



CUSTOMS ACT 1913

[Consolidated as at 22 March 2014
on the authority of the Administrator
and in accordance with
the *Enactments Reprinting Act 1980*]

TABLE OF PROVISIONS

1. Short title
- 1A. Interpretation
- 1B. Collector of Customs
- 1C. Customs duties
2. Duty on goods imported for home consumption
- 2A. Exempt goods
- 2B. Exempted goods
- 2BA. Duty on tobacco products imported for special warehousing
- 2BAA. Duty on precious stones imported for processing under customs control
- 2BAB. Duty on low duty cigarettes and tobacco
- 2BB. Purpose of importation
- 2C. Value of goods
- 2CA. Rate of exchange
- 2D. No action, proceeding, etc, for protection of revenue
3. Report of arrival of ship or aircraft
4. Goods may be detained by Collector
- 4A. Import entries
- 4AA. Import entry clearance – home consumption
- 4AB. Import entry clearance – tobacco products for special warehousing
- 4ABA. Import entry clearance – low duty cigarettes and tobacco

- 4AC. Tobacco products – converting special warehousing entry to home consumption
- 4AAC. Tobacco products – converting low duty cigarettes and tobacco entry to home consumption
- 4AAD. Inwards low duty collection kiosk
- 4ACA. Import entry clearance – precious stones entered for processing under customs control
- 4ACB. Precious stones – converting processing under customs control entry to home consumption
- 4AD. Import entry clearance – deferral pending payment of duty
- 4B. Entries
- 4C. Persons making entries to answer questions
- 4D. Offence to make false, etc, statement
- 4E. Production of invoices
- 5. Warrant required for lading and unloading of goods
- 5A. Customs control of goods
- 5B. Goods the importation of which is prohibited absolutely
- 5AB. Goods imported for home consumption for re-sale and entered for re-sale
- 5C. Goods which may be imported only with permission
- 5D. Conditional permission to import goods
- 5E. Forfeiture of prohibited imports
- 5F. Working days and hours of Customs
- 5G. Charges for work outside prescribed hours of Customs
- 6. List of goods to be delivered to Collector
- 7. Warehouse licences - regulations
- 8. Warehouse licences - applications
- 8A. Warehouse licences – determination of applications
- 8B. Warehouse licences - conditions
- 8C. Warehouse licences – duration and renewal
- 8D. Warehouse licences - suspension
- 8E. Warehouse licences – effect of suspension
- 8F. Warehouse licences - revocation
- 8G. Warehouse licences – effect of revocation
- 8H. Warehouse licences – costs of suspension or revocation
- 8J. Warehouse licences – obligations of licensees

- 8K. Warehouses – Customs usage
- 8L. Warehouse – Customs right of access
- 8M. Warehouses – unclaimed goods
- 8N. Service of notices on warehouse licensees
- 8P. Obstructing Customs
- 8Q. Recovering fees and charges
 - 9. Power of Collector to weigh or measure goods
 - 10. Goods may be examined by Collector
 - 11. Collector may board ship or aircraft
- 11A. No claim for compensation for loss
-
- 13. Goods on which drawback allowed
- 13A. Conditions for allowance of drawback
- 13B. Goods not exported in original packages
- 13C. Collector may re-examine goods
- 13D. Claimant to facilitate examination, etc
- 13E. Drawback claim
- 13F. Time by which claim is to be made
- 13G. Exporter to pay for inspection, etc, of goods
- ...
- 14. Returns
- 15. Statistical register and quarterly return by Collector
- 16. Manufacture of tobacco, etc
- 17. Collection of duties, etc
- ...
- 19. Smuggling
- 19A. Forfeited goods
- 19B. Persons may be required to leave ship
- 19C. Suspected person may be detained, etc
- 20. Penalties
- 21. Penalties recoverable
- ...
- 23. Regulations
 - Schedule 1
 - Schedule 2
 - Schedule 3



Customs Act 1913

Short title

1. This Act may be cited as the *Customs Act 1913*.

Interpretation

- 1A. (1) In this Act, unless the contrary intention appears —
 - “aircraft” includes aeroplanes, seaplanes, airships, balloons or any other means of aerial locomotion;
 - “associate”, in relation to a person who is an applicant for a licence or a licensee, means —
 - (a) if the person is a company - a director, officer, shareholder, employee or agent of the company; or
 - (b) if the person is a natural person - an employee or agent of the person;
 - “Collector” means the Collector of Customs appointed under section 1B;
 - “Customs” means the officers administering this Act;
 - “fuel”, except in subsections 2(1A) and 2(3), means —
 - (a) petroleum;
 - (b) a petroleum product;
 - (c) a petrochemical,in a form suitable for use as a fuel or for lighting or lubricating purposes and whether in a gaseous, liquid or solid state;
 - “genuine invoice”, in relation to goods, means an invoice for the goods that is not false or misleading in a material particular;
 - “goods” means goods, articles or things whether animate or inanimate;
 - “import entry” means an import entry form required under section 4A;
 - “imported” means imported from beyond the seas but does not include the return of goods or parts of goods to Norfolk Island;
 - “importer”, in relation to goods, means the person by whom, or at whose direction, goods are imported into Norfolk Island;
 - “liquor” means wine, spirits, ale, beer, porter, stout, cider, perry and any liquid containing alcohol ordinarily used or fit for use as a beverage but does not include a beverage that is not capable of producing intoxication or contains less than 2% of proof spirit;
 - “master” means the person in charge or command of a ship except a pilot or Administration officer;

“motor vehicle”, for the purpose of subsection 2(2), means a mechanically propelled vehicle, whether imported in a made up or knocked down form, which, in the Collector’s opinion —

- (a) is complete or substantially complete; and
- (b) is designed primarily for, or in connection with, the carriage of —
 - (i) goods;
 - (ii) passengers,
 on roads;

“officer” means an officer as defined by section 5 of the *Public Service Act 1979* and includes the Chief Administrative Officer;

“passenger”, for the purpose of paragraph 2A(1)(a), means a person who is travelling to, or has travelled to Norfolk Island for the purpose of taking up permanent or temporary residence on the Island;

“personal effects”, in respect of a passenger, means effects of the passenger which accompanied that passenger or which, in the Collector’s opinion, could reasonably have accompanied that passenger;

“postal article” means an article transmissible by post;

“ship” means any vessel used in navigation, other than air navigation, and includes a barge, lighter or any other floating vessel;

“smuggling” means any importation, introduction or exportation or attempted importation, introduction or exportation of goods with intent to defraud the revenue;

“this Act” includes the regulations;

“tobacco products” means cigarettes or other goods intended for human consumption which consist of, or contain, tobacco;

“warehouse” means premises in respect of which a licence is in force.

(2) For the purposes of this Act, the time of importation of goods shall be deemed to be —

- (a) in the case of goods first brought to Norfolk Island —
 - (i) on a ship - at the time those goods are landed; or
 - (ii) in an aircraft - at the time those goods are unladen from that aircraft; and
- (b) in any other case - the time of the first arrival of those goods within the territorial limits of Norfolk Island.

(3) In this Act, a reference to prohibited goods is a reference to goods —

- (a) the importation or exportation of which is prohibited; or
- (b) the importation or exportation of which is, unless conditions in relation to the importation or exportation are complied with, prohibited,

whether under this Act or under any other law in force in Norfolk Island.

- (4) In this Act, unless the contrary intention appears—
- (a) a reference to goods entered for home consumption shall be read as a reference to goods in respect of which an import entry for home consumption has been passed under section 4AA;
 - (b) a reference to tobacco products entered for special warehousing shall be read as a reference to tobacco products in respect of which an import entry for special warehousing has been passed under section 4AB and has not been revoked under section 4AC;
 - (ba) a reference to tobacco products entered for low duty warehousing shall be read as a reference to cigarettes and tobacco products in respect of which an import entry for low duty warehousing has been passed under section 4ABA and has not been revoked under section 4AAC; and
 - (c) a reference to a fee paid or payable in relation to a licence shall be read as a reference to a fee paid or payable, as appropriate, in relation to the licence in accordance with the regulations.

Collector of Customs

1B. (1) For the purposes of this Act, there shall be a Collector of Customs, who shall be appointed by the Administrator.

(2) The Administrator may appoint a person to act in the office of Collector of Customs during any vacancy in the office, or in the event of any illness or absence, of the Collector of Customs.

(3) A person appointed under subsection 1B(2) to act in the office of Collector of Customs has all the powers, and shall perform all the duties and functions, of the Collector of Customs during any vacancy in the office, or in the event of any illness or absence, of the Collector of Customs.

Customs duties

1C. Duty is payable on goods imported into Norfolk Island —

- (a) in the case of goods imported for home consumption — in accordance with sections 2, 2A and 2B; and
- (b) in the case of tobacco products imported for special warehousing — in accordance with section 2BA; and
- (c) in the case of precious stones imported for processing under customs control — in accordance with section 2BAA.

Duty on goods imported for home consumption

2. (1) Subject to subsection 2(2), there is payable on goods imported for home consumption duty equal to such percentage of the value of those goods, or such other amount, as appears opposite those goods in column 2 of the First Schedule.

(1A) Subject to subsection 2(2), in addition to duty imposed under subsection 2(1), duty at the rate of 20 cents is payable in respect of each litre of fuel imported for home consumption.

goods —

(2) No duty is payable under subsection 2(1) or 2(1A) in respect of

- (a) other than liquor imported by or for —
 - (i) the Administration; or
 - (ii) the Commonwealth; or
 - (iii) a body corporate established for a public purpose by or under an Act; or
- (b) imported by churches for use in their religious services; or
- (c) exempted from payment of duty under section 2A or 2B; or
- (d) entered for home consumption and entered for re-sale only other than tobacco products.

(3) Subsection 2(1A) does not apply to fuel imported by a registered fuel importer within the meaning of the *Fuel Levy Act 1987* and delivered, immediately after importation, to an approved storage facility within the meaning of that Act.

(4) In subsections 2(1A) and 2(3), “fuel” has the same meaning as in the *Fuel Levy Act 1987*.

