152
	rep. 1981 No. 382
	ad. 1986 No. 77
	am. 1999 No. 330; 2003 No. 227; 2007 No. 333
Heading preceding r. 95	rep. 1955 No. 15
	ad. 1960 No. 70
	rep. 1981 No. 162
r. 95	am. 1928 No. 57; 1951 No. 106
	rep. 1955 No. 15
	ad. 1960 No. 70
	am. 1969 No. 152
	rep. 1983 No. 327
	ad. 1986 No. 77
	am. 1999 No. 330; 2000 No. 349; 2001 No. 89

Endnote 4—Amendment history

Provision affected	How affected
r. 95AA	ad. 2004 No. 243
r. 95AB	ad. 2004 No. 243
r 95AC	ad No 215, 2013
r. 95A	ad. 2000 No. 174
r. 96	rep. 1955 No. 15
	ad. 1990 No. 220
r. 96A	ad. 2004 No. 367
r. 96B	ad. 2012 No. 276
r. 97	rep. 1955 No. 15
	ad. 1991 No. 109
	am. 2002 Nos. 138 and 195; 2006 No. 264
Subhead. preceding r. 97A	ad. 1934 No. 109
	rep. 1981 No. 162
r. 97A	ad. 1934 No. 109
	rep. 1935 No. 1
	ad. 2004 No. 243
r. 97B	ad. 2004 No. 259
	rep No 209, 2013
Heading preceding r. 98	rep. 1981 No. 162
Subhead. preceding r. 98	am. 1951 No. 106; 1960 No. 70
	rep. 1981 No. 162
r. 98	rep. 1951 No. 106
	ad. 1991 No. 109
	rs. 2004 No. 243
r. 98A	ad. 2004 No. 243
	am. 2004 No. 259; No 209, 2013
r. 98B	ad. 2004 No. 243
	rs. 2004 No. 259
	am. 2008 No. 64
r. 98C	ad. 2004 No. 243
r. 98D	ad. 2004 No. 259
r. 98E	ad. 2004 No. 259

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Provision affected	How affected
r. 99	am. 1947 No. 152
	rs. 1960 No. 70; 1978 No. 195
	am. 1981 No. 382; 1983 No. 327; 1987 No. 316
	rs. 1991 No. 109; 2004 No. 259
Subhead. preceding r. 99A	ad. 1978 No. 195
	rep. 1981 No. 162
r. 99A	ad. 1978 No. 195
	am. 1987 No. 316
	rep. 1991 No. 109
r. 99B	ad. 1978 No. 195
	am. 1983 No. 327; 1987 No. 316; 1988 No. 270; 1989 No. 100
	rep. 1991 No. 109
Subhead. preceding r. 100	ad. 1969 No. 152
	rep. 1978 No. 195
r. 100	rs. 1931 No. 16; 1955 No. 15
	rep. 1960 No. 70
	ad. 1969 No. 152
	rs. 1978 No. 195
	am. 1986 No. 144; 1987 No. 316; 1989 No. 160
	rs. 1991 No. 109
r. 100A	ad. 1931 No. 16
	rs. 1955 No. 15
	rep. 1960 No. 70
	ad. 1976 No. 261
	rep. 1991 No. 109
Heading preceding r. 101	rep. 1981 No. 162
r. 101	rs. 1947 No. 152
	rep. 1991 No. 109
r. 102	am. 1980 No. 225
	rs. 2004 No. 259
	rep. 2009 No. 91
r. 103	rs. 1947 No. 152; 1991 No. 129

