

EXPLANATORY STATEMENT

Issued by authority of the Comptroller-General of Customs

Customs Act 1901

Customs By-Laws 2023

Legislative Authority

The *Customs Act 1901* (Customs Act) concerns customs-related functions and is the legislative authority that sets out the customs requirements for the importation, and exportation, of goods to and from Australia.

Section 271 of the Customs 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 Customs Act to mean an act imposing duties of customs. The *Customs Tariff Act 1995* (Customs Tariff Act) is a Customs Tariff for the purposes of the Customs Act.

Background

Schedule 4 to the Customs Tariff Act lists classes of goods to which concessional customs duty rate may apply and specifies the concessional customs duty rate applicable to such classes. Relevantly, by-laws made under section 271 (complemented by section 272) of the Customs Act prescribe goods for the purposes of items of Schedule 4 to the Customs Tariff Act and specify conditions under which the prescription of goods apply.

The by-laws identified in [Attachment A](#) prescribe goods for the classes of goods listed in that Attachment to which the concessional customs duty rate set out in Schedule 4 to the Customs Tariff Act apply. These by-laws sunset on 1 April 2023 in accordance with section 50 of the Legislation Act and, as a result, cease to have effect of prescribing goods for access to the concessional customs duty rate.

The Department of Home Affairs (Department) reviewed and assessed the necessity and performance of the identified by-laws and found that 66 of 67 were achieving their objectives efficiently and effectively. The Department determined that the 66 by-laws should be remade to ensure goods previously prescribed can continue to be eligible for concessional customs duty rate set out in the Schedule 4 to the Customs Tariff Act.

Customs By-law No. 1301117 is no longer required because all registrations of automotive service providers under the Automotive Transformation Scheme ended on 31 March 2021 by operation of the *Automotive Transformation Scheme Regulations 2010*. As such, automotive service providers are no longer be able to access the concessional customs duty rate set out in table item 39 of Schedule 4 to the Customs Tariff Act.

Purpose and effect

The purpose of the *Customs By-Laws 2023* (2023 By-Laws) is to prescribe the goods within the confines as those previously prescribed in 66 of the 67 identified by-laws. To this effect, the operative provisions in the previous individual by-laws are remade in a single set of by-laws with modifications, simplifying key concepts, modernising structure and clarifying operation to make clear the policy intent.

Additionally, the 2023 By-Laws:

- remakes *Customs By-law No. 1325719* and *Customs By-law No. 1700334*, which are due to sunset on 1 October 2023, and 1 April 2028, respectively. *Customs By-law No. 1325719* prescribes certain paper used for manufacturing such that these goods could be eligible for the concessional customs duty rate of “Free” under table item 48 of Schedule 4 to the Customs Tariff Act. *Customs By-law No. 1700334* prescribes goods covered by Agreement between the Government of Australia and the Government of the French Republic regarding Defence Cooperation and Status of Forces, such that these goods could be eligible for the concessional customs duty rate of “Free” under table item 11 of Schedule 4 to the Customs Tariff Act. These by-laws are remade to align with the timing of sunset with other by-laws that provide for the same table items; and
- repeals *Customs By-law No. 1301117* as that instrument is redundant as automotive service providers are no longer be able to access the concessional customs duty rate set out in table item 39 of Schedule 4 to the Customs Tariff Act.

The 2023 By-Laws has the effect of ensuring goods that were previously eligible for the concessional customs duty rate set out in Schedule 4 to the Customs Tariff Act prior to 1 April 2023, other than those previously prescribed for table item 39 in that Schedule, continues to be eligible for the concessional customs duty rate on and after that date.

Consultation

No consultation was undertaken because the 2023 By-Laws substantially replicates 66 of the 67 by-laws that sunset on 1 April 2023 into a single set of by-laws, and any changes to simplify and modernise provisions are of a minor and mechanical nature. The goods that were previously eligible for the concessional customs duty rate under Schedule 4 to the Customs Tariff Act have not changed.

Details and operations

The 2023 By-Laws is a legislative instrument for the purposes of the *Legislation Act 2003* (Legislation Act).

The 2023 By-Laws commences in accordance with section 2 of that instrument. That is:

- sections 1 to 6 have effect on the day after the 2023 By-Laws is registered on the Federal Register of Legislation;

- sections 7 to 73 have effect on 1 April 2023;
- Schedule 1 has effect at the end of 31 March 2023.

Details of the 2023 By-Laws are set out in Attachment B.

Other

The 2023 By-Laws is an instrument made under section 271 of the Customs Act. Paragraph (e) of table item 12 in section 10 of the *Legislation (Exemptions and Other Matters) Regulation 2015* has effect that the 2023 By-Laws is an instrument for which section 42 of the Legislation Act, dealing with disallowance, does not apply.

