



# Customs Amendment Regulations 2011 (No. )<sup>1</sup>

## Select Legislative Instrument 2011 No.

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I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Customs Act 1901*.

Dated 2011

Governor-General

By Her Excellency's Command

**[DRAFT ONLY – NOT FOR SIGNATURE]**

Treasurer

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**DRAFT ONLY**

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**1 Name of Regulations**

These Regulations are the *Customs Amendment Regulations 2011 (No. )*.

**2 Commencement**

These Regulations commence on the day after registration.

**3 Amendment of *Customs Regulations 1926***

Schedule 1 amends the *Customs Regulations 1926*.

**4 Application**

The amendments made by Schedule 1 do not apply until the end of the period of 60 days after the day on which they are registered.

**Schedule 1 Amendments**

(regulation 3)

**[1] Before regulation 1**

*insert*

**Part 1 Preliminary**

**[2] Subregulation 1A (1), at the foot**

*insert*

*Note* Several other words and expressions used in these Regulations have, unless the contrary intention appears, the meaning given by section 4 of the Act. For example:

- approved form.

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[3] **After regulation 1D**

*insert*

## **Part 2 Administration**

[4] **After regulation 20**

*insert*

## **Part 3 Customs control examination and securities generally**

[5] **After regulation 23AAA**

*insert*

## **Part 4 Importation of goods**

[6] **After regulation 45**

*insert*

## **Part 4A Depots**

[7] **After regulation 48A**

*insert*

## **Part 5 Warehouses**

### **Division 1 Warehouse licences**

[8] **After regulation 51**

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*insert*

**Division 2 Dealings with goods in  
warehouses**

**[9] Regulation 93**

*substitute*

**Division 3 Outwards duty free shops**

**Subdivision 1 Preliminary**

**93 Definitions**

(1) In this Part:

*carry-on baggage* has the meaning given by regulation 1.03 of the *Aviation Transport Security Regulations 2005*.

*checked baggage* has the meaning given by regulation 1.03 of the *Aviation Transport Security Regulations 2005*.

*departure area* means a part of an airport or wharf that is set aside for the reception of relevant travellers:

- (a) after the travellers have complied with the requirements of the laws of the Commonwealth relating to the departure of persons for places outside Australia; and
- (b) before the travellers embark on an aircraft or ship for a flight or voyage.

*duty free shop* means an outwards duty free shop.

*LAG* means liquid, aerosol, gel, cream or paste purchased as a duty free item at an off-airport duty free shop.

*LAG declaration* means a declaration attached to a sealed package containing 1 or more LAGs in accordance with regulation 93J.

*LAG screening point* has the same meaning as in regulation 1.03 of the *Aviation Transport Security Regulations 2005*.

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***off-airport duty free shop*** means a duty free shop that is not an on-airport duty free shop.

***on-airport duty free shop*** means a duty free shop that is located in a departure area of an airport.

***sealed package*** means a packaged that is sealed in accordance with subregulation 93K (3).

***scheduled departure time*** means the date and time at which an international flight or voyage, in relation to a person who is a relevant traveller, is scheduled to depart.

*Note* Several other words and expressions used in this Part have, unless the contrary intention appears, the meaning given by section 96A of the Act. For example:

- outwards duty free shop
- proprietor
- relevant traveller.

(2) In regulations 93N, 93O, 93P, 93R and 93V:

- (a) ***proprietor*** includes an agent of a proprietor; and
- (b) a requirement with which a proprietor must comply is satisfied if an action that has been taken by an agent of the proprietor would comply with the requirement if it were taken by the proprietor.