Exempt goods

2A. (1) No duty is payable under section 2 where —

- (a) the goods consist of a passenger’s household goods (including, where appropriate, a motor vehicle) and, in the Collector’s opinion, the goods have been in use by the passenger or his family for the whole period of one year immediately preceding the commencement of his journey to Norfolk Island; or
- (b) the goods consist of a passenger’s prescribed personal effects and —
 - (i) in the Collector’s opinion —
 - (A) the passenger is the owner of the effects; and
 - (B) the effects are for the passenger’s own use or the use of his family and not for making gifts or for sale, exchange or trade; and
 - (ii) in the case of —
 - (A) liquor;
 - (B) cigarettes,
 do not exceed the prescribed amounts; or
 - (iii) in the case of tobacco products purchased before arrival and delivered at an inwards low duty collection kiosk in accordance with section 4AAD, do not exceed the prescribed amounts; or
- (c) the goods consist of coins and paper money for circulation in Norfolk Island; or

- (d) (i) where, in the Collector's opinion, the goods are not for sale, exchange or trade; or
(ii) in other cases,
the amount or amounts prescribed by regulation.

(2) Paragraph 2A(1)(d) shall not apply to liquor or cigarettes imported as passenger's personal effects in so far as such liquor or cigarettes exceed the amounts prescribed for the purposes of subsection 2A(1).

(3) The amount referred to in subparagraph 2A(1)(d)(i) or 2A(1)(d)(ii) may be altered by regulation and, if so altered, the altered amount shall apply instead of the amount specified in that subparagraph.

(4) Notwithstanding subsection 64(1) of the *Liquor Act 1960*, a passenger may import as personal effects liquor not exceeding the amount prescribed for the purpose of paragraph 2A(1)(b).

Exempted goods

2B. (1) There may be exempted from duty under section 2 —

- (a) specified goods;
(b) goods within a specified class of goods;
(c) goods imported by a specified person;
(d) goods imported by persons within a specified class of persons.

(2) An exemption under subsection 2B(1) —

- (a) may be made —
(i) where the duty payable in respect of the goods but for this section, would be \$200 or more - by the Administrator; or
(ii) in other cases - by the Minister; and
(b) shall be in writing signed by the Administrator or the Minister, as the case may be.

(3) An exemption under subsection 2B(1) may be subject to conditions with respect to —

- (a) the manner of packing and marking the goods;
(b) the date and manner of importation of the goods;
(c) the —
(i) use;
(ii) re-exportation,
of the goods after importation,

and in that event, the exemption shall not apply, or shall be deemed not to have applied, unless the person importing, or who imported the goods complies with the conditions.

(4) The Administrator shall not —

- (a) make an exemption under subsection 2B(1); or
(b) impose conditions under subsection 2B(3),

except on the recommendation of the Legislative Assembly.

(5) Where the Minister makes an exemption under subsection 2B(1) he shall, within 2 sitting days of making the exemption, lay a copy of the exemption on the Table of the Legislative Assembly.

(6) An exemption under subsection 2B(1) in respect of goods may be made —

- (a) before or after the goods are imported;
- (b) before or after duty in respect of the importation of the goods has been paid;
- (c) in respect of the whole or part of the goods.

Duty on tobacco products imported for special warehousing

2BA. (1) Duty is payable on tobacco products imported for special warehousing at the prescribed rate.

(2) In subsection 2BA(1)—

“prescribed rate” means —

- (a) 5% of the value of the goods, calculated in accordance with section 2C; or
- (b) if a different rate is fixed by the Regulations — the rate so fixed.

Duty on precious stones imported for processing under customs control

2BAA. (1) Duty is payable on precious stones imported for processing under customs control at the prescribed rate.

(2) In subsection 2BAA(1) —

“prescribed rate” means —

- (a) .5% of the value of the precious stones, calculated in accordance with section 2C; or
- (b) if a different rate is fixed by the Regulations — the rate so fixed.

Duty on low duty cigarettes and tobacco

2BAB. (1) Duty is payable on tobacco products imported as low duty cigarettes and tobacco at the prescribed rate.

(2) In subsection 2BAB(1) —

“prescribed rate” means —

- (a) 60% of the value of the goods, calculated in accordance with section 2C; or
- (b) if a different rate is fixed by the Regulations — the rate so fixed.

Purpose of importation

2BB. For the purposes of this Act, goods shall be taken to be imported for the entry purpose specified in —

- (a) the import entry passed under section 4AA in respect of the goods; or
- (b) the import entry passed under section 4AB in respect of the goods, unless it is revoked under section 4AC; or
- (c) the import entry passed under section 4ACA in respect of the goods, unless it is revoked under section 4ACB; or

- (d) the import entry passed under section 4ABA in respect of the goods, unless it is revoked under section 4AAC; or
- (e) the import entry passed under subsection 4AAD(3) in respect of the goods unless it is revoked under subsection 4AAD(14).

Value of goods

2C. (1) Subject to section 2CA, for the purposes of sections 2, 2A and 2BA, the value of goods is the sum of the following —

- (a) the —
 - (i) actual money price paid or to be paid for the goods by the importer in Norfolk Island plus any special deduction; or
 - (ii) current domestic value of the goods, whichever is the higher; and
- (b) all charges payable or ordinarily payable for placing the goods free on board at the port of export

(2) In the case of goods consigned for sale on Norfolk Island the value of the goods shall be the amount which would be the value for duty if the goods were at the date of exportation sold to an importer on Norfolk Island instead of being consigned for sale on Norfolk Island.

(3) In this section —

“current domestic value” means the amount for which the seller of the goods to the purchaser on Norfolk Island is selling or would be prepared to sell for cash, at the date of exportation of those goods, the same quantity of identically similar goods to any and every purchaser in the country of export for consumption in that country; and

“special deduction” means any discount or deduction allowed to the importer on Norfolk Island which would not ordinarily have been allowed to any and every other purchaser at the date of exportation of an equal quantity of identically similar goods.

Rate of exchange

2CA. For the purposes of section 2C, where a price or amount is expressed in currency other than Australian currency, it shall be expressed in its equivalent Australian currency —

- (a) where the goods have been paid for before the date of exportation - at the actual rate of exchange that was applied to the payment; or
- (b) where the goods have not been paid for before the date of exportation - at the rate of exchange equal to the rate applicable on the date of exportation as ascertained by the Collector in the prescribed manner.

No action, proceeding, etc, for protection of revenue

2D. No action or other proceeding shall lie against —

- (a) the Administration; or
- (b) the Administrator; or
- (c) the Collector; or

- (d) any other officer,

in respect of anything done for the protection of the revenue in relation to a proposed law introduced into the Legislative Assembly for the alteration of section 2, 2BA, 2BB or 2C before —

- (e) the expiration of 6 months after the introduction of the proposed law,
or
(f) the proposed law comes into force as an enactment,

whichever first happens.

Report of arrival of ship or aircraft

3. The master of every ship and the pilot of every aircraft arriving at Norfolk Island shall immediately make due report of the arrival of such ship or aircraft to the Collector and shall furnish the Collector with a list of all goods contained in his ship or aircraft.

Goods may be detained by Collector

4. Goods not duly reported or which do not correspond with the description of the same in the list above mentioned, may be detained by the Collector and placed in any warehouse until explanation be made to his satisfaction. In the absence of such explanation the goods shall be forfeited and may be sold.

Import entries

4A. (1) Subject to subsection 4A(1A), an importer shall give to the Collector a prescribed import entry form completed in respect of the whole of any cargo unshipped or to be unshipped, within 14 days after the report under section 3 of the ship or aircraft carrying the goods.

Penalty: 20 penalty units.

(1AA) An import entry form required under subsection 4A(1) in relation to tobacco products shall specify whether, and if so to what extent, they are to be entered for—

- (a) home consumption; or
(b) special warehousing; or
(c) low duty cigarettes and tobacco.

(1AB) An import entry form required under subsection 4A(1) in relation to precious stones may specify that the precious stones are to be entered for processing under customs control (but otherwise, precious stones will be taken to be entered for home consumption).

(1A) Where an importer, whether before or after the expiration of the period referred to in subsection 4A(1), applies to the Collector for an extension of time, the Collector may, by notice in writing to the importer, extend, in relation to goods specified in the notice, the period for as long as the Collector thinks fit.

(1B) Where an offence is committed against subsection 4A(1) the Court may, in addition to a penalty imposed under that subsection, impose a penalty not exceeding 2 penalty units in respect of each day during which an entry has not been made in accordance with that subsection.

(1C) An additional penalty imposed under subsection 4A(1B) shall not exceed 20 penalty units.

(2) If default is made under subsection 4A(1), the Collector may cause the goods to be removed to a warehouse, and, if the goods are not claimed and entries passed therefor within 6 months after such removal, the Collector may sell the goods:

Provided that if the goods are of a perishable nature the Collector may sell them at any time he thinks fit and either before or after warehousing.

Import entry clearance — home consumption

4AA. Where —

- (a) an import entry has been delivered to the Collector;
- (b) the entry does not indicate that the goods are not entered for home consumption; and
- (c) the Collector is satisfied about the value of the goods and the duty payable in relation to their importation,

the Collector shall, in writing, pass the entry of the goods for home consumption.

Import entry clearance — tobacco products for special warehousing

4AB. (1) Where—

- (a) an import entry has been delivered to the Collector in relation to goods that are tobacco products;
- (b) the entry indicates that the goods are to be entered for special warehousing; and
- (c) the Collector is satisfied about the value of the goods and the duty payable in relation to their importation,

the Collector shall pass the entry of the goods for special warehousing.

(2) Where the entry of tobacco products is passed for special warehousing, the owner may deal with the goods subject to any direction in writing by the Collector, including directions —

- (a) in relation to the movement, storage, handling or security of the goods; and
- (b) requiring the owner to account for the quantity of goods entered for special warehousing that are held from time to time.

Import entry clearance — low duty cigarettes and tobacco

4ABA. (1) Where —

- (a) an import entry has been delivered to the Collector;
- (b) the entry indicates that the goods are to be entered as low duty cigarettes and tobacco; and
- (c) the Collector is satisfied about the value of the goods and the duty payable in relation to their importation,

the Collector shall pass the entry of the goods as low duty cigarettes and tobacco.

