

CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.2

Schedule 4/11

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Item 22 – Containers used to import goods, being containers that will be exported without being put to any other use</u>					
22				The following goods:	
				(a) goods, as prescribed by by-law, that are imported on or in containers, as prescribed by by-law, where the containers will be exported without being put to any other use;	
				(b) those containers	
	..	*		In respect of the goods on or in the containers †	The rate of duty that would apply to the goods if they were imported separately
					NZ/PG/FI/DC/ DCS/LDC/SG/ US/TH/CL/ AANZ/MY/KR/JP: The rate of duty that would apply to the goods if they were imported separately
				In respect of the containers	Free
	822	*		Containers, as specified in paragraph 3(b) of Customs By-law No. 1244196, under security	
	..	9999.30.22	<i>08 No</i>	Other containers	

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† The goods on or in the containers must be entered under the applicable tariff classification and statistical code requirements set out in Schedule 3 of the Customs Tariff Working Pages.

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

★ Operative 15/1/15

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, Malaysian, Korean and Japanese 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 4/12

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Goods that are donations or bequests</u>					
<u>Item 23 – Donations or bequests</u>					
23	723	*		<p>Goods, as prescribed by by-law, that have been:</p> <p>(a) donated or bequeathed by a person, company or organisation resident or established outside Australia to an organisation established in Australia that is:</p> <p style="padding-left: 40px;">(i) a registered charity; or</p> <p style="padding-left: 40px;">(ii) a library, museum, gallery or institution, gifts to which are deductible because it 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>; or</p> <p>(b) donated or bequeathed to the public or to a public institution</p>	Free
<u>Item 24 – Last will or intestacy goods not for sale or trade</u>					
24	..	9999.60.24	01 ..	<p>Goods that:</p> <p>(a) are not to be sold or to be used for the purposes of trade; and</p> <p>(b) the Collector (within the meaning of subsection 8(1) of the <i>Customs Act 1901</i>) is satisfied became the property of the importer under the will or the intestacy of a deceased person at a time when the importer was resident or established in Australia</p>	Free
<u>Goods that are trophies, decorations, medallions, certificates or prizes</u>					
<u>Item 25 – Goods that are trophies, medallions or prizes</u>					
25	..	9999.51.25	09 ..	<p>Goods, as prescribed by by-law, that are:</p> <p>(a) trophies won outside Australia; or</p> <p>(b) decorations, medallions or certificates awarded outside Australia; or</p> <p>(c) trophies or prizes sent by donors resident outside Australia for presentation or competition in Australia</p>	Free

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

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1/3/13

**CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY**

R.1

Schedule 4/13

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Goods of low value</u>					
<u>Item 26 – Goods of insubstantial value</u>					
26	..	9999.30.26	10 ..	Goods, as prescribed by by-law, whose value is less than the amount prescribed by by-law †	Free
<u>Item 27 – Samples of negligible value</u>					
27	..	9999.30.27	11 ..	Samples, as prescribed by by-law †	Free
<u>Goods for persons with disabilities</u>					
<u>Item 28 – Various aids and appliances for persons with disabilities</u>					
28	728	*		Aids and appliances, as prescribed by by-law, for persons with disabilities	Free
<u>Item 29 – Goods for persons with disabilities</u>					
29	729	*		Goods, as prescribed by by-law, that are: (a) goods for persons with disabilities; and (b) goods to which Annex E to the Educational, Scientific and Cultural Materials Agreement, or Annex E to the Educational, Scientific and Cultural Materials Protocol, applies † †	Free
<u>Item 30 – Parts for invalid carriages</u>					
30	730	*		Components or materials for use in the manufacture or repair of invalid carriages	Free

† A meaningful description of the goods must be provided on the Import Declaration.

† † The Educational, Scientific and Cultural Materials Agreement and Protocol are defined in subsection 3(1) of the *Customs Tariff Act 1995*.