Instruments made under section 271 of the Customs Act are used to implement Government decisions, international agreements and industry policy. They are not subject to disallowance to preserve certainty in relation to these matters.

As the 2023 By-Laws is an instrument for which disallowance does not apply, a Statement of Compatibility with Human Rights is not required in accordance with paragraph 15J(2)(f) of the Legislation Act and subsection 9(1) of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

By-Laws

Section 271 of the *Customs Act 1901* (Customs 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 Customs Act to mean an act imposing duties of customs. The *Customs Tariff Act 1995* (Customs Tariff Act) is a Customs Tariff for the purposes of the Customs Act.

The following table sets out the by-laws, made under section 271 of the Customs Act, which sunsets on 1 April 2023. As such, the identified by-laws cease to have effect on 1 April 2023.

Table

<i>Customs By-law No. 1243557</i>	<i>Customs By-law No. 1243684</i>	<i>Customs By-law No. 1243719</i>
<i>Customs By-law No. 1243816</i>	<i>Customs By-law No. 1243830</i>	<i>Customs By-law No. 1243872</i>
<i>Customs By-law No. 1244018</i>	<i>Customs By-law No. 1244032</i>	<i>Customs By-law No. 1244196</i>
<i>Customs By-law No. 1244204</i>	<i>Customs By-law No. 1300536</i>	<i>Customs By-law No. 1300551</i>
<i>Customs By-law No. 1300557</i>	<i>Customs By-law No. 1300595</i>	<i>Customs By-law No. 1300601</i>
<i>Customs By-law No. 1300603</i>	<i>Customs By-law No. 1300938</i>	<i>Customs By-law No. 1300964</i>
<i>Customs By-law No. 1300978</i>	<i>Customs By-law No. 1300982</i>	<i>Customs By-law No. 1300987</i>
<i>Customs By-law No. 1300989</i>	<i>Customs By-law No. 1300995</i>	<i>Customs By-law No. 1301009</i>
<i>Customs By-law No. 1301035</i>	<i>Customs By-law No. 1301053</i>	<i>Customs By-law No. 1325719</i>
<i>Customs By-law No. 1301117</i>	<i>Customs By-law No. 1301120</i>	<i>Customs By-law No. 1301124</i>
<i>Customs By-law No. 1301128</i>	<i>Customs By-law No. 1301131</i>	<i>Customs By-law No. 1301133</i>
<i>Customs By-law No. 1301139</i>	<i>Customs By-law No. 1303352</i>	<i>Customs By-law No. 1303567</i>
<i>Customs By-law No. 1303574</i>	<i>Customs By-law No. 1303578</i>	<i>Customs By-law No. 1303584</i>
<i>Customs By-law No. 1301116</i>	<i>Customs By-law No. 1303598</i>	<i>Customs By-law No. 1303602</i>
<i>Customs By-law No. 1303608</i>	<i>Customs By-law No. 1303612</i>	<i>Customs By-law No. 1303616</i>
<i>Customs By-law No. 1303621</i>	<i>Customs By-law No. 1303625</i>	<i>Customs By-law No. 1303862</i>
<i>Customs By-law No.</i>	<i>Customs By-law No.</i>	<i>Customs By-law No.</i>

<i>1303865</i>	<i>1303866</i>	<i>1303867</i>
<i>Customs By-law No. 1303868</i>	<i>Customs By-law No. 1303869</i>	<i>Customs By-law No. 1303871</i>
<i>Customs By-law No. 1303873</i>	<i>Customs By-law No. 1303874</i>	<i>Customs By-law No. 1303876</i>
<i>Customs By-law No. 1303877</i>	<i>Customs By-law No. 1303878</i>	<i>Customs By-law No. 1304161</i>
<i>Customs By-law No. 1305011</i>	<i>Customs By-law No. 1305014</i>	<i>Customs By-law No. 1305083</i>
<i>Customs By-law No. 1305091</i>	<i>Customs By-law No. 1305752</i>	<i>Customs By-law No. 1305755</i>
<i>Customs By-law No. 1306509</i>	<i>Customs By-law No. 1303592</i>	

Prescribed goods

The by-laws identified in the Table prescribe goods for the following classes of goods:

- goods of a scientific, educational or cultural kind;
- goods for international bodies or persons or goods relating to offshore areas;
- goods that are personal effects;
- goods that are returned to Australia;
- goods that are exported from Australia;
- goods that are donations or bequests;
- goods that are trophies, decorations, medallions, certificates or prizes;
- goods of low value;
- goods that are for persons with disabilities;
- goods that are textiles, clothing or footwear;
- goods that relate to transport;
- goods relating to robots or prototypes;
- goods relating to manufacturing;
- goods exempt from the Product Stewardship Oil Levy;
- miscellaneous goods.

