



Customs By-Laws 2023

made under section 271 of the

Customs Act 1901

Compilation No. 3

Compilation date: 11 July 2023

Includes amendments up to: F2023L00996

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Customs By-Laws 2023* that shows the text of the law as amended and in force on 11/07/2023 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

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

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 1—Preliminary

1 Name

This instrument is the *Customs By-Laws 2023*.

3 Authority

This instrument is made under section 271 of the *Customs Act 1901*.

5 Interpretation

Note: A number of expressions used in this instrument are defined in subsection 4(1) of the Act, including the following:

- (a) aircraft;
- (b) arrival;
- (c) coastal area;
- (d) container;
- (e) days;
- (f) documents;
- (g) duty;
- (h) excise-equivalent goods;
- (i) goods;
- (j) month; and
- (k) ship.

(1) In this instrument:

Act means the *Customs Act 1901*.

Collector has the same meaning as in subsection 8(1) of the Act.

item means an item in Schedule 4 to the *Customs Tariff Act 1995*.

security, in relation to goods, means the security given in relation to the goods under section 42 of the Act to, and to the satisfaction of, a Collector by the importer of the goods.

value, in relation to goods, means the customs value of the goods worked out or determined in accordance with Division 2 of Part VIII of the Act.

(2) In this instrument:

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

6 Application in relation to Customs Tariff proposals

(1) This instrument prescribes goods for the purposes of items:

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- (a) as in force from time to time; and
 - (b) as proposed from time to time in a Customs Tariff proposed in the Parliament; and
 - (c) as proposed from time to time to be altered by a Customs Tariff alteration proposed in the Parliament.
- (2) A reference in this instrument to a provision of the *Customs Tariff Act 1995* (whether or not the provision is an item in Schedule 4 to that Act) includes a reference to that provision:
- (a) as in force from time to time; and
 - (b) as proposed from time to time in a Customs Tariff proposed in the Parliament; and
 - (c) as proposed from time to time to be altered by a Customs Tariff alteration proposed in the Parliament.

Note: A provision of the *Customs Tariff Act 1995* which may be proposed to be altered by a Customs Tariff alteration could, for example, include a tariff heading or a tariff subheading.

Part 2—Goods of a scientific, educational or cultural kind

7 Scientific goods imported covered by an international agreement or arrangement (item 1)

By-law

- (1) This section may be cited as Customs By-law No. 2300021.

Prescribed goods

- (2) For the purposes of item 1, goods to which that item applies are goods for which both of the following apply:
- (a) the goods are of a scientific nature; and
 - (b) the goods are covered by an agreement or arrangement to cooperate in the field of science and technology between the Government of Australia and the government of another country or other countries.

Conditions

- (3) Item 1 applies to those goods covered by subsection (2) subject to the following conditions:
- (a) the Collector has approved in writing:
 - (i) the kinds and quantities of the goods to be imported; and
 - (ii) the uses to which the goods are to be put; or
 - (b) the agreement or arrangement referred to in paragraph (2)(b) provides that the goods be allowed a free rate of customs duty upon importation into Australia.

8 Goods to which Florence Agreement or Protocol applies (item 3)

By-law

- (1) This section may be cited as Customs By-law No. 2300022.

Prescribed goods

- (2) For the purposes of item 3, each of the following goods are goods to which that item applies:
- (a) microforms;
 - (b) patterns, models and wall charts;
 - (c) film.

Conditions

- (3) Item 3 applies to those goods covered by paragraph (2)(b) subject to the condition that those goods are to be used exclusively for demonstrational purposes.

Definitions

- (4) In this section:

Florence Agreement means the Agreement on the Importation of Educational, Scientific and Cultural Materials, done at Lake Success on 22 November 1950.

Note: The Convention is in Australian Treaty Series 1992 No. 12 ([1992] ATS 12) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

microforms means an arrangement of images that are substantially reduced in size from the original form.

Protocol means the Protocol to the Agreement on the Importation of Educational, Scientific and Cultural Materials of 22 November 1950, done at Nairobi on 26 November 1976.

Note: The Convention is in Australian Treaty Series 1992 No. 12 ([1992] ATS 12) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

9 Calendars, catalogues, overseas travel literature, overseas price lists or other overseas printed matter (item 4)

By-law

- (1) This section may be cited as Customs By-law No. 2300086.

Prescribed goods

- (2) For the purposes of item 4, each of the following goods are goods to which that item applies:

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- (a) documents that are either:
 - (i) lists or yearbooks of foreign hotels and that have been published or sponsored by official tourist agencies; or
 - (ii) timetables of transport services that operate abroad;
 - (b) overseas travel literature or printed matter;
 - (c) any of the following technical materials:
 - (i) catalogues of fairs;
 - (ii) documentation about museums, universities, spas or similar institutions;
 - (iii) lists of hotels;
 - (iv) telephone directories;
 - (v) yearbooks;
 - (d) blank Admission Temporaire/Temporary Admission (ATA) carnets;
 - (e) paper catalogues or paper price lists.

Conditions

- (3) Item 4 applies to those goods covered by paragraph (2)(a) subject to both of the following conditions:
 - (a) the goods are to be for free distribution in Australia;
 - (b) the goods do not contain more than 25% private commercial advertising.
- (4) Item 4 applies to those goods covered by paragraph (2)(b) subject to all of the following conditions:
 - (a) the goods are designed for general publicity purposes for the chief purpose of encouraging the public to visit a foreign country;
 - (b) the goods have no more than incidental references to Australia or Australian persons;
 - (c) the goods are issued by overseas travel principals or their agents;
 - (d) the goods are to be for free distribution in Australia;
 - (e) the goods do not contain more than 25% private commercial advertising.
- (5) Item 4 applies to those goods covered by paragraph (2)(c) subject to both of the following conditions:
 - (a) the goods are sent to accredited representatives or correspondents appointed by national official tourist agencies;
 - (b) the goods are not for distribution.
- (6) Item 4 applies to those goods covered by paragraph (2)(d) subject to the condition that those goods have been prepared in accordance with the Convention on Temporary Admission, including Annex A – Annex concerning Temporary Admission Papers (ATA Carnets and CPD Carnets), done at Istanbul on 26 June 1990.

Note: The Convention, including Annex A, is in Australian Treaty Series 1993 No. 43 ([1993] ATS 43) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

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- (7) Item 4 applies to those goods covered by paragraph (2)(e) subject to all of the following conditions:

- (a) the goods relate exclusively to goods or services of a country other than Australia;
- (b) the goods are designed for international distribution;
- (c) the goods are not directed specifically at Australian consumption.

Definitions

- (8) In this section:

catalogues include:

- (a) individual leaflets, each advertising a single article, which have been permanently fastened together (including fastening by means of hinged binders or staples) to give them the appearance of a catalogue; and
- (b) publications containing a reference to the name of an Australian agent of the overseas person in whose interest the publication is issued, but not a reference to both the name of an Australian agent and an Australian retailer.

price lists include publications containing a reference to the name of an Australian agent of the overseas person in whose interest the publication is issued, but not a reference to both the name of an Australian agent and an Australian retailer.

10 Calendars, catalogues, overseas travel literature, overseas price lists or other overseas printed matter subject to specified international conventions (item 4)

By-law

- (1) This section may be cited as Customs By-law No. 2300087.

Prescribed goods

- (2) For the purposes of item 4, each of the following goods are goods to which that item applies:
- (a) the goods;
 - (i) have been approved by the Collector;
 - (ii) are imported for an event (within the meaning of Article 1 of Customs Convention concerning Facilities for the Importation of Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events);
 - (b) the goods:
 - (i) have been approved by the Collector;
 - (ii) are imported for an event (within the meaning of Article 1 of Annex B.1 concerning Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events).

Conditions

- (3) Item 4 applies to those goods covered by subsection (2) subject to both of the following conditions:
- (a) the Collector has approved, in writing, each of the following:
 - (i) the kind of goods;
 - (ii) the quantity of the goods;
 - (iii) the event for which the goods are imported;
 - (b) the goods are imported for use at, or in relation to the event.

Definitions

- (4) In this section:

Annex B.1 concerning Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events means the Annex of the same name, done at Istanbul on 26 June 1990, to the Convention of Temporary Admission, done at Istanbul on 26 June 1990.

Note: The Annex is in Australian Treaty Series 1997 No. 22 ([1997] ATS 22) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

Customs Convention concerning Facilities for the Importation of Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events means the Convention of the same name, done at Brussels on 8 June 1961.

