



Australian Customs Notice No. 2026/05

Item 59 to Schedule 4 of the *Customs Tariff Act 1995* – *new by-law for AFC Women's Asian Cup 2026*

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.

New by-law for Item 59 – Goods for use in connection with the 2026 AFC Women's Asian Cup

New by-law No. 2696732 provides a 'Free' rate of customs duty for certain goods imported by the Asian Football Confederation (AFC) and related entities for the AFC Women's Asian Cup 2026 (AFCWAC). The complete text of the by-law, including conditions and entities that qualify for the by-law, is at Attachment A.

Retrospective commencement – 1 July 2025

By-law No. 2696732 will be taken to have commenced on 1 July 2025. Eligible goods imported in the second half of the 2025 calendar year will be able to request a refund of duty paid.

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 AFCWAC 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 July 2025, 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. 2696732. 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]
Melissa Catania
Assistant Secretary
Customs and Trade Frameworks Branch
13 February 2026

SCHEDULE OF CONCESSIONAL INSTRUMENTS

PART II

INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

CUSTOMS TARIFF ACT 1995

R.1

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> <p><u>Goods for use in connection with the AFC Women's Asian Cup 2026</u></p>	
★59	2696732	<p>1. This by-law may be cited as Customs By-law No. 2696732</p> <p>2. For the purposes of Item 59, goods (other than excise-equivalent goods) for use in Australia in connection with the Asian Football Confederation (<i>AFC</i>) Women's Asian Cup 2026 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> <ul style="list-style-type: none"> (a) The goods are imported by any one of the following: <ul style="list-style-type: none"> (i) AFC; (ii) a members of an AFC delegations; (iii) a participating member associations; (iv) Football Australia Limited (ACN 106 478 068); (v) Local Organising Committee AFC Women's Asian Cup 2026 Pty Ltd (ACN 681 496 006); (vi) a person or body in connection with the entity referred to in subparagraph (a)(i), (a)(ii), (a)(iii), (a)(iv) or (a)(v); (b) for a person or body covered in subparagraph (a)(vi)- 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 between 1 July 2025 and 31 December 2028; 	01/07/2025

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

Part 2/100

Item	By-law No.	Description of Goods	Start date/ End date
★59	2696732 (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>AFC delegations</i> means any group of persons appointed to represent the AFC in connection with the AFC Women's Asian Cup 2026.</p>	01/07/2025

END OF SCHEDULE