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

★ Operative 1/3/13

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/14

Item	Treatment Code	Reference Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Goods that are textiles, clothing or footwear</u>					
<u>Item 31 – SPARTECA TCF Scheme</u>					
★ 31	468	*		Goods that are Qualifying Goods, as defined in the terms and conditions of the SPARTECA (TCF Provisions) Scheme, entered for home consumption on or before 31 December 2014 †	Free
<u>Item 32 – Textiles, clothing and footwear</u>					
32	732	*		Textiles, clothing and footwear, as prescribed by by-law	Free
<u>Item 33 – Orthopaedic textile goods</u>					
33	733	*		Goods which, apart from paragraph (b) of Note 1 to Chapter 90 of Schedule 3 (about supporting belts or other support articles of textile material), would be classified under that Chapter	Free
<u>Goods relating to transport</u>					
<u>Item 34 – Aircraft parts, materials and test equipment</u>					
34	734	*		Aircraft parts, materials or test equipment for use in the manufacture, repair, maintenance or modification of aircraft, except the following: (a) textiles and goods made from textiles; (b) goods for use in the servicing of aircraft	Free

† Until further advice, Treatment Code 468 must be quoted on Import Declarations when claiming preference under the SPARTECA (TCF Provisions) Scheme. In addition to Treatment Code 468, the Preference Scheme FI, Preference Rule TCF and relevant Excess Local Area Content (ELAC) Number must be quoted on the Import Declaration.

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1/3/13

CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.1 Schedule 4/15

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Item 35 – Vessel parts and materials</u>					
35	735	*		Parts of vessels, or materials, for use in the construction, modification or repair of vessels exceeding 150 gross construction tons as defined by by-law	Free
<u>Item 36 – Vehicles of an age of 30 years or more</u>					
36	736	*		Vehicles aged 30 years or more that are: (a) utilities or pick-ups, having a g.v.w. (within the meaning of Additional Note 7 to Chapter 87 of Schedule 3) not exceeding 3.5 tonnes, classified under subheading 8704.21.10 or 8704.31.10 of Schedule 3; or (b) passenger motor vehicles	Free
<u>Item 37 – Used or second-hand passenger motor vehicles</u>					
37	737	*		Used or second-hand passenger motor vehicles, as prescribed by by-law	5% US:5% TH:5% CA:Free JP:5%
★					
<u>Item 38 – Original equipment for the manufacture of vehicles over 3.5 tonnes</u>					
38	738	*		Goods, as prescribed by by-law, where: (a) the goods are vehicle components for use as original equipment in the assembly or manufacture of vehicles; and (b) the vehicles are of a kind which, if imported, would be classified under heading 8702, 8704 or 8705, or subheading 8701.20.00, 8701.90.20, 8703.22.20, 8703.23.20, 8703.24.20, 8703.31.20, 8703.32.20, 8703.33.20 or 8703.90.20, of Schedule 3	Free

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★ Operative 15/1/15

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/16

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Item 39 – Motor vehicle testing equipment</u>					
39	739	*		<p>Goods, as prescribed by by-law, that are for use in the testing, quality control, manufacturing evaluation or engineering development of:</p> <p>(a) motor vehicles manufactured by motor vehicle producers registered under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) or original equipment components for inclusion in such motor vehicles; or</p> <p>(b) motor vehicles designed or engineered, or in the process of being designed or engineered, in Australia by motor vehicle producers registered under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) or components for inclusion in such motor vehicles</p>	Free
<u>Item 40 – Aluminised steel for use in the manufacture of muffler exhaust systems</u>					
40	740	*		Aluminised steel classified under subheading 7210.61.00, 7210.69.00 or 7212.50.00 of Schedule 3 and for use in the manufacture of automotive muffler exhaust systems or components	Free
<u>Item 41 – Goods for use in space projects</u>					
41	741	*		Goods, as prescribed by by-law, that are for use in a space project authorised by the Minister administering the <i>Space Activities Act 1998</i>	Free
<u>Goods that are robots or prototypes</u>					
<u>Item 42 – Robots</u>					
42	742	*		Robots, as prescribed by by-law, or parts or accessories that are suitable for use solely or principally with such robots	Free
<u>Item 43 – Goods for use as prototypes</u>					
43	743	*		Goods, as prescribed by by-law, that are for use as prototypes	Free

