



Australian Customs Notice

No. 2024/42

Item 59 to Schedule 4 of the *Customs Tariff Act 1995* – *revised commencement date and new by-law*

Item 59 to Schedule 4

Item 59 to Schedule 4 (Item 59) of the *Customs Tariff Act 1995* (Customs Tariff Act) provides a 'Free' rate of customs duty to goods "for use in connection with international sporting events" to which the Australian Government has agreed to provide a customs duty concession.

Revised commencement date

Item 59 was inserted into the Customs Tariff Act by Notice of Intention to Propose Customs Tariff Alteration (No. 3) 2023 and was taken to have commenced on 1 January 2023. This was the maximum length of time possible for a retrospective Notice as the period is constrained by the *Customs Act 1901*.

The *Customs Tariff Amendment (Incorporation of Proposals) Act (No. 1) 2024* incorporated Item 59 into the Customs Tariff Act and extended the commencement date back to 1 January 2022.

Customs By-laws - Goods for use in connection with the 2023 FIFA Women's World Cup

At present there are two Customs By-laws that prescribe goods for use in connection with the 2023 FIFA Women's World Cup (FWWC). These are:

- **Customs By-law No. 2442119** – which prescribes goods imported between 1 January 2022 and 31 December 2022; and
- **Customs By-law No. 2320518** – which prescribes goods imported between 1 January 2023 and 31 December 2028.

The two by-laws provide a 'Free' rate of customs duty for certain goods imported by FIFA and related entities, subject to conditions outlined in the by-laws. The scope of goods prescribed is identical, the only difference between the two by-laws is when the goods were imported.

Utilising Item 59

Importers seeking to use item 59 and its associated by-law should record this by listing treatment code 759 on the import declaration for goods of a value greater than \$1000 or on the self-assessed clearance declaration if goods are of a value of \$1000 or less.

Use of Item 59 will not affect other taxes and charges that may be payable on the imported goods. The goods must meet the requirements of the item to access the concessional rate of customs duty.

Refunds for goods already imported

A refund of customs duty may be available for goods imported for the FWWC that have already been imported and which meet the requirements of the item and by-law.

To be eligible for a refund:

- The rate of duty must have been determined on or after 1 January 2022, and
- The customs duty must have been paid on the import declaration or self-assessed clearance.

The owner of the goods or the authorised representative of the owner may apply for a refund if they lodged the import declaration or self-assessed clearance. Information on how to apply for a refund is at [Refund of customs duty \(abf.gov.au\)](#).

Applications for refunds under Item 59 should use refund code EB.

Customs Tariff Working Pages and the Online Tariff

Attachment A includes the working pages for Customs By-law No. 2442119. An online version can be viewed at [Schedule 4 \(abf.gov.au\)](#).

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

[signed]
Suzanne Ford
A/g Assistant Secretary
Customs and Trade Policy Branch
Australian Border Force

31 October 2024

Attachment A - Customs Tariff Working Pages

SCHEDULE OF CONCESSIONAL INSTRUMENTS
PART II
INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4
CUSTOMS TARIFF ACT 1995

R. 4		Part 2/97	
Item	By-law No.	Description of Goods	Start date/ End date
<u>Goods for use in connection with an international sporting event</u>			
<u>Item 59 – Goods to be used in an international sporting event</u>			
<u>Goods for use in connection with the FIFA Women's World Cup Australia New Zealand 2023 imported in 2022</u>			
★ 59	2442119	<p>1. This by-law may be cited as Customs By-law No. 2442119</p> <p>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.</p> <p>Note: Goods classified to a tariff subheading listed in clause 1 of Schedule 1 to the <i>Customs Regulation 2015</i> are excise-equivalent goods.</p> <p><i>Conditions</i></p> <p>3. Item 59 applies to those goods covered by subsection 2 subject to all of the following conditions:</p> <p>(a) The goods are imported by any one of the following:</p> <ul style="list-style-type: none"> (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); <p>(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;</p> <p>(c) The goods are imported during a period starting on 1 January 2022 and ending at the end of 31 December 2022;</p> <p>(d) The goods are:</p> <ul style="list-style-type: none"> (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 <i>Customs Tariff Act 1995</i>. 	1/01/2022

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SCHEDULE OF CONCESSIONAL INSTRUMENTS
PART II
INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4
CUSTOMS TARIFF ACT 1995

Part 2/98

Item	By-law No.	Description of Goods	Start date/ End date
★59	2442119 (Cont)	<p>4. <i>Interpretative provisions</i></p> <p>In this by-law:</p> <p><i>FIFA subsidiary</i> 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.</p> <p><u>Goods for use in connection with the FIFA Women's World Cup Australia New Zealand 2023</u></p>	
59	2320518	<p>1. This by-law may be cited as Customs By-law No. 2320518</p> <p>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.</p> <p>Note: Goods classified to a tariff subheading listed in clause 1 of Schedule 1 to the <i>Customs Regulation 2015</i> are excise-equivalent goods.</p> <p><i>Conditions</i></p> <p>3. Item 59 applies to those goods covered by subsection 2 subject to all of the following conditions:</p> <p>(a) The goods are imported by any one of the following:</p> <ul style="list-style-type: none"> (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); <p>(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;</p> <p>(c) The goods are imported between 1 January 2023 and 31 December 2028;</p>	1/01/2023

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SCHEDULE OF CONCESSIONAL INSTRUMENTS
PART II
INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4
CUSTOMS TARIFF ACT 1995

			Part 2/99
Item	By-law No.	Description of Goods	Start date/ End date
59	2320518 (Cont)	<p>(d) The goods are:</p> <ul style="list-style-type: none"> (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 <i>Customs Tariff Act 1995</i>. <p><i>Interpretative provisions</i></p> <p>4. In this by-law:</p> <p><i>FIFA subsidiary</i> 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.</p>	

END OF SCHEDULE