



LIN 23/080

Customs Amendment (International Sporting Event—FIFA) By-Law 2024

I, Amber Sequeira, delegate of the Comptroller-General of Customs, make the following instrument.

Dated 11 October 2024

[Signed]

Amber Sequeira

Delegate of the Comptroller-General of Customs

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1 Name

This instrument is the *Customs Amendment (International Sporting Event—FIFA) By-Law 2024*.

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Customs By-Laws 2023

1 After section 74

Insert:

75 Goods for use in connection with the FIFA Women’s World Cup Australia New Zealand 2023 imported in 2022 (item 59)

By-law

- (1) This section may be cited as Customs By-law No. 2442119.

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 during a period starting on 1 January 2022 and ending at the end of the day on 31 December 2022;
 - (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.