

**COMBINED AUSTRALIAN  
CUSTOMS TARIFF  
NOMENCLATURE AND  
STATISTICAL  
CLASSIFICATION**

**ISSUED BY THE DEPARTMENT OF IMMIGRATION AND BORDER PROTECTION**

Reprinted 1 November 2011 incorporating tariff changes effective from 1 January 2012



# CUSTOMS TARIFF

## CONTENTS

R.9

	<b>PAGE</b>
INTRODUCTION	1
SECTION AND CHAPTER TITLES	11
CUSTOMS TARIFF ACT 1995	15
• Schedule 1 - Part 1 - Forum Island Countries	Sch 1/1
Part 2 - Least Developed Countries	Sch 1/1
- Division 1 - Countries that are Least Developed Countries	Sch 1/1
- Division 2 - Other countries and places that are treated as Least Developed Countries	Sch 1/1
Part 3 - Developing Countries subject to DC rates of duty	Sch 1/2
- Division 1 - Countries subject to DC rates of duty	Sch 1/2
- Division 2 - Places subject to DC rates of duty	Sch 1/2
Part 4 - Developing Countries subject to DCS rates of duty	Sch 1/3
- Division 1 - Countries subject to DCS rates of duty	Sch 1/3
- Division 2 - Places subject to DCS rates of duty	Sch 1/4
Part 5 - Developing Countries subject to DCT rates of duty	Sch 1/4
- Division 1 - Countries subject to DCT rates of duty	Sch 1/4
- Division 2 - Places subject to DCT rates of duty	Sch 1/4
Entry into Force Date for the ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA) (Supplementary Page)	Sch 1/5
• Schedule 2 - General Rules for the Interpretation of Schedule 3	Sch 2/1
• Schedule 3 - Classification of Goods and General and Special Rates of Duty	Sch 3/1
• Schedule 4 - Concessional Rates of Duty	Sch 4/1
• Schedule 5 - US Originating Goods	Sch 5/1
• Schedule 6 - Thai Originating Goods	Sch 6/1
• Schedule 7 - Chilean Originating Goods	Sch 7/1
• Schedule 8 - AANZ Originating Goods	Sch 8/1
• Schedule 9 - Malaysian Originating Goods	Sch 9/1
• Schedule 10 - Korean Originating Goods	Sch 10/1
★ • Schedule 11 - Japanese Originating Goods	Sch 11/1
SUPPLEMENTARY PROVISIONS	SP/1



INTRODUCTION

GENERAL

The Combined Australian Customs Tariff Nomenclature and Statistical Classification incorporates the *Customs Tariff Act 1995* (Act No. 147 of 1995), as amended or proposed to be altered from time to time, and the Australian Harmonized Statistical Classification.

The document is often referred to as the “**Customs Tariff Working Pages**” or just the “Working Pages”. This working document is designed for day to day use in determining tariff classifications and rates of Customs duty, etc., for the purposes of entry of imported goods into Australia.

In completing the Department of Immigration and Border Protection (the Department) entry formalities, reference should also be made to other publications including the Schedule of Concessional Instruments, Customs (Prohibited Imports) Regulations, A New Tax System (Goods and Services Tax) Act, A New Tax System (Wine Equalisation Tax) Act and Quarantine Regulations and the Customs Tariff Regulations.

USER’S GUIDE

(The User’s Guide is incorporated in the *Customs Tariff Act 1995* and is reproduced here for information).

This Guide aims to give a general overview of the operation and organisation of the *Customs Tariff Act 1995* (the Act).

**The operation of the Act**

The Act imposes Customs duty on goods imported into Australia.

To work out the duty payable on particular goods reference must be made to a Principal Tariff that is set out in Schedule 3. This tariff classifies goods in accordance with Australia’s international obligations as a party to the World Trade Organization Agreement.

Note: The text of the Agreement is set out in Australian Treaty Series 1995 No. 8. In 2004 this was available in the Australian Treaties Library of the Department of Foreign Affairs and Trade, accessible through that Department’s website.

