



Customs Amendment (Goods of Low Value) By-Law 2023

I, Franco Alvarez, delegate of the Comptroller-General of Customs, under section 271 of the *Customs Act 1901*, make the following by-law.

Dated 26 May 2023

[signed]

Franco Alvarez

Delegate of the Comptroller-General of Customs

1 Name

This instrument is the *Customs Amendment (Goods of Low Value) By-Law 2023*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

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

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule—Amendments

Customs By-Laws 2023

1 Subsection 36(2)

Repeal the subsection, substitute:

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