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**Penalties and the Infringement Notice Scheme**

On 1 July 2002, the following offence provisions commence as part of the package of trade modernisation legislation:

False or misleading statements resulting in loss of duty (section 243T);

Moving, altering or interfering with goods subject to Customs control without authority (s 33); False or misleading statements not resulting in loss of duty (s 243U); and

Exporting goods without entry or authority to deal (s 113).

From 1 July 2002, infringement notices may be served for offences under sections 243T and 33 only. As of 1 January 2003, notices may also be served for section 243U and 113 offences.

**Guidelines** on the administration of the infringement notice scheme are available electronically at Customs website [www.customs.gov.au](https://borderauthor.border.gov.au/), then click on 'CMR', then click on the blue tab 'Phase 1 - July 2002.

# P. G. Burns for

**(L B WOODWARD)**

# Chief Executive Officer June 2002