## **Subdivision 2 Arrangements for liquids, aerosols, gels, creams and pastes from 31 March 2007**

### **93A Interim sealed bag arrangements for liquids, aerosols, gels, creams and pastes**

- (1) This regulation applies to a person:
  - (a) in relation to the period starting on 31 March 2007 and ending on the day on which this regulation applies; and
  - (b) in relation to a permission given under subsection 96A (2) of the Act which was subject, during that period, to a condition set out in:
    - (i) paragraph 93 (7) (h); or
    - (ii) paragraph 93 (7) (j); or
    - (iii) paragraph 93 (7) (k); or

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- (iv) subparagraphs 93 (7) (m) (i) to (iii); or
  - (v) paragraph 93 (7) (n).
- (2) If, during the period:
- (a) the person purchased a liquid, aerosol, gel, cream or paste as a duty free item at an off-airport duty free shop; and
  - (b) the person was required to comply with a condition in relation to dealing with the liquid, aerosol, gel, cream or paste; and
  - (c) the person dealt with the liquid, aerosol, gel, cream or paste in accordance with an arrangement (an “interim sealed bag arrangement”) that:
    - (i) was implemented by the Australian Taxation Office and the Australian Customs Service or the Australian Customs and Border Protection Service on or after 31 March 2007; and
    - (ii) was consistent with the requirements of subdivision 4.1.1A of the *Aviation Transport Security Regulations 2005* as in force when the person dealt with the liquid, aerosol, gel, cream or paste;
- the person is taken not to have breached the condition.

### **Subdivision 3            Permission to deliver and export duty free goods**

#### **93B            Circumstances in which permission may be given for the delivery and export of goods**

- (1) This regulation is made for paragraph 96A (5) (a) of the Act.
- (2) A Collector must not give permission under subsection 96A (2) of the Act unless:
  - (a) the Collector has received an application from a proprietor of a duty free shop for the permission; and
  - (b) the application has been made in accordance with this regulation.

*Note* Subsection 96A (2) of the Act makes provision for the Collector to give permission for the delivery of goods to a relevant traveller for export and the export of the goods by the relevant traveller.

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- (3) The application must:
    - (a) be in writing; and
    - (b) relate to a single duty free shop; and
    - (c) specify:
      - (i) the name of the proprietor of the duty free shop; and
      - (ii) the name of the duty free shop; and
      - (iii) the address at which the duty free shop is situated.
  - (4) The application must be lodged with a Collector for the place at which the duty free shop is situated.

**93C Matter to be taken into account in deciding whether permission should be given**

- (1) This regulation is made for paragraph 96A (5) (b) of the Act.
- (2) A matter that a Collector is to take into account in deciding whether to give a permission under subsection 96A (2) of the Act is the likelihood that the proprietor named in the application would be able to comply with the conditions specified in regulations 93K, 93L and 93O.

**Subdivision 4 Conditions that apply to a permission to deliver and export goods**

**93D Conditions to which a permission will be subject**

- (1) This regulation is made for paragraph 96A (5) (c) of the Act.
- (2) The conditions specified in this Division are conditions to which a permission given under subsection 96A (2) of the Act is to be subject.

*Note* Paragraph 96A (5) (c) of the Act provides that the regulations may prescribe conditions to which a permission granted under subsection 96A (2) of the Act is to be subject.

**93E Period a permission has effect**

A permission:

- (a) has effect on the day on which it is given; and

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- (b) continues for the period specified in the permission.

**93F Sale of goods**

- (1) This regulation applies in relation to a sale of goods by a proprietor of a duty free shop.
- (2) The proprietor must not sell the goods to a person unless the person:
  - (a) is in the shop; and
  - (b) is a relevant traveller; and
  - (c) complies with the obligations mentioned in subregulation (3).
- (3) The person must, as part of the sale:
  - (a) show the proprietor:
    - (i) a ticket; or
    - (ii) another document approved by a Collector under paragraph 96A (7) (b) of the Act;  
that shows that the person is entitled to make the international flight or voyage on which the person proposes to export the goods; and
  - (b) sign a recognition of the traveller's obligations concerning the export of the goods in an approved form.