Details of the Customs By-laws 2023

Part 1—Preliminary

Section 1 Name

1. This section provides that the name of the instrument is the *Customs By-Laws 2023* (2023 By-Laws).

Section 2 Commencement

2. This section sets out, in a table, the date on which each of the provisions contained in the 2023 By-Laws commences.
3. Table item 1 provides that Part 1 and anything else in the 2023 By-Laws not elsewhere covered by the table (being sections 1 to 6 of the 2023 By-Laws) commence on the day after it is registered on the Federal Register of Legislation.
4. Table item 2 provides that Parts 2 to 16 (being sections 7 to 73 of the 2023 By-Laws) commence on 1 April 2023.
5. Table item 3 provides that Schedule 1 to the 2023 By-Law commences at the end of 31 March 2023.
6. The note under the table in subsection (1) indicates that the table only relates to the provisions of this instrument as originally made and will not be amended to deal with any later amendments of this instrument.

Section 3 Authority

7. This section sets out the authority under which the 2023 By-Laws is made, which is the *Customs Act 1901* (Customs Act).

Section 4 Schedules

8. This section is the enabling provision for the Schedule to the 2023 By-Laws and provides that, each instrument that is specified in a Schedule to the 2023 By-Laws, is amended or repealed as set out in the applicable items in the Schedule concerned and that any other item in a Schedules to this instrument has effect according to its terms.
9. *Customs By-law No. 1301117*, *Customs By-law No. 1325719* and *Customs By-law No. 1700334* are instruments repealed by Schedule 1 to the 2023 By-Laws.

Section 5 Interpretation

10. This section defines terms frequently referred to throughout, and abbreviations used in, the 2023 By-Laws. This section also indicates that certain terms (being aircraft, arrival, coastal area, container, days, documents, duty, excise-equivalent goods, goods, month, and ship) have the same meaning as in the Customs Act.
11. Subsection (1) defines the following terms for the 2023 By-Laws:
 - **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* (the Customs Tariff Act).
 - **security**, in relation to goods, means the security given in relation to the goods under section 42 of the Customs Act to, and to the satisfaction of, the 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 Customs Act.
12. Additionally, subsection (2) clarifies that in the 2023 By-Laws:
 - (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; and
 - (b) a reference to a tariff heading includes a reference to any tariff subheading listed under the heading in that Schedule.

Section 6 Application in relation to Customs Tariff proposals

13. This section applies such that the 2023 By-Laws prescribes goods for the purpose of the table items in Schedule 4 to the Customs Tariff Act, including:
 - items as in force from time to time;
 - items as proposed from time to time in a Custom Tariff proposed in the Parliament; and
 - items as proposed from time to time to be altered by a Customs Tariff alteration proposed in the Parliament.

Sections 7 to 73

Introductory comments

14. These sections replicate the effects of the by-laws identified in Attachment A, other than *Customs By-law No. 1301117*.
15. Schedule 4 to the Customs Tariff Act lists classes of goods to which concessional customs duty rates may apply and specifies the concessional customs duty rate applicable to such classes of goods. Relevantly, by-laws made under section 271 (complemented by section 272) of the Customs Act prescribe goods for the purposes of items of Schedule 4 to the Customs Tariff Act and specify conditions under which the prescription of goods apply.

16. The by-laws identified in Attachment A prescribe goods for the classes of goods listed in that Attachment to which the concessional customs duty rate set out in Schedule 4 to the Customs Tariff Act apply. These by-laws sunset on 1 April 2023, in accordance with section 50 of the Legislation Act and, as a result, cease to have effect of prescribing goods for access to the concessional customs duty rate.

