



**Australian  
BORDER FORCE**

# Australian Customs Notice

## No. 2024/30

### Clarification on the use of ship's stores for in-port events

This Notice advises industry of the correct practice for the use of ship's stores when conducting in-port events on ships that may have non-passengers (visitors) in attendance.

Section 130C under Part VII of the *Customs Act 1901* (Customs Act), defines "ship" and "ship's stores" as:

"Ship" does not include:

- (a) a ship that is not currently engaged in making international voyages; or
- (b) a ship that is currently engaged in making international voyages but is about to make a voyage other than an international voyage.

"Ship's stores" means "stores for the use of the passengers or crew of a ship, or for the service of a ship".

Ship's stores are exempt from duty under section 130 of the Customs Act except as provided by the regulations. Subsection 127(1) of the Customs Act relevantly provides that:

"Ship's stores ...shall not be used before the departure of the ship or aircraft from its last port of departure in Australia otherwise than for the use of the passengers or crew, or for the service, of the ship."

The Australian Border Force (ABF) does not consider anyone who boards a ship while in port and who does not travel with the ship on an international voyage to be passengers or crew for the purposes of Part VII of the Customs Act regarding ship's stores. Instead, they are considered visitors to the ship. As a result, any stores consumed by or sold to such visitors are being used "otherwise than for the use of the passengers or crew, or for the service of the ship" contrary to subsection 127(1) of the Customs Act. A breach of subsection 127(1) of the Customs Act is a strict liability offence.

Operators of a ship have two options in relation to catering for visitors to a ship:

1. Take steps to ensure that no ship's stores are consumed by, or sold to, visitors; or
2. If ship's stores will be so used, then ensure that the stores that will be consumed by visitors, or sold to visitors, are entered for home consumption by completing an import declaration, with duty and other taxes (GST, WET) paid.

[Signed]

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Australian Border Force

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