Note: The Convention is in Australian Treaty Series 1963 No. 2 ([1963] ATS 2) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

11 Theatrical costumes or props (item 8)

By-law

- (1) This section may be cited as Customs By-law No. 2300023.

Prescribed goods

- (2) For the purposes of item 8, each of the following goods are goods to which that item applies:
- (a) theatrical costumes;
 - (b) theatrical props made of metal.

Conditions

- (3) Item 8 applies to those goods covered by subsection (2) subject to all of the following conditions:
- (a) the goods are for use in theatrical representations;
 - (b) the goods are to be exported from Australia within six months of their importation or a further period specified in writing by a Collector;
 - (c) evidence of the exportation of the goods is provided to the Collector.

12 Traditional costumes (item 8)

By-law

- (1) This section may be cited as Customs By-law No. 2300024.

Prescribed goods

- (2) For the purposes of item 8, goods to which that item applies are traditional costumes that:
- (a) are authentic in design; and
 - (b) are made from traditional materials in the country of the tradition's origin.

Conditions

- (3) Item 8 applies to those goods covered by subsection (2) subject to the condition that those goods are to be imported by groups established for the purpose of performing in those traditional costumes.

Part 3—Goods for international bodies or persons or goods relating to offshore areas

13 Goods for the official use of an international organisation or for the official or personal use of an official of such an international organisation (item 9)

By-law

- (1) This section may be cited as Customs By-law No. 2300104.

Prescribed goods

- (2) For the purposes of paragraph (a) of item 9, subject to subsection (3), goods owned by one of the following organisations at the time they are entered for home consumption are goods to which that item applies:
- (a) Australian-American Educational Foundation;
 - (b) Commission for the Conservation of Southern Bluefin Tuna.
- (3) Subsection (2) does not apply to excise-equivalent goods.
- (4) For the purposes of paragraph (b) of item 9, subject to subsection (5), goods for which both of the following apply are goods to which that item applies:
- (a) the goods are furniture, personal or household effects;
 - (b) the goods are owned by an official of the Commission for the Conservation of Southern Bluefin Tuna at the time they are entered for home consumption.
- (5) Subsection (4) does not apply to goods:
- (a) that are excise-equivalent goods; or

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- (b) that are motor vehicles.

Conditions

- (6) Item 9 applies to those goods covered by subsection (2) subject to the condition that those goods are for the official use of that organisation.
- (7) Item 9 applies to those goods covered by subsection (4) subject to both of the following conditions:
 - (a) the goods are for the official or personal use of the official; and
 - (b) the goods were imported within:
 - (i) the period of 12 months beginning 6 months before the day the official covered by subsection (4) first arrived in Australia; or
 - (ii) if the Collector has approved a longer period--such other period as the Collector has approved in writing.

14 Goods the subject of inter-governmental agreement or arrangement that are for the official use of foreign governments (item 10)

By-law

- (1) This section may be cited as Customs By-law No. 2300025.

Prescribed goods

- (2) For the purposes of item 10, goods to which that item applies are goods for which both of the following apply:
 - (a) the goods are the subject of an agreement or arrangement between the Government of Australia and the government of another country; and
 - (b) the agreement or arrangement provides that the goods be allowed a free rate of customs duty upon importation into Australia.

Conditions

- (3) Item 10 applies to those goods covered by subsection (2) subject to all of the following conditions:
 - (a) the goods are owned by the government of a country other than Australia at the time of entry for home consumption;
 - (b) the goods are for the official use of that government;
 - (c) the goods are not to be used for the purposes of trade.

15 Goods approved by the Minister that are goods for the official use of foreign governments (item 10)

By-law

- (1) This section may be cited as Customs By-law No. 2300026.

Prescribed goods

- (2) For the purposes of item 10, goods approved by the Minister before importation, are goods to which that item applies.

Conditions

- (3) Item 10 applies to those goods covered by subsection (2) subject to all of the following conditions:
- (a) the Minister has approved, in writing, each of the following:
 - (i) the kind of goods;
 - (ii) the quantity of the goods;
 - (iii) the uses of the goods;
 - (b) the goods are owned by the government of a country other than Australia at the time of entry for home consumption;
 - (c) the goods are for the official use of that government;
 - (d) the goods are not to be used for the purposes of trade.

16 Goods for use by or for sale to persons the subject of a Status of Forces Agreement between the Government of Australia and the government of another country (item 11)

By-law

- (1) This section may be cited as Customs By-law No. 2300027.

Prescribed goods

- (2) For the purposes of item 11, each of the following goods are goods to which that item applies:
- (a) goods for sale by commissaries; and
 - (b) goods for use by, or for sale to, persons the subject of a Status of Forces Agreement between the Government of Australia and the government of another country.

Conditions

- (3) Item 11 applies to those goods covered by subsection (2) subject to the condition that those goods are not to be sold or otherwise disposed of by or on behalf of a person referred to in that subsection to a person not referred to in that subsection.

23 Goods for the official use of a Trade Commissioner of any country (item 12)

By-law

- (1) This section may be cited as Customs By-law No. 2300040.

Prescribed goods

- (2) For the purposes of item 12, goods, other than the following goods, are goods to which that item applies:
- (a) alcoholic beverages;
 - (b) tobacco products;
 - (c) motor vehicles;
 - (d) aircraft;
 - (e) seacraft.

Conditions

- (3) Item 12 applies to those goods covered by paragraph (2)(a) subject to the condition that, at the time they are entered for home consumption, the goods are for the official use of a Trade Commissioner of any country.

24 Goods for use by traditional inhabitants under the Torres Strait Treaty in the performance of traditional activities in, or in the vicinity of, the Protected Zone (item 13)

By-law

- (1) This section may be cited as Customs By-law No. 2300041.

Prescribed goods

- (2) For the purposes of item 13, goods to which that item applies are goods for the use by traditional inhabitants of the area covered by the Torres Strait Treaty in the performance of traditional activities in the Protected Zone or in an area in the vicinity of the Protected Zone.

Conditions

- (3) Item 13 applies to those goods covered by subsection (2) subject to the condition that the goods are imported by traditional inhabitants of the area covered by the Torres Strait Treaty.

Definitions

- (4) In this section:

area in the vicinity of the Protected Zone means the area bounded by the line commencing at the point of Latitude 10°30'S, Longitude 144°10'E, and running:

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- (a) from there west along the parallel of Latitude 10°30'S to its intersection with the meridian of Longitude 141°20'E; and
 - (b) from there north along that meridian to its intersection with the parallel of Latitude 10°28'S; and
 - (c) from there east along that parallel to its intersection with the meridian of Longitude 144°10'E; and
 - (d) from there south along that meridian to the point of commencement.

Protected Zone means the zone established under Article 10 of the Torres Strait Treaty, being the area bounded by the line described in Annex 9 to that Treaty.

traditional activities includes the following activities:

- (a) activities on land, including gardening, collection of food and hunting;
- (b) activities on water, including traditional fishing;
- (c) religious and secular ceremonies or gatherings for social purposes, for example, marriage celebrations and settlements of disputes;
- (d) barter and market trade.

traditional inhabitant means an Australian citizen who is a Torres Strait Islander that:

- (a) lives in the Protected Zone or the adjacent coastal area of Australia; and
- (b) maintains traditional customary associations with areas or features in, or in the vicinity of, the Protected Zone, in relation to their subsistence or livelihood or social, cultural or religious activities.

Torres Strait Treaty means the Treaty between Australia and the Independent State of Papua New Guinea concerning Sovereignty and Maritime Boundaries in the area between the two Countries, including the area known as Torres Strait, and Related Matters, done at Sydney on 18 December 1978.

Note: The Treaty is in Australian Treaty Series 1985 No. 4 ([1985] ATS 4) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

Part 4—Goods that are personal effects

25 Goods imported by members of the forces of Canada or the United Kingdom (paragraph (d) of item 15)

By-law

- (1) This section may be cited as Customs By-law No. 2300091.

Prescribed goods

- (2) For the purposes of item 15, motor vehicles are goods to which that item applies.

