

TECHNICAL

Indirect Taxation

Customs Duties (Exemption) Order 2013 [P.U. (A) 371/2013]

1. Commencement and Revocation

| Effective from | Revocation |
|-----------------------|---|
| 1 January 2014 | The Customs Duties (Exemption) Order 1988 [P.U. (A) 410/1987] is revoked. |

2. Provisions

| Main Provisions of P.U. (A) 371/2013 | Para (No.) |
|---|-------------------------|
| Exemption <ul style="list-style-type: none"> Subject to paragraph 3, the “<i>Person Exempted</i>” specified in column (2) of Part I of the Schedule are exempted from the payment of customs duty on the “<i>Goods Exempted</i>” specified in column (3) subject to the “<i>Conditions</i>” specified in column (4). Where applicable, the relevant <i>Certificate</i> described in Part II of the Schedule, <i>signed by</i> person specified in column (5) shall be produced to the proper officer of customs. | <p>2(1)</p> <p>2(2)</p> |
| Extent of exemption The exemption referred to in paragraph 2 shall be granted in full in respect of the “ <i>Goods Exempted</i> ” unless otherwise specified in the “ <i>Conditions</i> ” in column 4. | 3 |
| The exemption will take effect – <ul style="list-style-type: none"> (a) where the exemption is subject to the production of a certificate, at the time the certificate is approved by the proper officer of customs; and (b) in the case of other goods, where the proper officer of customs to whom the goods have been declared, permits the import or export of such goods. | 4 |

Members may view the details in the Order at the [Federal Government Gazette](#) website.

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