

**CUSTOMS TARIFF
SUPPLEMENTARY PROVISIONS**

			R.2			SP/1
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #	
101	..	9999.31.01	01 ..	<p>Goods that, at the time they are entered for home consumption, are for:</p> <p>(a) the official use of a diplomatic mission in Australia of any country;</p> <p>(b) the personal use of a person who is:</p> <p style="padding-left: 20px;">(i) the head of such a mission; or</p> <p style="padding-left: 20px;">(ii) a member of the diplomatic staff of such a mission, being a person who is not an Australian citizen and who is not permanently resident in Australia or in a Territory; or</p> <p>(c) the personal use of a member of the family of a person referred to in paragraph (b), being a member of the family who forms part of the household of the person and is not an Australian citizen</p>	Free	
102	..	9999.31.02	02 ..	<p>Goods that:</p> <p>(a) are, at the time they are entered for home consumption, for the personal use of:</p> <p style="padding-left: 20px;">(i) a member of the administrative and technical staff of a diplomatic mission, in Australia, of any country, being a person who is not an Australian citizen and is not permanently resident in Australia or in a Territory; or</p> <p style="padding-left: 20px;">(ii) a member of the family of a person referred to in subparagraph (i), being a member of the family who forms part of the household of the person, is not an Australian citizen and is not permanently resident in Australia or in a Territory; and</p> <p>(b) are imported at the time when the member of the administrative and technical staff first takes up duty at the diplomatic mission, in Australia, of that country</p>	Free	

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

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 and AANZ 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.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF
SUPPLEMENTARY PROVISIONS**

SP/2

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
103	..	9999.31.03	03 ..	<p>Goods that are, at the time they are entered for home consumption, for:</p> <p>(a) the official use of a consular post in Australia of any country, being a consular post the head of which is a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation;</p> <p>(b) the personal use of a person who is the head of a consular post in Australia of any country or, not being the head of such a post, is entrusted in the capacity of a consular officer with the exercise of consular functions at such a post being a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation; or</p> <p>(c) the personal use of a member of the family of a person referred to in paragraph (a) or (b), being a member of the family who forms part of the household of the person, is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not engaged in a profession, business or occupation</p>	Free
104	..	9999.31.04	04 ..	<p>Goods that:</p> <p>(a) are, at the time they are entered for home consumption, for the personal use of a person who is employed in the administrative or technical service of a consular post in Australia of any country, being a consular post the head of which is a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation; and</p> <p>(b) are imported at the time when that person first takes up duty at a consular post in Australia of that country</p>	Free

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**CUSTOMS TARIFF
SUPPLEMENTARY PROVISIONS**

			R.9	SP/3	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
105	..	9999.31.05	05 ..	Goods that: (a) are, at the time they are entered for home consumption, for the official use of a consular post in Australia of any country, being a consular post to which item 103 does not apply; (b) are declared by that person in writing, to be for such official use; and (c) are goods, or are included in a class of goods, approved by the Minister for the purposes of this item	Free
106	306	*		Goods that: (a) are, at the time they are entered for home consumption, for: (i) the official use of an organisation which is an international organisation to which the <i>International Organisations (Privileges and Immunities) Act 1963</i> applies; (ii) the personal use of a person appointed to a high office in an international organisation to which the <i>International Organisations (Privileges and Immunities) Act 1963</i> applies, being a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation; (iii) the personal use of a member of the family of a person referred to in sub-paragraph (ii), being a member of the family who forms part of the household of the person and is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation; or (b) consist of the furniture or effects of an official of an international organisation to which the <i>International Organisations (Privileges and Immunities) Act 1963</i> applies, being goods that are imported at or about the time when the official takes up office in Australia	Free

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

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**CUSTOMS TARIFF
SUPPLEMENTARY PROVISIONS**

SP/4

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
107	..	9999.41.07	06 ..	<p>Goods, being goods that, at the time they are entered for home consumption, are, for the purposes of the <i>River Murray Waters Act 1983</i>, owned by: (a) a 'Contracting Government'; or (b) a 'Constructing Authority', not being The River Murray Commission, appointed for purposes of construction authorised under the Agreement to the <i>River Murray Waters Act 1983</i></p> <p>NOTE: Import Declarations are to be accompanied by certification signed by a responsible officer nominated by each Authority or Government.</p>	Free
108	325	*		Revenue collected on dutiable ships' stores	<p>The rate of duty ascertained in respect of the goods in Schedule 3 NZ/PG/FI/DC/LDC/SG/DCS/US/TH/CL/AANZ: The rate of duty ascertained in respect of the goods in Schedule 3, 5, 6, 7 or 8</p>
109	109	*		Goods entered for warehousing for exhibition at approved trade fairs †	N/A
111				Goods entered under section 162 of the <i>Customs Act 1901</i> ††	Free
	351	*		<i>Aircraft or vessels arriving under their own power</i>	
	352	*		<i>Other</i>	
111A	354	*		Goods temporarily admitted under section 162A of the <i>Customs Act 1901</i>, not being goods accompanied by a carnet ††	Free

† The amount of duty must also be entered in the Override Duty Amount field of the Import Declaration.

† † In addition the Import Declaration is to show in the "description of goods" area details of normal rate applicable and amount of concession claimed.