- ★ The rate of duty applicable to particular goods is determined by the classification to which those goods belong and, in most cases, by reference to Schedule 3. However, the rate of duty for US originating goods is determined under Schedule 5, the rate of duty for Thai originating goods is determined under Schedule 6, the rate of duty for Chilean originating goods is determined under Schedule 7, the rate of duty for ASEAN-Australia-New Zealand (AANZ) originating goods is determined under Schedule 8, the rate of duty for Malaysian originating goods is determined under Schedule 9, the rate of duty for Korean originating goods is determined under Schedule 10 and the rate of duty for Japanese originating goods is determined under Schedule 11.
- ★ Under Schedule 4, goods imported into Australia in specified circumstances, including goods imported for use by particular persons or bodies or in particular industries, may be subject to a lesser rate of duty than the nominal rate applying under Schedule 3, 5, 6, 7, 8, 9, 10 or 11.
- ★ Rates of duty under Schedules 3, 5, 6, 7, 8, 9, 10 and 11, and concessional rates of duty under Schedule 4, may vary according to the date of importation of the goods concerned, the country or place from which the goods are imported, or both of these circumstances.

**The organisation of the Act**

- ★ The Act consists of 3 Parts and 11 Schedules.

Part 1 deals with key concepts required for an understanding of the organisation and operation of the Customs Tariff.

Part 2 imposes Customs duty and sets out the method for working out the duty that is payable in respect of particular goods.

Part 3 includes a regulation making power, repeals the *Customs Tariff Act 1987* with effect from 1 July 1996 and provides details of its final operation.

Schedule 1 sets out the countries and places to which special rates of duty apply under the Australian system of tariff preferences.

Schedule 2 sets out the general rules of interpretation for deciding the tariff classification within the Principal Tariff to which goods belong.

## CUSTOMS TARIFF

### 2

Schedule 3 sets out the Principal Tariff.

Schedule 4 identifies classes of goods to which concessional rates may apply and specifies the concessional rates of duty potentially applicable to such classes.

Schedule 5 sets out the rate of duty for US originating goods.

Schedule 6 sets out the rate of duty for Thai originating goods.

Schedule 7 sets out the rate of duty for Chilean originating goods.

Schedule 8 sets out the rate of duty for ASEAN-Australia-New Zealand (AANZ) originating goods.

Schedule 9 sets out the rate of duty for Malaysian originating goods.

Schedule 10 sets out the rate of duty for Korean originating goods.

Schedule 11 sets out the rate of duty for Japanese originating goods.

### INTERNATIONAL CONVENTION

The Australian Tariff is based on the International Convention on the Harmonized Commodity Description and Coding System (HS) to which Australia is a signatory. The Convention provides the Interpretation Rules (set out in Schedule 2), Sections, Chapters, headings, five and six digit subheadings and Notes to Sections and Chapters, contained in Schedule 3 of this publication.

To provide for certain national industry assistance requirements, the Australian Customs Tariff also utilises the seven and eight figures of tariff classification numbers to specify duty rates for particular goods.

### Additional Notes

The *Customs Tariff Act 1995* also includes Additional Notes to some Sections and Chapters. Additional Notes are mainly used to specify particular goods or to clarify the classification of goods. Additional Notes are not part of the International Convention but are included in the *Customs Tariff Act 1995* and have legal effect.

### Statistical Codes

Statistical codes are contained in the ninth and tenth digit subdivisions (*italics*). These codes are not incorporated in the legal tariff but are introduced and maintained to meet the statistical requirements of users of import data. Importers and brokers seeking further background on statistical codes should contact the Australian Bureau of Statistics, telephone 02 6252 5409, email [international.trade@abs.gov.au](mailto:international.trade@abs.gov.au).

### UNENACTED AMENDMENTS

The Customs Tariff Working Pages also include “unenacted” amendments that are alterations to the *Customs Tariff Act 1995* that have been given effect through the publication of a Notice in the Commonwealth Gazette or the tabling of a Customs Tariff Proposal in Parliament in the House of Representatives. Alterations contained in Customs Tariff Notices and Proposals are subsequently incorporated in the *Customs Tariff Act 1995*, through the passage of a Customs Tariff Amendment Bill through the Parliament. Sections 226 and 273EA of the *Customs Act 1901* refer.

