

CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/1

Item	Treatment Code	Reference Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<u>Goods of a scientific, educational or cultural kind</u>					
<u>Item 1 – Scientific goods, instruments and apparatus</u>					
1	701	*		<p>Goods, as prescribed by by-law, that are:</p> <p>(a) scientific instruments or apparatus to which Annex D to the Educational, Scientific and Cultural Materials Agreement, or Annex D to the Educational, Scientific and Cultural Materials Protocol, applies; or †</p> <p>(b) of a scientific nature and covered by an agreement or arrangement between the Government of Australia and the government of another country or other countries on cooperation in the field of science and technology</p>	Free
<u>Item 2 – Reference materials</u>					
2	702	*		<p>Specimens of materials or substances, where:</p> <p>(a) the property values of one or more of those specimens are sufficiently homogeneous and/or well established to be used for the calibration of an apparatus, the assessment of a measurement method or the assignment of a value to a material; or</p> <p>(b) the specimens are to be used for the comparison and assessment of laboratory practices; or</p> <p>(c) the specimens are to be examined as part of a program of developing a reference material</p>	Free
<u>Item 3 – Books, visual and auditory goods</u>					
3	703	*		<p>Goods, as prescribed by by-law, that are:</p> <p>(a) books, publications or documents to which Annex A to the Educational, Scientific and Cultural Materials Agreement, or Annex A to the Educational, Scientific and Cultural Materials Protocol, applies; or</p> <p>(b) visual or auditory materials to which Annex C to the Educational, Scientific and Cultural Materials Agreement, or Annex C.2 to the Educational, Scientific and Cultural Materials Protocol, applies †</p> <p>† The Educational, Scientific and Cultural Materials Agreement and Protocol are defined in subsection 3(1) of the <i>Customs Tariff Act 1995</i>.</p>	Free

* Enter under tariff classification and statistical key requirements in Schedule 3.

Operative 1/3/13

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean, AANZ and Malaysian originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/2

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<u>Item 4 – Calendars and catalogues</u>					
4	..	9999.32.04	01 ..	Goods, as prescribed by by-law, that are calendars, catalogues, overseas travel literature, overseas price lists or other overseas printed matter	Free
<u>Item 5 – Printed matter and pictorial illustrations</u>					
5	..	9999.70.05	02 ..	Goods that are: (a) printed matter, including printed pictures and photographs, that is the property of any public institution and is intended for deposit with, or exhibition in, that institution; or (b) pictorial illustrations for teaching purposes in universities, colleges, schools or public institutions	Free
<u>Item 6 – Photographic plates and film</u>					
6	706	*		Goods, as prescribed by by-law, classified under heading 3705 of Schedule 3 (about certain photographic plates and film)	Free
<u>Item 7 – Works of art</u>					
7	707	*		Works of art or collectors' pieces: (a) to which Annex B to the Educational, Scientific and Cultural Materials Agreement, or Annex B to the Educational, Scientific and Cultural Materials Protocol, applies; and † (b) that are consigned to a library, museum, gallery or institution that is covered by item 12.1.2, 12.1.3, 12.1.4 or 12.1.5 of the table in subsection 30-100(1) of the <i>Income Tax Assessment Act 1997</i> and is endorsed under Subdivision 30-BA of that Act as a deductible gift recipient	Free
<u>Item 8 – Theatrical and traditional costumes</u>					
8	708	*		Goods, as prescribed by by-law, that are: (a) theatrical costumes or props; or (b) traditional costumes	Free
† The Educational, Scientific and Cultural Materials Agreement and Protocol are defined in subsection 3(1) of the <i>Customs Tariff Act 1995</i> .					

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Operative 1/3/13

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/3

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<u>Goods for international bodies or persons or goods relating to offshore areas</u>					
<u>Item 9 – Goods for international organisations</u>					
9	..	9999.30.09	03 ..	<p>Goods, as prescribed by by-law, that:</p> <p>(a) for the official use of an international organisation established by agreement between the Government of Australia and the government of another country or other countries; or</p> <p>(b) for the official or personal use of an official of such an international organisation</p>	Free
<u>Item 10 – Goods of foreign governments</u>					
10	..	9999.30.10	04 ..	<p>Goods, as prescribed by by-law, that:</p> <p>(a) at the time they are entered for home consumption, are owned by the government of a foreign country and are for the official use of that government; and</p> <p>(b) are not to be used for the purposes of trade</p>	Free
<u>Item 11 – Goods for foreign forces</u>					
11	..	9999.30.11	05 ..	<p>Goods, as prescribed by by-law, that are for use by, or for sale to, persons the subject of a Status of Forces Agreement between the Government of Australia and the government of another country or other countries</p>	Free
<u>Item 12 – Trade Commissioner goods</u>					
12	..	9999.30.12	06 ..	<p>Goods, as prescribed by by-law, that, at the time they are entered for home consumption, are for the official use of a Trade Commissioner of any country</p>	Free