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1/3/13

CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.1				Schedule 4/17	
Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Goods relating to manufacturing</u>					
<u>Item 44 – Capital equipment for major projects – Enhanced Project By-law Scheme</u>					
44				Goods, including machinery, equipment, or their components, as prescribed by by-law, that are for use in any of the following industries: (a) mining; (b) resource processing; (c) agriculture; (d) food processing; (e) food packaging; (f) manufacturing (within the meaning of the <i>Australian and New Zealand Standard Industrial Classification (ANZSIC)</i>); (g) gas supply; (h) power supply; (i) water supply	Free
	471	*		Treatment Code 471 applies to goods specified in a Ministerial Determination that has validity commencing prior to 1 March 2013 †	
	744	*		Treatment Code 744 applies to goods specified in a Ministerial Determination that has validity commencing on or after 1 March 2013 †	

† The Ministerial Determination must be quoted on Import Declarations.

For further information on previous item 44 and its Treatment Code 444, refer to Schedule 4 page 4/22.

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

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/18

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Item 45 – Split consignment goods</u>					
45				<p>Goods, as prescribed by by-law, where:</p> <p>(a) the goods are original components of a completed machine or equipment to which a single tariff classification would apply under a heading or subheading in Chapter 84, 85, 86, 87, 89 or 90 of Schedule 3 if the completed machine or equipment were imported; and</p> <p>(b) all the components:</p> <p style="padding-left: 20px;">(i) are ordered from a single overseas supplier; and</p> <p style="padding-left: 20px;">(ii) are shipped to Australia by the same supplier; and</p> <p style="padding-left: 20px;">(iii) were available for shipment to Australia at the one time; and</p> <p style="padding-left: 20px;">(iv) arrive in Australia on 2 or more vessels or aircraft; and</p> <p>(c) item 44 of this Schedule does not apply to the goods</p>	<p>The rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components</p> <p>NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL/AANZ/MY/KR/JP: the rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components</p>
	745	*		In respect of components of a completed machine or equipment, being a machine or equipment to which a tariff concession order applies † ††	Free
	845	*		In respect of other components of a completed machine or equipment ††	<p>The rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components</p> <p>NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL/AANZ/MY/KR/JP: the rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components</p>
				† In addition the Import Declaration is to show the tariff concession order that applies to the complete goods.	
				†† In addition the Import Declaration is to show the tariff classification in Schedule 3 that applies to the completed machine or equipment of which the goods are a component.	

* 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

R.3				Schedule 4/19	
Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Item 46 – Raw materials – certain inputs to manufacture program</u>					
46	746	*		<p>Raw materials and intermediate goods, as prescribed by by-law, that:</p> <p>(a) are classified under heading 5903, or within Chapter 28, 29, 32, 34, 35, 37, 38, 39 or 48, of Schedule 3; and</p> <p>(b) in the opinion of the Minister, have a substantial and demonstrable performance advantage, in the production of a specific end product, over substitutable goods produced in Australia</p>	Free
<u>Item 47 – Metal materials – certain inputs to manufacture program</u>					
47	747	*		<p>Metal materials and goods, as prescribed by by-law, that:</p> <p>(a) are classified within Chapters 72 to 82 of Schedule 3; and</p> <p>(b) in the opinion of the Minister, have a substantial and demonstrable performance advantage, in the packaging of food, over materials and goods currently available in Australia</p>	Free
<u>Item 48 – Other inputs to manufacture including chemicals, plastics and paper</u>					
48	748	*		<p>Goods, as prescribed by by-law, that are classified under heading 3814.00.00, 3908, 4801, 4802, 4810 or 4811, or subheading 2836.20.00, 2903.71.00, 2903.72.00, 2903.73.00, 2903.74.00, 2903.75.00, 2903.79.10, 2905.16.00, 2905.19.10, 2912.60.00, 2915.70.00, 2915.90.00, 3503.00.10, 3701.30.00, 3701.91.00, 3701.99.00, 3702.32.90, 3702.39.90, 3702.44.90, 3702.96.90, 3907.60.00, 3907.70.00 or 3907.9, of Schedule 3</p>	Free
<u>Item 49 – Aluminium sheet for use in the manufacture of cans</u>					
49	749	*		<p>Aluminium sheet, as prescribed by by-law, that is classified under subheading 7606.12.00 or 7606.92.00 of Schedule 3 and is used in the manufacture of aluminium cans</p>	Free

