

## EXPLANATORY STATEMENT

### Customs By-law No. 1700581

#### *Customs Act 1901*

#### *Customs Tariff Act 1995*

Section 271 of the *Customs Act 1901* (the Act) provides, in part, that where an item of a Customs Tariff is expressed to apply to goods, or to a class or kind of goods, as prescribed by by-law, the Comptroller-General of Customs may make by-laws for the purposes of that item. A Customs Tariff is defined in section 4 of the Act to mean an Act imposing duties of customs. The *Customs Tariff Act 1995* (the Customs Tariff Act) is an Act imposing duties of customs, and so is a Customs Tariff for the purposes of the Act.

#### **Background**

Item 15 of Schedule 4 to the Customs Tariff Act provides that goods, as prescribed by the by-law, that are goods imported by passengers or members of the crew of ships or aircraft, are dutiable at a rate of ‘Free’.

New by-law No. 1700581 revokes and replaces previous by-law No. 1300942. New by-law No. 1700581 updates the definition of ‘family’ to reflect amendments made to the *Marriage Act 1961* by the *Marriage Amendment (Definition and Religious Freedoms) Act 2017*.

New by-law No. 1700581 also replaces the phrase “permanent resident” with “arriving resident”. This amendment ensures the terminology in the by-law is consistent with Australian migration legislation.

#### **Instrument**

By-law No. 1700581 prescribes certain unaccompanied goods of passengers and members of the crew of ships or aircraft as dutiable at a rate of ‘Free’, subject to the conditions set out in the by-law.

#### **Consultation**

No consultation was undertaken regarding by-law No.1700581, as it is amended purely to accurately reflect expressions in other Commonwealth legislation.

#### **Commencement**

By-law No. 1700581 takes effect on and from 1 February 2018.