Endnote 4—Amendment history

Provision affected	How affected
	rep. 2004 No. 259
r. 104	am. 1932 No. 90
	rs. 1936 No. 49
	am. 1968 No. 68
	rep. 2009 No. 91
Heading preceding r. 105	rep. 1981 No. 162
r. 105A	ad. 2003 No. 186
r. 105B	ad. 2003 No. 186
r. 105C	ad. 2003 No. 186
r. 105D	ad. 2004 No. 365
r. 105E	ad. 2004 No. 365
r. 105F	ad. 2006 No. 373
r. 105G	ad. 2006 No. 373
r. 105H	ad. 2008 No. 253
r. 105I	ad. 2008 No. 253
Heading preceding r. 106	rs. 1956 No. 91
	rep. 1981 No. 162
r. 106	rs. 1956 No. 91; 1965 No. 121
	am. 1967 No. 179
	rs. 1969 No. 152
	am. 1972 No. 96; 1988 No. 270
r. 107	am. 1935 No. 69
	rs. 1956 No. 91; 1969 No. 152
	am. 1988 No. 270; 1991 No. 316; 1995 No. 313; 1997 No. 128
r. 107AA	ad. 2000 No. 287
	rep. 2005 No. 186
r. 107A	ad. 1994 No. 82
r. 107B	ad. 1994 No. 82
	am. 1995 No. 423; 1997 No. 255
r. 107C	ad. 2004 No. 258
r. 108	rs. 1956 No. 91
	rep. 1969 No. 152

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Provision affected	How affected
	ad. 1989 No. 159
	am. 1992 No. 277
	rs. 2005 No. 186
Subhead. preceding r. 108A.....	ad. 1946 No. 127
	rep. 1981 No. 162
r. 108A	ad. 1946 No. 127
	rs. 1946 No. 161
	am. 1948 No. 156
	rs. 1949 No. 78
	am. 1951 No. 34; 1956 No. 83
	rep. 1956 No. 91
r. 108B.....	ad. 1949 No. 78
	rep. 1956 No. 91
Heading preceding r. 109.....	rep. 1967 No. 9
r. 109	am. 1927 No. 121; 1928 Nos. 57 and 74; 1929 No. 56; 1930 Nos. 91 and 138; 1932 No. 90; 1933 No. 105
	rs. 1939 No. 157
	am. 1962 No. 103; 1964 No. 141
	rep. 1965 No. 86
Heading preceding r. 110.....	rep. 1969 No. 152
r. 110	rs. 1931 No. 42
	am. 1933 No. 105; 1949 No. 34
	rep. 1969 No. 152
Heading preceding r. 111.....	rep. 1967 No. 9
r. 111	am. 1930 Nos. 91 and 138; 1935 No. 69; 1951 No. 71; 1953 No. 102; 1957 No. 76; 1958 No. 86
	rep. 1965 No. 86
Heading preceding r. 112.....	rep. 1981 No. 162
r. 112	rep. 1978 No. 147
r. 113	rep. 1978 No. 147
r. 114	rep. 1978 No. 147
r. 115	rep. 1978 No. 147
r. 116	rep. 1960 No. 70

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Endnote 4—Amendment history

Provision affected	How affected
r. 117	rep. 1978 No. 147
r. 118	am. 1960 No. 70
	rep. 1978 No. 147
r. 119	rep. 1978 No. 147
r. 120	am. 1967 No. 9
	rep. 1978 No. 147
r. 121	rep. 1978 No. 147
r. 122	rep. 1978 No. 147
Heading preceding r. 123	rep. 1981 No. 162
r. 123	rep. 1978 No. 147
Heading preceding r. 124	rs. 1955 No. 15
	rep. 1981 No. 162
r. 124	am. 1935 No. 69
	rs. 1955 No. 15
	am. 1957 No. 76; 1976 No. 262; 1988 No. 270; 1991 No. 109; 1997 No. 52; 2001 No. 30
r. 124A	ad. 2001 No. 119
Heading preceding r. 125	ad. 1965 No. 121
	rep. 1981 No. 162
Subhead. preceding r. 125	rep. 1955 No. 15
r. 125	rep. 1955 No. 15
	ad. 1965 No. 121
	am. 1986 No. 94
r. 125A	ad. 1986 No. 94
	am. 1997 No. 128
	rs. 1997 No. 379; 2001 No. 119
r. 125B	ad. 1986 No. 94
	am. 1986 No. 248; 1997 Nos. 128 and 379
Heading preceding r. 126	rs. 1974 No. 112
	rep. 1981 No. 162
r. 126	am. 1929 No. 56; 1933 No. 21
	rs. 1933 No. 106;
	am. 1935 No. 41; 1953 No. 102; 1967 No. 9

