

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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