- ★ Any such alterations are normally advised through the publication of the Department’s Notices.
- ★ The Customs Tariff Working Pages includes changes to duty rates for alcohol and certain fuel products adjusted twice yearly, in February and August, in line with movements in the Consumer Price Index. Section 19, 19AAA, 19AAB, 19AAC, and 19AA of the *Customs Tariff Act 1995* refers.
- ★ The Customs Tariff Working Pages also includes changes to duty rates for tobacco products that are adjusted twice yearly, in March and September, in line with movements in the full-time adult average weekly ordinary time earnings for persons in Australia. Section 19AB and 19AC of the *Customs Tariff Act 1995* refers.

**CLASSIFICATION OF GOODS**

Classification of goods within the Harmonized System, as set out in Schedule 3, is governed by the legal provisions of the *Customs Tariff Act 1995*, reproduced in this publication in bold type. These provisions also apply to the application of statistical subheadings. Assistance in the interpretation of these provisions may be found in:

- Alphabetical Index to the Harmonized System Nomenclature;
- Explanatory Notes to the Harmonized System Nomenclature;
- Section and Chapter Titles (listed at page 11); and
- Lists of headings at the beginning of each Chapter in Schedule 3.

**SCHEDULES OF THE ACT**

(In this topic, “section” refers to sections of the *Customs Tariff Act 1995*. However, note that the Harmonized System Nomenclature, as set out in Schedule 3, is also divided into sections).

**Schedule 1 (section 12)**

Schedule 1 sets out the countries and places to which special rates of duty apply under the Australian system of tariff preferences. The Schedule lists countries that are Forum Island Countries, Least Developed Countries, Developing Countries subject to DC rates, DCS rates and DCT rates.

- Part 1 - Forum Island Countries (FI)
- Division 1 of Part 2 - Least Developed Countries
- Division 2 of Part 2 - Other countries and places that are treated as Least Developed Countries
- Division 1 of Part 3 - Developing Countries subject to DC rates of duty
- Division 2 of Part 3 - Places subject to DC rates of duty
- Division 1 of Part 4 - Developing Countries subject to DCS rates of duty
- Division 2 of Part 4 - Places subject to DCS rates of duty
- Division 1 of Part 5 - Developing Countries subject to DCT rates of duty
- Division 2 of Part 5 - Places subject to DCT rates of duty

In addition, the Schedule contains a Supplementary Page to set out the date of entry into force of the signatories to the ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA).

**Schedule 2 (section 7)**

Schedule 2 sets out the rules of interpretation for deciding the tariff classification within the Principal Tariff to which goods belong. This Schedule reproduces the General Rules for the Interpretation of the Harmonized System, as set out in the International Convention. These Rules govern the classification of goods within the Harmonized System Nomenclature.

**Schedule 3 (section 4)**

The structure of this Schedule is based on headings (4 figures) within Chapters, within Sections. Headings may be divided into subheadings of 5, 6, 7 or 8 digits. A tariff classification (section 6) is a heading or subheading that is not further subdivided and which has a rate of duty set out opposite it.

Schedule 3 in the Working Tariff is different to the legal Schedules in the following aspects:

- inclusion of unenacted amendments;
- addition of statistical codes;
- addition of rate identifiers (for example, where two or more rates of duty apply to a classification); and
- addition of a list of headings at the beginning of each Chapter (for ease of reference).

The following Notes relating to Schedule 3 are incorporated in the *Customs Tariff Act 1995*.

Note 1: The text in Schedule 3 is based on the wording in the Harmonized Commodity Description and Coding System that is referred to in the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983.

Note 2: The text of the Convention is set out in Australian Treaty Series 1988 No. 30. In 2006, the text of a Convention in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII Internet site ([www.austlii.edu.au](http://www.austlii.edu.au)).

★ **Schedule 4 (section 5)**

This Schedule sets out 57 items that provide concessional rates of duty for goods imported into Australia in specified circumstances.

The *Customs Tariff Amendment (Schedule 4) Act 2012* repealed and replaced the existing Schedule 4 with effect from 1 March 2013. Australian Customs and Border Protection Notice 2012/55 refers. This Act:

- consolidates concessional items of similar coverage;
- places similar concessional items together in a re-worked Schedule 4 structure; and
- removes redundant or rarely used concessional items.

Schedule 4 in the Working Tariff is different to the legal Schedules in the following aspects:

- inclusion of unenacted amendments;
- incorporation of nominal reference numbers uniquely linked to particular concessional items
- addition of statistical codes;
- addition of rate identifiers (for example, where two or more rates of duty apply to a classification);
- incorporation of treatment codes uniquely linked to particular concessional items.