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Provision affected	How affected
	rs. 1974 No. 112
	am. 1982 No. 311; 1983 No. 92; 1984 No. 319; 1986 No. 215; 1987 No. 103; 1988 No. 270; 1989 Nos. 163 and 409; 1990 Nos. 189 and 222; 1991 No. 290; 1992 Nos. 277, 328, 343 and 447; 1995 Nos. 244, 321 and 424; 1996 Nos. 42, 134, 326 and 327; 1997 Nos. 89, 128 and 378; 1998 Nos. 229 and 278; 1999 No. 270; 2000 Nos. 13 and 93; 2001 Nos. 211 and 335; 2002 Nos. 256 and 328; 2003 Nos. 178 and 249; 2006 No. 171; 2011 No. 189; 2012 No. 61; No 114, 2014
Heading to r. 126A	rs. 2005 No. 186
r. 126A	ad. 1992 No. 277
	am. 1995 No. 99; 2000 No. 93; 2005 Nos. 80 and 186
Heading to r. 126B	rs. 2008 No. 253
r. 126B	ad. 1992 No. 328
	rep. 2003 No. 178
	ad. 2004 No. 365
	am. 2009 No. 320
r. 126C	ad. 1994 No. 312
	rep. 2003 No. 178
	ad. 2008 No. 253
r. 126D	ad. 2009 No. 277
r. 126DA	ad. 2012 No. 327
r. 126E	ad. 2011 No. 189
r. 126F	ad. 2012 No. 249
r. 127	rep. 1951 No. 99
	ad. 1974 No. 112
	am. 1985 No. 76; 1986 No. 215; 1987 No. 124; 1988 No. 270; 1989 No. 163; 1990 No. 189; 1996 No. 327; 1998 No. 101; 2000 No. 93; 2003 No. 178; 2012 No. 249
r. 127AA	ad. 1991 No. 290
r. 127A	ad. 1987 No. 162
	rep. 2003 No. 178
r. 128	rep. 1933 No. 106
	ad. 1950 No. 17
	am. 1973 No. 155

Endnote 4—Amendment history

Provision affected	How affected
	rs. 1974 No. 112
	am. 1980 No. 255; 1984 No. 18; 1987 No. 124; 1990 No. 189
	rs. 1992 No. 72
	am. 1998 No. 101; 2000 Nos. 93 and 350; 2003 No. 178; 2005 Nos. 80 and 186; 2008 No. 253; 2009 No. 277; 2011 No. 203; 2012 Nos. 249 and 327
r. 128AAA	ad. 2000 No. 350
	am. 2005 No. 186
r. 128AAB	ad. 2000 No. 350
	rs. 2005 No. 186
r. 128AAC	ad. 2000 No. 350
	rep. 2005 No. 186
r. 128A	ad. 1974 No. 112
	am. 1980 No. 255; 1984 No. 13; 1988 No. 270; 1990 No. 189; 1991 No. 290; 1992 Nos. 343 and 447; 1995 Nos. 244 and 321; 1999 No. 149; 2000 Nos. 93 and 350; 2001 No. 211; 2005 No. 186; 2006 No. 80; 2008 No. 253; 2009 No. 277; 2012 Nos. 61, 249 and 327; No 114, 2014
Note to r. 128A(1)	ad. 1998 No. 101
	am. 2000 No. 93
Heading to r. 128AA	rs. 2005 No. 80; 2011 No. 189
r. 128AA	ad. 1998 No. 101
	am. 1999 No 35; 2000 Nos. 93 and 350; 2005 Nos. 80 and 186; 2006 No. 80; 2011 No. 189; No 209, 2013
r. 128AB	ad. 1987 No. 244
	am. 1992 No. 447; 1995 Nos. 244 and 321
	rep. 1997 No. 70
	ad. 1997 No. 89
	rep. 2005 No. 80
r. 128AC	ad. 2000 No. 93
	rep. 2001 No. 30
r. 128B	ad. 1974 No. 112
	am. 1982 No. 311; 1988 No. 270; 1996 No. 326; 2000 Nos. 93 and 350; 2004 No. 365; 2008 No. 253; 2009 No. 277; 2012 Nos. 118 and 327; No 114, 2014