Conditions

- (3) Item 15 applies to those goods covered by subsection (2) subject to the following conditions:
- (a) the motor vehicle was imported by a member of the forces (the ***relevant forces***) of:
 - (i) Canada; or
 - (ii) the United Kingdom; and
 - (b) either of subsection (4) or (5) apply in relation to the motor vehicle.
- (4) This subsection applies in relation to a motor vehicle if:
- (a) the motor vehicle was owned and used outside Australia by the member of the relevant forces during the period of six months ending on the day the member first departed for Australia; and
 - (b) the motor vehicle remains in the use, ownership and possession of:
 - (i) the member of the relevant forces; or
 - (ii) with the permission of a Collector, another member of the relevant forces;during the period of two years beginning on the day after the motor vehicle was imported.
- (5) This subsection applies in relation to a motor vehicle if:
- (a) the motor vehicle is for the personal use of:
 - (i) the member of the relevant forces; or
 - (ii) with the written permission of the Collector, another member of the relevant forces; and
 - (b) the motor vehicle is exported within:
 - (i) three years after the day the motor vehicle is imported; or
 - (ii) if the Collector has approved a longer period--such longer period as the Collector has approved in writing.

Definitions

- (6) In this section:

member of the Forces of Canada means a person belonging to the land, sea or air armed services of that country temporarily serving in Australia under arrangements agreed on by the Government of Australia and the Government of Canada.

member of the Forces of the United Kingdom means a person belonging to the land, sea or air armed services of those countries temporarily serving in Australia under arrangements agreed on by the Government of Australia and the Government of the United Kingdom.

Part 5—Goods that are returned to Australia

26 Repair, renovation, alteration and other similar processes covered by the Australia-Chile Free Trade Agreement (item 16)

By-law

- (1) This section may be cited as Customs By-law No. 2300042.

Prescribed goods

- (2) For the purposes of item 16, goods covered by Article 3.7 of Chapter 3 of the Australia-Chile Free Trade Agreement, done at Canberra on 30 July 2008, are goods to which that item applies.

Note: The Agreement is in Australian Treaty Series 2009 No. 6 ([2009] ATS 6) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

27 Repair, renovation, alteration and other similar processes covered by the Australia-United States Free Trade Agreement (item 16)

By-law

- (1) This section may be cited as Customs By-law No. 2300043.

Prescribed goods

- (2) For the purposes of item 16, goods covered by Article 2.6 of Chapter 2 of the Australia-US Free Trade Agreement, done at Washington DC on 18 May 2004, are goods to which that item applies.

Note: The Agreement is in Australian Treaty Series 2005 No. 1 ([2005] ATS 1) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

27A Goods returned in an unaltered condition (item 17)

By-law

- (1) This section may be cited as Customs By-law No. 2300145.

Prescribed goods

- (2) For the purposes of item 17, each of the following goods (other than those set out in subsection (3)) are goods to which that item applies:
- (a) goods that were produced in Australia;
 - (b) goods for which duties of the Commonwealth were paid when first imported into Australia.
- (3) For the purposes of subsection (2), the application of item 17 does not include goods in respect of which:

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- (a) that, at a time before they were exported, were excisable goods in respect of which excise duty 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.

Conditions

- (4) Item 17 applies to those goods covered by subsection (2) subject to the condition that the goods were exported from Australia and are returned in an unaltered condition, and were not subject to treatment, repair, renovation, alteration, or any other processes.

Interpretative provisions

- (5) In this section:

excise duty means a duty payable under the *Excise Tariff Act 1921*.

excisable goods has the same meaning as in the *Excise Act 1901*.

- (6) For the purposes of this section, ‘repair’ does not include repairs undertaken for the preservation or maintenance of the goods.

28 Goods temporarily exported from Australia to the Australian Antarctic Territory or Heard Island and McDonald Islands (item 17)

By-law

- (1) This section may be cited as Customs By-law No. 2300044.

Prescribed goods

- (2) For the purposes of item 17, goods that were exported from Australia, on a temporary basis, to the Australian Antarctic Territory, or the Territory of Heard Island and McDonald Islands, are goods to which that item applies.

Conditions

- (3) Item 17 applies to those goods covered by subsection (2) subject to both of the following conditions:
 - (a) the goods are returned and have not been subject to any treatment, repair, renovation, alteration or any other process since their export;
 - (b) item 17A of Schedule 4 to the *Customs Tariff Act 1995* does not apply to the goods.

29 Goods exported from Australia for repair or renovation and returned after repair or renovation or part of a batch repair process to replace goods exported from Australia for repair or renovation (item 20)

By-law

- (1) This section may be cited as Customs By-law No. 2300045.

Prescribed goods

- (2) For the purposes of item 20, each of the following are goods to which that item applies:
- (a) goods that have been exported from Australia for repair or renovation and returned after repair or renovation;
 - (b) goods that are part of a batch repair process to replace goods exported from Australia for repair or renovation.

Conditions

- (3) Item 20 applies to those goods covered by subsection (2) subject to all of the following conditions:
- (a) the returned goods have not been subject to any process other than that required to effect the repair or renovation;
 - (b) the returned goods are not new or upgraded versions of the exported goods;
 - (c) the exported goods have not reached the end of their effective operational life;
 - (d) item 16, 18 or 19 of Schedule 4 to the *Customs Tariff Act 1995* do not apply to the returned goods;
 - (e) the duty on the returned goods is worked out by reference to a percentage of the value of the goods under a Schedule to the *Customs Tariff Act 1995* referred to in paragraph (d) of the description of goods in item 20 of Schedule 4 to that Act.

Interpretative provisions

- (4) In this section:

batch repair process means a system of repairing or renovating goods whereby defective goods are exchanged for identical goods which have already undergone repair or renovation.

- (5) Without limiting paragraph (3)(c), goods that have reached the end of their effective operational life includes if the goods are worn out or are not otherwise capable of being repaired or renovated.

Part 6—Goods that are to be exported to Australia

30 Repaired Australian goods for re-exportation (item 21)

By-law

- (1) This section may be cited as Customs By-law No. 2300046.

Prescribed goods

- (2) For the purposes of item 21, goods made in Australia that have been returned to Australia for repair or alteration are goods to which that item applies.

Conditions

- (3) Item 21 applies to those goods covered by subsection (2) subject to both of the following conditions:
- (a) the goods are imported for repair or alteration;
 - (b) the goods are to be exported from Australia after their repair or alteration.

31 Goods imported on or in reusable containers (item 22)

By-law

- (1) This section may be cited as Customs By-law No. 2300092.

Prescribed goods

- (2) For the purposes of item 22, each of the following goods are goods to which that item applies:
- (a) reusable containers (other than those covered by subsection (3)); and
 - (b) goods imported on or in reusable containers.
- (3) For subsection (2)(a), item 22 does not apply to containers that are required to be classified with the goods with which they are imported, by application of rule 5(b) of the General Rules for the Interpretation of the Harmonized System, as contained in Schedule 2 to the *Customs Tariff Act 1995*.

Conditions

- (4) Item 22 applies to those goods covered by subsection (2)(a) subject to all of the following conditions:
- (a) the reusable containers will be exported within 12 months after they are entered for home consumption;
 - (b) the reusable containers are only used for any of the following purposes, in relation to the goods with which they were imported:
 - (i) transport;
 - (ii) storage;
 - (iii) display;

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- (iv) exhibition;
 - (v) dispensing;
 - (c) the goods are under security.

32 Compressed or liquefied gases imported or in refillable containers of iron, steel or similar containers of base metals (item 22)

By-law

- (1) This section may be cited as Customs By-law No. 2300047.

Prescribed goods

- (2) For the purposes of item 22, each of the following goods are goods to which that item applies:
 - (a) compressed or liquefied gas;
 - (b) a container designed to be refilled, or a kind classified under heading 7311 of Schedule 3, and similar containers of base metal.

Definitions

- (3) In this section:

base metal has the same meaning as in Schedule 3 to the *Customs Tariff Act 1995*.

Note: The expression **base metal** is defined in Note 3 to Section XV of Schedule 3 to the *Customs Tariff Act 1995*.

refillable container means a container that:

- (a) is designed to be refilled; and
- (b) is either:
 - (i) classified under tariff heading 7311; or
 - (ii) is a similar container made of base metal.

Part 7—Goods that are donations or bequests

33 Goods donated or bequeathed for disaster relief purposes by persons or companies outside Australia (item 23)

By-law

- (1) This section may be cited as Customs By-law No. 2300048.

Prescribed goods

- (2) For the purposes of item 23, goods to which that item applies are donated or bequeathed goods for which all of the following applies:
 - (a) by a person, company or organisation resident or established outside Australia; and

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- (b) to an organisation established in Australia that is:
 - (i) a registered charity within the meaning of the *Customs Tariff Act 1995*; or
 - (ii) 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*; and
 - (c) for purposes in connection with disaster relief.