**93G Agreement to sell goods**

The proprietor of a duty free shop must not enter into an agreement to sell goods to a person who is not in the shop unless:

- (a) the person is a relevant traveller; and
- (b) the person has given to the proprietor, orally or in writing, the particulars of the intended exportation of the goods by the person to be specified on an invoice prepared by the proprietor in accordance with regulation 93H; and
- (c) the agreement is subject to the condition that the sale of the goods will occur when the person is in the shop.



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**93H Preparation and placement of invoice for goods sold at an off-airport duty free shop**

- (1) This regulation applies:
  - (a) to a proprietor of an off-airport duty free shop; and
  - (b) in relation to goods purchased from the proprietor by a relevant traveller at the duty free shop.
- (2) At the time of each sale of goods, the proprietor must prepare an invoice for the sale that:
  - (a) is in triplicate; and
  - (b) is one of a series of sequentially numbered invoices; and
  - (c) describes the goods in a way that makes it impracticable to add other items to the description.
- (3) The proprietor must, after preparing the invoice:
  - (a) place 1 copy of the invoice with the goods inside the package mentioned in subregulation 93K (3); and
  - (b) place 1 copy of the invoice in a waterproof envelope attached securely to the outside of the package; and
  - (c) retain 1 copy of the invoice in his or her own records.
- (4) If the package can be carried in the cabin of the aircraft or ship, the proprietor must position the invoice mentioned in paragraph (3) (a) so that it may be read without the seal of the package being broken.
- (5) The invoice must set out the following matters:
  - (a) the name and usual residential address of the relevant traveller purchasing the goods;
  - (b) the following particulars of the proposed exportation of the goods by the relevant traveller on an international flight or voyage:
    - (i) the date of departure of the flight or voyage;
    - (ii) the airport or wharf from which the flight or voyage will depart;
    - (iii) the number or other identification of the traveller's ticket or similar travel document approved by the Collector for paragraph 96A (7) (b) of the Act;

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- (iv) in the case of a flight — the number or other designation of the flight;
  - (v) in the case of a voyage — the name of the ship and the number or other designation of the voyage;
  - (c) a precise description of the goods, including:
    - (i) the quantity, in figures, of each item of the goods and the total number, in words, of items on the invoice; and
    - (ii) the sale value, in figures, of each item or quantity of items; and
    - (iii) the total sales value of those items and quantities of items.

**93I Preparation and placement of invoice for goods sold at an on-airport duty free shop**

- (1) This regulation applies:
  - (a) to a proprietor of an on-airport duty free shop; and
  - (b) in relation to goods purchased from the proprietor by a relevant traveller at the duty free shop.
- (2) At the time of each sale of goods, the proprietor must prepare an invoice for the sale that:
  - (a) is in duplicate; and
  - (b) is one of a series of sequentially numbered invoices; and
  - (c) describes the goods in a way that makes it impracticable to add other items to the description.
- (3) The proprietor must, after preparing the invoice:
  - (a) place 1 copy with the goods that are to be delivered to the relevant traveller; and
  - (b) retain 1 copy in his or her own records.
- (4) An invoice for goods sold at an on-airport duty free shop to a relevant traveller must specify the following matters:
  - (a) the following particulars of the proposed exportation of the goods by the relevant traveller on an international flight:
    - (i) the date of departure of the flight;

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- (ii) the airport from which the flight will depart;
  - (iii) the flight number or other designation of the flight;
  - (b) a precise description of the goods, including:
    - (i) the quantity, in figures, of each item of the goods; and
    - (ii) the sale value, in figures, of each item or quantity of items; and
    - (iii) the total sales value of those items and quantities of items.
- (5) If the relevant traveller is a pilot or a member of a crew of an aircraft, the invoice must also specify the name and usual residential address of the relevant traveller.