Prescribed goods

17. These sections of the 2023 By-Laws have the effect of ensuring goods that were previously eligible for the concessional customs duty rate set out in Schedule 4 to the Customs Tariff Act prior to 1 April 2023, other than those previously prescribed for table item 39 in that Schedule through the relevant identified by-laws, continue to be eligible for the concessional customs duty rate on and after that date. The notes for item 1 of Schedule 1 to the 2023 By-Laws explain why goods are no longer prescribed for table item 39 in Schedule 4 to the Customs Tariff Act.
18. To the effect of ensuring ongoing eligibility by relevant goods for the concessional customs duty rate, these sections prescribe the goods previously prescribed in the identified by-laws, other than those in *Customs By-law No. 1301117*, and specify similar confines that apply to those goods. Provisions containing supporting definitions are all replicated.
19. These sections also prescribe goods prescribed by *Customs By-law No. 1325719* and *Customs By-law No. 1700334*, which are due to sunset on 1 October 2023, and 1 April 2028, respectively, and their related confines. These by-laws are remade to align with the timing of sunset with other by-laws that provide for the same table items.
- *Customs By-law No. 1325719* prescribes certain paper used for manufacturing such that these goods could be eligible for the concessional customs duty rate of “Free” under table item 48 of Schedule 4 to the Customs Tariff Act. Other goods covered previously prescribed for table item 48 of Schedule 4 to the Customs Tariff Act are covered by sections 62 to 67 of the 2023 By-Laws.
 - *Customs By-law No. 1700334* prescribes goods covered by Agreement between the Government of Australia and the Government of the French Republic regarding Defence Cooperation and Status of Forces, such that these goods could be eligible for the concessional customs duty rate of “Free” under table item 11 of Schedule 4 to the Customs Tariff Act. Other goods previously covered by other Status of Forces Agreements are covered by sections 17 to 21 of the 2023 By-Laws.
20. Table 1 set out the previous by-laws and the section of the 2023 By-Laws corresponding in effect to the previous by-laws.

Table 1

Item	Previous by-laws	Corresponding new section
1.	<i>Customs By-law No. 1301139</i>	7
2.	<i>Customs By-law No. 1300557</i>	8
3.	<i>Customs By-law No. 1300595</i>	9
4.	<i>Customs By-law No. 1300601</i>	10
5.	<i>Customs By-law No. 1243719</i>	11
6.	<i>Customs By-law No. 1243816</i>	12
7.	<i>Customs By-law No. 1300603</i>	13
8.	<i>Customs By-law No. 1243557</i>	14
9.	<i>Customs By-law No. 1243684</i>	15
10.	<i>Customs By-law No. 1300964</i>	16
11.	<i>Customs By-law No. 1300978</i>	17
12.	<i>Customs By-law No. 1300982</i>	18
13.	<i>Customs By-law No. 1300987</i>	19
14.	<i>Customs By-law No. 1300989</i>	20
15.	<i>Customs By-law No. 1300995</i>	21
16.	<i>Customs By-law No. 1700334</i>	22
17.	<i>Customs By-law No. 1243830</i>	23
18.	<i>Customs By-law No. 1243872</i>	24
19.	<i>Customs By-law No. 1300938</i>	25
20.	<i>Customs By-law No. 1244018</i>	26
21.	<i>Customs By-law No. 1244032</i>	27
22.	<i>Customs By-law No. 1300536</i>	28
23.	<i>Customs By-law No. 1305083</i>	29
24.	<i>Customs By-law No. 1304161</i>	30
25.	<i>Customs By-law No. 1244196</i>	31
26.	<i>Customs By-law No. 1244204</i>	32
27.	<i>Customs By-law No. 1301009</i>	33
28.	<i>Customs By-law No. 1301035</i>	34
29.	<i>Customs By-law No. 1301053</i>	35
30.	<i>Customs By-law No. 1305011</i>	36
31.	<i>Customs By-law No. 1305014</i>	37
32.	<i>Customs By-law No. 1300551</i>	38
33.	<i>Customs By-law No. 1301116</i>	39
34.	<i>Customs By-law No. 1303567</i>	40
35.	<i>Customs By-law No. 1303574</i>	41
36.	<i>Customs By-law No. 1303578</i>	42
37.	<i>Customs By-law No. 1303584</i>	43
38.	<i>Customs By-law No. 1303592</i>	44
39.	<i>Customs By-law No. 1303598</i>	45
40.	<i>Customs By-law No. 1303602</i>	46
41.	<i>Customs By-law No. 1303621</i>	47
42.	<i>Customs By-law No. 1303608</i>	48
43.	<i>Customs By-law No. 1303612</i>	49
44.	<i>Customs By-law No. 1303616</i>	50
45.	<i>Customs By-law No. 1303625</i>	51

Item	Previous by-laws	Corresponding new section
46.	<i>Customs By-law No. 1303862</i>	52
47.	<i>Customs By-law No. 1303865</i>	53
48.	<i>Customs By-law No. 1303866</i>	54
49.	<i>Customs By-law No. 1303867</i>	55
50.	<i>Customs By-law No. 1303868</i>	56
51.	<i>Customs By-law No. 1303869</i>	57
52.	<i>Customs By-law No. 1305755</i>	58
53.	<i>Customs By-law No. 1305091 and Customs By-law No. 1306509</i>	59
54.	<i>Customs By-law No. 1305752</i>	60
55.	<i>Customs By-law No. 1301120</i>	61
56.	<i>Customs By-law No. 1303871</i>	62
57.	<i>Customs By-law No. 1303873</i>	63
58.	<i>Customs By-law No. 1303874</i>	64
59.	<i>Customs By-law No. 1303876</i>	65
60.	<i>Customs By-law No. 1303877</i>	66
61.	<i>Customs By-law No. 1303878</i>	67
62.	<i>Customs By-law No. 1325719</i>	68
63.	<i>Customs By-law No. 1301124</i>	69
64.	<i>Customs By-law No. 1301128</i>	70
65.	<i>Customs By-law No. 1301131</i>	71
66.	<i>Customs By-law No. 1301133</i>	72
67.	<i>Customs By-law No. 1303352</i>	73