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Provision affected	How affected
r. 128C	ad. 1984 No. 18
	am. 1985 No. 12
	rs. 1987 No. 103
	rep. 1990 No. 222
r. 128D	ad. 1987 No. 124
	am. 1987 No. 162; 1989 No. 101
	rs. 1992 No. 344; 1997 No. 422
	am. 2000 No. 141
	rep. 2003 No. 178
r. 128DA	ad. 1997 No. 422
	am. 2001 No. 89
	rep. 2003 No. 178
r. 128DB	ad. 1997 No. 422
	am. 2001 No. 89
	rep. 2003 No. 178
r. 128E	ad. 1987 No. 124
	am. 1990 No.123
	rep. 1997 No. 422
r. 128F	ad. 1989 No. 409
	am. 1990 No. 217
Heading preceding r. 129	rs. 1955 No. 15
	rep. 1981 No. 162
Subhead. preceding r. 129	rep. 1955 No. 15
r. 129	am. 1946 No. 161
	rs. 1955 No. 15; 1960 No. 70; 1969 No. 152
	am. 1988 No. 270; 1990 No. 8; 2006 No. 264
r. 130	rs. 1955 No. 15; 1960 No. 70
	am. 1961 No. 144
	rs. 1969 No. 152; 1970 No. 170
	am. 1974 No. 29; 1988 No. 270
	rep. 1990 No. 8
r. 130A	ad. 1961 No. 144

Endnote 4—Amendment history

Provision affected	How affected
	rep. 1969 No. 152
	ad. 1974 No. 29
	am. 1988 No. 270
	rep. 1990 No. 8
Subhead. preceding r. 131	rep. 1951 No. 106
r. 131	rep. 1951 No. 106
	ad. 1955 No. 15
	rs. 1960 No. 70
	am. 1967 No. 9
	rs. 1969 No. 152
	am. 1990 No. 8; 2003 No. 237
Subhead. preceding r. 132	rep. 1955 No. 15
r. 132	rs. 1955 No. 15; 1960 No. 70; 1969 No. 152
	am. 1990 No. 8
Subhead. preceding r. 133	rep. 1955 No. 15
r. 133	rs. 1955 No. 15; 1960 No. 70; 1969 No. 152
	am. 1985 No. 126; 1988 No. 270
	rs. 1990 No. 8
	am. 2001 No. 30; 2006 No. 171
Subhead. preceding r. 134	rep. 1955 No. 15
r. 134	rs. 1955 No. 15; 1960 No. 70; 1969 No. 152
	am. 1985 No. 126; 1988 No. 270
	rs. 1990 No. 8
	am. 1991 No. 109; 1998 No. 278; 2001 No. 30
	rs. 2006 No. 264
	am. 2010 No. 95; 2012 No. 249
Subhead. preceding r. 135	rep. 1955 No. 15
r. 135	rs. 1955 No. 15; 1960 No. 70; 1969 No. 152
	am. 1988 No. 270
	rs. 1990 No. 8
	am. 2003 No. 237; 2006 No. 264; 2012 No. 249
Subhead. preceding r. 136	rep. 1955 No. 15