**93J Preparation and placement of declaration about LAGs**

- (1) This regulation applies:
- (a) to a proprietor of an off-airport duty free shop; and
  - (b) in relation to goods:
    - (i) purchased from the proprietor by a relevant traveller at the duty free shop; and
    - (ii) that are a LAG.
- (2) At the time of the sale of the goods, the proprietor must attach a declaration to the outside of the sealed package containing the goods.
- Note 1* This is a **LAG declaration**.
- Note 2* This requirement is in addition to the requirement to attach an invoice to the sealed package.
- (3) The declaration must:
- (a) be in an approved form; and
  - (b) include words that will enable a relevant traveller to declare, by signing the declaration, that the LAG has been packed into the relevant traveller's checked baggage.
- (4) The declaration may be included on the invoice.

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### **93K Packaging and delivery of goods**

- (1) A proprietor of a duty free shop must not deliver goods to a relevant traveller unless:
  - (a) the goods were sold to the relevant traveller in accordance with regulation 93F; and
  - (b) if the relevant traveller was not in the shop when the agreement to sell the goods was made — the relevant traveller has shown to the proprietor the ticket, or other document approved by a Collector under paragraph 96A (7) (b) of the Act, that confirms the particulars given to the proprietor under subregulation 93G.
- (2) If the goods are sold at an off-airport duty free shop, the proprietor must not deliver the goods to the relevant traveller earlier than 60 days before the scheduled departure time of the international flight or voyage on which the goods will be exported.
- (3) If the goods are sold at an off-airport duty free shop, the proprietor must not deliver the goods to the relevant traveller unless the goods are enclosed in a package:
  - (a) that is sealed in such a manner that the goods cannot be removed from it without the seal being broken; and
  - (b) the outside of which is clearly marked to show:
    - (i) that it contains goods that were sold in a duty free shop; and
    - (ii) the name of the shop; and
  - (c) if the package can be carried in the cabin of the aircraft or ship — that is transparent enough for the goods to be easily identified.

#### *Sealed package containing LAG*

- (4) If the goods are a LAG and are purchased at the same time as goods that are not LAGs:
  - (a) the proprietor must place the LAG in a sealed package that does not contain goods that are not LAGs; and
  - (b) more than 1 LAG may be placed in the same sealed package.

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### **93L Notification of sale of goods to Collector**

- (1) This regulation applies:
  - (a) to a proprietor of an off-airport duty free shop; and
  - (b) in relation to goods purchased from the proprietor by a relevant traveller at the duty free shop.
- (2) The proprietor must, if directed by a Collector to do so in relation to a particular circumstance, provide information to the Collector in accordance with this regulation.
- (3) The information must be provided:
  - (a) before the scheduled departure time of the international flight on which the relevant traveller proposes to export the goods; and
  - (b) by the means approved by the Collector.
- (4) The information is:
  - (a) the name of the shop; and
  - (b) the name of the relevant traveller; and
  - (c) in relation to the relevant traveller's international flight or voyage:
    - (i) the date and time of departure of the flight or voyage; and
    - (ii) in the case of a flight — the number or other designation of the flight; and
    - (iii) in the case of a voyage — the name of the ship and the number or other designation of the voyage; and
  - (d) a full description of any item of the goods included in the sale that has a sale value of \$500 or more; and
  - (e) the total number of items of the goods included in the sale; and
  - (f) the total number of sealed packages in which the goods included in the sale are packed; and
  - (g) the total number of sealed packages that:
    - (i) may be carried onto the flight or voyage as carry-on baggage; or
    - (ii) must be packed in checked baggage; and
  - (h) the invoice numbers of all invoices relating to the sale.