Conditions

- (3) Item 23 applies to those goods covered by subsection (2) subject to the condition that those goods must not be:
 - (a) sold;
 - (b) traded;
 - (c) exchanged;
 - (d) hired out; or
 - (e) used for any other commercial activities in Australia.

Definitions

- (4) In this section:

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 of a State or Territory under a law of the Commonwealth or of a State or Territory.

34 Goods donated or bequeathed to the public or a public institution (item 23)

By-law

- (1) This section may be cited as Customs By-law No. 2300049.

Prescribed goods

- (2) For the purposes of item 23, goods that have been donated or bequeathed to the public, or a public institution, are goods to which that item applies.

Conditions

- (3) Item 23 applies to those goods covered by subsection (2) subject to all of the following conditions:
 - (a) the goods do not serve similar functions to goods that are produced in Australia;
 - (b) the goods do not serve similar functions to goods that are capable of being produced in Australia by any person in the normal course of business;
 - (c) the goods are not substitutable for other goods that are produced in Australia by any person in the ordinary course of business.

Part 8—Goods that are trophies, decorations, medallions, certificates or prizes

35 Trophies, decorations, medallions, certificates or prizes (item 25)

By-law

- (1) This section may be cited as Customs By-law No. 2300050.

Prescribed goods

- (2) For the purposes of paragraph (a) of item 25, each of the following are goods to which that paragraph of the item applies:
- (a) the goods are trophies won outside of Australia in competition; and
 - (b) the trophies are appliances or articles of a kind used in an office or the household.
- (3) For the purposes of paragraph (b) of item 25, goods that are decorations, medallions or certificates awarded outside of Australia are goods to which that paragraph of the item applies.
- (4) For the purposes of paragraph (c) of item 25, each of the following are goods to which that paragraph of the item applies:
- (a) the goods are trophies or prizes sent by donors resident outside Australia; and
 - (b) the goods were sent either:
 - (i) for presentation in Australia; or
 - (ii) for competitions in Australia organised or sponsored otherwise than in connection with commercial ventures; and
 - (c) the goods are of a kind which are suitable for display on:
 - (i) walls of dwellings or offices; or
 - (ii) stands or similar mounts; or
 - (iii) the person.

Conditions

- (5) Item 25 applies to those goods covered by subsections (2), (3) and (4) subject to the condition that those goods are not of an advertising nature.

Part 9—Goods of low value

36 Goods of low value (item 26)

By-law

- (1) This section may be cited as Customs By-law No. 2300079.

Prescribed goods and value

- (2) For the purposes of item 26, goods (other than the goods referred to in subsection (3)) the value of which is less than \$1000.01 are goods to which that item applies.
- (3) Section (2) does not include any of the following goods:
 - (a) tobacco, tobacco products or alcoholic beverages;
 - (a) goods imported by a passenger or a member of the crew of a ship or aircraft arriving in Australia from a place outside Australia;
 - (b) goods forming part of a bulk order.

37 Samples (item 27)

By-law

- (1) This section may be cited as Customs By-law No. 2300093.

Prescribed goods

- (2) For the purposes of item 27, goods that are samples of any of the following kinds are goods to which that item applies:
 - (a) goods that:
 - (i) are of such dimensions that they are useless except for purposes of demonstration; or
 - (ii) are rendered useless by a form of mutilation for the goods covered by subsection (3);
 - (b) accessories or ornaments for clothing that:
 - (i) are limited to one of each size; and
 - (ii) are either affixed to cards or are put up as samples in the manner usual in commercial trade;
 - (c) non-consumable goods, without mutilation, where one sample of any one line is imported of a value of no more than \$2 each (or each set);
 - (d) consumable goods that are destroyed on eating or drinking, testing or analysis or similar and that have a value:
 - (i) if each sample is a different product—of no more than \$2 for each sample; or
 - (ii) for any one consignment of the same product not exceeding \$2;
 - (e) goods that:
 - (i) are of a kind and in quantities approved in writing by the Collector; and
 - (ii) are for distribution free of charge, at an event (within the meaning of Article 1 of Annex B.1 of the Istanbul Convention), approved by the Collector; and
 - (iii) are not excise-equivalent goods;
 - (f) goods of:
 - (i) solely of overseas origin;

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- (ii) incorporating or consisting of printed matter; and
(iii) put up as or in sample books designed for soliciting orders for the importation of the goods represented.

(3) For the purposes of subparagraph (2)(a)(ii), the forms of mutilation for goods are set out in the following table.

Acceptable forms of mutilation for the goods listed		
Item	Prescribed goods	Forms of mutilation covered for those goods
1	China or glass	A sliver in a prominent place is chipped on each article.
2	Footwear	The sole is completely perforated to the extent that the footwear is no longer suitable for wear, but still suitable for demonstration purposes.
3	Paper products	Either or both of the following: (a) The paper is indelibly marked with the wording “Specimen;” (b) other suitable words are included on the paper in a prominent place on each article so as to render them unserviceable.
4	Clothing	Any of the following: (a) the article is mutilated by 0.5 cm perforations each 30 cm in either a horizontal or vertical direction, or by cutting in a more severe manner; (b) the clothing is indelibly marked with the word “Sample” or other suitable words in a prominent place on each article so as to make them unserviceable.
5	Any goods	The goods have been mutilated in a form that renders the goods useless except for use as a sample.

(4) In this section:

Istanbul Convention means the Agreement on the Convention of Temporary Admission, done at Istanbul on 26 June 1990.

Note: The Convention is in Australian Treaty Series 1993 No. 43 ([1993] ATS 43) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

Part 10—Goods for persons with disabilities

38 Assistive equipment for persons with disabilities (item 28)

By-law

- (1) This section may be cited as Customs By-law No. 2300094.

Prescribed goods

- (2) For the purposes of item 28, each of the following are goods to which that item applies:
- (a) goods that are pedestrian safety equipment and are either:
 - (i) braille tiles; or
 - (ii) braille road rivets;
 - (b) goods that are reading machines and are capable of converting printed matter into either:
 - (i) tactile images; or
 - (ii) speech;
 - (c) goods that are reading systems and that are capable of scanning printed matter and reproducing the enlarged text on a screen;
 - (d) goods that are sound reproducers and sound recorders.

Conditions

- (3) Item 28 applies to those goods covered by paragraph (2)(a) subject to the condition that the goods are designed for the blind.
- (4) Item 28 applies to those goods covered by paragraph (2)(d) subject to each of the following conditions:
- (a) have a power output (rms) of less than 2.5 W;
 - (b) use a magnetic tape as the recorded or recording medium;
 - (c) are monophonic;
 - (d) are DC or AC/DC operated;
 - (e) are designed for carrying in the hand or on the person;
 - (f) have colour coded, raised symbol control keys;
 - (g) have dual playing speeds.

Definitions

- (5) In this section:

AC/DC means alternating current/direct current.

DC means direct current.

RMS means Root Mean Square.

39 Goods to which Annex E of the Florence Agreement and or Protocol applies (item 29)

By-law

- (1) This section may be cited as Customs By-law No. 2300095.

Prescribed goods

- (2) For the purposes of item 29, goods that are specially designed for the employment or the educational, scientific, social or cultural advancement of persons with disabilities are goods to which that item applies.

Conditions

- (3) Item 29 applies to those goods covered by subsection (2) subject to the condition that those goods are imported directly by an organisation concerned with the welfare, education of, or provision of assistance to persons with disabilities.

Definitions

- (4) In this section:

Organisation means:

- (a) an entity listed in column 1 of subsection 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012*; or
- (b) an organisation approved in writing by the Minister for Industry and Science, in consultation with the Minister for Health, and is not an organisation which is carried on for the purposes of profit or gain.

Florence Agreement means the Agreement on the Importation of Educational, Scientific and Cultural Materials, done at Lake Success on 22 November 1950.

Note: The Convention is in Australian Treaty Series 1992 No. 12 ([1992] ATS 12) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

Protocol means the Protocol to the Agreement on the Importation of Educational, Scientific and Cultural Materials of 22 November 1950, done at Nairobi on 26 November 1976.

Note: The Convention is in Australian Treaty Series 1992 No. 12 ([1992] ATS 12) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<http://www.austlii.edu.au>).

- (5) For the purposes of this section, goods are taken to be specially designed for persons with disabilities if either:
- (a) adapting the goods for the disability causes those goods not to be used or unable to be used by persons without disabilities; or
 - (b) the cost to convert the goods for use by persons without disabilities would be prohibitive.