(2) Where tobacco products are entered as low duty cigarettes and tobacco, the owner may deal with them subject to any direction in writing by the Collector, including directions —

- (a) in relation to the sale, movement, storage, handling or security of the low duty cigarettes and tobacco; and

- (b) requiring the owner to account for the low duty cigarettes and tobacco that are held by the owner from time to time.

Tobacco products — converting special warehousing entry to home consumption

4AC. (1) Tobacco products entered for special warehousing may be entered subsequently for home consumption in accordance with this section.

(2) The Collector may, on request in writing by the owner of tobacco products entered for special warehousing—

- (a) revoke the entry for special warehousing; and
- (b) pass the entry of the goods for home consumption under section 4AA.

(3) The Collector shall act under subsection 4AC(2) in writing, whether by endorsing the former import entry for special warehousing or otherwise.

(4) For the purposes of this Act, a request referred to in subsection 4AC(2) shall be taken to be an import entry for the goods to be entered for home consumption.

(5) Where the entry of goods for home consumption is passed under section 4AA by virtue of this section, duty is payable in relation to the goods in accordance with section 2 at the rate applicable when the entry is passed but the amount so payable shall be reduced by the amount of any duty paid in relation to the goods under section 2BA.

(6) Despite paragraph 1C(a), sections 2A and 2B do not apply in relation to goods entered for home consumption under section 4AA by virtue of this section.

(7) The Collector may refuse to act under subsection 4AC(2) if a subsisting question by the Collector in relation to the goods has not been answered in accordance with a requirement under section 4C.

Tobacco products – converting low duty cigarettes and tobacco entry to home consumption

4AAC. (1) Tobacco products entered as low duty cigarettes and tobacco may be subsequently entered for home consumption in accordance with this section.

(2) The Collector may, on request in writing by the owner of tobacco products entered as low duty cigarettes and tobacco —

- (a) revoke the entry as low duty cigarettes and tobacco;
- (b) pass the entry for goods for home consumption under section 4AA.

(3) The Collector shall act under subsection 4AAC(2) in writing, whether by endorsing the former import entry for low duty cigarettes and tobacco or otherwise.

(4) For the purposes of this Act, a request referred to in subsection 4AAC(2) shall be taken to be an import entry for the goods to be entered for home consumption.

(5) Where the entry of goods for home consumption is passed under section 4AA by virtue of this section, duty is payable in relation to the goods in accordance with section 2 at the rate applicable when the entry is passed but the amount so payable shall be reduced by the amount of any duty paid in relation to the goods under section 2BAB.

(6) Despite paragraph 1C(a), sections 2A and 2B do not apply in relation to goods entered for home consumption under section 4AA by virtue of this section.

(7) The Collector may refuse to act under subsection 4AAC(2) if a subsisting question by the Collector in relation to the goods has not been answered in accordance with a requirement under section 4C.

Inwards low duty collection kiosk

4AAD.(1) In this section —

“**international flight**” means a flight, whether direct or indirect, by an aircraft between a place outside Norfolk Island from which the aircraft took off and Norfolk Island.

“**inwards low duty collection kiosk**” means a place within the arrival area of the airport terminal building that may from time to time be designated as a warehouse in respect of which the relevant warehouse licence authorises the delivery in or at the warehouse of tobacco products to relevant travellers.

“**proprietor**”, in relation to an inwards low duty collection kiosk, means the holder of the warehouse licence that relates to the inwards low duty collection kiosk.

“**relevant traveller**” means a person who —

- (a) has arrived in Norfolk Island on an international flight, whether as a passenger on, or as the pilot or a member of the crew of, an aircraft; and
 - (b) has not delivered an entry form to the Collector or been questioned, for the purposes of this Act, by Customs in respect of goods carried on that flight.
- (2) A warehouse licence is not to authorise the delivery in the warehouse of tobacco products to relevant travellers unless the warehouse —
- (a) is situated at an inwards low duty collection kiosk; and
 - (b) is so located that passengers on international flights who arrive at the airport would normally have access to the warehouse before being questioned for the purposes of this Act by Customs.
- (3) Subject to subsection (4) and the regulations (if any), the Collector may give permission, in accordance with subsection (5), for tobacco products specified in the permission and paid for before arrival in Norfolk Island by a relevant traveller to be —
- (a) delivered to the relevant traveller at a low duty collection kiosk that is specified in the permission; and
 - (b) taken by the relevant traveller for reporting to Customs in relation to clearance through Customs of the personal baggage of the relevant traveller.
- (4) Tobacco products that in accordance with this section may be delivered to a relevant traveller at a low duty collection kiosk must have been paid for by the relevant traveller before arrival in Norfolk Island and the proprietor must not deliver tobacco products unless the relevant traveller produces to the proprietor and to the Collector proof —
- (a) of payment; and
 - (b) that the relevant traveller claiming delivery is the same relevant traveller who paid for the products claimed.
- (5) Permission under subsection (3) is given in accordance with this subsection if it is in writing and is delivered to the proprietor of the inwards duty free kiosk to which the permission relates.

(6) Without limiting the matters that may be prescribed in regulations referred to in subsection (3), those regulations —

- (a) may prescribe circumstances in which permission under that subsection may be given;
- (b) may prescribe matters to be taken into account by the Collector when deciding whether to give permission under that subsection; and
- (c) may prescribe conditions to which a permission under that subsection is to be subject.

(7) The Collector may, when giving permission under subsection (3) or at any time while a permission under that subsection is in force, impose conditions to which the permission is to be subject, being conditions that, in the opinion of the Collector, are necessary —

- (a) for the protection of the revenue; or
- (b) for the purpose of ensuring compliance with the *Customs Act 1913*;

and may, at any time, revoke, suspend or vary, or cancel a suspension of, a condition so imposed.

(8) Without limiting the generality of paragraph (6)(c) or subsection (7), a condition referred to in that paragraph or that subsection to which a permission is to be subject may be —

- (a) a condition to be complied with by the proprietor of the inwards duty free kiosk to which the permission relates or by relevant travellers to whom tobacco products to which the permission relates are sold; or
- (b) a condition that the proprietor of the inwards low duty collection kiosk to which the permission relates will keep records specified in the regulations.

(9) A condition imposed in respect of a permission under subsection (7) or a revocation, suspension or variation, or a cancellation of a suspension, of such a condition takes effect when notice in writing of the condition or of the revocation, suspension or variation, or of the cancellation of the suspension, is served on the proprietor of the inwards low duty collection kiosk to which it relates, or at such later time (if any) as is specified in the notice, but does not have effect in relation to any tobacco products delivered to a relevant traveller before the notice was served.

(10) A condition imposed in respect of a permission under paragraph (6)(c) or subsection (7) or a revocation, suspension or variation, or a cancellation of a suspension, of a condition under subsection (6) may relate to all tobacco products to which the permission relates or to particular tobacco products to which the permission relates and may apply either generally or in particular circumstances.

(11) A permission under subsection (3) is subject to the condition that the proprietor of the inwards low duty collection kiosk to which the permission relates will ensure that relevant travellers to whom tobacco products are delivered in accordance with the permission are aware of any conditions of the permission with which they are required to comply.

(12) If a person who is required to comply with a condition imposed in respect of a permission under subsection (3) fails to comply with the condition, the person is guilty of an offence against this Act punishable upon conviction by a fine not exceeding 50 penalty units.

(13) Subsection (12) is an offence of **strict liability**.

Note: — For **strict liability** see section 23 of the *Criminal Code 2007*.

(14) The Collector may, in accordance with the regulations, revoke a permission given under subsection (3) in relation to the sale of tobacco products occurring after the revocation.

(15) Where the Collector makes a decision under subsection (14) revoking a permission given under subsection (3), the Collector shall cause to be served, either personally or by post, on the proprietor, a notice in writing setting out the Collector's findings on material questions of fact, referring to the evidence or other material on which those findings were based and giving the reasons for the decision.

(16) Tobacco products paid for and delivered in accordance with this section are not subject to the provisions of sections 4AC or 4AAC.

Import entry clearance — precious stones entered for processing under customs control

4ACA. (1) Where —

- (a) an import entry has been delivered to the Collector in relation to goods that are precious stones; and
- (b) the entry indicates that the goods are to be entered for processing under customs control; and
- (c) the Collector is satisfied about the value of the goods and the duty payable in relation to their importation; and
- (d) the owner holds a warehouse licence which provides for the processing of precious stones under customs control,

the Collector shall pass the entry of the goods for processing under customs control.

(2) Where the entry of precious stones is passed for processing under customs control, the owner may deal with the goods subject to any direction in writing by the Collector, including directions —

- (a) in relation to the movement, storage, handling or security of the goods; and
- (b) requiring the owner to account for the quantity of goods entered for processing under customs control that are held from time to time.

(3) A precious stone entered for processing under customs control must not be exported unless —

- (a) the Collector has certified that the precious stone has been subject to significant processing under customs control; or
- (b) the precious stone has been subsequently entered for home consumption under section 4ACB.

Penalty: 20 penalty units.

(4) If a precious stone is exported in contravention of subsection 4ACA(3), the owner will be taken to have made a written request to the Collector under subsection 4ACB(2) immediately before that exportation.

(5) For the purposes of subsection 4ACA(3), the Collector must certify that a precious stone has been subject to significant processing under customs control if the Collector is satisfied that the value of the precious stone has increased by not less than 5% as a result of that processing.

Precious stones — converting processing under customs control entry to home consumption

4ACB. (1) Precious stones entered for processing under customs control may subsequently be entered for home consumption in accordance with this section.

(2) The Collector may, on request in writing by the owner of precious stones entered for processing under customs control —

- (a) revoke the entry for processing under customs control; and
- (b) pass the entry of the goods for home consumption under section 4AA.

(3) The Collector shall act under subsection 4ACB(2) in writing, whether by endorsing the former import entry for processing under customs control or otherwise.

(4) For the purposes of this Act, a request referred to in subsection 4ACB(2) shall be taken to be an import entry for the goods entered for home consumption.

(5) Where the entry of goods for home consumption is passed under section 4AA by virtue of this section, duty is payable in relation to the goods in accordance with section 2 at the rate applicable when the entry is passed.

(6) Despite paragraph 1C(a), sections 2A and 2B do not apply in relation to goods entered for home consumption under section 4AA by virtue of this section.