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**93M Obligation to retain integrity of sealed package containing goods**

- (1) This regulation applies:
  - (a) to a relevant traveller; and
  - (b) in relation to goods:
    - (i) purchased by the relevant traveller at an off-airport duty free shop; and
    - (ii) that are not a LAG.
- (2) The relevant traveller must not remove, alter or otherwise interfere with an invoice attached to the outside of a package containing the goods.
- (3) The relevant traveller must not cause an invoice attached to the outside of a package containing the goods to be removed, altered or otherwise interfered with.
- (4) The relevant traveller must not, before the exportation of the goods:
  - (a) break the seals on, or otherwise tamper with the integrity of, the package in which the goods are enclosed; or
  - (b) allow the seals to be broken or the integrity of the package to be otherwise tampered with (except as authorised by or under the Act).

**93N Obligation to provide sealed package for inspection**

- (1) This regulation applies:
  - (a) to a relevant traveller; and
  - (b) in relation to goods:
    - (i) purchased by the relevant traveller at an off-airport duty free shop; and
    - (ii) that are not a LAG.
- (2) The relevant traveller must, on surrendering the package for carriage or taking the package into the departure area:
  - (a) present the sealed package with attached invoice to the proprietor; and
  - (b) permit the proprietor to examine the package and remove the invoice from the package.

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**93O Examination of sealed package and collection of invoice**

- (1) This regulation applies:
  - (a) to a proprietor of an off-airport duty free shop; and
  - (b) in relation to a sealed package containing goods:
    - (i) purchased from the proprietor by a relevant traveller at the duty free shop; and
    - (ii) that are not a LAG.
- (2) The proprietor must:
  - (a) cause the package to be examined with a view to ascertaining whether it remains sealed and has not been tampered with; and
  - (b) if the package is sealed and has not been tampered with — cause the copy of the invoice attached to the package to be removed from the package.
- (3) The proprietor must comply with subregulation (2):
  - (a) at the point of the surrender of the goods; or
  - (b) if the goods are not surrendered — within a departure area.

**93P Notification of discrepancy in sealed package**

- (1) This regulation applies:
  - (a) to a proprietor of an off-airport duty free shop; and
  - (b) in relation to goods:
    - (i) purchased from the proprietor by a relevant traveller at the duty free shop; and
    - (ii) that are not a LAG.

*Note* A LAG is packed into checked baggage or surrendered at a LAG screening point.

- (2) If the proprietor detects a discrepancy in relation to a sealed package the proprietor must:
  - (a) immediately give notice of the discrepancy to a Collector if a Collector is present at the airport or wharf; or

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- (b) if a Collector is not present at the airport or wharf — give notice of the discrepancy to a Collector at the time a return is lodged under regulation 93W.
- (3) A discrepancy exists if:
- (a) a package is no longer sealed in accordance with subregulation 93K (3) or has been otherwise tampered with; or
  - (b) the invoice enclosed in the package does not correspond with the invoice (if any) attached to the package; or
  - (c) an invoice required to be enclosed in, or a copy invoice required to be attached to, a package is not so enclosed or attached; or
  - (d) the goods enclosed in a package are not as specified in the invoice enclosed in, or the copy invoice (if any) attached to the package.
- (4) The notice must specify:
- (a) the name of the relevant traveller; and
  - (b) the following particulars of the proposed exportation of the goods by the relevant traveller:
    - (i) the date and time of the departure of the traveller's international flight or voyage;
    - (ii) in the case of a flight — the number or other designation of the flight;
    - (iii) in the case of a voyage — the name of the ship and the number or other designation of the voyage; and
  - (c) the nature of the discrepancy.

**93Q Obligation to provide LAG declaration and invoice for inspection**

- (1) This regulation applies to a relevant traveller who has purchased a LAG in an off-airport duty free shop.
- (2) The relevant traveller must, as part of packing into checked baggage a sealed package containing 1 or more LAGs:
  - (a) declare that the sealed package has been packed in checked baggage by signing the LAG declaration placed on the sealed package by the proprietor; and



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- (b) remove the LAG declaration and accompanying invoice from the sealed package; and
  - (c) give the LAG declaration and the accompanying invoice to the proprietor of the duty free shop:
    - (i) at the point of the surrender of the checked baggage containing the sealed package; or
    - (ii) in the departure area.
- (3) The relevant traveller must not make a declaration under this regulation that is false in a material particular.