Refer also to comments under Nominal Reference Numbers and Treatment Codes below.

**Schedule 5 (section 16)**

Schedule 5 in the Working Tariff reflects the provisions of the *US Free Trade Agreement Implementation (Customs Tariff) Act 2004* (Act No. 121 of 2004). This Schedule provides rates of duty for US originating goods, as specified in section 13A. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the Australia-United States Free Trade Agreement. Where no rate is specified for a heading or subheading of Schedule 3, US originating goods are "Free".

The Schedule includes:

- unenacted amendments; and
- the addition of rate identifiers (for example, where two or more rates of duty apply to a classification).

Some items in Schedule 5 refer to "prescribed goods only". In these cases the prescribed goods are described in the *Customs Tariff Regulations 2004*.

**Schedule 6 (section 16)**

Schedule 6 in the Working Tariff reflects the provisions of the *Customs Tariff Amendment (Thailand-Australia Free Trade Agreement Implementation) Act 2004* (Act No. 131 of 2004). This Schedule provides rates of duty for Thai originating goods, as specified in section 13B. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the Thailand-Australia Free Trade Agreement. Where no rate is specified for a heading or subheading of Schedule 3, Thai originating goods are "Free".

The Schedule includes unenacted amendments.

**Schedule 7 (section 16)**

Schedule 7 in the Working Tariff reflects the provisions of the *Customs Tariff Amendment (Australia-Chile Free Trade Agreement Implementation) Act 2008* (Act No. 128 of 2008). This Schedule provides rates of duty for Chilean originating goods, as specified in section 13D. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the Australia-Chile Free Trade Agreement. Where no rate is specified for a heading or subheading of Schedule 3, Chilean originating goods are "Free".

The Schedule includes:

- unenacted amendments; and
- the addition of rate identifiers (for example, where two or more rates of duty apply to a classification).

Some items in Schedule 7 refer to "prescribed goods only". In these cases the prescribed goods are described in the *Customs Tariff Regulations 2004*, and that description is reproduced in the Tariff Working Pages.

## CUSTOMS TARIFF

R.4

5

### **Schedule 8 (sections 15 and 16)**

Schedule 8 in the Working Tariff reflects the provisions of the *Customs Tariff Amendment (ASEAN-Australia-New Zealand Free Trade Agreement Implementation) Act 2009* (Act No. 98 of 2009). This Schedule provides rates of duty for ASEAN-Australia-New Zealand (AANZ) originating goods, as specified in section 13E. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the ASEAN-Australia-New Zealand Free Trade Agreement. Where no rate is specified for a heading or subheading of Schedule 3, AANZ originating goods are "Free".

The Schedule includes:

- unenacted amendments; and
- the addition of rate identifiers (for example, where two or more rates of duty apply to a classification).

Some items in Schedule 8 refer to "prescribed goods only". In these cases the prescribed goods are described in the *Customs Tariff Regulations 2004*, and that description is reproduced in the Tariff Working Pages.

### **Schedule 9 (sections 15 and 16)**

Schedule 9 in the Working Tariff reflects the provisions of the *Customs Tariff Amendment (Malaysia-Australia Free Trade Agreement Implementation) Act 2012* (Act No.173 of 2012). This Schedule provides rates of duty for Malaysian originating goods, as specified in section 13F. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the Malaysia-Australia Free Trade Agreement. Where no rate is specified for a heading or subheading of Schedule 3, Malaysian originating goods are "Free".

The Schedule includes:

- unenacted amendments; and
- the addition of rate identifiers (for example, where two or more rates of duty apply to a classification).

### **Schedule 10 (sections 15 and 16)**

Schedule 10 in the Working Tariff reflects the provisions of the *Customs Tariff Amendment (Korea-Australia Free Trade Agreement Implementation) Act 2014* (Act No.114 of 2014). This Schedule provides rates of duty for Korean originating goods, as specified in section 13G. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the Korea-Australia Free Trade Agreement. Where no rate is specified for a heading or subheading of Schedule 3, Korean originating goods are "Free".

The Schedule includes:

- unenacted amendments; and
- the addition of rate identifiers (for example, where two or more rates of duty apply to a classification).