(7) The Collector may refuse to act under subsection 4ACB(2) if a subsisting question by the Collector in relation to the goods has not been answered in accordance with a requirement under section 4C.

Import entry clearance — deferral pending payment of duty

4AD. The Collector may defer passing —

- (a) an entry under section 4AA, including an entry so passed by virtue of section 4AC or 4ACB; or
- (b) an entry under section 4AB, 4ABA or 4ACA;

until the duty payable in relation to the goods has been paid, if the Collector believes on reasonable grounds that it is necessary to do to ensure the payment of duty.

Entries

4B. (1) The Collector may give directions with respect to the obtaining of entries for goods to be exported.

(2) An export entry referred to in subsection 4B(1) shall be in accordance with the prescribed form.

Persons making entries to answer questions

4C. (1) A person whose entry form is delivered to the Collector shall, if required by the Collector, answer questions relating to the goods referred to in the entry.

(2) A person who, without lawful excuse, contravenes or fails to comply with subsection 4C(1) is guilty of an offence.

Penalty: 20 penalty units.

Offence to make false, etc, statement

4D. (1) A person shall not make a statement or declaration or answer a question in or in connection with an entry that is false or misleading in a material particular.

(2) A person who contravenes or fails to comply with subsection 4D(1) is guilty of an offence and, in addition to any other penalty for an offence in relation to an entry, is liable to a penalty not exceeding 20 penalty units.

Production of invoices

4E. (1) The Collector may —

- (a) on the delivery to the Collector of an import entry; or
- (b) at any time after the delivery of an import entry and before the goods comprised in the entry have ceased to be subject to the control of the Collector,

require the importer to produce to him a genuine invoice for the goods comprised in the entry.

(2) Subject to subsection 4E(5), where a genuine invoice for goods is produced to the Collector in pursuance of a requirement under subsection 4E(1), the Collector shall mark the invoice, or cause the invoice to be marked, in the prescribed manner and return it to the importer.

(3) Where a genuine invoice produced under subsection 4E(1) relates to goods in addition to the goods in respect of which the requirement was made the Collector shall, in marking or causing to be marked the invoice, indicate that the mark relates to the particular goods in respect of which the requirement was made.

(4) Subject to subsection 4E(3), the marking of a genuine invoice in accordance with subsection 4E(2) relates to all the goods comprised in the invoice.

(5) Where, under subsection 4E(1), the importer produces to the Collector a genuine invoice for the goods, being an invoice which has previously been marked in relation to the goods in accordance with this section, the Collector is not required to mark the invoice or cause it to be marked again but shall again return the invoice to the importer.

(6) Where a requirement under subsection 4E(1) has been made on the delivery of an import entry and the requirement has not been complied with, the Collector shall not pass the entry unless —

- (a) the Collector is satisfied that the requirement cannot be complied with; and
- (b) in the case of goods on which duty is imposed according to value, the Collector is satisfied as to the value for duty of the goods.

....

(8) The importer who is required under subsection 4E(1) to produce a genuine invoice for goods, being a requirement made otherwise than on the delivery of an import entry in respect of the goods, shall not fail to comply with the requirement.

Penalty: 20 penalty units.

(9) A person who is required to produce a genuine invoice under subsection 4E(1) and who produces an invoice that is false or misleading in a material particular is guilty of an offence.

Penalty: 20 penalty units.

Warrant required for lading and unloading of goods

5. No goods shall be laden on board any ship or aircraft or unladen from any ship or aircraft until a warrant be issued by the Collector for the lading or unloading of such goods.

Customs control of goods

5A. (1) Goods are subject to the control of the Collector —

- (a) in the case of goods imported for home consumption — until the import entry for the goods is passed for home consumption under section 4AA;
- (aa) in the case of goods that are tobacco products imported for special warehousing —
 - (i) until the goods are exported; or
 - (ii) if, after being entered for special warehousing, they are entered for home consumption by virtue of section 4AC — until the subsequent entry for home consumption is passed under section 4AA;
- (aab) in the case of goods that are tobacco products imported as low duty cigarettes and tobacco —
 - (i) until the goods are exported; or
 - (ii) if, after being entered as low duty cigarettes and tobacco, they are entered for home consumption by virtue of section 4AAC — until the subsequent entry for home consumption is passed under section 4AA;
- (ab) in the case of goods that are precious stones imported for processing under customs control —
 - (i) until the goods are exported; or
 - (ii) if, after being entered for processing under customs control, they are entered for home consumption by virtue of section 4ACB — until the subsequent entry for home consumption is passed under section 4AA;
- (b) in the case of —
 - (i) goods that are postal articles - until the article is delivered to the addressee in the ordinary course of post; or
 - (ii) goods other than those referred to in paragraph 5A(1)(a) or 5A(1)(aa) or subparagraph 5A(1)(i) until they have passed out of an area set aside for inspection by Customs, whichever last occurs; and

- (c) in the case of goods for export —
 - (i) from the time an export entry is made; or
 - (ii) from the time the goods are brought to an appointed landing place for export,
 whichever first occurs, until they are laden on board a ship or aircraft;
- (d) in the case of goods imported for home consumption for re-sale only — until the goods are re-sold or destroyed.

.....

(3) All goods on board any ship or aircraft from parts beyond the seas shall be subject to the control of the Collector whilst the ship or aircraft is within the limits of Norfolk Island.

(3A) The control of the Collector especially includes the right of the Collector to examine all goods subject to such control.

(4) Goods subject to the control of the Collector shall not be moved, altered or interfered with, except by authority of the Collector and in accordance with the provisions of this Act.

(5) The Administrator may by notice published in the Gazette appoint any place to be a landing place for the purposes of this section.

Goods imported for home consumption for re-sale and entered for resale

5AB. (1) Goods imported for home consumption for re-sale must not be —

- (a) disposed of by means of being given away or donated to any person or body other than a body or organisation referred to in subsection 2(2);
- (b) disposed of by means of being destroyed unless under customs supervision if damaged or unsaleable; or
- (c) used or consumed other than by a bona fide purchaser, for value unless the disposal is declared to the Collector and duty is paid on the goods within 10 days of disposal.

(2) Where goods are declared under subsection (1), the duty payable shall be the duty that would have been paid had the goods not been entered for home consumption for re-sale plus interest at the rate of 12% per annum from the date of entry until the date of declaration under subsection (1).

(3) A person who fails to declare the disposal of goods in accordance with subsection (1) commits an offence.

Penalty — 10 penalty units.

Goods the importation of which is prohibited absolutely

5B. A person shall not import into Norfolk Island goods specified in the Second Schedule.

Penalty: 20 penalty units.

Goods which may be imported only with permission

5C. (1) A person shall not import into Norfolk Island goods specified in the Third Schedule unless permission in writing to import the goods has been granted by the Administrator.

Penalty: 20 penalty units.

(2) The Administrator may only grant permission under subsection 5C(1) for the importation by a person of goods specified in item 4 of the third schedule for the purpose of allowing the person to participate in a shooting competition approved by the Minister.

Application for approval to import buses

5CA. (1) Before a bus or other motor vehicle designed principally for the carriage of passengers may be imported the person proposing to do so must make application to the Collector providing with the application —

- (a) documentation satisfactory to the Collector stating its length, width, height and kerb weight; and
- (b) an undertaking by the applicant that if as imported the vehicle exceeds the measurements described in Item 6 of Schedule 2, the applicant will at the applicant's expense forthwith export it off Norfolk Island.

(2) If the Collector is satisfied that the vehicle described in the application made under subsection 5CA(1) will not exceed any of the measurements in Item 6 of Schedule 2, he shall issue an approval for its importation and may impose such conditions on the approval as he considers reasonable to ensure that after the vehicle is imported it complies with the specifications in the application and if it does not that it will be exported.

(3) Where approval granted to a person under this section is subject to a condition or requirement to be complied with by that person after the importation of the goods, that person must comply with the condition or requirement.

(4) In this section "*kerb weight*" means the weight of the vehicle including its normal internal fittings and including its full capacity of fuel and oil and the driver.

Conditional permission to import goods

5D. (1) The Administrator, in granting permission to import goods specified in the Third Schedule, may provide that the permission so granted is subject to such conditions or requirements as the Administrator thinks fit, being conditions or requirements to be complied with by the person to whom the permission is granted either before or after the importation of the goods.

(2) Where permission granted to a person under this section is subject to a condition or requirement to be complied with by that person after the importation of the goods, that person shall comply with the condition or requirement.

Penalty: 20 penalty units.

Forfeiture of prohibited imports

5E. Where —

- (a) goods are imported into Norfolk Island in contravention of section 5B or section 5C; or
- (b) goods are imported into Norfolk Island in accordance with permission granted under section 5C that is subject to a condition or requirement to be complied with by the person to whom the permission is granted and that person fails to comply with that condition or requirement,

the goods shall be forfeited to the Administration

Working days and hours of Customs

5F. (1) The working days and hours of the Customs shall be as prescribed.

(2) No person shall, without reasonable cause —

- (a) receive, load, work on or discharge cargo;
- (b) cause or permit passengers or crew to disembark or embark,

from or on a ship or aircraft except during the prescribed working hours of the Customs unless the Collector has authorised an officer to be in attendance at that ship or aircraft outside those hours.

Penalty: 10 penalty units.

Charges for work outside prescribed hours of Customs

5G. (1) Where, by reason of —

- (a) the receiving, loading, working on, or discharging of cargo;
- (b) the disembarking or embarking of passengers or crew,

from or on a ship or aircraft, an officer attends at that ship or aircraft outside the prescribed working hours of the Customs, the owner of that ship or aircraft shall pay to the Collector in respect of the attendance of that officer an amount calculated in the prescribed manner.

(2) In subsection 5G(1) “owner”, in respect of a ship or aircraft, includes —

- (a) its charterer; and
- (b) a person apparently acting on behalf of its owner or charterer; and
- (c) in the case of —
 - (i) a ship - its master; or
 - (ii) an aircraft - its pilot.

List of goods to be delivered to Collector

6. Before any ship or aircraft is cleared outwards the master or pilot thereof shall deliver to the Collector a list in duplicate of the goods on board such ship or aircraft. The Collector shall then return one copy to the master or pilot with a certificate of clearance attached.