21. The operative effect of the by-laws identified are reflected in the corresponding sections with modifications, simplifying key concepts, modernising structure and clarifying operation to make clear the policy intent.
22. By way of example, the tables below set out the provisions of the 2023 By-Laws that replicates the operative effect of *Customs By-law No. 1301139*, *Customs By-law No. 1300557*, *Customs By-law No. 1300601* and *Customs By-law No. 1300995*.

Table 2 – comparing *Customs By-law No. 1301139* and section 7 of the 2023 By-Laws

Section and effects of <i>Customs By-law No. 1301139</i>	Subsection and effect of section 7 (which may be cited as Customs By-law No. 2300021)
Section 3 provides that, for the purposes of paragraph (b) of item 1 of Schedule 4 to the <i>Customs Tariff Act 1995</i> , goods of a scientific nature that 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 are prescribed.	Subsection 7(2) provides that, 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

Section and effects of <i>Customs By-law No. 1301139</i>	Subsection and effect of section 7 (which may be cited as Customs By-law No. 2300021)
	of Australia and the government of another country or other countries.
Section 4 provides that item 1 applies to the goods in paragraph 3 if either one of the following conditions is satisfied: (a) the Collector approves in writing the kinds and quantities of goods to be imported, and the uses to which the goods are to be put; or (b) the agreement or arrangement provides that the imported goods are to be allowed entry into Australia free of Customs duty.	Subsection 7(3) provides that, 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 of customs duty upon importation into Australia.

23. The operation of section 3 of *Customs By-law No. 1301139* is replicated by subsection 7(2) of the 2023 By-Laws with modifications that simplify the structure for setting out the goods prescribed for the purposes of table item 1 of Schedule 4 to the Customs Tariff Act. The goods that are prescribed have not changed.
24. The operation of section 4 of *Customs By-law No. 1301139* is replicated by subsection 7(3) of the 2023 By-Laws with modifications that simplify the structure for setting out the conditions that apply to the goods prescribed. The scope of the conditions has not changed.
25. Together, new subsections 7(2) and (3) of the 2023 By-Laws have effect that the same goods previously prescribed in *Customs By-law No. 1301139* and the related conditions are maintained. As a result, the importation of such goods can continue to be subject to the concessional customs duty rate of “Free” as provided for by table item 1 of Schedule 4 to the Customs Tariff Act.

Table 3 – comparing *Customs By-law No. 1300557* and section 8 of the 2023 By-Laws

Section and effects of <i>Customs By-law No. 1300557</i>	Subsection and effect of section 8 (which may be cited as Customs By-law No. 2300022)
Section 3 provides that, for the purposes paragraphs (a) and (b) of item 3 of Schedule 4 to the <i>Customs Tariff Act 1995</i> , the following goods are prescribed: (a) microforms; (b) patterns, models and wall charts	Subsection 8(2) provides that, 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;

Section and effects of <i>Customs By-law No. 1300557</i>	Subsection and effect of section 8 (which may be cited as <i>Customs By-law No. 2300022</i>)
for use exclusively for demonstrational purposes; (c) film.	(c) film.
	Subsection 8(3) provides that, 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.

26. The goods prescribed by section 3 of *Customs By-law No. 1300557* are prescribed by subsection 8(2) of the 2023 By-Laws with the modification that the confines applicable to the goods covered by paragraph 3(b) of *Customs By-law No. 1300557* are separately replicated in subsection 8(3) of the 2023 By-Laws.
27. The modification does not change the goods for which the concessional customs duty rate set out in table item 3 of Schedule 4 to the Customs Tariff Act applies. Rather, the modification is necessary to make clear and reflect the intended nature of the confines applicable to the relevant goods under section 3 of *Customs By-law No. 1300557*.
28. Together, new subsections 8(2) and (3) of the 2023 By-Laws have effect that the same goods for which the concessional customs duty rate of “Free” as provided for by table item 3 of Schedule 4 to the Customs Tariff Act, and previously enabled through *Customs By-law No. 1300557*, can continue to be subject to that concessional customs duty rate.