**93R Receipt of LAG declaration and invoice**

- (1) This regulation applies:
  - (a) to a proprietor of an off-airport duty free shop; and
  - (b) in relation to a sealed package containing goods:
    - (i) purchased from the proprietor by a relevant traveller at the duty free shop; and
    - (ii) that are a LAG.
- (2) The proprietor must receive a LAG declaration and accompanying invoice given to the proprietor under regulation 1T by a relevant traveller.

**93S Obligation to notify details of revised flight or voyage**

- (1) This regulation applies if:
  - (a) a relevant traveller has purchased goods from a proprietor of an off-airport duty free shop and has proposed to export the goods on an international flight or voyage at a scheduled departure time; and
  - (b) the relevant traveller does not export the goods on the international flight or voyage as proposed; and
  - (c) the relevant traveller proposes to export the goods on another later flight or voyage that will depart no later than 48 hours after the scheduled departure time of the first flight or voyage.
- (2) The relevant traveller must provide a notification to the proprietor that includes:

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- (a) notice that the goods will not be exported as proposed on the flight or voyage mentioned in paragraph 93H (5) (b); and
  - (b) the following particulars of the later flight or voyage on which the traveller proposes to export the goods:
    - (i) the flight number or other designation of the flight, or the name of the ship and voyage number or other designation of the ship for the voyage;
    - (ii) the departure time of the later flight or voyage.
- (3) The notification must be given to the proprietor by midday of the next working day of the duty free shop after the scheduled departure time for the first flight or voyage.

**93T Obligation to notify that goods will not be exported on expected flight or voyage and return of goods to shop**

- (1) This regulation applies if:
  - (a) a relevant traveller does not export goods purchased from a proprietor of an off-airport duty free shop on an international flight or voyage at the scheduled departure time; and
  - (b) the relevant traveller does not propose to export the goods on another flight or voyage within 48 hours of the scheduled departure time of the first flight or voyage.
- (2) The relevant traveller must:
  - (a) notify the proprietor that the goods will not be exported; and
  - (b) return the goods to the duty free shop.
- (3) The notification must be provided, and the goods returned, no later than the close of business of the second working day of the duty free shop after the scheduled departure time.

**93U Obligation to notify that goods will not be exported on revised flight or voyage and return of goods to shop**

- (1) This regulation applies if:

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- (a) a relevant traveller has purchased goods from a proprietor of an off-airport duty free shop; and
  - (b) the relevant traveller has provided a notification under regulation 93S which proposes that the goods will be exported on another later flight or voyage; and
  - (c) the relevant traveller does not export the goods.
- (2) The relevant traveller must:
    - (a) notify the proprietor that the goods have not been exported; and
    - (b) return the goods to the duty free shop.
  - (3) The notification must be provided no later than midday on the next working day of the duty free shop after the date of departure specified in the notification.
  - (4) The goods must be returned no later than the close of business of the second working day of the duty free shop after the date of departure specified in the notification.

**93V Goods not to remain with, or be transferred to, proprietor**

- (1) A proprietor of a duty free shop must not enter into an arrangement with a relevant traveller that goods delivered to the relevant traveller will:
  - (a) be transferred to the proprietor upon the return of the relevant traveller to Australia; or
  - (b) remain with the proprietor.
- (2) This regulation does not apply in relation to the return of goods to a proprietor under subregulation 93T (2) or 93U (2).