Part 11—Goods that are textiles, clothing or footwear

40 Fusible interlining fabrics (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300051.

Prescribed goods

- (2) For the purposes of item 32, goods to which that item applies are goods for which all of the following apply:
- (a) the goods are classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515 or 5516; and
 - (b) the goods are fusible interlining fabrics; and
 - (c) no more than 50%, by weight, of the manmade -fibrecontent- of the fabrics is:
 - (i) polypropylene; or
 - (ii) polyethylene; or
 - (iii) polypropylene and polyethylene.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used as shoulder or chest padding in the manufacture of coats or formal evening wear shirts.

41 Fabrics for use in the manufacture or repair of hot-air balloon envelopes, parachute canopies or sails (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300052.

Prescribed goods

- (2) For the purposes of item 32, goods that are fabrics classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515, 5516 or 5903 are goods to which that item applies.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in the manufacture or repair of -hot air balloon envelopes, parachute canopies or sails.

42 Fabrics for cutting up for the manufacture of hemmed or hemstitched table linen (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300053.

Prescribed goods

- (2) For the purposes of item 32, goods that are fabrics classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515 or 5516 are goods to which that item applies.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be cut up for the manufacture of either or both of the following:
- (a) hemmed table linen;
 - (b) hemstitched table linen.

43 Fabrics for use in the manufacture of cummerbunds or neck ties etc. (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300096.

Prescribed goods

- (2) For the purposes item 32, goods to which that item applies are goods for which all of the following apply:
- (a) the goods are classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515 or 5516; and
 - (b) the goods are fabrics that are one or more of the following:
 - (i) multi-coloured woven;
 - (ii) printed;
 - (iii) of widths no more than 76 centimetres; and
 - (c) the goods are less than 20%, by weight, of the fabric is wool.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used (other than as an interlining) in the manufacture of any of the following:
- (a) cummerbunds;
 - (b) neck ties;
 - (c) sets consisting of a neck tie and a decorative pocket handkerchief made from the same fabric.

Interpretative provisions

- (4) For the purposes of this section, the following fabrics are taken not to be printed if the fabrics are:
- (a) printed with dyes, pigments or colours that are not fast to light or laundering;
 - (b) bearing designs of only a utility nature, not of an ornamental or decorative nature;
 - (c) printed to such a small degree or at such infrequent intervals that, having regard to the remaining area of the fabric, the printing is nominal.

44 Fabrics specially prepared or coated for use in the manufacture of emery cloth (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300097.

Prescribed goods

- (2) For the purposes of item 32, goods to which that item applies are goods for which both of the following apply:
- (a) the goods are classified under tariff heading 5903 or 5907;
 - (b) the goods are fabrics specially prepared or coated for use in the manufacture of emery cloth.

Definitions

- (3) In this section:

emery cloth means fabric coated with one or more of the following abrasive substances, in powdered or granular form:

- (a) aluminium oxide;
- (b) garnet;
- (c) natural emery;
- (d) silicon carbide.

45 Fabrics to be impregnated, coated, covered or laminated with permanent plastic (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300098.

Prescribed goods

- (2) For the purposes of item 32, goods to which that item applies are goods for which both of the following apply:

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- (a) the goods are fabrics classified under tariff heading 5007, 5208, 5210, 5212, 5407, 5408, 5512, 5513, 5515 or 5516;
 - (b) the fabric weighs less than 125 grams per square metre.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the following conditions:
 - (a) the person who enters the goods for home consumption is to treat the fabrics with plastics, being a permanent plastic addition of at least 30 grams per square metre of fabric; and
 - (b) the treated fabrics are then to be:
 - (i) sold in that form by the person; or
 - (ii) made up into finished products, other than curtains, by the person.

Definitions

- (4) In this section:

plastic has the same meaning as in Note 1 to Chapter 39 in Schedule 3 to the *Customs Tariff Act 1995*.

treat means impregnate, coat, cover or laminate.

Measurement of weight per square metre

- (5) For the purposes of this section, fabric and permanent plastic additions are taken to have a particular weight per square metre if they have that weight per square metre within a tolerance of plus or minus 1% when measured in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).

46 Fabrics weighing no more than 510 grams per square metre for use in the manufacture of surgical or adhesive plaster (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300099.

Prescribed goods

- (2) For the purposes of item 32, other than the goods referred to in subsection (3), goods to which that item applies are goods for which all of the following apply:
 - (a) the goods are fabrics classified under tariff heading 5210 or 5211 or under tariff subheading 5212.2;
 - (b) the fabric weighs no more than 510 grams per square metre;
 - (c) the value of the goods is no more than \$2.67 per square metre of fabric.
- (3) Subsection (2) does not apply to goods if any of the following applies to the goods:

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- (a) the fabric weighs at least 203 grams per square metre and is woven in:
 - (i) a Jacquard weave; or
 - (ii) a dobby weave; or
 - (iii) sateen; or
 - (iv) any similar weave;
 - (b) the fabric weighs at least 305 grams per square metre and is woven:
 - (i) in a fancy weave; or
 - (ii) from fancy yarns;
 - (c) the fabric is classified under tariff heading 5210 and the fabric weighs at least 120 grams per square metre.

Conditions

- (4) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are for use in the manufacture of surgical or adhesive plaster.

Measurement of weight per square metre

- (5) For the purposes of this section, fabric is taken to have a particular weight per square metre if it has that weight per square metre within a tolerance of plus or minus 1% when measured in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).

47 Certain other fabrics for use in the manufacture of surgical or adhesive plaster (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300054.

Prescribed goods

- (2) For the purposes of item 32, each of the following goods are goods to which that item applies:
 - (a) fabrics (excluding elastomeric fabrics) classified under tariff heading 5407 or 5408; and
 - (b) elastomeric fabrics classified under tariff heading 5407 or 5408 weighing more than 510 grams per square metre.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are for use in the manufacture of surgical or adhesive plaster.

Measurement of weight per square metre

- (4) For the purposes of this section, fabric and permanent plastic additions are taken to have a particular weight per square metre if they have that weight per square metre within a tolerance of plus or minus 1% when measured in accordance with

Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).

48 Handkerchiefs imported in packs of at least 60 and not to be put up for retail sale (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300055.

Prescribed goods

- (2) For the purposes of item 32, handkerchiefs classified under tariff heading 6213 are goods to which that item applies.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to both of the following conditions:
- (a) the goods are imported in packs containing at least 60 handkerchiefs, of one design (if any) and/or colour;
 - (b) the handkerchiefs are not to be put up for retail sale.

49 Fabrics for use in the manufacture of brassieres, corsets, torsolettes, corselettes or panty girdles (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300056.

Prescribed goods

- (2) For the purposes of item 32, each of the following goods are goods to which this item applies:
- (a) fabrics (excluding elastomeric fabrics) classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515 or 5516;
 - (b) elastomeric fabrics classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515 or 5516 weighing more than 510 grams per square metre.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in the manufacture of any of the following:
- (a) brassieres;
 - (b) corsets;
 - (c) torsolettes;
 - (d) corselettes;
 - (e) panty girdles.

Measurement of weight per square metre

- (4) For the purposes of this section, fabric is taken to have a particular weight per square metre if it has that weight per square metre within a tolerance of plus or minus 1% when measured in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).

50 Fabrics for use in the manufacture of plush toys (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300057.

Prescribed goods

- (2) For the purposes of item 32, goods to which that item applies are goods for which all of the following apply:
- (a) the goods are classified under tariff subheading 6001.10.00;
 - (b) the goods are synthetic fur fabrics;
 - (c) the fabric weighs at least 700 grams per square metre.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in the manufacture of plush toys.

Measurement of weight per square metre

- (4) For the purposes of this section, fabric is taken to have a particular weight per square metre if it has that weight per square metre within a tolerance of plus or minus 1% when measured in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).

51 Fabrics for use as shoulder or chest padding in the manufacture of coats or formal evening wear shirts (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300058.

Prescribed goods

- (2) For the purposes of item 32, goods to which that item applies are goods for which both of the following apply:
- (a) the goods are classified under tariff heading 5210, 5211, 5212, 5903, 6002, 6003, 6004, 6005 or 6006;
 - (b) the goods are fusible interlining fabrics.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that the goods must be used as shoulder padding or chest padding in the manufacture of either or both of the following:
- (a) coats;
 - (b) formal evening wear shirts.

52 Fabrics weighing less than 125 grams per square metre for use in certain manufacturing processes (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300100.