### ★ **Schedule 11 (sections 15 and 16)**

Schedule 11 in the Working Tariff reflects the provisions of the *Customs Tariff Amendment (Japan-Australia Economic Partnership Agreement Implementation) Act 2014* (Act No.124 of 2014). This Schedule provides rates of duty for Japanese originating goods, as specified in section 13H. The Schedule lists an identifying item number, the heading or subheading in Schedule 3 and the rate of duty that applies to that heading or subheading under the Japan-Australia Economic Partnership Agreement. Where no rate is specified for a heading or subheading of Schedule 3, Japanese originating goods are "Free".

The Schedule includes:

- unenacted amendments; and
- the addition of rate identifiers (for example, where two or more rates of duty apply to a classification).

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## CUSTOMS TARIFF

6

### SUPPLEMENTARY PROVISIONS

The Supplementary Provisions provide the administrative mechanism to impose reduced or Free rates of customs duty on imported goods where the legislative basis for those rates of duty appear in legislation other than the *Customs Tariff Act 1995*. For example, item 106 in the Supplementary Provisions provides Free rates of duty for organisations and persons to which the *International Organisations (Privileges and Immunities) Act 1963* applies.

The Supplementary Provisions are similar in format to Schedule 4 and contain about 20 items that make use of Treatment Codes and Nominal Reference Numbers. (Refer comments under Schedule 4).

### APPLICATION OF RATES OF DUTY

- ★ Schedules 3, 4, 5, 6, 7, 8, 9, 10 and 11 provide rates of duty. Schedule 4 rates apply where their application results in a lesser amount of duty being payable. Schedule 5 provides rates of duty for US originating goods. Schedule 6 provides rates of duty for Thai originating goods. Schedule 7 provides rates of duty for Chilean originating goods. Schedule 8 provides rates of duty for AANZ originating goods. Schedule 9 provides rates of duty for Malaysian originating goods. Schedule 10 provides rates of duty for Korean originating goods. Schedule 11 provides rates of duty for Japanese originating goods.

The General rate of duty applies to goods from all countries unless indicated as follows:

- New Zealand (NZ) (section 14)

A rate of duty applies to New Zealand if the abbreviation "NZ" is specified in relation to that rate. Where no such rate is set out, goods the produce or manufacture of New Zealand are "Free".

- Papua New Guinea (PG) (section 14)

A rate of duty applies to Papua New Guinea if the abbreviation "PG" is specified in relation to that rate. Where no such rate is set out, goods the produce or manufacture of Papua New Guinea are "Free".

- Forum Island Countries (FI) (section 14)

A rate of duty applies to a Forum Island (FI) Country if the abbreviation "FI" (or the abbreviation for that particular Forum Island Country) is specified in relation to that rate and provided the rate set out does not "except" that country. Where no FI rate is specified, goods the produce or manufacture of an FI country are "Free". Goods the produce or manufacture of an excluded FI country are free of duty unless another rate is specified in relation to that country.

- Least Developed Countries (LDC) (section 14) - Countries and Places treated as Least Developed Countries listed in Part 2 of Schedule 1.

A rate of duty applies to a Least Developed Country if the abbreviation "LDC" (or the abbreviation for that particular Least Developed Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where no LDC rate is specified, goods the produce or manufacture of an LDC are free of duty. Goods the produce or manufacture of an excluded LDC are free of duty unless another rate is specified in relation to that country.

- Developing Countries (DC) (section 14) - Countries and Places listed in Part 3 of Schedule 1

A rate of duty applies to a Developing Country (DC) if the abbreviation "DC" (or the abbreviation for that particular Developing Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where no DC rate is specified, goods the produce or manufacture of a DC country are free of duty. Goods the produce or manufacture of an excluded Developing Country are free of duty unless another rate is specified in relation to that country.

- Developing Countries (DCS) (section 14) - Countries and Places listed in Part 4 of Schedule 1

A rate of duty applies to a Developing Country (DCS) if the notation "DCS" (or the abbreviation for that particular Developing Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where no rate of duty is set out for DCS, the General rate applies.