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1/3/13

CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/20

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Item 50 – Tariff concession order goods</u>					
50				Goods that a tariff concession order, under Part XVA of the <i>Customs Act 1901</i>, declares are goods to which this item applies:	
	505	*		(a) goods except goods classified under subheading 3817.00.10, or heading 3819.00.00, of Schedule 3; or	Free
★	508	*		(b) goods classified under subheading 3817.00.10 of Schedule 3: or	\$0.389/L NZ/PG/FI/ DC/LDC/ SG/US/TH/ CL/AANZ/MY/KR /JP: \$0.389/L
				(c) goods classified under heading 3819.00.00 of Schedule 3; or	
	509	*		(i) as prescribed by by-law; or †	Free
	507	*		(ii) other	\$0.085/L NZ/PG/FI/ DC/LDC/ SG/US/TH/ CL/AANZ/MY/KR /JP: \$0.085/L
<u>Item 51 – Machinery that incorporates or is imported with other goods which render the machinery ineligible for a tariff concession order</u>					
51	751	*		Goods, as prescribed by by-law, where:	Free
				(a) the goods are machinery; and	
				(b) the machinery incorporates, or is imported with, other goods which makes the machinery not eligible for a tariff concession order under Part XVA of the <i>Customs Act 1901</i>	
				† Treatment Code 509 has been allocated to item 50(c)(i). There is a requirement to show on an Import Declaration a current tariff concession order and a by-law or allocated determination. At this time, no by-laws or determinations have been issued for this item.	

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

★ Operative 2/2/15

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.2

Schedule 4/21

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Goods exempt from the Product Stewardship Oil Levy</u>					
<u>Item 52 – Mineral and aromatic process oils that are exempt from the Product Stewardship Oil Levy</u>					
52	952	*		Goods, as prescribed by by-law, that are classified under heading 2710, 3403 or 3811 of Schedule 3	Free
<u>Item 53 – Polyglycol brake fluids that are exempt from the Product Stewardship Oil Levy</u>					
★ 53	953	*		Goods: (a) as prescribed by by-law, that are classified under heading 3819.00.00 of Schedule 3; and (b) that are not goods to which item 50 of this Schedule applies	5% US:5% TH:5% CL:5% AANZ:5% MY:5% KR:5% JP:5%
<u>Miscellaneous goods</u>					
<u>Item 54 – Handicrafts</u>					
54	754	*		Handicrafts, as prescribed by by-law	Free
<u>Item 55 – Cheese and curd quota</u>					
55	755 †	*		Cheese and curd, as prescribed by by-law, that are classified under subheading 0406.10.00, 0406.20.00, 0406.30.00, 0406.40.90 or 0406.90.90 of Schedule 3	\$0.096/kg DC:\$0.096/kg, less 5% DCS:\$0.096/kg, less 5%

† Rate Number 61A is to be quoted for Treatment Code 755. This Treatment Code will operate from 1 July 2013.

A tariff quota instrument number is also required to be input on the Import Declaration.

Note that imports of cheese and curd from certain preference countries are duty free and use of item 55 is not available.

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★ Operative 15/1/15

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/22

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
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Treatment Code 444

Treatment Code 444 was formerly linked to item 44 in Schedule 4. The former item 44 was repealed from 1 July 2006.

However, treatment Code 444 will continue to be available for use on "Customs Excise Returns" - a modified weekly Import Declaration, ex-warehouse (Nature 30) form. Treatment Code 444 and Tariff Rate Number 044 must only be quoted on a "Customs Excise Return".

Refer to Australian Customs Notice 2006/33 for further information on administrative arrangements for imported excise equivalent goods.

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