



LIN 23/058

Customs Amendment (FIFA and Returned Goods) By-Laws 2023

I, Tara Hawkins, delegate of the Comptroller-General of Customs, make the following by-laws.

Dated 7 July 2023

[Signed]

Tara Hawkins

Delegate of the Comptroller-General of Customs

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1 Name

This instrument is the *Customs Amendment (FIFA and Returned Goods) By-Laws 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. Sections 1 to 4 and anything else in this instrument not elsewhere covered by this table.	The day after this instrument is registered.	
2. Item 2 of Schedule 1	1 January 2023	

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 1—Amendments

Customs By-Laws 2023

1 Before section 28

Insert:

27A Goods returned in an unaltered condition (item 17)

By-law

- (1) This section may be cited as Customs By-law No. 2300145.

Prescribed goods

- (2) For the purposes of item 17, each of the following goods (other than those set out in subsection (3)) are goods to which that item applies:
- (a) goods that were produced in Australia;
 - (b) goods for which duties of the Commonwealth were paid when first imported into Australia.
- (3) For the purposes of subsection (2), the application of item 17 does not include goods in respect of which:
- (a) that, at a time before they were exported, were excisable goods in respect of which excise duty has not been paid;
 - (b) any duties of the Commonwealth were payable at, or prior to, the date of exportation but which have not been paid;
 - (c) a drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth.

Conditions

- (4) Item 17 applies to those goods covered by subsection (2) subject to the condition that the goods were exported from Australia and are returned in an unaltered condition, and were not subject to treatment, repair, renovation, alteration, or any other processes.

Interpretative provisions

- (5) In this section:

excise duty means a duty payable under the *Excise Tariff Act 1921*.

excisable goods has the same meaning as in the *Excise Act 1901*.

- (6) For the purposes of this section, ‘repair’ does not include repairs undertaken for the preservation or maintenance of the goods.

2 After section 73

Insert:

74 Goods for use in connection with the FIFA Women's World Cup Australia New Zealand 2023 (item 59)

By-law

- (1) This section may be cited as Customs By-law No. 2320518.

Prescribed goods

- (2) For the purposes of item 59, goods (other than excise-equivalent goods) for use in Australia in connection with the Fédération Internationale de Football Association (**FIFA**) Women's World Cup Australia New Zealand 2023 are goods to which that item applies.

Note: Goods classified to a tariff subheading listed in clause 1 of Schedule 1 to the *Customs Regulation 2015* are excise-equivalent goods.

Conditions

- (3) Item 59 applies to those goods covered by subsection 2 subject to all of the following conditions:
- (a) the goods are imported by any one of the following:
 - (i) FIFA, including continental football confederations;
 - (ii) FIFA subsidiary;
 - (iii) Football Australia Limited (ACN 106 478 068);
 - (iv) FWWC2023 Pty Ltd (ACN 650 853 302);
 - (v) a person or body in connection with the entity referred to in subparagraph (a)(i), (a)(ii), (a)(iii) or (a)(iv);
 - (b) for a person or body covered in subparagraph (a)(v)—the person or body provides evidence in writing of the connection with the entity to a Collector if requested to do so;
 - (c) the goods are imported between 1 January 2023 and 31 December 2028;
 - (d) the goods are:
 - (i) for consumption in Australia; or
 - (ii) exported from Australia after their use; or
 - (iii) donated after their use to an entity whose purpose is related to the practice of sports and/or social development; or
 - (iv) donated after their use to a registered charity within the meaning of the *Customs Tariff Act 1995*.

Interpretative provisions

- (4) In this section:

FIFA subsidiary means any entity in which FIFA, directly and/or indirectly, owns at least 50.1% of its capital or voting interest as well as subsidiaries of any such entity in which FIFA and/or such entity owns at least 50.1% of the capital or voting interest, regardless of whether such entity is resident inside or outside of Australia.

Schedule 2—Repeals

Customs By-law No. 0176871

1 The whole of the instrument

Repeal the instrument.