

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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.