

CUSTOMS ACT 1901  
CUSTOMS TARIFF ACT 1995

SCHEDULE 4

BY-LAW No. 0176871

I, Ben Duncan, 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 17  
Schedule 4

1. This by-law may be cited as Customs By-law No. 0176871.
2. This by-law shall take effect on and from 1 July 2013.
3. For the purposes of item 17 of Schedule 4 to the *Customs Tariff Act 1995*, goods that:
  - (a) are produced in Australia; or
  - (b) duties of the Commonwealth were paid when first imported into Australia;that have been exported from Australia and returned in an unaltered condition, being goods that have not been subject to treatment, repair, renovation, alteration or any other process, are prescribed.
4. For the purposes of paragraph 3, “repair” does not include repairs undertaken for the preservation or maintenance of the goods.
5. The application of item 17 to the goods in paragraph 3 does not include goods in respect of which:
  - (a) that, at a time before they were exported, were excisable goods (within the meaning of the *Excise Act 1901*) in respect of which excise duty (payable under the *Excise Tariff Act 1921*) has not been paid;
  - (b) any duties of the Commonwealth were payable at or prior to the date of exportation but which have not been paid;
  - (c) a drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth.

6. 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 eighteenth day of June 2013.

(Signed)  
Ben Duncan  
Delegate of the  
Chief Executive Officer