- Developing Countries (DCT) (section 14) - Hong Kong, the Republic of Korea, Singapore and Taiwan Province, listed in Part 5 of Schedule 1

A rate of duty applies to Hong Kong, the Republic of Korea, Singapore and Taiwan Province if the notation "DCT" (or the abbreviation for that particular Developing Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where the notation "DCT" is not shown but the notation "DCS" is specified, the DCS rate applies. Where both DCS and DCT rates are shown, the DCT rate applies. Where neither of the notations DCT or DCS is set out, the General rate applies.

## CUSTOMS TARIFF

R.9

7

- Canada (CA) (section 14)

A rate of duty applies to Canada if the abbreviation "CA" is specified in relation to that rate. Where no rate of duty is set out for Canada, the General rate applies.

- Singapore (SG) (section 14)

A rate of duty applies to goods that are the produce or manufacture of Singapore under Division 1B of Part VIII of the *Customs Act 1901* if the abbreviation "SG" is specified in relation to that rate. Where no such rate is set out, goods the produce or manufacture of Singapore are "Free".

If goods are not the produce or manufacture of Singapore under Division 1B of Part VIII of the *Customs Act 1901* the DCS or DCT rate may apply.

- United States (US) (section 14)

A rate of duty applies to goods that are US originating goods if a rate is specified in Schedule 5 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "US" is specified in relation to that rate. Where no such rate is set out, goods that are US originating goods are "Free".

- Thailand (TH) (section 14)

A rate of duty applies to goods that are Thai originating goods if a rate is specified in Schedule 6 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "TH" is specified in relation to that rate. Where no such rate is set out, goods that are Thai originating goods are "Free".

- Chile (CL) (section 14)

A rate of duty applies to Chilean originating goods if a rate is specified in Schedule 7 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "CL" is specified in relation to that rate. Where no such rate is set out, goods that are Chilean originating goods are "Free".

- ASEAN-Australia-New Zealand (AANZ) (section 14)

A rate of duty applies to goods that are AANZ originating goods if a rate is specified in Schedule 8 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "AANZ" is specified in relation to that rate. Where no such rate is set out, goods that are AANZ originating goods are "Free".

- Malaysia (MY) (section 14)

A rate of duty applies to Malaysian originating goods if a rate is specified in Schedule 9 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "MY" is specified in relation to that rate. Where no such rate is set out, goods that are Malaysian originating goods are "Free".

- Korea (KFTA) (section 14)

A rate of duty applies to Korean originating goods if a rate is specified in Schedule 10 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "KR" is specified in relation to that rate. Where no such rate is set out, goods that are Korean originating goods are "Free".

- ★ • Japan (JEPA) (section 14)

A rate of duty applies to Japanese originating goods if a rate is specified in Schedule 11 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "JP" is specified in relation to that rate. Where no such rate is set out, goods that are Japanese originating goods are "Free".

### OVERSEAS TERRITORIES

- Norfolk Island  
Christmas Island  
Cocos (Keeling) Islands

Under the provisions of the *Norfolk Island Act 1957*, the *Christmas Island Agreement Act 1958* and the *Cocos (Keeling) Islands Act 1955*, goods the produce or manufacture of the above territories are exempt from Customs duties unless similar goods produced or manufactured in Australia are subject to Excise duties.

**OTHER PROVISIONS OF THE CUSTOMS TARIFF ACT**

★ **Section 19 – Indexation of CPI indexed rates**

Section 19 of the *Customs Tariff Act 1995* allows Customs rates of duty for certain alcohol and fuel products to be adjusted automatically, twice yearly, in line with movements in the Consumer Price Index (CPI). The adjusted rates of duty reflect the rates of duty imposed under the *Excise Tariff Act 1921* for similar goods.

★ **Section 19AAA – Rounding of fuel duty rates**

Section 19AAA of the *Customs Tariff Act 1995* allows Customs rates of duty for certain fuel products to be rounded to three decimal places to the dollar after these rates have been adjusted in line with movements in the CPI.

★ **Section 19AAB – Change in fuel duty rates**

Section 19AAB of the *Customs Tariff Act 1995* outlines the fuel duty rates as of 10 November 2014.

★ **Section 19AAC – Fuel duty rates**

The Table in Section 19AAC lists the Customs tariff subheadings for certain fuel products that are subject to the automatic indexation provisions.

★ **Section 19AA – Alcohol duty rates**

The Table in Section 19AA lists the Customs tariff subheadings for certain alcohol products that are subject to the automatic indexation provisions.