Prescribed goods

- (2) For the purposes of item 32, goods to which that item applies are goods for which both of the following apply:
- (a) are fabrics classified under tariff heading 5007, 5111, 5112, 5208, 5210, 5212, 5407, 5408, 5512, 5513, 5515 or 5516;
 - (b) the fabric weighs less than 125 grams per square metre;

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in any one of the following circumstances:
- (a) in a clothing factory in the manufacture of any of the following:
 - (i) goods that, if imported, would be classified under a tariff classification in Chapter 62 of Schedule 3 to the *Customs Tariff Act 1995*;
 - (ii) bias binding;
 - (iii) piping;
 - (b) in the manufacture of headwear that, if imported, would be classified under tariff subheading 6505.00.90;
 - (c) if the fabrics are in widths of less than 115 centimetres—for any purpose other than a manufacturing process.
- (4) Subsection (3) does not apply to goods that are woven fabrics for use in the manufacture of linings or pocketings, whether or not incorporated in apparel.
- (5) Paragraph (3)(c) does not apply to goods if the fabric has a value less than \$1.50 per square metre and contains filament yarn.

Measurement of weight per square metre

- (6) For the purposes of this section, fabric is taken to have a particular weight per square metre if it has that weight per square metre within a tolerance of plus or

minus 1% when measured in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).

53 Certain fabrics for use other than in the making up of bed linen (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300059.

Prescribed goods

- (2) For the purposes of item 32, goods to which that item applies are goods for which all of the following apply:
- (a) the goods are fabrics classified under tariff heading 5208 or 5210 or tariff subheading 5212.1;
 - (b) less than 20%, by weight, of the fabric is man-made fibre;
 - (c) less than 20%, by weight, of the fabric is wool.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are not to be used in the manufacture of bed linen.

Definitions

- (4) In this section:

bed linen includes the following:

- (a) bed sheeting;
- (b) pillow cases;
- (c) bolster cases;
- (d) continental quilt covers;
- (e) bed ruffles.

pillow case does not include a permanent sheath of a kind used solely or principally as a pillow only after being filled with feathers, kapok, plastic foam or similar stuffing materials.

54 Certain fabrics with a raised nap (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300060.

Prescribed goods

- (2) For the purposes of item 32, goods to which that item applies are goods for which all of the following apply:
- (a) the goods are fabrics classified under tariff heading 5208 or 5210 or tariff subheading 5212.2;

-
- (b) less than 20%, by weight, of the fabric is man-made fibre; and
 - (c) less than 20%, by weight, of the fabric is wool; and
 - (d) the fabric has a raised nap on one or both sides; and
 - (e) when tested on an Instron Tensile Testing Machine or similar device, the fabric:
 - (i) when measured at a compression of 5 grams per square centimetre, has a thickness of at least 0.6 millimetres; and
 - (ii) when measured at a compression of 50 grams per square centimetre, has a thickness of at least 0.15 millimetres less than the thickness when measured as referred to in subparagraph (i).

55 Fabrics for use in the manufacture of rainwear, parkas or ski-jackets (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300061.

Prescribed goods

- (2) For the purposes of item 32, polyamide fabrics that are coated, covered, impregnated or laminated with artificial plastic materials are goods to which that item applies.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in the manufacture of any of the following:
 - (a) rainwear;
 - (b) parkas;
 - (c) ski jackets.

56 Fabrics for use as fusing lining in the manufacture of collars or cuffs for shirts or blouses (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300062.

Prescribed goods

- (2) For the purposes of item 32, fabrics classified under tariff heading 5903 are goods to which that item applies.

Conditions

- (3) Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used as fusing lining in the manufacture of either or both of the following:

-
- (a) collars;
 - (b) cuffs;
- for either or both of the following:
- (c) shirts;
 - (d) blouses.

57 Certain carpets and textile floor coverings (item 32)

By-law

- (1) This section may be cited as Customs By-law No. 2300063.

Prescribed goods

- (2) For the purposes of item 32, goods to which that item applies are goods for which all of the following apply:
 - (a) the goods are classified under tariff heading 5703;
 - (b) the goods are tufted carpets or other textile floor coverings;
 - (c) the goods were made by non-powered tufting machines operated by being held in the hand.

Part 12—Goods relating to transport

58 Parts of vessels, or materials for use in the construction, modification or repair of vessels exceeding 150 gross construction tons (item 35)

By-law

- (1) This section may be cited as Customs By-law No. 2300065.

Prescribed goods

- (2) For the purposes of item 35, goods to which that item applies are goods for which both of the following apply:
 - (a) the goods are for use in the construction, modification or repair of vessels exceeding 150 gross construction tons;
 - (b) the goods are either parts of the vessels or materials.

Interpretative provisions

- (3) For the purposes of this section, the gross construction tonnage of a vessel shall be calculated using the formula:

$$\frac{Z}{2.83}$$

where:

Z means a number equal to the number of cubic metres in the total volume, measured in relation to the moulded lines of the enclosed spaces in the vessel, including:

- (a) between-deck spaces;
- (b) water ballast spaces;
- (c) voids;
- (d) cofferdams;
- (e) machinery spaces;
- (f) erections;
- (g) superstructures;
- (h) houses;
- (i) casings;
- (j) funnel spaces;
- (k) mast spaces; and
- (l) in the case of an aircushion vehicle, the area enclosed by the inflatable skirt under normal inflation.

59 Used or second-hand passenger motor vehicles (item 37)

By-law

- (1) This section may be cited as Customs By-law No. 2300101.

Prescribed goods

- (2) For the purposes of item 37, goods to which that item applies are goods for which both of the following apply:
 - (a) the goods are passenger motor vehicles classified under tariff heading 8703;
 - (b) the goods are either used or second-hand.

Conditions

- (3) Item 37 applies to those goods covered by subsection (2) subject to the condition that the Minister administering Part 5 of the *Road Vehicle Standards Rules 2019* has given, in writing, an import approval (within the meaning of those Rules) for the purposes of section 76 of the *Road Vehicle Standards Act 2018*.

Definitions

- (4) In this section:

Passenger motor vehicles means motor cars and other motor vehicles (including station wagons) designed for the carriage of 2 or more persons (including the driver), other than:

- (a) ambulances;
- (b) hearses;
- (c) police vans;

-
- (d) amphibious vehicles; or
 - (e) off-road vehicles.

Part 13—Goods that are robots or prototypes

60 Robots, or parts or accessories that are suitable for use solely or principally with such robots (item 42)

By-law

- (1) This section may be cited as Customs By-law No. 2300102.

Prescribed goods

- (2) For the purposes of item 42, industrial robots, other than any of the following, are goods to which that item applies:
 - (a) industrial robot systems;
 - (b) industrial robot lines; or
 - (c) industrial robot cells.

Definitions

- (3) In this section:

End-effector means device specifically designed for attachment to the mechanical interface to enable the robot to perform its task.

Industrial robot includes:

- (a) automatically controlled, reprogrammable multipurpose manipulator, programmable in three or more axes, which can be either fixed in place or fixed to a mobile platform for use in automation applications in an industrial environment;
- (b) the manipulator, including robot actuators controlled by the robot controller;
- (c) the robot controller;
- (d) the means by which to teach or program the robot, including any communications interface;
- (e) auxiliary axes that are integrated into the kinematic solution;
- (f) the manipulating portions of mobile robots, where a mobile robot consists of a mobile platform with an integrated manipulator or robot.

Industrial robot cells means one or more industrial robot systems, including associated machinery and equipment and the associated safeguarded space and protective measures.

Industrial robot line means more than one industrial robot cell performing the same or different functions and associated equipment, in single or coupled safeguarded spaces.

Industrial robot systems means machine comprising an industrial robot, end-effectors, any end-effector sensors and equipment needed to support the intended task, and a task program.

Manipulator means mechanism consisting of an arrangement of segments, jointed or sliding relative to one another, including a robot actuator, and does not include an end-effector.

Mobile platform means an assembly of components which enables locomotion. This includes a chassis which can be used to support a load, and may provide a structure by which to affix a manipulator.

Mobile robot means a robot able to travel under its own control.

Robot actuator means power mechanism that converts electrical, hydraulic, pneumatic or any energy to effect the motion of the robot.

Safeguarded space means space where safeguards are active.

Part 14—Goods relating to manufacturing

61 Split consignment goods (item 45)

By-law

- (1) This section may be cited as Customs By-law No. 2300067.