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Provision affected	How affected
r. 136	rs. 1955 No. 15
	am. 1957 No. 76
	rs. 1960 No. 70; 1969 No. 152
	am. 1988 No. 270
	rs. 1990 No. 8
	rep. 2006 No. 264
	ad. 2012 No. 249
r. 136A	ad. 1990 No. 8
r. 136B	ad. 1990 No. 8
r. 137	rs. 1955 No. 15
	rep. 1960 No. 70
	ad. 1969 No. 152
	am. 1990 No. 8
	rep. 2006 No. 264
r. 138	rs. 1955 No. 15
	rep. 1960 No. 70
	ad. 1969 No. 152
	rep. 1990 No. 8
r. 138A	ad. 1985 No. 126
	rs. 1986 No. 94
	am. 1986 Nos. 248 and 368; 1990 No. 8; 1997 Nos. 128 and 379
	rs. 2006 No. 264
r. 138B	ad. 1985 No. 126
	rs. 1986 No. 176
	am. 1986 No. 368; 1997 No. 128
r. 139	rep. 1955 No. 15
	ad. 1996 No. 326
	am. 2006 No. 264
r. 140	rep. 1955 No. 15
Subhead. preceding r. 141	rep. 1955 No. 15
r. 141	am. 1948 No. 156
	rep. 1955 No. 15

Endnote 4—Amendment history

Provision affected	How affected
r. 142	rep. 1955 No. 15
r. 143	rep. 1955 No. 15
Subhead. preceding r. 144	rep. 1955 No. 15
r. 144	am. 1948 No. 156
	rep. 1955 No. 15
r. 145	rep. 1955 No. 15
Subhead. preceding r. 146	rep. 1960 No. 70
r. 146	rep. 1960 No. 70
Subhead. preceding r. 147	rep. 1969 No. 152
r. 147	am. 1929 No. 25
	rs. 1951 No. 71
	am. 1953 No. 102; 1958 No. 86; 1967 No. 9
	rep. 1969 No. 152
Heading preceding r. 148	rep. 1981 No. 162
r. 148	rep. 1968 No. 68
r. 149	am. 1957 No. 76
	rs. 1960 No. 70
	rep. 1968 No. 68
r. 150	am. 1960 No. 70
	rep. 1968 No. 68
r. 151	rep. 1968 No. 68
r. 152	am. 1957 No. 76; 1960 No. 70
	rep. 1968 No. 68
r. 153	am. 1960 No. 70; 1977 No. 68
Subhead. preceding r. 154	rep. 1960 No. 70
r. 154	rep. 1960 No. 70
Subhead. preceding r. 155	rep. 1972 No. 96
r. 155	rep. 1972 No. 96
Heading preceding r. 156	rep. 1981 No. 162
r. 156	rs. 1929 No. 127; 1952 No. 96; 1960 No. 70; 1980 No. 377; 2000 No. 287
r. 156A	ad. 1929 No. 127
	rep. 1952 No. 96

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Provision affected	How affected
r. 157	rs. 1929 No. 127; 1952 No. 96
	am. 1955 No. 15
	rs. 1960 No. 70; 1980 No. 377; 2000 No. 287
r. 157A	ad. 1929 No. 127
	rep. 1952 No. 96
r. 158	rs. 1929 No. 127; 1952 No. 96
	am. 1955 No. 15
	rs. 1960 No. 70; 1980 No. 377
	am. 1984 No. 462
	rs. 2000 No. 287
r. 159	rs. 1929 No. 127; 1952 No. 96; 1958 No. 86; 1960 No. 70
	am. 1967 No. 9
	rs. 1980 No. 377; 2000 No. 287
r. 160	rs. 1929 No. 127; 1952 No. 96; 1960 No. 70
	am. 1967 No. 9; 1971 No. 9
	rs. 1980 No. 377
	am. 2000 No. 287
r. 161	rs. 1929 No. 127; 1952 No. 96
	am. 1955 No. 15
	rs. 1960 No. 70
	am. 1967 No. 9; 1970 No. 104; 1976 No. 262
	rep. 1980 No. 377
r. 162	rs. 1929 No. 127; 1952 No. 96; 1960 No. 70
	am. 1980 No. 377
r. 162A	ad. 1960 No. 70
	rs. 1980 No. 377; 2000 No. 287
r. 162B	ad. 1960 No. 70
	am. 1980 No. 377; 1988 No. 270; 2000 No. 287
r. 162C	ad. 1960 No. 70
	rep. 1980 No. 377
r. 163	rs. 1929 No. 127; 1952 No. 96; 1960 No. 70
	am. 1967 No. 9