Warehouse licences-regulations

7. (1) The Regulations may make provision in relation to warehouse licences and warehouses.

(2) Without limiting the generality of subsection 7(1), the Regulations may make provision in relation to—

- (a) the classes of licences that may be granted under section 8A, including classes identified by reference to particular kinds of—
 - (i) premises;
 - (ii) goods; or
 - (iii) activities in relation to goods;
- (b) the duration and renewal of licences;

- (c) the fees payable in relation to licences, including—
 - (i) application fees;
 - (ii) renewal fees; or
 - (iii) fees payable at rates ascertained in accordance with the Regulations;
- (d) the making of applications for licences and the payment of fees in relation to licences; and
- (e) the conduct of activities in, or in relation to, warehouses.

Warehouse licences — applications

- 8. (1)** An application for a warehouse licence shall—
- (a) be in writing given to the Collector;
 - (b) specify the class of licence sought;
 - (c) set out particulars of—
 - (i) the premises to which the application relates;
 - (ii) the security arrangements for the premises; and
 - (iii) the kinds of goods to be held in the premises, if licensed;
 - (d) identify any associate of the applicant who would participate in the management or control of the premises, if licensed;
 - (e) be accompanied by the appropriate fee or fees payable in relation to the class of licence sought; and
 - (f) comply with any requirement set out in the Regulations.

(2) For the purpose of determining an application, the Collector may require an applicant to provide further particulars in relation to the application, by notice in writing given to the applicant.

Warehouse licences — determination of applications

- 8A. (1)** The Collector may, on application in accordance with section 8 —
- (a) grant to the applicant a warehouse licence of the class sought in the application; or
 - (b) refuse to grant a warehouse licence to the applicant.

(2) The Collector shall refuse to grant a warehouse licence to an applicant if the Collector believes on reasonable grounds that—

- (a) the applicant is not a fit and proper person to hold a licence;
- (b) an associate of the applicant who would participate in the management or control of the warehouse is not a fit and proper person to do so; or
- (c) the security of the premises to which the application relates is not adequate, particularly having regard to—
 - (i) the nature of the premises;
 - (ii) the nature, quantity or value of goods to be kept in the premises, if licensed; and
 - (iii) the security arrangements proposed for the premises, if licensed.

(3) The matters to which the Collector may have regard in determining whether a person is a fit and proper person for the purposes of paragraph 8A(2)(a) or 8A(2)(b) include but are not limited to the following:

- (a) any conviction of the person for an offence against this Act committed within the 10 years immediately before the making of the application;
- (b) any conviction of the person for an offence against another law, whether in force in Norfolk Island or elsewhere, being an offence committed within the 10 years immediately before the making of the application that was punishable —
 - (i) in the case of a natural person — by a term of imprisonment of at least 1 year; and
 - (ii) in the case of a company — by a fine of at least \$5,000;
- (c) any conviction of an associate of the person who would participate in the management or control of the premises, being an offence of the kind referred to in paragraph 8A(3)(a) or 8A(3)(b);
- (d) any misleading statement made by or on behalf of the person in connection with the application;
- (e) any statement made by or on behalf of the person in connection with the application which the person knew to be false;
- (f) in the case of a natural person — whether the person is an undischarged bankrupt;
- (g) in the case of a company — whether —
 - (i) a receiver has been appointed in respect of any part of the property of the company;
 - (ii) the company has been placed under official management; or
 - (iii) the company is being wound up.

Warehouse licences — conditions

8B. (1) Subject to this section, a warehouse licence is subject to any condition specified by the Collector in the licence.

(2) The conditions to which a warehouse licence may be subject are conditions which the Collector believes on reasonable grounds to be necessary for the purpose of ensuring compliance with this Act, including conditions in relation to —

- (a) the goods or classes of goods that may be held in the warehouse; and
- (b) the operations that may be performed on, or in relation to, the goods while held in the warehouse.

(3) The Collector may vary a licence by —

- (a) subjecting it to a condition or a further condition; or
- (b) varying or revoking a condition to which is subject.

(4) A variation of a licence takes effect —

- (a) on the day on which the Collector gives notice in writing of the variation to the licensee; or
- (b) if a later date of effect is specified in the notice — on that later day.

Warehouse licences — duration and renewal

8C. (1) Subject to sections 8D and 8F, a warehouse licence remains in force for the period ascertained in accordance with the regulations.

(2) Subject to subsection 8C(3) and the regulations, the Collector shall renew a licence if, within the 30 days before it expires, the licensee gives the Collector —

- (a) an application in writing for its renewal; and
- (b) the appropriate fee or fees payable in relation to the renewal.

(3) The Collector may refuse to renew a licence if satisfied that a ground for the revocation of the licence exists, or would exist if it were to be renewed.

Warehouse licences — suspension

8D. (1) The Collector may, in writing, suspend a warehouse licence for a period not exceeding 28 days if the Collector believes on reasonable grounds that —

- (a) a ground for its revocation may exist; and
- (b) the suspension is necessary for the purpose of ensuring compliance with this Act.

(2) A suspension of a warehouse licence takes effect on —

- (a) the day on which the Collector gives notice in writing of the suspension to the licensee; or
- (b) if a later date of effect is specified in the notice — on that later day.

(3) A notice under subsection 8D(2) shall specify the period of the suspension and indicate that —

- (a) the Collector proposes to consider the revocation of the licence on the ground set out in the notice; and
- (b) for that purpose, will have regard to any representation made to the Collector in writing within 7 days after the date of the notice.

Warehouse licences — effect of suspension

8E. (1) While a licence is suspended, a person shall not use the premises to which the licence relates as a warehouse.

Penalty: 20 penalty units.

(2) Subsection 8E(1) does not apply to any use required or permitted by a Customs officer under subsection 8E(3).

(3) While a licence is suspended in respect of particular premises, a Customs officer may, for the purposes of the Act —

- (a) permit goods to be placed in the premises;
- (b) permit a process to be carried out in the premises;
- (c) permit the removal of goods from the premises;
- (d) require the owner of goods in the premises to move them to a warehouse or other place specified in the notice; or
- (e) take such control of the premises or the goods therein as the officer believes on reasonable grounds to be necessary for the purpose of ensuring compliance with this Act.

(4) A requirement under paragraph 8E(3)(d) shall be given in writing.

(5) A person shall not contravene a requirement under paragraph 8E(3)(d).

Penalty for a contravention of subsection 8E(5): 20 penalty units.

Warehouse licences — revocation

8F. (1) The Collector may, in writing, revoke a warehouse licence if the Collector believes on reasonable grounds that —

- (a) a condition to which the licence is subject has been contravened;
- (b) a fee payable in relation to the licence is overdue for payment by at least 28 days;
- (c) the licensee is no longer a fit and proper person to hold the licence;
- (d) an associate of the licensee who participates in the management or control of the warehouse is not a fit and proper person to do so;
- (e) the security of the premises is no longer adequate; or
- (f) revocation is otherwise necessary for the purpose of ensuring compliance with this Act.

(2) The matters to which the Collector may have regard in determining whether a person is a fit and proper person for the purposes of paragraph 8F(1)(c) or 8F(1)(d) include matters of the kind referred to in subsection 8A(3) which occur while the licence is in force, or in connection with the licence.

(3) The Collector shall not revoke a licence without —

- (a) giving the licensee written notice of the proposed revocation, inviting the licensee to make any representation to the Collector within 7 days after the date of the notice; and
- (b) having regard to any representation made within the 7 days, or within such further period as the Collector allows, whether before or after the 7 days expire.

(4) A revocation of a licence takes effect —

- (a) on the day on which the Collector gives notice in writing of the revocation to the licensee; or
- (b) if a later date of effect is specified in the notice — on that later date.

Warehouse licences — effect of revocation

8G. (1) Where a licence in respect of premises is revoked, the Collector may require the owner of goods in the premises —

- (a) to deliver to the Collector an import entry or export entry, as appropriate, in respect of the goods; or
- (b) to move the goods to a warehouse, or other place, specified by the Collector;

within the period specified in the requirement.

(2) The period specified in the requirement shall be at least 14 days commencing on the date on which the requirement is made.

(3) A requirement under subsection 8G(1) shall be made —

- (a) by notice in writing given to the owner; or
- (b) if the Collector believes on reasonable grounds that it is not practicable to give a notice in writing to the owner—by notice published in the Gazette.

(4) If an owner of goods fails to comply with a requirement under subsection 8G(2) within the period specified therein, or within such further period as the Collector allows in writing (whether before or after the first-mentioned period expires), the goods are forfeited to the Administration and shall be sold.

(5) The owner of goods sold under subsection 8G(4) is entitled to the proceeds of the sale, less the amount of —

- (a) any duty payable in relation to the goods; and
- (b) the costs reasonably incurred by the Administration in connection with the sale.

Warehouse licences — costs of suspension or revocation

8H. (1) Where a licence for premises is suspended or revoked, the Collector may require the licensee, or former licensee, to pay to the Administration the amount of the costs reasonably incurred by the Administration in connection with the suspension or revocation.

(2) For the purpose of subsection 8H(1), the costs to which the Collector may have regard include costs in relation to—

- (a) the supervision of activities concerning the premises;
- (b) the stocktaking of goods and reconciliation of the books and records relating to the goods; and
- (c) the removal of goods from the premises (except where the costs are recovered from the owner);

in connection with the suspension or revocation.

(3) A requirement under this section shall be given in writing.

Warehouse licences — obligations of licensees

8J. (1) A warehouse licensee shall —

- (a) stack and arrange goods in the warehouse so that Customs officers have reasonable access to, and are able to examine, the goods;
- (b) provide Customs officers with adequate space and facilities for the examination of goods in the warehouse and with devices for accurately measuring and weighing the goods;
- (c) if required by the Collector, provide —
 - (i) adequate office space, furniture and facilities (including telephone and fax facilities) for official use by Customs officers performing duties at the warehouse; and
 - (ii) sufficient labour and materials for use by Customs officers in dealing with goods in the warehouse for the purposes of this Act.

Penalty: 20 penalty units.

(2) A requirement under paragraph 8J(1)(c) shall be given in writing.