★ **Section 19AB – Indexation of tobacco duty rates**

Section 19AB of the *Customs Tariff Act 1995* allows Customs rates of duty for certain tobacco and tobacco products to be adjusted automatically, twice yearly, in line with movements in the full-time adult average weekly ordinary time earnings for persons in Australia.

★ **Section 19AC – Tobacco duty rates**

The Table in Section 19AC lists the Customs tariff subheadings for certain tobacco and tobacco products that are subject to the automatic indexation provisions.

★ **Section 19AD – Change in duty rate of certain liquefied petroleum gases, liquefied natural gases and compressed natural gases**

Section 19AD of the *Customs Tariff Act 1995* allows the Customs rates of duty for certain liquefied petroleum gases, liquefied natural gases and compressed natural gases to be amended in the manner outlined in the section.

**Section 20 – Excisable goods in containers**

Section 20 of the *Customs Tariff Act 1995* provides for the application of rates of duty for certain excisable goods imported in containers. The Section provides that where, by application of Interpretation Rule 3(b) the goods would be classified as if they were the container. Section 20 provides that the duty payable is the duty that would be payable if the container and its contents were imported separately.

**Section 20A – Regulations**

Section 20A of the *Customs Tariff Act 1995* permits the Governor-General to make regulations for the purposes of the Act.

The Regulations are set out in the *Customs Tariff Regulations 2004*. The provisions of the Regulations are reproduced in the Customs Tariff Working Pages, as required.

**ADDITIONAL INFORMATION CONTAINED IN THE CUSTOMS TARIFF WORKING PAGES**

**Nominal Reference Numbers**

The Customs Tariff Working Pages include Nominal Reference Numbers in Schedule 4 and the Supplementary Provisions. Nominal Reference Numbers provide for the entry of certain goods under special administrative arrangements. Nominal Reference Numbers commence with “9999”, plus four additional numbers and a two figure statistical code and are entered in the Integrated Cargo System as a tariff classification number. Nominal Reference Numbers are used where a classification of goods in Schedule 3 of the Customs Tariff is not required and impose rates of duty specified in Schedule 4 or the Supplementary Provisions.

Nominal Reference Numbers are uniquely linked to particular concessional items. Use of Nominal Reference Numbers on an import declaration indicate that the terms of the associated concessional item applies to the particular goods.

**Treatment Codes**

Treatment Codes are used with items in Schedule 4 and the Supplementary Provisions. Treatment Codes must be used on import declarations with a Schedule 3 classification, applicable to the goods. Treatment Codes apply the duty rate specified for the Schedule 4 or Supplementary Provisions item and over ride the duty rate otherwise provided for the goods under Schedule 3, 5, 6, 7, 8, 9, 10 or 11.

Treatment Codes are uniquely linked to particular concessional items. Use of Treatment Codes on an import declaration indicates that the terms of the associated concessional item applies to the particular goods.

### Rate Identifiers (Rate Numbers)

The Customs Tariff Working Pages may specify Rate Identifiers or Rate Numbers for certain tariff headings or subheadings. Rate Numbers are used where two or more rates of duty apply to goods, or their components, within a single tariff classification.

For example, heading 2710 applies to petroleum oils. Within this heading a number of subheadings refer to blends, for example blends of gasoline and ethanol. In these cases, Rate Numbers are used to refer to the different components of the blend. If necessary, those Rate Numbers can apply different duty rates to the components of the blend. In the case of petroleum oil blends, each Rate Number has an associated statistical code. To enable importers and the Australian Bureau of Statistics to maintain accurate records, it is important that when entering blends of petroleum oils, importers use the appropriate Rate Number and associated statistical code, even if all the components have the same duty rate.

In Schedules 5, 7 and 8, Rate Numbers are used to refer to “Prescribed goods” and other goods. Such goods have different duty rates and Rate Numbers are the administrative means for the Integrated Cargo System to apply those duty rates. For example, in Schedule 5 (US originating goods) certain footwear of Chapter 64 is prescribed and has a substantive duty rate. This is provided by Rate Number 001: other US originating footwear is Free and this rate is accessed through Rate Number 002.

When creating import declarations, the Integrated Cargo System requires the importer to input the appropriate Rate Number where two or more Rate Numbers exist for a tariff classification.