Endnote 4—Amendment history

Provision affected	How affected
	rep. 1980 No. 377
r. 164	rs. 1929 No. 127; 1952 No. 96; 1960 No. 70
	am. 1967 No. 9
	rep. 1980 No. 377
r. 165	rs. 1928 No. 95; 1952 No. 96; 1960 No. 70
	am. 1967 No. 9
	rep. 1980 No. 377
r. 166	rs. 1929 No. 127; 1952 No. 96; 1960 No. 70
	rep. 2000 No. 287
r. 166A	ad. 1983 No. 330
	am. 1987 No. 297
	rep. 2002 No. 98
Heading preceding r. 167	ad. 1979 No. 277
	rep. 1981 No. 162
r. 167	rs. 1929 No. 127
	rep. 1952 No. 96
	ad. 1979 No. 277
	rep. 1991 No. 384
	ad. 1999 No. 323
	am. 2003 No. 51; 2005 No. 248
	rs. 2010 No. 313
r. 167A	ad. 1932 No. 90
	rep. 1952 No. 96
r. 168	rs. 1929 No. 127
	rep. 1952 No. 96
	ad. 1979 No. 277
	rep. 1991 No. 384
	ad. 1999 No. 323
	am. 2001 No. 63; 2002 No. 310; 2004 No. 88; 2005 No. 185
Heading preceding r. 169	rep. 1981 No. 162
Subhead. preceding r. 169	rep. 1974 No. 29
r. 169	rep. 1961 No. 60

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Provision affected	How affected
Subhead. preceding r. 170	rep. 1981 No. 162
r. 170AA	ad. 2008 No. 252
	am. 2009 No. 356; 2011 No. 230; 2012 No. 225; No 167, 2013
r. 170A	ad. 2002 No. 329
r. 170B	ad. 2002 No. 329
	rs. 2005 No. 37
Heading preceding r. 171	rep. 1981 No. 162
r. 171	am. 1988 No. 270
Heading preceding r. 172	rep. 1981 No. 162
r. 174	am. 1981 No. 382
r. 176A	ad. 2000 No. 74
r. 176AA	ad. 2000 No. 252
	rs. 2012 No. 49
	am. 2012 No. 71
Heading to r. 176B	rs. 2012 No. 49
r. 176B	ad. 2000 No. 74
	am. 2012 No. 49
Heading preceding r. 177	rep. 1981 No. 162
r. 177	am. 1967 No. 9; 1981 No. 382
	rep. 1984 No. 462
	ad. 1990 No. 450
r. 178	rep. 1981 No. 382
	ad. 1990 No. 450
r 178A	ad No 29, 2014
r. 179	am. 1981 No. 382; 1984 No. 462
r. 179AA	ad. 2000 No. 74
	am. 2009 No. 355
r. 179AAA	ad. 2008 No. 21
r 179AAB	ad No 210, 2013
r. 179AB	ad. 2002 No. 138
r 179ABA	ad No 271, 2013
r. 179A	ad. 1990 No. 148