Warehouses — Customs usage

8K. (1) The Customs may make or permit such use of a warehouse as is necessary for the purposes of this Act, including, in particular, the storage and handling of —

- (a) goods that are subject to the control of the Collector; or
- (b) other goods on which duty payable has not been paid.

(2) The Collector may require an importer of goods referred to in subsection 8K(1) to move the goods to a specified warehouse.

(3) A requirement under subsection 8K(2) shall be given in writing.

(4) A person shall not contravene a requirement under subsection 8K(2).

Penalty: 20 penalty units.

(5) Where a person contravenes a requirement under subsection 8K(2) —

- (a) the Collector may arrange for the goods to be moved to the warehouse; and
- (b) require the person to pay to the Administration the amount of the costs reasonably incurred by the Administration in connection with the removal.

(6) A person shall not, without the Collector's permission in writing —

- (a) place goods in a warehouse;
- (b) remove goods from a warehouse; or
- (c) handle, alter or interfere with goods in a warehouse.

Penalty for a contravention of subsection 8K(6): 20 penalty units.

Warehouses — Customs right of access

8L. For the purposes of this Act, a Customs officer may —

- (a) at any time; and
- (b) with such assistance, and by such force, as is necessary and reasonable;

enter a warehouse and examine the goods therein.

Warehouses — unclaimed goods

8M. (1) The Collector may sell unclaimed goods that are held in a warehouse.

(2) The owner of goods sold under subsection 8M(1) is entitled to the proceeds of the sale, less the amount of —

- (a) any duty payable in relation to the goods; and
- (b) the costs reasonably incurred by the Administration in connection with the sale.

(3) For the purposes of subsection 8M(1), goods shall be taken to be unclaimed if any charge in respect of their warehousing is overdue for payment —

- (a) if the goods are baggage of a passenger or member of the crew of a ship or aircraft — by at least 30 days; and
- (b) in any other case — by at least 6 months.

- (4) In subsection 8M(3) —
 “member of the crew” includes —
- (a) in relation to a ship — the master, a mate and an engineer; and
 - (b) in relation to an aircraft — the pilot.

Service of notices on warehouse licensees

8N. (1) A document required or permitted to be given to a warehouse licensee under this Act shall be taken to have been given to the licensee if it is given to a person whom the Collector believes on reasonable grounds to be an associate of the licensee who participates in the management or control of the warehouse.

(2) Subsection 8N(1) shall not be taken to limit the operation of section 20E of the *Interpretation Act 1979* in relation to the service of such a document.

- (3)** In this section —
- (a) a reference to a licensee shall be read as including a reference to a former licensee; and
 - (b) a reference to an associate, in relation to a former licensee, shall be read as including a reference to an associate of the former licensee who participated in the management or control of the premises on behalf of the former licensee.

NB the next section is 8P

Obstructing Customs

8P. A person shall not, without reasonable excuse, obstruct or hinder the Collector or a Customs officer in the exercise of a power or the performance of a function under this Act.

Penalty: 20 penalty units.

Recovering fees and charges

8Q. A fee or other amount payable under this Act to the Administration is a debt due to the Administration and may be recovered in a court of competent jurisdiction.

Power of Collector to weigh or measure goods

9. The Collector shall have power to weigh or measure any goods, and shall enter particulars of such weight or measurement in a book to be kept for that purpose, and duties shall be paid on the quantities so ascertained.

Goods may be examined by Collector

10. (1) The Collector, or any person authorised by him in that behalf, may at any time open and examine, subject to subsection 10(2), any packages of goods that are subject to the control of the Collector in accordance with section 5A.

(2) Where goods in a package referred to in subsection 10(1) are prescribed postal articles, the Collector shall not open and examine or cause to be opened and examined a package until the Collector has —

- (a) taken reasonable steps to notify the addressee of the Collector’s intention to open and examine or cause to be opened and examined the prescribed postal article; and

- (b) specified in the notice referred to in paragraph 10(2)(a) a reasonable period during which the addressee may indicate to the Collector that the addressee will attend at the opening and examination of the prescribed postal article at a time to be nominated by the Collector.

Collector may board ship or aircraft

11. The Collector, or any person authorised by him, in that behalf, may board any ship or aircraft arriving at Norfolk Island, and stay on board until all the goods have been duly discharged, and shall have access to all parts of the ship or aircraft.

No claim for compensation for loss

11A. (1) The Administration, the Administrator, the Collector, or any person authorised by the Collector in pursuance of this Act to do any act or thing, shall not be liable for the loss of or any damage occasioned to, any goods subject to the control of the Collector, except by the neglect or wilful act of the Administrator, Collector or person, as the case may be.

(2) Where the Administration, the Administrator, the Collector or a person authorised by the Collector in pursuance of this Act does an act or makes an omission in good faith —

- (a) in the exercise or purported exercise of a power; or
- (b) in the performance or purported performance of a function,

under this Act, no action, claim or demand, either civil or criminal, in respect of that act or omission lies, or shall be commenced or allowed, against the Administration, the Administrator, the Collector or the authorised person.

....

Goods on which drawback allowed

13. (1) Drawback of import duty shall, subject to this Act, be allowed on the exportation of imported goods other than —

- (a) goods, which in the Collector's opinion, are being exported solely or substantially for the purpose of taking advantage of an alteration of section 2, 2A, 2B or 2C or Schedule 1; or
- (b) goods that have, after importation, been —
 - (i) sold; or
 - (ii) used otherwise than for the purpose of being inspected or exhibited.

(2) Where imported goods are used in the manufacture, in Norfolk Island, of other goods, drawback of import duty shall, subject to this Act, be allowed, on the exportation of the manufactured goods, in respect of the import duty paid on the imported goods.

(3) Imported goods shall be deemed not to have been used for the purposes of paragraph 13(1)(b) if they have only been —

- (a) subjected to a process of treatment; or
- (b) used in the manufacture of other goods.

(4) This section does not apply in respect of duty paid or payable under sections 2BA or 2BAA.

Conditions for allowance of drawback

13A. Drawback of import duty shall not be allowed on the exportation of goods unless —

- (a) import duty amounting to not less than the amount applicable under subparagraph 2A(1)(d)(i) was paid —
 - (i) in the case of goods in respect of which drawback may be allowed under subsection 13(1) in respect of the goods; or
 - (ii) in the case of manufactured goods in the manufacture of which imported goods were used - in respect of the imported goods used in the manufacture of the manufactured goods;
- (b) the goods were produced to the Collector for examination, and were examined by him, before being exported;
- (c) the goods were exported —
 - (i) in the original packages in which the goods were packed when the goods were imported; or
 - (ii) in packages into which the goods were packed in accordance with section 13B;
- (d) the provisions of section 13D have been complied with; and
- (e) a claim for drawback is duly made.

Goods not exported in original packages

13B. Where goods under drawback are not being exported in the original packages in which they were packed when imported, the goods shall be packed in the presence of the Collector into the packages in which they are intended to be exported, the goods shall be secured to the satisfaction of the Collector and a distinctive mark or label shall be placed on each of the packages in the presence of the Collector.

Collector may re-examine goods

13C. Where the Collector considers it desirable so to do, he may cause goods which he has examined in accordance with paragraph 13A(b) to be re-opened and re-examined and, in that event, the goods shall be unpacked and re-packed by, or at the expense of, the exporter.

Claimant to facilitate examination, etc

13D. A person intending to claim drawback on the exportation of goods shall, by all reasonable means, facilitate the examination or re-examination of the goods by the Collector, the taking of a correct account of the goods by the Collector and the supervision, by the Collector, of the packing of the goods.

Drawback claim

13E. (1) A claim for drawback of any import duty shall be made by furnishing to the Collector a drawback claim in accordance with a form approved by the Collector.

(2) A claim for drawback shall be deemed not to have been made for the purposes of subsection 13E(1) if the drawback claim furnished to the Collector in accordance with that subsection does not have endorsed on it a statement, made by the person claiming drawback, setting out —

- (a) that the goods in respect of which the drawback is claimed have been exported;

- (b) that to the best of the knowledge, information and belief of that person those goods have not been and are not intended to be, re-landed in Norfolk Island; and
- (c) that that person was, at the time the goods were exported, entitled to drawback on the exportation of those goods.

Time by which claim is to be made

13F. Drawback of import duty paid in respect of goods is not payable, except with the consent of the Administrator, unless the drawback claim is furnished to the Collector with 6 months after the exportation of the goods.

Exporter to pay for inspection, etc, of goods

13G. Where an exporter requests that the services of the Collector be made available for the purposes of inspecting or examining goods, or supervising an operation in relation to goods, for exportation under drawback, the exporter shall pay to the Collector the cost of his services as assessed by the Collector.

Returns

14. The Collector shall forward to the Administrator a monthly statement showing full particulars of all moneys collected by him.

Statistical register and quarterly return by Collector

15. The Collector shall keep a statistical register of all imports and exports and shall forward a quarterly return of the same to the Administrator.

Manufacture of tobacco, etc

16. The manufacture on Norfolk Island of tobacco, cigars, cigarettes and snuff is prohibited, except —

- (a) by a person who has received the written permission of the Commonwealth Minister; and
- (b) in accordance with the regulations.

Collection of duties, etc

17. Duty on goods, and other amounts payable to the Collector under this Act, shall be —

- (a) collected by the Collector at the Customs Office, Norfolk Island; and
- (b) deemed to be a debt due to the Collector recoverable by him in a Court of competent jurisdiction.

....

Smuggling

- 19.**
- (1) No person shall smuggle any goods.
 - (2) No person shall unlawfully convey or have in his possession —
 - (a) smuggled goods;
 - (b) goods specified in the Second Schedule;
 - (c) goods specified in the Third Schedule unless permission in writing to import the goods has been granted by the Administrator.

Penalty: 20 penalty units.

Forfeited goods

- 19A.** (1) Smuggled goods shall be forfeited to the Administration.

(2) Where goods are forfeited under this Act the forfeiture shall extend to the forfeiture of the package in which the goods are contained and to all other goods packed or contained in that package.

(3) All penalties shall be in addition to any forfeiture.

Persons may be required to leave ship

19B. (1) A visitor to a ship from parts beyond the seas, shall, when requested to do so by the Collector or an officer, return to the shore.

Penalty: 10 penalty units.