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Operative 1/3/13

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/4

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<u>Item 13 – Goods subject to the Torres Strait Treaty</u>					
13	713	*		Goods, as prescribed by by-law, in relation to which the customs procedures of the Commonwealth are to be applied in the manner mentioned in Article 16 of the Treaty between Australia and the Independent State of Papua New Guinea concerning Sovereignty and Maritime Boundaries in the area between the two Countries, including the area known as Torres Strait, and Related Matters, done at Sydney on 18 December 1978 †	Free
<u>Item 14 – Eastern Greater Sunrise offshore area goods</u>					
14	714	*		Goods, as prescribed by by-law, that are for use in a petroleum activity in the Eastern Greater Sunrise offshore area (within the meaning of the <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006</i>)	Free

† For item 13, the text of the Treaty is set out in Australian Treaty Series 1985 No. 4 ([1985] ATS 4). In 2012, the text of a Treaty in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

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Operative 1/3/13

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.1						Schedule 4/5
Item	Treatment Code	Reference Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #	

Goods that are personal effects

Item 15 – Personal effects for passengers and ship or aircraft crew

★	15	..	9999.40.15	41 ..	Goods, as prescribed by by-law, that are: (a) goods imported by passengers or members of the crew of ships or aircraft; (b) goods that: (i) at the time they are approved for delivery for home consumption, are the property of a person who has arrived in Australia on an international flight within the meaning of section 96B of the <i>Customs Act 1901</i> ; and (ii) were purchased by that person in an inwards duty free shop within the meaning of that section; or (c) goods brought into, or sent to, Australia by such members of the Defence Force stationed outside Australia as are prescribed by by-law; or (d) goods imported by members of the forces of Canada, New Zealand or the United Kingdom; or (e) passengers' personal effects, furniture or household goods	Free
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Item 15 Treatment Code 415 provided the administrative mechanism for the lodgement of a security, for certain goods, specified in previous Customs By-law No. 0906051 (unaccompanied personal effects). As the replacement By-law, No. 1300942, does not require a security, Treatment Code 415 is not required and has been removed.

When an Import Declaration is required for goods imported under item 15, importers and their agents should use Reference Number 9999.40.15.

* Enter under tariff classification and statistical key requirements in Schedule 3. ★ Operative 1/4/13
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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/6

Item	Treatment Code	Reference Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<u>Goods that are returned to Australia</u>					
<u>Item 16 – Repair goods under an article of a free trade agreement</u>					
16				<p>Goods that are covered by an article of a free trade agreement between Australia and one or more other countries, being an article that is prescribed by by-law and that relates to the export of goods from Australia for one or more of the following:</p> <p>(a) repair;</p> <p>(b) renovation;</p> <p>(c) alteration;</p> <p>(d) other similar processes</p>	Free
	716	*		Value of goods before repair or renovation †	
	816	*		Cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation †	
<u>Item 17 – Goods exported and returned to Australia in an unaltered condition</u>					
17				<p>Goods, as prescribed by by-law:</p> <p>(a) that have been exported from Australia and returned to Australia without having been subject to any treatment, repair, renovation, alteration or any other process since their export; and</p> <p>(b) that are not goods to which item 17A of this Schedule applies</p>	Free
	..	9999.32.17	07 ..	<p>Goods reimported after being exported on a temporary basis to the Australian Antarctic Territory including Heard and McDonald Islands</p> <p>Other:</p>	
	171	*		- Goods reimported after being exported on a temporary basis	
	172	*		- Other	
				<p>† For the purposes of item 16, the transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of <i>A New Tax System (Goods and Services Tax) Act 1999</i> refers). Further information may be obtained from Australian Customs Cargo Advice Number 07/22.</p>	

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Operative 1/3/13

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.1

Schedule 4/7

Item	Treatment Code	Reference Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
17A	173	*		<p><u>Item 17A – Goods exported and returned unaltered to Australia on which duties or taxes are owing</u></p> <p>Goods produced in Australia that:</p> <p>(a) have been exported from Australia and returned to Australia without having been subject to any treatment, repair, renovation, alteration or any other process since their export; and</p> <p>(b) contain one or more of the following:</p> <p>(i) components (the <i>tradex components</i>) previously imported by the holder of a tradex order under the <i>Tradex Scheme Act 1999</i> in which the components were specified, except components on which tradex duty has been paid under section 21 of that Act;</p> <p>(ii) components (the <i>drawback components</i>) in respect of which there has been a drawback or refund of any duties of the Commonwealth;</p> <p>(iii) components (the <i>excise components</i>) that, at a time before they were exported, were excisable goods (within the meaning of the <i>Excise Act 1901</i>) in respect of which excise duty (payable under the <i>Excise Tariff Act 1921</i>) was not paid</p>	<p>The sum of:</p> <p>(a) the amount of duty that would apply to each tradex component and drawback component if each component were imported separately; and</p> <p>(b) the amount of duty that would apply to each excise component if each component were imported separately (disregarding duty to the extent that it is worked out by reference to a percentage of the value of goods) †</p> <p>NZ/PG/Fl/DC/ DCS/DCT/LDC/ SG/US/TH/ CL/AANZ/MY/KR/ JP:</p> <p>The sum of:</p> <p>(a) the amount of duty that would apply to each tradex component and drawback component if each component were imported separately; and</p> <p>(b) the amount of duty that would apply to each excise component if each component were imported separately (disregarding duty to the extent that it is worked out by reference to a percentage of the value of goods) †</p>
				<p>† The Import Declaration is to show the tariff classification and statistical requirements, in Schedule 3, that apply to the complete goods. The amount of duty, calculated as set out in the rate column, must also be entered in the Override Duty amount field of the Import Declaration</p>	