Endnote 4—Amendment history

Provision affected	How affected
	rep. 1991 No. 109
	ad. 1997 No. 79
	rs. 2007 No. 268
Heading preceding r. 180.....	rep. 1981 No. 162
Subhead. preceding r. 180	rep. 1981 No. 162
r. 180	rep. 1936 No. 49
	ad. 1983 No. 92
	am. 1987 No. 102
	rep. 1992 No. 343
	ad. 1994 No. 435
	am. 1995 No. 321
	rs. 2004 No. 165
	am. 2005 No. 265
r. 181	rep. 1981 No. 382
	ad. 1983 No. 92
	am. 1987 No. 102; 1989 Nos. 260 and 222; 1991 No. 129
	rep. 1992 No. 343
	ad. 1994 No. 435
	am. 1995 No. 321
	rs. 2004 No. 165
r. 181A	ad. 2004 No. 165
Subhead. preceding r. 182	rep. 1981 No. 162
r. 182	rep. 1981 No. 382
	ad. 1983 No. 92
	am. 1987 No. 102; 1991 No. 129
	rep. 1992 No. 343
	ad. 1999 No. 131
	rs. 2005 No. 77
Subhead. preceding r. 183	rep. 1981 No. 162
r. 183	rep. 1981 No. 382
	ad. 1983 No. 92
	rep. 1992 No. 343

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Provision affected	How affected
	ad. 2003 No. 319
r. 183AA	ad. 1991 No. 139
	rep. 1992 No. 277
r. 183AB	ad. 1991 No. 139
	am. 1994 No. 435; 1997 No. 128
	rep. 1998 No. 229
r. 183A	ad. 1988 No. 207
	rs. 1990 No. 222
	am. 1997 No. 128
	rep. 1998 No. 229
r. 184	rep. 1981 No. 382
	ad. 1983 No. 93
	am. 1987 Nos. 102 and 316; 1992 No. 343; 1996 No. 134
r. 185	rep. 1981 No. 382
	ad. 1983 No. 93
	rs. 1987 No. 316; 1992 No. 343; 1994 No. 351
	am. 1995 Nos. 244 and 321; 1996 Nos. 134 and 327; 1997 No. 131; 1998 No. 276; 1999 No. 330; 2001 No. 335; 2006 No. 329; 2008 No. 102; 2011 No. 229
r. 186	rep. 1981 No. 382
r. 187	rep. 1981 No. 382
Heading preceding r. 188	rep. 1957 No. 76
r. 188	rep. 1957 No. 76
Heading preceding r. 189	rep. 1981 No. 162
r. 190	am. 1932 No. 90
	rs. 1951 No. 34
	am. 1981 No. 382; 1988 No. 270
Heading preceding r. 191	rep. 1981 No. 162
r. 191	rs. 1960 No. 70
	am. 1967 No. 9; 1969 No. 152; 1988 No. 270
Heading preceding r. 192	rs. 1934 No. 127
	rep. 1981 No. 162
r. 192	rs. 1934 No. 127; 1951 No. 71

Endnote 4—Amendment history

Provision affected	How affected
	am. 1953 No. 102; 1958 No. 86; 1967 No. 9
	rs. 1977 No. 137
	am. 1980 Nos. 109 and 372; 1981 Nos. 162 and 265; 1982 Nos. 140 and 255
	rep. 1997 No. 70
Heading preceding r. 193	rep. 1981 No. 162
r. 193	am. 1960 No. 70; 1967 No. 9
Heading preceding r. 194	rep. 1981 No. 162
r. 194	am. 1997 No. 128
	rep. 2004 No. 243
Heading preceding r. 195	rep. 1981 No. 162
r. 195	am. 1983 No. 93
Heading preceding r. 196	rep. 1981 No. 162
r. 196	am. 1983 No. 93
r. 197	rep. 1960 No. 70
r. 198	am. 1957 No. 76
r. 199	am. 1983 No. 93
r. 200A	ad. 1952 No. 96
	rep. 1955 No. 15
r. 201	am. 1997 No. 128
Heading preceding r. 202	rep. 1981 No. 162
Heading to r. 203	rs. No. 1, 2013
r. 203	ad. 2012 No. 224
Heading to r. 204	am. No. 126, 2013
r. 204	ad. No. 1, 2013
	am. No. 126, 2013
Heading to Schedule	rep. 1983 No. 93
Schedule 1	
Heading to Schedule 1	ad. 1983 No. 93
	rs. 1991 No. 129