(2) The Collector or a person authorised by him in that behalf may question a person on board a ship, boat or aircraft or who may have landed from or disembarked from a ship, boat or aircraft as to whether the person has any dutiable goods or prohibited goods on his person or in his possession or in his baggage and the person shall not refuse to reply.

(3) A person who, without lawful excuse —

(a) contravenes or fails to comply with subsection 19B(2); or

(b) makes a statement that is false or misleading in a material particular,

is guilty of an offence.

Penalty: 10 penalty units.

Suspected person may be detained, etc

19C. (1) Where an officer of the Customs or a member of the Police Force believes on reasonable grounds that a person is unlawfully carrying or has goods subject to the control of the Customs or prohibited goods secreted about him the officer of Customs or member of the Police Force may, subject to this section, detain and search the suspected person.

(2) Before the person referred to in subsection 19C(1) is searched the person may require to be taken before a Magistrate or the Collector.

(3) The Magistrate or the Collector may order the suspected person to be searched or may discharge the person without search.

(4) A female shall only be searched by a female searcher appointed by the Magistrate or the Collector.

Penalties

20. (1) A person who fails to comply with a provision of this Act commits an offence against this Act.

(2) An offence against this Act for which no other penalty is prescribed is punishable on conviction by a fine not exceeding 20 penalty units.

Penalties recoverable

21. All penalties imposed under this Act shall be recoverable by distress, levy, and sale of the goods and chattels of the defendant, and in default of sufficient distress the defendant may be imprisoned for any term not exceeding 3 months.

....

Regulations

23. (1) The Administrator may make Regulations, not inconsistent with this Act, prescribing matters —

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

(2) Without limiting the generality of subsection 23(1), the Regulations may prescribe —

- (a) conditions relating to ships, boats or aircraft from parts beyond the seas in respect of cargo or goods or crew, passengers or visitors to ships, boats or aircraft; and
 - (b) penalties not exceeding 10 penalty units for a contravention or breach of the Regulations.
-

SCHEDULE 1 Section 2
RATE OF DUTY ON GOODS FOR HOME CONSUMPTION

| Item No | Column 1 Description | Column 2 Rate of Duty |
|---------|--|--|
| 1 | All goods not included in any succeeding Items being – (a) valued at less than \$100,000 (b) valued at \$100,000 or more | 18% 12% |
| 2 | Goods being — (a) food or foodstuffs for human consumption; or (b) goods used in the preparation of, or as ingredients in, food or foodstuffs for human consumption, including confectionery and beverages other than liquor but not including — (c) live animals or birds; or (d) goods primarily or principally used as fodder or food for animals, birds or fish | 6% |
| 2A | Seed potatoes | 6% |
| 3 | Butane gas | 6% |
| 4 | Fuel (other than butane gas) | 10% |
| 5 | Tobacco products including cigarettes | 1,000% |
| 5A | Cigars | 120% |
| 6 | Beer Wine Spirits | 20% 25% 30% |
| 7 | Motor cycles | 15% |
| 8 | Motor vehicles (other than motor vehicle referred to in Item 7) | 15% or \$1,000 whichever is the greater |

For the purpose of this schedule where goods are composed of materials included in one, 2 or more items they shall be deemed to be composed of the material included in the item attracting the higher rate of duty.

SCHEDULE 2

Sections 5B and 19

GOODS THE IMPORTATION OF WHICH IS PROHIBITED ABSOLUTELY

| Item No. | Description of goods |
|----------|---|
| 1 | Caravans |
| 2 | Trailers designed or equipped for use as living quarters |
| 3 | Motor vehicles designed or equipped for use as living quarters |
| 4 | Swordsticks and other weapons capable of being concealed about the person and which, in the opinion of the Administrator, are of a dangerous character and a menace to the community |
| 5 | Any firearm the possession or use of which is absolutely prohibited under the provisions of the <i>Firearms and Prohibited Weapons Act 1997</i> |
| 6 | Any bus or other motor vehicle designed or intended to be used principally for carrying passengers which exceeds one or more of the dimensions, capacity, or weight permitted for registration under the <i>Traffic Act 2010</i> and regulations. |

SCHEDULE 3

Sections 5C and 19

GOODS THE IMPORTATION OF WHICH IS PROHIBITED UNLESS THE PERMISSION IN WRITING OF THE ADMINISTRATOR TO IMPORT THE GOODS HAS BEEN GRANTED

| Item No | Description of Goods |
|---------|--|
| 1 | Pistols and revolvers of all kinds and other firearms capable of being concealed about the person. |
| 2 | Ammunition for use in a firearm referred to in item 1. |
| 3 | Firearms or other guns intended for the discharge of drugs, gas or noxious or irritant liquids, or objects containing such substances. |
| 4 | A firearm which is mentioned in the Schedule to the <i>Firearms and Prohibited Weapons Act 1997</i> , and for which a licence or permit to use and possess such firearm may be obtained. |
| | |
| 6 | Ultralight and Microlight Aircraft (assembled or in kit form) |

NOTES

The *Customs Act 1913* as shown in this consolidation comprises Act No. 11 of 1913 and amendments as indicated in the Tables below.

| Enactment | Number and year | Date of commencement | Application saving or transitional provision |
|--|------------------------|-----------------------------|---|
| <i>Customs Act 1913</i> | 11, 1913 | 24.12.13 | |
| <i>Customs Act 1929</i> | 5, 1929 | 13.7.29 | |
| <i>Customs Act 1932</i> | 2, 1932 | 25.8.32 | |
| <i>Customs Act 1933</i> | 1, 1933 | 29.8.33 | |
| <i>Customs Act 1934</i> | 7, 1934 | 28.6.34 | |
| <i>Customs Act (No. 2) 1934</i> | 16, 1934 | 5.1.35 | |
| <i>Administration Act 1936</i> | 14, 1936 | 16.12.36 | |
| <i>Customs Act 1954</i> | 11, 1954 | 30.11.54 | |
| <i>Customs Act 1955</i> | 3, 1955 | 9.4.55 | |
| <i>Customs Act 1956</i> | 3, 1956 | 22.1.57 | 4 |
| <i>Customs Act 1958</i> | 8, 1958 | 22.1.59 | |
| <i>Customs Act 1961</i> | 1, 1961 | 30.3.61 | 4 |
| <i>Amendments Incorporation Act 1963</i> | 2, 1963 | 28.3.63 | |
| <i>Customs Act 1963</i> | 3, 1963 | 1.7.63 | 3 |
| <i>Ordinances Revision Act 1964</i> | 6, 1964 | 30.6.64 | |
| <i>Customs Act 1965</i> | 2, 1965 | 28.10.65 | |
| <i>Customs Act 1970</i> | 3, 1970 | 21.5.70 | |
| <i>Customs Act 1971</i> | 2, 1971 | 27.5.71 | 3 |
| <i>Customs Act 1973</i> | 1, 1973 | 22.2.73 | 3 |

| Enactment | Number and year | Date of commencement | Application saving or transitional provision |
|---|------------------------|--|---|
| <i>Customs Act (No. 2) 1973</i> | 4, 1973 | 12.9.73 | 3 |
| <i>Ordinances Citation Act 1976</i> | 11, 1976 | 25.11.76 | |
| <i>Customs (Amendment) Act 1977</i> | 3, 1977 | 1.7.77 | |
| <i>Customs (Amendment) Act (No 2) 1977</i> | 7, 1977 | 27.9.77 | |
| <i>Customs (Amendment) Act (No. 3) 1977</i> | 8, 1977 | 1.12.77 | |
| <i>Customs (Amendment) Act 1979</i> | 4, 1979 | 7.6.79 | |
| <i>Ordinances Revision Act 1979</i> | 13, 1979 | 7.8.79 | 5 |
| <i>Customs (Amendment) Act 1980</i> | 10, 1980 | 5.6.80 | 5 |
| <i>Customs (Amendment) Act 1981</i> | 24, 1981 | section 11 - 15.10.81: remainder 30.12.81 | |
| <i>Customs (Amendment) Act 1982</i> | 9, 1982 | 17.6.82 | 9 |
| <i>Customs (Amendment) Act 1983</i> | 16, 1983 | 7.11.83 | |
| <i>Customs (Amendment No. 2) Act 1983</i> | 21, 1983 | 6.7.83 | |
| <i>Customs (Amendment) Act 1984</i> | 8, 1984 | 24.5.84 | |
| [previously consolidated as at 20 May 1985 incorporating above amendments] | | | |
| <i>Statute Law (Miscellaneous Provisions) (No. 2) Act 1986</i> | 33, 1986 | 6.11.86 | |
| <i>Customs (Amendment) Act 1986</i> | 36, 1986 | 4.12.86 | 17 |
| <i>Customs Regulations 1986 [amendments made under subsection 2A(3) of Act]</i> | Regs 10, 1986 | 4.12.86 | |
| [previously consolidated as at 4 December 1986 incorporating above amendments] | | | |

| Enactment | Number and year | Date of commencement | Application saving or transitional provision |
|---|------------------------|------------------------------|---|
| <i>Customs Amendment Act 1987</i> | 16, 1987 | 22.10.87 | |
| <i>Customs Amendment Act 1989</i> | 10, 1989 | 10.8.89 | |
| <i>Customs Amendment Act 1993</i> | 11, 1993 | 18.6.93 | |
| <i>Customs (Rate of Duty) Amendment Act 1994</i> | 8, 1994 | 24.3.94 | |
| <i>Customs Amendment Act 1996</i> | 17, 1996 | 26.7.96 | |
| <i>Customs Amendment Act 1996</i> | 1, 1997 | 23.1.97 | |
| <i>Customs Amendment Act 1997</i> | 6, 1997 | 10.4.97 | 16 & 17 |
| <i>Customs Amendment Act 1998</i> | 16, 1998 | 27.8.98 | |
| <i>Customs Amendment (No. 2) Act 1999</i> | 11, 1999 | 1.7.99 | |
| <i>Customs Amendment Act 1999</i> | 16, 1999 | 26.4.99 | 5 |
| <i>Statutes (Fees Remission) Act 1999</i> | 23, 1999 | 28.10.99 | 3 |
| <i>Customs Amendment Act 2000</i> | 5, 2000 | 23.3.00 | |
| [previously consolidated as at 6 April 2002 incorporating above amendments] | | | |
| <i>Statute Amendment (Miscellaneous Provisions) Act 2000</i> | 4, 2001 | Part 1, 2, 3 comm. 2.3.01 | |
| <i>Customs (Vehicle Size Limits) Amendment Act 2001</i> | 14, 2001 | 1.6.01 | |
| [previously consolidated as at 3 July 2002] | | | |
| <i>Customs (Cigarettes and Tobacco) Amendment Act 2002</i> | 4, 2002 | 27.8.02 | |
| <i>Customs Amendment Act 2003</i> | 12, 2003 | 1.8.03 | |
| <i>Customs Amendment (Fuel) Act 2003</i> | 13, 2003 | 16.4.03 | |
| <i>Customs Amendment (No. 2) Act 2003</i> | 16, 2003 | 18.6.03 | |
| [previously consolidated as at 17 August 2003] | | | |
| <i>Customs Amendment Act 2004</i> | 8, 2004 | 4.6.04 | |

