

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2013/29

Customs and Other Legislation Amendment (LAG and Other Measures) Regulation 2013

Since 31 March 2007, international security restrictions set out in the *Aviation Transport Security Regulations 2005*, have prevented passengers from carrying liquid, aerosol and gel (LAG) products onto international flights as cabin baggage unless the product is 100 millilitres (or less) and the products are sealed in one transparent, one litre plastic bag (or less).

To allow for the continued duty, GST and WET free sale of these products from off-airport retailers after that date, the Australian Taxation Office (ATO) and the Australian Customs and Border Protection Service (ACBPS) introduced arrangements whereby travellers removed the invoice attached to the outside of the sealed bag for LAG products greater than 100 millilitres prior to packing the LAG products in their luggage. The passenger then presented the invoice to the airside agent of the retailer. These arrangements were consistent with aviation security restrictions however the Sealed Bag Scheme rules in the A New Tax System (Goods and Services Tax) Regulations 1999, the Excise Regulations 1925 and the Customs Regulations 1926 did not provide for this arrangement.

The Customs and Other Legislation Amendment (LAG and Other Measures) Regulation 2013 has amended these three sets of regulations to provide legislative support for the arrangements put in place by the ATO and ACBPS. It ensures that people who, on or after 31 March 2007, have acted in accordance with these sealed bag arrangements would be taken to have complied with the SBS rules set out in these three sets of regulations.

The Customs and Other Legislation Amendment (LAG and Other Measures) Regulation 2013 does not require any changes to current processes on the part of travellers or retailers.

A copy of the Regulation can be found at <http://www.comlaw.gov.au/Details/F2013L01020>

Inquiries concerning this notice may be directed to the Director Policy, Liaison and Litigation on telephone number (02) 6275 5999.

[signed]

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