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Provision affected	How affected
Schedule	am. 1927 Nos. 95 and 121; 1928 Nos. 47 and 57; 1929 Nos. 25 and 127; 1930 No. 91; 1931 Nos. 16 and 90; 1932 No. 90; 1933 Nos. 105 and 129; 1934 No. 127; 1935 Nos. 69 and 113; 1936 No. 49; 1940 No. 256; 1946 No. 161; 1947 Nos. 94 and 152; 1948 No. 156; 1949 Nos. 34 and 78; 1950 No. 17; 1951 Nos. 34, 38, 71, 99 and 106; 1952 No. 96; 1955 Nos. 15 and 32; 1957 No. 76; 1959 No. 106; 1960 No. 70; 1961 No. 60; 1962 No. 102; 1963 No. 149; 1967 Nos. 9 and 179; 1968 No. 68; 1969 Nos. 133 and 152; 1972 No. 96; 1973 No. 268; 1974 No. 29; 1976 No. 262; 1978 Nos. 147 and 195; 1979 Nos. 275 and 277; 1980 No. 377; 1981 No. 382
Schedule 1	am. 1983 Nos. 327, 328 and 329; 1984 Nos. 137 and 462; 1986 No. 361; 1988 No. 270; 1991 No. 129; 1992 No. 72; 1992 No. 277 (as am. by 1992 No. 326); 1997 No. 128; 2000 No. 287; 2001 Nos. 30 and 119; 2004 No. 243; 2005 No. 186; 2009 No. 91
Schedule 1AAA	
Schedule 1AAA	ad. 2004 No. 243
	am. 2011 Nos. 203 and 229
Schedule 1AAB	
Schedule 1AAB	ad. 2004 No. 259
Schedule 1AAC	
Schedule 1AAC	ad. 2004 No. 259
Schedule 1AAD	
Schedule 1AAD	ad. 2010 No. 313
	am. 2011 No. 203; No 29, 2014
Schedule 1A	ad. 1995 No. 244
	rep. 2000 No. 93
Schedule 1AA	
Schedule 1AA	ad. 2000 No. 74
	am. 2000 No. 287; 2002 No. 28; 2003 No. 16; 2009 Nos. 186 and 355; 2011 No. 230
Schedule 1AB	
Schedule 1AB	ad. 2008 No. 21
	am. 2008 No. 173; 2010 No. 16; 2011 No. 17; No 51, 2014
Sch 1ABA	
Sch 1ABA	ad No 271, 2013

Endnote 4—Amendment history

Provision affected	How affected
Schedule 1B	
Heading to Schedule 1B	rs. 2005 No. 77
Schedule 1B.....	ad. 1999 No. 131
	am. 2005 Nos. 77 and 265; 2009 No. 354; 2012 Nos. 176 and 224
Schedule 2	
Schedule 2	ad. 1983 No. 93
	am. 1987 Nos. 72 and 102
	rs. 1987 No. 316
	am. 1988 Nos. 260 and 270; 1989 No. 243; 1990 Nos. 248 and 274; 1991 Nos. 30, 129, 290 and 384; 1992 Nos. 277, 343 and 447; 1993 Nos. 66 and 339; 1994 Nos. 53, 311, 366, 367 and 391; 1995 Nos. 244 and 321; 1996 No. 134; 1997 No. 131; 2000 Nos. 241 and 350; 2001 No. 335; 2003 No. 65; 2004 No. 364; 2006 No. 329; 2007 No. 268; 2008 Nos. 20 and 225; 2011 No. 229; 2012 No. 61; No 209, 2013; No 4, 2014

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Endnote 5—Uncommenced amendments [none]

Endnote 6—Modifications [none]

Endnote 7—Misdescribed amendments [none]

Endnote 8—Miscellaneous [none]

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