

CUSTOMS ACT 1901
CUSTOMS TARIFF ACT 1995
SCHEDULE 4
BY-LAW No. 1301009

I, Geoff Johannes, delegate of the Chief Executive Officer, under section 271 of the *Customs Act 1901* make the by-law set out in the Schedule below.

THE SCHEDULE

Item 23
Schedule 4

1. This by-law may be cited as Customs By-law No. 1301009.
2. This by-law shall take effect on and from 1 March 2013.
3. For the purposes of paragraph (a) of item 23 of Schedule 4 to the *Customs Tariff Act 1995*, goods donated or bequeathed, for purposes in connection with disaster relief, by a person, company or organisation resident or established outside Australia to an organisation established in Australia are prescribed.
4. For the purposes of paragraph 3, an “organisation established in Australia” must be an organisation that is:
 - (a) a registered charity; or
 - (b) a library, museum, gallery or institution, gifts to which are deductible because it is covered by item 12.1.2, 12.1.3, 12.1.4 or 12.1.5 of the table in subsection 30-100(1) of the *Income Tax Assessment Act 1997*.
5. For the purposes of paragraph 3, “disaster” means an event or circumstance that has been declared to be a disaster by, or with the approval of, a Minister of the Commonwealth or a State or Territory under the law of the Commonwealth or a State or Territory.
6. The application of item 23 to the goods in paragraph 3 is subject to the condition that the goods must not be sold, traded, exchanged, hired out or used for any commercial activities in Australia.
7. For the purposes of this by-law, the “*Customs Tariff Act 1995*” means the *Customs Tariff Act 1995*, as amended or proposed to be altered.

Dated this eleventh day of February 2013.

(Signed)
Geoff Johannes
Delegate of the
Chief Executive Officer