Prescribed goods

- (2) For the purposes of item 45, goods being original components of a completed machine or equipment to which a single tariff classification applies, other than those covered by subsection (3), are goods to which that item applies.
- (3) Subsection (2) does not apply to the following goods:
- (a) replacement parts, components or spares used in modernising or refurbishing existing machinery or equipment;
 - (b) initial spare parts, maintenance tools and the like that may be supplied as part of an original shipment.

Conditions

- (4) Item 45 applies to those goods covered by subsection (2) subject to the following conditions:
- (a) the goods were despatched to Australia as a single consignment but were separated for shipment due to accidental circumstances; or
 - (b) the goods are of such a size, shape or weight that transport necessities demand separate shipment; or
 - (c) transport necessities, due to the nature of the goods, demand separate modes of shipment for some components.

62 Isopropyl myristate for the formulation of cosmetics (item 48)

By-law

- (1) This section may be cited as Customs By-law No. 2300068.

Prescribed goods

- (2) For the purposes of item 48, isopropyl myristate classified under tariff subheading 2915.90.00 are goods to which that item applies.

Conditions

- (3) Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:
- (a) the goods are to be used in the formulation of cosmetics;
 - (b) the goods are under security.

63 Gelatin for the manufacture of capsules (item 48)

By-law

- (1) This section may be cited as Customs By-law No. 2300069.

Prescribed goods

- (2) For the purposes of item 48, gelatin classified under tariff subheading 3503.00.10 are goods to which that item applies.

Conditions

- (3) Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:
- (a) the goods are to be used for the manufacture of capsules;
 - (b) the goods are under security.

64 Uncompounded polyamides and polyesters for use in the manufacture of fibres or yarns (item 48)

By-law

- (1) This section may be cited as Customs By-law No. 2300070.

Prescribed goods

- (2) For the purposes of item 48, goods that are uncompounded polyamides and polyesters, classified under either of the following, are goods to which that item applies:
- (a) any one of tariff subheadings 3907.6, 3907.70.00, 3907.9; or
 - (b) tariff heading 3908.

Conditions

- (3) Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:
 - (a) the goods are to be used for the manufacture of fibres or yarns;
 - (b) the goods are under security.

65 Coated paper and coated paperboard for use in the production of magazines (item 48)

By-law

- (1) This section may be cited as Customs By-law No. 2300071.

Prescribed goods

- (2) For the purposes of item 48, coated paper or coated paperboard, classified under tariff headings 4810 or 4811, are goods to which that item applies.

Conditions

- (3) Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:
 - (a) the goods are to be used in the production of magazines which, if imported, would be classified under tariff subheading 4902.90.00;
 - (b) the goods are under security.

Definitions

- (4) In this section:

magazine means one issue in a continuous series under the same title published at regular intervals but at least half yearly; and does not include any of the following:

- (a) comics;
- (b) newspapers;
- (c) staff journals;
- (d) magazines issued primarily for publicity or promotional purposes;
- (e) Federal, State or Territorial Government magazines; or
- (f) inserts for the publications listed at paragraphs (a) to (e) above.

66 Coated paper for use in the production of newspapers, periodicals, posters and other printed matter (item 48)

By-law

- (1) This section may be cited as Customs By-law No. 2300072.

Prescribed goods

- (2) For the purposes of item 48, goods to which that item applies are goods for which all of the following apply:
- (a) are coated paper classified under tariff headings 4810 or 4811;
 - (b) have a weight no more than 67 grams per square metre;
 - (c) contain more than 55% mechanical pulp.

Conditions

- (3) Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:
- (a) the goods are to be used in the production of newspapers, periodicals, posters and other printed matter of a kind which, if imported, would be classified in Chapter 49 of the *Customs Tariff Act 1995*;
 - (b) the goods are under security.

67 Paper for use in the production of newspapers, periodicals, posters and other printed matter (item 48)

By-law

- (1) This section may be cited as Customs By-law No. 2300103.

Prescribed goods

- (2) For the purposes of item 48, other than the goods covered by subsection (3), goods to which that item applies are goods for which both of the following apply:
- (a) the goods are paper classified under tariff headings 4801 or 4802; and
 - (b) the goods are any one of the following:
 - (i) contain more than 55% mechanical pulp and weigh less than 34 grams per square metre;
 - (ii) contain more than 55% mechanical pulp, weigh more than 40 grams per square metre but less than 48 grams per square metre and have a water absorbency when tested by the one min Cobb method of at least 45 grams per square metre;
 - (iii) contain more than 25% mechanical pulp, contain no bleached chemical pulp and weigh no more than 205 grams per square metre;
 - (iv) contain at least 70% mechanical pulp, weigh no more than 205 grams per square metre and have a water absorbency when tested by the one min Cobb method of at least 45 grams per square metre.
- (3) Subsection (2) does not apply to goods that is paper that contains more than 55% mechanical pulp and weighs in the range of 34 grams per square metre to 40 grams per square metre.

Conditions

- (4) Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:
 - (a) the goods are to be used in the production of newspapers, periodicals, posters and other printer matter of a kind that, if imported, would be classified within Chapter 49 in Schedule 3 to the *Customs Tariff Act 1995*;
 - (b) the goods are under security.

68 Paper for use in the manufacture of flip-top cigarette packaging (item 48)

By-law

- (1) This section may be cited as Customs By-law No. 2300073.

Prescribed goods

- (2) For the purposes of item 48, paper or paperboard, classified under tariff headings 4810 or 4811, are goods to which that item applies.

Conditions

- (3) Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:
 - (a) the goods are to be used in the manufacture of flip-top cigarette packaging;
 - (b) the goods are under security.

69 Aluminium sheet used in the manufacture of aluminium cans (item 49)

By-law

- (1) This section may be cited as Customs By-law No. 2300074.

Prescribed goods

- (2) For the purposes of item 49, goods that are aluminium sheets, classified under tariff subheadings 7606.12.00 or 7606.92.00, and are any one of the following, are goods to which that item applies:
 - (a) aluminium sheets, for use as body stock, and being each of the following:
 - (i) in coils;
 - (ii) gauge more than 0.26 mm but no more than 0.28 mm;
 - (iii) alloy composition of 3004 or 3104 as per the International Alloy Designation System;
 - (iv) temper of H19 as per Australian Standard AS 2848.1-1998; and
 - (v) coated with oil; or
 - (b) aluminium sheets, for use as end stock, and being each of the following:
 - (i) in coils;
 - (ii) gauge more than 0.23 mm but no more than 0.2 mm;

- (iii) alloy composition of 5182 as per the International Alloy Designation System;
- (iv) temper of H19 or H48 as per Australian Standard AS 2848.1-1998; and
- (v) polymer coated; or
- (c) aluminium sheets, for use as tab stock, and being each of the following:
 - (i) in coils;
 - (ii) gauge more than 0.22 mm but no more than 0.32 mm;
 - (iii) alloy composition of 5082 or 5182 as per the International Alloy Designation System; and
 - (iv) temper of H19, H39, H391 or H48 as per Australian Standard AS 2848.1-1998.

Conditions

- (3) Item 49 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in the manufacture of aluminium cans.

Part 15—Goods exempt from the Product Stewardship Oil Levy

70 Aromatic process oils (item 52)

By-law

- (1) This section is Customs By-law No. 2300075.

Prescribed goods

- (2) For the purposes of item 52, aromatic process oils classified under tariff subheadings 2710.19.91, 2710.91.91 or 2710.99.91 are goods to which that item applies.

Conditions

- (3) Item 52 applies to those goods covered by subsection (2) subject to the condition that those goods meet each of the criteria identified in the following table.

Required properties of prescribed goods			
Item	Property	Test Method	Value
1	Density at 15 degrees Celsius	ASTM D1298 or ASTM D4502	No less than 0.9 grams per cubic centimetre
2	Aniline point	ASTM D611	No more than 70 degrees Celsius
3	Refractive index at 20 degrees Celsius	ASTM D1298 or ASTM D1747	No less than 1.490

Required properties of prescribed goods			
Item	Property	Test Method	Value
4	Pour point	ASTM D97	No less than -9 degrees Celsius
5	Viscosity index	ASTM D2270	No more than 80

71 Food grade white mineral oil (item 52)

By-law

- (1) This section may be cited as Customs By-law No. 2300076.

Prescribed goods

- (2) For the purposes of item 52, food grade white mineral oils classified under tariff subheading 2710.19.91 are goods to which that item applies.

Conditions

- (3) Item 52 applies to those goods covered by subsection (2) subject to the condition that those goods comply with both of the following regulations made by the Food and Drug Administration of the United States:
 - (a) Sec. 21 CFR 172.878 of Title 21, Volume 1 of the United States Code of Federal Regulations;
 - (b) Sec. 21 CFR 178.3620(a) of Title 21, Volume 1 of the United States Code of Federal Regulations.