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

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**CUSTOMS TARIFF
SUPPLEMENTARY PROVISIONS**

			R.11	SP/5	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
112	692	*		Aircraft stores dealt with under section 129 of the <i>Customs Act 1901</i> , Customs Regulation 106 or ACS Manuals, Volume 2, Sub-Section 2/6/5 including goods for Royal New Zealand Courier Service	Free
115				Goods dealt with under section 20 of the <i>Customs Tariff Act 1995</i>	
	215	*		- On the entry line for the container †	The rate of duty ascertained in respect of the container in Schedule 3 NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL/AANZ: The rate of duty ascertained in respect of the container in Schedule 3, 5, 6, 7 or 8
	215	*		- On the entry line for the contents †	The rate of duty that would apply to the contents if imported separately NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL/AANZ: The rate of duty that would apply to the contents if imported separately
116	216	*		Goods dealt with under subsection 131AA(2) of the <i>Customs Act 1901</i>	Free

† The Import Declaration is to show, on separate lines, the tariff classification and statistical requirements, in Schedule 3, that would apply to the container and the goods. Treatment Code 215 is to be quoted on each Import Declaration line.

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

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**CUSTOMS TARIFF
SUPPLEMENTARY PROVISIONS**

SP/6

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
117	..	9999.21.17	08 ..	Chemicals of minimal commercial value, being shipments of chemicals where: (a) the rate of duty on all the chemicals is "Free"; (b) the value of the shipment does not exceed \$3 000; (c) the shipment consists of more than 3 chemicals each having a different tariff classification; and (d) the value of any one chemical does not exceed \$600	Free
★ 130	130	*		Liquefied natural gas classified in subheading 2711.11.00, being goods entered in accordance with the provisions of Customs Regulation 126(1)(za) † † Refer to Page SP/7 for explanation of duty rates. <p align="right">From 1 July 2012 to 30 June 2013</p>	\$0.0667/kg NZ/PG/FI/DC/ LDC/SG/US/ TH/CL/AANZ: \$0.0667/kg
				<p align="right">From 1 July 2013</p>	Free
★ 131	131	*		Liquefied petroleum gas classified in subheadings 2711.12.10 or 2711.13.10, being goods entered in accordance with the provisions of Customs Regulation 126(1)(zb) † † Refer to Page SP/7 for explanation of duty rates. <p align="right">From 1 July 2012 to 30 June 2013</p>	\$0.0368/L NZ/PG/FI/DC/ LDC/SG/US/ TH/CL/AANZ: \$0.0368/L
				<p align="right">From 1 July 2013</p>	Free

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★ Operative 1/7/12

**CUSTOMS TARIFF
SUPPLEMENTARY PROVISIONS**

SP/7

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
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★ † **Items 130 and 131**

Provisions in the Customs Regulations 1926 relating to items 130 and 131 of the Supplementary Provisions

For the purposes of Supplementary Provisions items 130 and 131, the text of the *Customs Regulations 1926* (Customs Regulations) subparagraphs 126(1)(za) and 126(1)(zb) is:

Regulation 126 - Circumstances under which remissions are made

(1) Each of the following circumstances is prescribed for the purposes of section 163 of the *Customs Act 1901*, namely where:

(za) duty is payable on goods that are liquefied natural gas (LNG) and are not intended for use in an internal combustion engine in either a motor vehicle or vessel;

(zb) duty is payable on goods that are liquefied petroleum gas (LPG) and are not intended for use in an internal combustion engine in either a motor vehicle or vessel.

Subregulation 128AA(3) also provides that it is not necessary to apply for a remission of duty in the circumstances specified in subparagraphs 126(1)(za) or (zb).

Subregulations 128B (5A) and 128B (5B) - Partial remission and refund of customs duty for LNG and LPG for non-transport use

Amendments to the Customs Regulations (new subregulations 128B (5A) and 128B (5B)) specify a reduction in the automatic remission of customs duty applicable to LNG and LPG for non-transport use, for which the time for working out the rate of duty occurs from 1 July 2012 to 30 June 2013.

In that period, the refund or remission of customs duty applicable to LNG and LPG for non-transport use will be adjusted so that importers of these fuels will pay customs duty equal to the carbon price, applicable to each fuel, when the fuels are entered or delivered into home consumption, according to the formula:

$$\text{Partial remission} = \text{fuel tax} - \text{carbon price}$$

For LNG (Supplementary Provisions Item 130)

Partial remission (3.78 cpkg) = fuel tax (10.45 cpkg) less carbon price (6.67 cpkg)

Consequently, an effective carbon price of 6.67 cents per kilogram (or \$0.0667/kg) is applied to Item 130.

For LPG (Supplementary Provisions Item 131)

Partial remission (1.32 cpL) = fuel tax (5.00 cpL) less carbon price (3.68 cpL)

Consequently, an effective carbon price of 3.68 cpL (or \$0.0368/L) is applied to Item 131.

In each case, the unit price is multiplied by the quantity of LNG or LPG, in kilograms or litres, to calculate the total remission or refund amount for a quantity of imported LNG or LPG.

These new subregulations also reinstate the full automatic remission on LNG and LPG for non-transport use, from 1 July 2013, when these fuels become directly subject to the carbon pricing mechanism.

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★ Operative 1/7/12

**CUSTOMS TARIFF
SUPPLEMENTARY PROVISIONS**

SP/8						End of Tariff
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods		
					Rate #	
201	966	N/A		Sundry Undistributed Duty	N/A	
202	963 †	N/A		Goods imported by air-freight or surface freight, and imports of dutiable articles in the possession of passengers or members of the crew of an overseas ship or aircraft, for which a customs entry is not required	N/A	
203	964 †	N/A		Documented postal articles imported by parcels post for which a customs entry is not required	N/A	

† This code has been pre-printed on all appropriate forms. It is listed here only for information.

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

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

Unless otherwise indicated general rate applies for CA.

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

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.