Table 4 – comparing *Customs By-law No. 1300995* and section 21 of the 2023 By-Laws

Section and effects of <i>Customs By-law No. 1300995</i>	Subsection and effect of section 21 (which may be cited as <i>Customs By-law No. 2300038</i>)
Section 3 provides that, for the purposes of item 11 of Schedule 4 to the <i>Customs Tariff Act 1995</i> the following goods are prescribed: <ul style="list-style-type: none"> (a) the personal effects, furniture and household goods (other than goods referred to in paragraph 5) of a member of a United States Visiting Force or the civilian component of such a force, or a dependant of such a person; (b) a motor vehicle imported by a member of a United States Visiting Force or the civilian component of such a force; and 	Subsection 21(2) provides that, for the purposes of item 11, each of the following goods are goods to which that item applies: <ul style="list-style-type: none"> (a) personal effects, furniture and household goods of a member or dependant, other than any of the following goods: <ul style="list-style-type: none"> (i) motor vehicles; (ii) cigarettes, cigars, or tobacco; (iii) spirituous liquors; (iv) goods covered by paragraph (c). (b) motor vehicles; (c) goods that are:

Section and effects of <i>Customs By-law No. 1300995</i>	Subsection and effect of section 21 (which may be cited as Customs By-law No. 2300038)
<p>(c) goods (other than goods referred to in paragraphs 7 and 8) imported from the United States through military post offices by a member of the United States Forces or of the civilian component or a dependant, as follows:</p> <ul style="list-style-type: none"> (i) personal consumables; (ii) goods of a kind which when in use are worn or carried on the person; (iii) goods which are normally carried in hand baggage when travelling; (iv) unsolicited gifts sent by persons resident overseas in recognition or appreciation of an occasion or event. 	<ul style="list-style-type: none"> (i) personal consumables; (ii) goods of a kind which when in use are worn or carried on the person; (iii) goods which are normally carried in hand baggage when travelling; (iv) unsolicited gifts sent by persons resident overseas in recognition or appreciation of an occasion or event; <p>other than:</p> <ul style="list-style-type: none"> (v) goods referred to subparagraph (c)(i), (ii), (iii) or (iv) where the value of the goods exceeds 130USD; (vi) goods referred to in subparagraph (a)(i), (ii) and (iii).
<p>Section 4 provides that, the application of item 11 to the goods in paragraph 3(a) is subject to the following conditions:</p> <ul style="list-style-type: none"> (a) the goods are imported at the time of first arrival of the member or dependant in Australia; (b) the goods remain in the use, ownership and possession of the member or dependant; and (c) the goods will not be sold, traded, exchanged, hired out, donated or otherwise disposed of in Australia within two years of the date of importation unless prior written approval has been obtained from the Collector. 	<p>Subsection 21(3) provides that item 11 applies to those goods covered by paragraph (2)(a) subject to all of the following conditions:</p> <ul style="list-style-type: none"> (a) the goods were imported within the period of six months beginning on the day a person covered by paragraph (2)(a) first arrives in Australia; and (b) the goods remain in the use, ownership and possession of the person; and (c) the goods will not be sold, traded, exchanged, hired out, donated or otherwise disposed of in Australia within two years of the day the goods were imported into Australia, unless prior written approval has been obtained from the Collector.
<p>Section 5 provides that paragraph 3(a) does not apply to motor vehicles, cigarettes, cigars, tobacco or spirituous liquors.</p>	<p>Subsection 21(4) provides that item 11 applies to those goods covered by paragraph (2)(b) subject to both of the following conditions:</p> <ul style="list-style-type: none"> (a) the motor vehicle was imported by a member covered by paragraph (2)(a); and (b) either subsection (5) or (6) applies