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* Enter under tariff classification and statistical key requirements in Schedule 3.

★ Operative 15/1/15

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/8

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<u>Item 18 – Warranty and safety recall goods</u>					
18				<p>Goods:</p> <p>(a) that were previously imported into Australia, that have been returned after repair overseas free of charge under warranty and that are neither upgraded goods nor goods in respect of which there has been a drawback or refund of any duties, taxes or charges of the Commonwealth; or</p> <p>(b) that are supplied free of charge under warranty, or as part of a global product safety recall, to replace goods (the <i>replaced goods</i>) previously imported into Australia, and that are neither upgraded goods nor goods to replace goods which have reached the end of their operational life, where:</p> <p style="padding-left: 40px;">(i) the replaced goods are of no commercial value, the replaced goods have been or will be destroyed or the replaced goods have been or will be exported and will not be re-imported under any item of this Schedule; and</p> <p style="padding-left: 40px;">(ii) the replaced goods are not goods in respect of which there has been a drawback or refund of any duties, taxes or charges of the Commonwealth</p> <p>Goods specified in paragraph (a) of item 18 that were previously imported into Australia, that have been returned after repair overseas free of charge under warranty:</p>	Free
184	*			- Value of goods before repair	
185	*			- Cost of materials, labour and other charges involved in the repair	
186	*			Goods specified in paragraph (b) of item 18 that are supplied free of charge under warranty, to replace goods previously imported into Australia	
187	*			Goods specified in paragraph (b) of item 18 that are supplied free of charge as part of a global product safety recall, to replace goods previously imported into Australia	

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Operative 1/3/13

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.2 Schedule 4/9

Item	Treatment Code	Reference Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
19				<p><u>Item 19 – Repair goods subject to a tariff concession order</u></p> <p>Goods:</p> <p>(a) that a tariff concession order under section 269Q of the <i>Customs Act 1901</i> declares are goods to which this item applies; and</p> <p>(b) whose identity has not been altered since the day they were exported from Australia †</p>	Free
	719	*		Value of goods before repair	
	819	*		Cost of materials, labour and other charges involved in the repair	
20				<p><u>Item 20 – Goods exported for repair or renovation</u></p> <p>Goods, as prescribed by by-law, that satisfy the following:</p> <p>(a) either:</p> <p style="padding-left: 20px;">(i) they have been exported from Australia for repair or renovation and returned after being repaired or renovated; or</p> <p style="padding-left: 20px;">(ii) they are part of a batch repair process to replace goods exported from Australia for repair or renovation;</p> <p>(b) they are not new or upgraded versions of the exported goods;</p> <p>(c) they are not goods to which item 16, 18 or 19 of this Schedule applies;</p> <p>(d) under Schedule 3, 5, 6, 7, 8, 10 or 11 duty on the goods is worked out by reference to a percentage (the <i>applicable percentage</i>) of the value of the goods</p>	<p>The applicable percentage of the cost, as determined by the Chief Executive Officer of Customs, of materials, labour and other charges involved in the repair or renovation ††</p> <p>NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL/AANZ/KR/JP:</p> <p>the applicable percentage of the cost, as determined by the Chief Executive Officer of Customs, of materials, labour and other charges involved in the repair or renovation ††</p>
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	820	*		Value of goods before repair or renovation	
	829	*		Cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation	
				† In respect of item 19, the Import Declaration must also show the tariff concession order which applies to the goods.	
				† † In respect of item 20, the transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of the <i>A New Tax System (Goods and Services Tax) Act 1999</i> refers). Further information may be obtained from Australian Customs Cargo Advice Number 07/22.	

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★ Operative 15/1/15

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/10

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<u>Goods that are to be exported from Australia</u>					
<u>Item 21 – Goods for repair or alteration to be exported</u>					
21				Goods, as prescribed by by-law, that are: (a) imported for repair or alteration; and (b) to be exported from Australia	Free
	521	*		Australian goods returned for repair or alteration	
	921	*		Other (Schedule of Concessional Instruments, Part II)	
<u>Item 21A – Tradex goods</u>					
21A	821	*		Goods that are specified in a tradex order in force under the <i>Tradex Scheme Act 1999</i> and are imported by the holder of that order	Free

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Operative 1/3/13

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