| Enactment | Number and year | Date of commencement | Application saving or transitional provision |
|---|-----------------|----------------------|--|
| [previously consolidated as at 3 June 2006] | | | |
| <i>Customs (Amendment) Act 2007</i> | 6, 2007 | 2.4.07 | |
| [previously consolidated as at 7 May 2007] | | | |
| <i>Customs (Amendment) Act 2008</i> | 14, 2008 | 27.6.08 | |
| [previously consolidated as at 1 July 2008] | | | |
| <i>Customs (Amendment) Act 2011</i> | 15, 2011 | 21.10.11 | |
| <i>Customs (Amendment No. 2) Act 2011</i> | 16, 2011 | 1.11.11 | |
| [previously consolidated as at 1 November 2011] | | | |
| <i>Interpretation (Amendment) Act 2012</i> | 14, 2012 | 28.12.12 | |
| <i>[to substitute throughout — Commonwealth Minister for Minister; and to substitute Minister for executive member]</i> | | | |
| [previously consolidated as at 26 March 2013] | | | |
| <i>Customs (Amendment) Act 2012</i> | 8, 2013 | 21.5.13 | |
| [previously consolidated as at 27 May 2013] | | | |
| <i>Customs (Amendment) Act 2013</i> | 2, 2014 | 21.3.14 | |

Table of Amendments

ad = added or inserted or am = amended rep = repealed rs = repealed and substituted

| Provisions affected | How affected |
|---------------------|---|
| 1 | am 2, 1963; 6, 1964; 2, 1965; 3, 1970; 2, 1971; 1, 1973; 4, 1973; 11, 1976 |
| 1A | ad 11, 1954 am 2, 1965; 24, 1981; 9, 1982; 16, 1983; 21, 1983; 36, 1986; 16, 1987; 17, 1996; 6, 1997; 4, 2001; 4, 2002 |
| 1B | ad 2, 1965 am 13, 1979 |
| 1C | ad 6, 1997 am 5, 2000 |

ad = added or am = amended rep = repealed rs = repealed and
 inserted substituted

| Provisions affected | How affected |
|---------------------|---|
| 2 | am 11, 1954; 3, 1956; 6, 1964; 2, 1965; 3, 1970; 13, 1979; 24, 1981; 9, 1982; 21, 1983; 16, 1987; 11, 1999; 13, 2003; 6, 2007 |
| 2A | ad 3, 1955 am 2, 1965; 9, 1982; 36, 1986; Regs 10, 1986; Regs 8, 2008; Regs 2, 2011; 8, 2013; 2, 2014 |
| 2B | ad 8, 1977 am 10, 1980 9, 1982 |
| 2BA | ad 6, 1997 |
| 2BAA | ad 5, 2000 |
| 2BAB | ad 4, 2002 |
| 2BB | ad 6, 1997 am 5, 2000; 4, 2002; 8, 2013 |
| 2C | ad 9, 1982 am 36, 1986; 6, 1997 |
| 2CA | ad 36, 1986 |
| 2D | ad 9, 1982 am 6, 1997 |
| 3 | rs 11, 1954 am 2, 1965 |
| heading | ad 33, 1986 |
| 4 | am 2, 1965 |
| heading | ad 33, 1986 |
| 4A | ad 7, 1934; am 11, 1954; 2, 1965; 3, 1970; 10, 1980; 36, 1986; 6, 1997; 5, 2000; 4, 2002 |
| 4AA | ad 6, 1997 am 5, 2000 |
| 4AB | ad 6, 1997 |
| 4ABA | ad 4, 2002 |
| 4AC | ad 6, 1997 |
| 4AAC | ad 4, 2002 |
| 4AAD | ad 8, 2013 |
| 4ACA | ad 5, 2000 |
| 4ACB | ad 5, 2000 |
| 4AD | ad 6, 1997 am 5, 2000; 4, 2002 |

ad = added or am = amended rep = repealed rs = repealed and
 inserted substituted

| Provisions affected | How affected |
|---------------------|---|
| 4B | ad 9, 1982; am 36, 1986 |
| 4C | ad 36, 1986 am 6, 1997 |
| 4D | ad 36, 1986 |
| 4E | ad 36, 1986 am 6, 1997 |
| 5 | am 11, 1954; 2, 1965 |
| heading | ad 33, 1986 |
| 5A | ad 7, 1934 am 11, 1954; 2, 1965; 13, 1979; 24, 1981; 36, 1986; 6, 1997; 5, 2000; 4, 2002; 6, 2007 |
| 5AB | ad 6, 2007 |
| 5B | ad 7, 1934 am 2, 1965; 3, 1970; 24, 1981; 9, 1982 |
| 5C | ad 3, 1970 am 24, 1981; 9, 1982; 1, 1997 |
| 5CA | ad 8, 2004 |
| 5D | ad 3, 1970 am 24, 1981; 33, 1986 |
| 5E | ad 3, 1970 am 24, 1981 |
| 5F | ad 24, 1981 am 9, 1982 |
| 5G | ad 24, 1981 |
| 6 | am 11, 1954; 2, 1965 |
| heading | ad 33, 1986 |
| 7 | am 6, 1964; 2, 1965; 24, 1981 |
| heading | ad 33, 1986 rs 6, 1997 |
| 8 | rs 6, 1997 |
| 8A | ad 6, 1997 |
| 8B | ad 6, 1997 |
| 8C | ad 6, 1997 |
| 8D | ad 6, 1997 |
| 8E | ad 6, 1997 |
| 8F | ad 6, 1997 |
| 8G | ad 6, 1997 |
| 8H | ad 6, 1997 |
| 8J | ad 6, 1997 |
| 8K | ad 6, 1997 |
| 8L | ad 6, 1997 |
| 8M | ad 6, 1997 |
| 8N | ad 6, 1997 |

ad = added or am = amended rep = repealed rs = repealed and
 inserted substituted

| Provisions affected | How affected |
|---------------------|---|
| 8P | ad 6, 1997 |
| 8Q | ad 6, 1997 |
| 9 | am 2, 1965 |
| heading | ad 33, 1986 |
| 10 | am 11, 1964; 2, 1965 |
| heading | ad 33, 1986 |
| | am 36, 1986 |
| 10 | ad 36, 1986 |
| 11 | am 11, 1954; 2, 1965 |
| heading | ad 36, 1986 |
| 11A | ad 7, 1934 |
| | am 2, 1965; 13, 1979; 36, 1986 |
| 12 | rep 9, 1982 |
| 13 | rs 16, 1934; 2, 1965 |
| | am 9, 1982; 6, 1997; 5, 2000 |
| 13A | ad 16, 1934 |
| | rs 2, 1965 |
| | am 3, 1970; 9, 1982 |
| 13B, 13C | ad 16, 1934 |
| | rs 2, 1965 |
| 13D-13G | ad 2, 1965 |
| 13H | ad 4, 1979 |
| | rs 10, 1980 |
| | rep 9, 1982 |
| 13I | ad 4, 1979 |
| | rs 10, 1980 |
| 14,15 | am 2, 1965 |
| 16 | rs 2, 1965 |
| 17 | rs 11, 1954 |
| | am 13, 1979; 24, 1981 |
| 18 | rs 16, 1934 |
| | rep 2, 1965 |
| 18A | ad 7, 1934 |
| | am 11, 1954; 2, 1965; 3, 1970; 13, 1979; 24, 1981; 9, 1982 |
| | rep 36, 1986 |
| 19 | am 14, 1934; 11, 1954; 3, 1970 |
| | rs 24, 1981 |
| | am 9, 1982 |
| 19A | ad 24, 1981 |
| 19B | ad 9, 1982 |
| | am 36, 1986 |
| 19C | ad 36, 1986 |
| 20 | am 7, 1934; 14, 1936; 6, 1964; 24, 1981; 9, 1982 |
| | rs 3, 1970 |
| 21 | am 6, 1964 |
| heading | ad 33, 1986 |

ad = added or am = amended rep = repealed rs = repealed and
 inserted substituted

| Provisions affected | How affected |
|---------------------|---|
| 22 | ad 1, 1961 am 2, 1965; 3, 1970 rs 24, 1981 rep 9, 1982 |
| 23 | ad 36, 1986 |
| Schedule 1 | rs 3, 1955 am 3, 1956; 8, 1958; 1, 1961; 3, 1963; 2, 1965 rs 3, 1970 am 2, 1971; 1, 1973; 4, 1973; 3, 1977; 7, 1977; 4, 1979; 10, 1980; 24, 1981; 11, 1993 rep 9, 1982 ad 21, 1983 am 8, 1984; 8, 1994; 16, 1999 am 12, 2003; 16, 2011; 2, 2014 |
| Schedule 2 | ad 3, 1970 am 16, 1983; 17, 1996; 1, 1997; 16, 1998; 4, 2001; 14, 2001; 8, 2004; 14, 2008; 15, 2011; 2, 2014 |
| Schedule 3 | ad 3, 1970 am 16, 1983; 4, 2001; 16, 2003 |

© Norfolk Island Government 2014

The *Copyright Act 1968* of the Commonwealth of Australia permits certain reproduction and publication of this legislation. For reproduction or publication beyond that permitted by the Act, written permission must be sought from the Legislative Counsel, Administration of Norfolk Island, Norfolk Island, South Pacific 2899.