Section and effects of <i>Customs By-law No. 1300995</i>	Subsection and effect of section 21 (which may be cited as Customs By-law No. 2300038)
<p>Section 6 provides that the application of item 11 to the goods in paragraph 3(b) is subject to the following conditions:</p> <ul style="list-style-type: none"> (a) the motor vehicle is owned and used during the period of six months immediately prior to the member's first departure for Australia, and remains in the use, ownership and possession of the member or, with the written permission of the Collector, of another member, for two years after the date of importation; or (b) the motor vehicle remains in the ownership and possession of the member or, with the written permission of the Collector, of another member, and is exported by the member within three years of the date of importation or within such extended period as the Collector may allow. 	<p>in relation to the motor vehicle.</p> <p>Subsection 21(5) provides that this subsection applies in relation to a motor vehicle if:</p> <ul style="list-style-type: none"> (a) the motor vehicle was owned and used outside Australia by the member during the period of six months ending on the day the member first departed for Australia; and (b) after it is imported into Australia, the motor vehicle remains in the use, ownership and possession of: <ul style="list-style-type: none"> (i) the member; or (ii) with the written permission of the Collector, another member covered by paragraph (2)(a); for two years after the date of importation.
<p>Section 7 provides that paragraph 3(c) does not apply to goods where the value of the goods exceeds \$US130.</p>	<p>Subsection 21(6) provides that this subsection applies in relation to a motor vehicle if, after it is imported into Australia:</p> <ul style="list-style-type: none"> (a) the motor vehicle remains in the ownership and possession of: <ul style="list-style-type: none"> (i) the member; or (ii) with the written permission of the Collector, another member covered by paragraph (2)(a); and (b) the motor vehicle is exported by the member within: <ul style="list-style-type: none"> (i) three years of 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.
<p>Section 8 provides that paragraph 3(c) does not apply to motor vehicles, cigarettes, cigars, tobacco or spirituous liquors.</p>	
<p>Section 10 provides that, for the purposes</p>	

Section and effects of <i>Customs By-law No. 1300995</i>	Subsection and effect of section 21 (which may be cited as <i>Customs By-law No. 2300038</i>)
of this by-law, “at the time of the first arrival” means any time in a period commencing six months before the date of first arrival in Australia of a member of a United States Visiting Force or the civilian component of such a force or a dependant, to six months after that date.	

29. The goods prescribed by section 3 (subject to the operation of section 5) of *Customs By-law No. 1300995* are prescribed by subsection 21(2) of the 2023 By-Laws with the following modifications.
- New subparagraph 21(2)(a)(iv) is inserted to ensure goods intended to be covered by paragraph 21(2)(c) of the 2023 By-Laws are not inadvertently covered by paragraph 21(2)(a) of that instrument.
 - The confines applicable to the goods covered by sections 7 and 8 of *Customs By-law No. 1300995* being replicated in subparagraphs 21(2)(c)(v) and (c)(vi) of the 2023 By-Laws, respectively.
30. The modifications do not change the goods for which the concessional customs duty rate set out in table item 11 of Schedule 4 to the Customs Tariff Act applies. Rather, the modifications are necessary to make clear and reflect the intended nature of the confines applicable to the relevant goods under section 3 of *Customs By-law No. 1300995*.
31. The operation of sections 4 and 10 of *Customs By-law No. 1300995* are replicated by subsection 21(3) of the 2023 By-Laws with modifications that simplify the structure for setting out the conditions that apply to the goods prescribed. The scope of the conditions has not changed.
32. Similarly, the operation of sections 6 and 10 of *Customs By-law No. 1300995* are replicated by subsections 21(4), (5) and (6) with modifications that simplify the structure for setting out the conditions that apply to the goods prescribed. The scope of the conditions has not changed.
33. Together, new subsections 21(2) to (6) of the 2023 By-Laws have effect that the same goods previously prescribed in *Customs By-law No. 1300995* and the related conditions are maintained. As a result, the importation of such goods can continue to be subject to the concessional customs duty rate of “Free” as provided for by table item 11 of Schedule 4 to the Customs Tariff Act.

Referenced Agreements and Conventions

34. As part of reflecting the operative effect of the identified by-laws, new definitions of, and notes for, agreements and conventions for or in relation to sections are inserted for clarity and to identify where such documents could be accessed.
35. Table 5 identifies the conventions, along with where they could be accessed free of charge and the purpose of their reference.

Table 5

Sections	Conventions referenced in the 2023 By-Laws	Where convention can be accessed free of charge	Purpose of reference
8 and 39	Agreement on the Importation of Educational, Scientific and Cultural Materials, done at Lake Success on 22 November 1950.	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).	The Agreement is referenced to clarify the Agreement for which the goods relate.
8 and 39	Protocol to the Agreement on the Importation of Educational, Scientific and Cultural Materials of 22 November 1950, done at Nairobi on 26 November 1976.	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).	The Agreement is referenced to clarify the Agreement for which the goods relate.
9	Convention on Temporary Admission, including Annex A – Annex concerning Temporary Admission Papers (ATA Carnets and CPD Carnets), done at Istanbul on 26 June 1990.	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).	The Convention is referenced to clarify the Convention in which the preparation of the goods must be prepared.
10	Customs Convention concerning Facilities for the Importation of Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events, done at Brussels on 8 June 1961	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).	The Annex is referenced to clarify the meaning of the term event.
10	Annex B.1 concerning Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events done at Istanbul on 26 June 1990, to the	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	The Annex is referenced to clarify the meaning of the term event.

