

The ACS grants Event Status subject to the following conditions:

*(a) The number or quantity of articles is reasonable, having regard to the purpose of the importation.*

*(b) A complete list of items (including means of transport) must be supplied to Customs prior to the commencement of the Event.*

*(c) A Form 46AA – Application for Permission to take delivery of Goods upon Giving a Security or an Undertaking for the Payment of Duty must be lodged with Customs for every shipment;*

*(d) All goods are subject to import and re-export inspections unless otherwise waived by Customs*

*(e) It is essential that all goods are identifiable on import and export, a short form copy of the import declaration MUST be forwarded to the events officer for each item imported under the event status;*

*(f) The goods must be re-exported within such period, not exceeding 12 months, after the date on which the goods were imported as is notified to the person who imported the goods by the Collector when he or she grants permission to take delivery of the goods (as specified on Form 46AA), or within such time as allowed by the CEO may decide;*

*(g) Goods that are intended for sale must be entered for home consumption prior to transfer to the exhibition;*

*(h) Goods that are included in the "event" list are not to be loaned, sold, pledged, mortgaged, hired, given away, exchanged or otherwise disposed of or altered in any way;*

*(i) Should it eventuate that some of the goods are to be sold, they must not be sold without prior permission from the Australian Customs Service in accordance with regulation 125B of the Customs Regulations 1926;*

*(j) Where permission has been given and some goods have been sold during the exhibition, then there must be duty and GST paid and released only at the conclusion of the "event";*

*(k) Your attention is drawn to Regulation 125B of the Customs Regulations 1926:*

*Where goods are, in accordance with Section 162A of the Act, brought into Australia on a temporary basis without payment of duty, the person to whom the goods are delivered under that section shall not, except with the consent of the CEO, lend, sell, pledge, mortgage, hire, give away, exchange or otherwise dispose of or part with possession of the goods or in any way alter the goods.*

*(l) Goods that are stolen during temporary admission are not entitled to exemption from duty and GST.*

*(m) Small "give away" samples which are representative of foreign goods displayed, printed matter, catalogues, price lists, advertising posters etc, that are in accord with Article 5 of Annex B1 of the Convention, will be admitted duty free under Items 32A (By-Law 9640088), 32B (B/L9640098), 33A (B/L 9640093) and 33B (B/L 9640102).*