When entering excise equivalent goods, certain alcohol, tobacco and petroleum products, it is also necessary to input the Rate Number 001 on import declarations.

### STATISTICAL CODES

Import information supplied to the Australian Bureau of Statistics (ABS) by the Department is only disclosed as statistical aggregates. However, the aggregates for trade in some commodities may relate to a single person or organisation. The ABS operates under legislation that allows it to release international trade statistics that could relate to a single person or organisation except where that person or organisation has shown that such release would be likely to enable their identification.

If you are concerned about the possible disclosure of confidential information please contact the ABS on 02 6252 5409, email [international.trade@abs.gov.au](mailto:international.trade@abs.gov.au), and your concerns will be investigated. If appropriate, restrictions will then be placed on the release of the statistics.

### ACCESS TO THE CUSTOMS TARIFF WORKING PAGES

#### Printed copies

The Customs Tariff Working Pages are normally printed, as required, on Thursdays and are available to subscribers early in the following week.

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The website also provides access to the Schedule of Concessional Instruments Parts 1 and 2.

From the Department’s website at:

- ★ [www.border.gov.au](http://www.border.gov.au)
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## **CUSTOMS TARIFF**

**10**

### **CHECK LISTS**

The Department will publish a check list for the Customs Tariff Working Pages, from time to time. The check list is designed to facilitate the day-to-day amendment of the Combined Australian Customs Tariff Nomenclature and Statistical Classification using the revision number shown on each face page. Check Lists are printed on yellow paper.

The Check List will show the current revision number of each page. For example, 1 denotes the first revision and is shown on face pages as R.1.

Receipt of future revisions should be noted on this check list against the relevant page number.

**SECTION AND CHAPTER TITLES - SCHEDULE 3**

**SECTION I**

**LIVE ANIMALS; ANIMAL PRODUCTS**

- 1 Live animals
- 2 Meat and edible meat offal
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

**SECTION II**

**VEGETABLE PRODUCTS**

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, mate and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lac; gums, resins and other vegetable saps and extracts
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

**SECTION III**

**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

- 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

**SECTION IV**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations
- 22 Beverages, spirits and vinegar
- 23 Residues and waste from the food industries; prepared animal fodder
- 24 Tobacco and manufactured tobacco substitutes

**SECTION V**

**MINERAL PRODUCTS**

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

**SECTION VI**

**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic or cinematographic goods
- 38 Miscellaneous chemical products

**SECTION VII**

**PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

- 39 Plastics and articles thereof
- 40 Rubber and articles thereof

**SECTION VIII**

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)**

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43 Furskins and artificial fur; manufactures thereof

## CUSTOMS TARIFF

12

### SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

### SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

### SECTION XI

TEXTILES AND TEXTILE ARTICLES

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments; strip and the like of man-made textile materials
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

### SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

### SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69 Ceramic products
- 70 Glass and glassware

### SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

### SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

- 72 Iron and steel
- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminium and articles thereof
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermets; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES;  
ELECTRICAL EQUIPMENT; PARTS THEREOF;  
SOUND RECORDERS AND REPRODUCERS,  
TELEVISION IMAGE AND SOUND RECORDERS  
AND REPRODUCERS, AND PARTS AND  
ACCESSORIES OF SUCH ARTICLES

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND  
ASSOCIATED TRANSPORT EQUIPMENT

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
- 88 Aircraft, spacecraft, and parts thereof
- 89 Ships, boats and floating structures

SECTION XVIII

OPTICAL, PHOTOGRAPHIC,  
CINEMATOGRAPHIC, MEASURING, CHECKING,  
PRECISION, MEDICAL OR SURGICAL  
INSTRUMENTS AND APPARATUS; CLOCKS  
AND WATCHES; MUSICAL INSTRUMENTS;  
PARTS AND ACCESSORIES THEREOF

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91 Clocks and watches and parts thereof
- 92 Musical instruments; parts and accessories of such articles

SECTION XIX

ARMS AND AMMUNITION; PARTS AND  
ACCESSORIES THEREOF

- 93 Arms and ammunition; parts and accessories thereof

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- 95 Toys, games and sports requisites; parts and accessories thereof
- 96 Miscellaneous manufactured articles

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND  
ANTIQUES

- 97 Works of art, collectors' pieces and antiques