72 Polyglycol brake fluids (item 53)

By-law

- (1) This section may be cited as Customs By-law No. 2300077.

Prescribed goods

- (2) For the purposes of item 53, polyglycol brake fluids classified under tariff heading 3819.00.00 are goods to which that item applies.

Conditions

- (3) Item 53 applies to those goods covered by subsection (2) subject to the condition that those goods meet the requirements of Australian Standard AS 1960.1-2005.

Part 16—Miscellaneous goods

73 Handicrafts (item 54)

By-law

- (1) This section may be cited as Customs By-law No. 2300078.
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Prescribed goods

- (2) For the purposes of item 54, subject to subsections (3) and (5), each of the following goods are goods to which that item applies:
- (a) the goods are handicrafts that are any of the following:
 - (i) imitation jewellery, classified under tariff heading 7117, being beads made up as necklaces, bracelets, or anklets;
 - (ii) imitation jewellery, classified under tariff heading 7117, made up from naturally occurring products or materials, with or without metal fittings;
 - (iii) furniture and parts therefor, classified under tariff heading 9401 or 9403 in which the artistic or decorative character is achieved by inlaid work or by carved designs carried out by hand; and
 - (iv) handicrafts not otherwise covered in this subparagraph, but does not include clothing, footwear, fabrics, yarn, articles made up from fabric and yarn, and jewellery classified under tariff heading 7113, 7115 or 7116;
 - (b) the goods are fabrics containing at least 90% by weight of natural fibres;
 - (c) the goods are textile fabrics that are printed or dyed according to any one of the following methods:
 - (i) the traditional batik method;
 - (ii) the traditional tie and dye method;
 - (iii) the traditional hand block printing method;
 - (iv) the traditional kalamkari printing method; or
 - (v) any other method of printing or dyeing that is a traditional method in the country of origin;
 - (d) the goods contain at least 90% by weight of natural fibres, made from fabric or yarn, that are hand crocheted, hand knitted, hand netted or hand woven;
 - (e) the goods are made from fabrics specified in paragraph (c);
 - (f) the goods are garments printed or dyed by one of the methods specified in paragraph (c), after being made; and
 - (g) the goods are footwear produced or manufactured in a Developing Country, classified under tariff subheading 6403.59.00, having all of the following:
 - (i) outer soles of leather;
 - (ii) leather heels of a depth no more than 20 mm;
 - (iii) leather uppers without quarters; and
 - (iv) a vamp comprising two or more separate straps.
- (3) For the purposes of paragraphs (2)(b) to (g), subject to subsection (4), item 54 applies to materials or components of a minor nature that are incorporated in the goods and are essential to the assembly or normal operation of the goods.
- (4) Paragraph (2)(g) does not apply to footwear which incorporates wedges or platforms.

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- (5) Subsection (2) does not apply to:
- (a) curtains classified under tariff heading 6303; and
 - (b) all towels, towelling and towelling products.

Conditions

- (6) Item 54 applies to those goods covered by paragraph (2)(a) subject to both of the following conditions:
- (a) the goods are wholly or in chief part by weight of materials traditionally used in the production of handicrafts;
 - (b) the goods have an artistic or decorative character comparable with traditional handicrafts of the country in which the goods were made.
- (7) Item 54 applies to those goods covered by paragraphs (2)(a), (2)(b) and (2)(g) subject to the condition that those goods were made by one or more of the following processes of production:
- (a) by hand;
 - (b) by non-mechanical, non-powered tools held in the hand;
 - (c) produced on hand-powered or foot-powered machines.
- (8) Item 54 applies to those goods covered by paragraphs (2)(d) to (f) subject to the condition that those goods are made by one or both of the following processes of production:
- (a) by hand;
 - (b) by non-mechanical, non-powered tools held in the hand.

Definitions

- (9) In this section:

Developing Country has the same meaning as in the *Customs Tariff Act 1995*.

74 Goods for use in connection with the FIFA Women's World Cup Australia New Zealand 2023 (item 59)

By-law

- (1) This section may be cited as Customs By-law No. 2320518.

Prescribed goods

- (2) For the purposes of item 59, goods (other than excise-equivalent goods) for use in Australia in connection with the Fédération Internationale de Football Association (***FIFA***) Women's World Cup Australia New Zealand 2023 are goods to which that item applies.

Note: Goods classified to a tariff subheading listed in clause 1 of Schedule 1 to the *Customs Regulation 2015* are excise-equivalent goods.

Conditions

- (3) Item 59 applies to those goods covered by subsection 2 subject to all of the following conditions:
- (a) the goods are imported by any one of the following:
 - (i) FIFA, including continental football confederations;
 - (ii) FIFA subsidiary;
 - (iii) Football Australia Limited (ACN 106 478 068);
 - (iv) FWWC2023 Pty Ltd (ACN 650 853 302);
 - (v) a person or body in connection with the entity referred to in subparagraph (a)(i), (a)(ii), (a)(iii) or (a)(iv);
 - (b) for a person or body covered in subparagraph (a)(v)—the person or body provides evidence in writing of the connection with the entity to a Collector if requested to do so;
 - (c) the goods are imported between 1 January 2023 and 31 December 2028;
 - (d) the goods are:
 - (i) for consumption in Australia; or
 - (ii) exported from Australia after their use; or
 - (iii) donated after their use to an entity whose purpose is related to the practice of sports and/or social development; or
 - (iv) donated after their use to a registered charity within the meaning of the *Customs Tariff Act 1995*.

Interpretative provisions

- (4) In this section:

FIFA subsidiary means any entity in which FIFA, directly and/or indirectly, owns at least 50.1% of its capital or voting interest as well as subsidiaries of any such entity in which FIFA and/or such entity owns at least 50.1% of the capital or voting interest, regardless of whether such entity is resident inside or outside of Australia.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

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

Endnotes

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

ad = added or inserted	orig = original
am = amended	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
amdt = amendment	pres = present
c = clause(s)	prev = previous
C[x] = Compilation No. x	(prev...) = previously
Ch = Chapter(s)	Pt = Part(s)
def = definition(s)	r = regulation(s)/rule(s)
Dict = Dictionary	reloc = relocated
disallowed = disallowed by Parliament	renum = renumbered
Div = Division(s)	rep = repealed
exp = expires/expired or ceases/ceased to have effect	rs = repealed and substituted
F = Federal Register of Legislation	s = section(s)/subsection(s)
gaz = gazette	Sch = Schedule(s)
LA = <i>Legislation Act 2003</i>	Sdiv = Subdivision(s)
LIA = <i>Legislative Instruments Act 2003</i>	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
o = order(s)	<u>underlining</u> = whole or part not commenced or to be commenced
Ord = Ordinance	

Endnote 3—Legislation history

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Customs By-Laws 2023	29 March 2023 F2023L00366	Pt 1 and anything else in this instrument not elsewhere covered by this table: 30 March 2023 (s 2(1) item 1) Pt 2-16: 1 April 2023 (s 2(1) item 2) Sch 1: End of 31 March 2023 (s 2(1) item 3)	-
Customs Amendment (Goods of Low Value) By-Law 2023	1 June 2023 F2023L00659	2 June 2023 (s 2(1) item 1)	-
Customs Legislation Amendment (Status of Forces Agreement) By-Laws 2023	3 July 2023 F2023L00946	s 1 to 4 and anything else in this instrument not elsewhere covered by this table: 4 July 2023 (s 2(1) item 1) Sch 1 item 10 (s 2(1) item 2)	-
Customs Amendment (FIFA and Returned Goods) By-Laws 2023	10 July 2023 F2023L00996	Sch 1: 11 July 2023 (s 2(1) items 1, 2) Note: Sch 1 item 2 could not commence on 1 January 2023 as the <i>Customs By-Laws 2023</i> had not been made on that date. The item commenced on the day after registration (see paragraph 12(1)(a) of the <i>Legislation Act 2003</i>).	-

Endnotes

Endnote 4—Amendment history

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Provision affected	How affected
s 2	rep LA s 48D
s 4	rep LA s 48C
s 17	rep F2023L00946
s 18	rep F2023L00946
s 19	rep F2023L00946
s 20	rep F2023L00946
s 21	rep F2023L00946
s 22	rep F2023L00946
s 27A	ad F2023L00996
s 36	am. F2023L00659
s 74	ad F2023L00996
Schedule 1	rep LA s 48C