**93W Lodging of return and payment of customs duty to Collector**

*Lodging of return*

- (1) A proprietor of a duty free shop must lodge a return with a Collector for a calendar month about goods:
  - (a) proposed to be exported in the month; and

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- (b) in relation to which there is no proof of export in the month.
- (2) The return must set out the following information:
- (a) the name of the duty free shop;
  - (b) the invoice number of each invoice:
    - (i) that was prepared in accordance with regulation 93H for goods delivered from the shop for export; and
    - (ii) that specifies a scheduled departure time that is in the month; and
    - (iii) a copy of which has not been removed during the month in accordance with regulation 93O; and
    - (iv) a copy of which has not been given to the proprietor during the month in accordance with regulation 93Q; and
    - (v) a copy of which has not been given to the proprietor with a signed declaration during the month in accordance with regulation 93Q; and
    - (vi) a copy of which has not been received with a signed declaration during the month in accordance with regulation 93R.
- (3) The following information must be provided for each invoice whose number is set out in the return:
- (a) the particulars required to be set out in the invoice;
  - (b) the amount of customs duty payable in respect of the goods to which the invoice relates.

*Payment of customs duty*

- (4) The proprietor must pay to the Collector an amount equal to the sum of the amounts of customs duty specified in the return.

*Time for lodgement of return and payment of duty*

- (5) The return must be lodged, and the customs duty paid, within 1 calendar month of the end of the month to which the return relates.

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**Subdivision 5                    Provision of proof of export of goods to  
Collector**

**93X            Obligation on proprietor — provide Collector with  
proof of export of goods**

- (1) For paragraph 96A (10) (b) of the Act, this regulation sets out the way in which, and the time within which, a proprietor of an off-airport duty free shop must provide proof to a Collector of the export of goods.
- (2) The proprietor must give the Collector a computer-generated list of invoices for goods proposed to be exported in a calendar month that has been reconciled against invoices that have been:
  - (a) removed from goods by the proprietor in accordance with regulation 93O in that calendar month; or
  - (b) given to the proprietor with a signed LAG declaration by the relevant traveller in accordance with regulation 93Q.
- (3) The proprietor must give the list to the Collector within 1 calendar month of the last day of the month in which the goods specified in the invoices were proposed to be exported.

**Subdivision 6                    Revocation of permission to deliver and  
export duty free goods**

**93Y            Revocation of permission**

- (1) This regulation is made for subsection 96A (13) of the Act.
- (2) A Collector may revoke a permission given under subsection 96A (2) of the Act if:
  - (a) a condition of the permission has not been complied with;  
or
  - (b) the revocation of the permission is, for any other reason, necessary for the protection of the revenue or otherwise to ensure compliance with the Customs Acts.

*Note* Subsection 96A (14) of the Act makes provision for a written notice to be served on the holder of a permission if the permission is to be revoked.

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[10] **After regulation 93**

*insert*

**Division 4                      Inwards duty free shops**

[11] **After regulation 95A**

*insert*

**Division 5                      Other matters**

[12] **After regulation 95AB**

*insert*

**Part 5A                      Special provisions relating to  
   beverages**

[13] **After regulation 96**

*insert*

**Part 5B                      Information about persons  
   departing Australia**

[14] **After regulation 96A**

*insert*

**Part 6                      Exportation of goods**

[15] **After regulation 105I**

*insert*

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**Part 7                      Ships' stores and aircraft's stores**

[16]    **After regulation 107**

*insert*

**Part 8                      Duties**

[17]    **After regulation 128F**

*insert*

**Part 9                      Drawbacks**

[18]    **After regulation 139**

*insert*

**Part 10                    Coasting trade**

[19]    **After regulation 153**

*insert*

**Part 11                    Agents and customs brokers**

[20]    **After regulation 162B**

*insert*

**Part 12                    Officers**

[21]    **After regulation 179**

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*insert*

## **Part 13**                      **Penal provisions**

[22]      **After regulation 179AB**

*insert*

## **Part 15A**                      **Tariff concession orders**

[23]      **After regulation 179A**

*insert*

## **Part 15B**                      **Special provisions relating to anti-dumping duties**

[24]      **After regulation 190**

*insert*

## **Part 17**                      **Miscellaneous**

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### **Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.frli.gov.au>.