



**Australian
BORDER FORCE**

Australian Customs Notice No. 2023/13

Customs Tariff By-laws sunseting on 1 April 2023

On 1 April 2023, the majority of the Customs Tariff By-laws made in 2013 will sunset. Under the *Legislation Act 2003*, all legislative instruments, including by-laws, are repealed automatically or 'sunset' after 10 years unless action is taken to preserve their effect by remaking them.

The sunseting Customs Tariff By-laws, other than *Customs By law No. 1301117*, will cease to have effect at the start of 1 April 2023. Customs By law No. 1301117 is no longer required and will be repealed at the end of 31 March 2023. Most of the sunseting by-laws will be replaced with a new single set of by-laws enabling the same goods to be eligible for the concessional rates of customs duty set out in Schedule 4 to the *Customs Tariff Act 1995*. Two additional by-laws, not sunseting on 1 April 2023, will also be repealed and replaced.

Customs Tariff By-Laws 2023 Instrument

The Customs By-Laws 2023 replicates the effects of the by-laws that will sunset (other than *Customs By law No. 1301117*), and is available on the Federal Register of Legislation (FRL). This consolidated document replaces the previous approach of having separate documents for each by-law.

Sunseting by-laws and the replacement by-laws are outlined in Table 1 at [Attachment A](#).

More recent by-laws that are not sunseting on 1 April 2023, will not be added to the consolidated document at this time and will continue to be available as separate documents on FRL.

Any new by-laws made after 1 April 2023 will be added to the consolidated document and a compilation made available on FRL.

Repealed Customs Tariff By-law

Current Customs By-law No. 1300117, prescribes goods for item 39 of Schedule 4 to the *Customs Tariff Act 1995* which is no longer able to be used. As such the by-law will be repealed. Customs By-laws No. 1325719 and No. 1700334, are not due to sunset on 1 April 2023 but are being repealed and remade to align their drafting style and timing with the other by-laws for their respective items.

Implementation of the new Customs Tariff By-laws

The new approach to making by-laws will have no effect on how by-laws appear or are entered in the Integrated Cargo System (ICS). From 1 April 2023, importers will need to enter the new By-law number (being the by-law number set out under the applicable section of the 2023 By-Laws) in order to access the tariff concession as the old By-law number will no longer be available for import declarations made on or after this date.

Changes to the Online Tariff (www.abf.gov.au), to reflect the new By-laws, will be available on 1 April 2023. Relevant revised Customs Tariff Working Pages are at [Attachment B](#).

Any queries related to this issue can be directed to tradepolicy1@abf.gov.au.

[signed]

Kimberlee Stamatis

Assistant Secretary

Customs and Trade Policy Branch

Australian Border Force

28 March 2023

Attachment A

Table 1: By-law concordance

Schedule 4 Item Number	2013 By-law Number	2023 By-law Number	Schedule 4 Item Number	2013 By-law Number	2023 By-law Number
1	1301139	2300021	32	1303574	2300052
3	1300557	2300022	32	1303578	2300053
4	1300595	2300086	32	1303584	2300097
4	1300601	2300087	32	1303592	2300084
8	1243719	2300023	32	1303598	2300098
8	1243816	2300024	32	1303602	2300099
9	1300603	2300104	32	1303608	2300055
10	1243557	2300025	32	1303612	2300056
10	1243684	2300026	32	1303616	2300057
11	1300964	2300027	32	1303621	2300054
11	1300978	2300037	32	1303625	2300058
11	1300982	2300088	32	1303862	2300100
11	1300987	2300089	32	1303865	2300059
11	1300989	2300090	32	1303866	2300060
11	1300995	2300038	32	1303867	2300061
11	1700334	2300039	32	1303868	2300062
12	1243830	2300040	32	1303869	2300063
13	1243872	2300041	35	1305755	2300065
15	1300938	2300091	37	1305091	2300101
16	1244018	2300042	37	1306509	2300101
16	1244032	2300043	42	1305752	2300102
17	1300536	2300044	45	1301120	2300067
20	1305083	2300045	48	1303871	2300068
21	1304161	2300046	48	1303873	2300069
22	1244196	2300092	48	1303874	2300070
22	1244204	2300047	48	1303876	2300071
23	1301009	2300048	48	1303877	2300072
23	1301035	2300049	48	1303878	2300103
25	1301053	2300050	48	1325719	2300073
26	1305011	2300079	49	1301124	2300074
27	1305014	2300093	52	1301128	2300075
28	1300551	2300094	52	1301131	2300076
29	1301116	2300095	53	1301133	2300077
32	1303567	2300051	54	1303352	2300078

Table 2: Repealed By-laws

By-Laws Repealed from end of 31 March 2023		
1301117	1325719	1700334

Customs Tariff Working Pages