Sections	Conventions referenced in the 2023 By-Laws	Where convention can be accessed free of charge	Purpose of reference
	Convention of Temporary Admission, done at Istanbul on 26 June 1990.	(http://www.austlii.edu.au).	
17	Agreement between the Government of Australia and the Government of Malaysia concerning the Status of Forces, done at Kuala Lumpur on 3 February 1997.	The Agreement is in Australian Treaty Series 1999 No. 14 ([1999] ATS 14) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).	The Agreement is reference to clarify the meaning of the terms of civil component, dependant and Visiting Force.
18	Agreement between the Government of Australia and the Government of New Zealand concerning the Status of their Forces, done at Melbourne on 29 October 1998.	The Agreement is in Australian Treaty Series 2005 No. 12 ([2005] ATS 12) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).	The Agreement is reference to clarify the meaning of the terms of civil component, dependant and Visiting Force.
19	Agreement between Australia and Papua & New Guinea regarding the Status of Forces of Each State in the Territory of the Other State, done at Port Moresby on 26 January 1977.	The Agreement is in Australian Treaty Series 1977 No. 6 ([1977] ATS 6) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).	The Agreement is reference to clarify the meaning of the terms of civil component, dependant and Visiting Force.
20	Exchange of Notes constituting an Agreement between the Government of Australia and the Government of the Republic of Singapore concerning the Status of Forces, done at Singapore on 10 February 1988.	The Agreement is in Australian Treaty Series 1988 No. 6 ([1988] ATS 6) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).	The Agreement is reference to clarify the meaning of the terms of civil component, dependant and Visiting Force.
21	Agreement with the Government of the United States of America concerning the Status of United States Forces in Australia, and Protocol, done at Canberra on 9 May 1963.	The Treaty is in Australian Treaty Series 1963 No. 10 ([1963] ATS 10) and could in 2023 be viewed in the Australian Treaty Library on the AustLII website (http://www.austlii.edu.au).	The Agreement is reference to clarify the meaning of the terms of member, dependant and military post office.
22	Agreement between the Government of Australia and the Government of the	The Treaty is in Australian Treaty Series 2009 No. 18 ([2009] ATS 18) and could	The Agreement is reference to clarify the

Sections	Conventions referenced in the 2023 By-Laws	Where convention can be accessed free of charge	Purpose of reference
	French Republic regarding Defence Cooperation and Status of Forces, done at Paris on 14 December 2006.	in 2023 be viewed in the Australian Treaty Library on the AustLII website (http://www.austlii.edu.au).	meaning of the terms of civil component, dependant and Visiting Force.
24	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.	The Treaty is in Australian Treaty Series 1985 No. 4 ([1985] ATS 4) and could in 2023 be viewed in the Australian Treaty Library on the AustLII website (http://www.austlii.edu.au).	The Treaty is referenced to clarify the area concerned by the section.
26	Australia Chile Free Trade Agreement, done at Canberra on 30 July 2008.	The Agreement is in Australian Treaty Series 2009 No. 6 ([2009] ATS 6) and could in 2023 be viewed in the Australian Treaty Library on the AustLII website (http://www.austlii.edu.au).	The Agreement is reference to clarify the goods concerned by the section.
27	Australia-US Free Trade Agreement, done at Washington DC on 18 May 2004.	The Agreement is in Australian Treaty Series 2005 No. 1 ([2005] ATS 1) and could in 2023 be viewed in the Australian Treaty Library on the AustLII website (http://www.austlii.edu.au).	The Agreement is reference to clarify the goods concerned by the section.
37	Istanbul Convention means the Agreement on the Convention of Temporary Admission, done at Istanbul on 26 June 1990.	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).	The Annex is referenced to clarify the meaning of the term event.

36. The version of all of the agreements and conventions referred to in the 2023 By-Laws is the version of those document in effect at the time the 2023 By-Laws commences.

Schedule 1—Repeals

Item 1 Customs By-law No. 1301117

37. All registrations of automotive service providers under the Automotive Transformation Scheme ended on 31 March 2021 by operation of the *Automotive Transformation Scheme Regulations 2010*. As such, automotive service providers are no longer be able to access the concessional customs duty rate set out in table item 39 of Schedule 4 to the Customs Tariff Act.
38. As a result, this by-law is redundant and is repealed.

Items 2 and 3

39. Sections 69 and 22 of the 2023 By-Laws replicate the operative provisions of *Customs By-law No. 1325719* and *Customs By-law No. 1700334*, respectively, prescribing goods previously prescribed by these by-laws and enabling such goods to continue to be subject to the concessional customs duty rate under Schedule 4 to the Customs Tariff Act applicable to those prescribed goods.
40. As a result, *Customs By-law No. 1325719* and *Customs By-law No. 1700334* are redundant and are repealed.