



Australian Customs Notice No. 2020/49

Pacific Agreement on Closer Economic Relations Plus – Entry into Force

The Pacific Agreement on Closer Economic Relations (PACER) Plus will enter into force on 13 December 2020.

Claiming preferential rates of customs duty

Goods must meet the requirements outlined in Division 1GA of Part VIII of the *Customs Act 1901* (Customs Act) to be considered Pacific Islands originating goods.

Schedule 8A of the *Customs Tariff Act 1995* (Customs Tariff Act) outlines the preferential rates of customs duty that apply to Pacific Islands originating goods. All Pacific Islands originating goods classified to tariff subheadings that are not listed in Schedule 8A have a 'Free' rate of customs duty at entry into force of PACER Plus. Excise-equivalent goods that are classified to tariff subheadings listed in Schedule 8A will be indexed with the equivalent rates listed in Schedule 3 of the Customs Tariff Act.

The preferential rates of customs duty for Pacific Islands originating goods will be available on the Online Tariff from the entry into force of the agreement. The updated Customs Tariff Working Pages for Schedule 8A are at [Attachment A](#).

The Integrated Cargo System (ICS) preference scheme, Preference Country Code and Preference Rules for PACER Plus are outlined in the table below.

	Code	Description
Preference Scheme	PACR	Pacific Agreement on Closer Economic Relations Plus
Preference Origin Country	CK	Cook Islands
	KI	Kiribati
	NZ	New Zealand
	NU	Niue
	WS	Samoa
	SB	Solomon Islands
	TO	Tonga
Preference Rule	WO	Wholly obtained goods
	PE	Produced entirely from originating materials
	PSR	Goods produced from non-originating materials

Refund circumstances

Refunds of customs duty may be claimed in the circumstances listed in the table below, in accordance with the *Customs (International Obligations) Regulation 2015*. The information presented in the table is of a general nature and does not constitute legal advice.

Regulation	Class of goods	Circumstances	Period of refund	ICS refund code
Table item 8A of Regulation 23	Pacific Islands originating goods	Duty has been paid on the goods.	International Obligations Regulation 28(2) requires an application for a refund of duty to be made within 4 years after the day on which the duty was paid.	23A8A
Table item 8B of Regulation 23	Goods that would have been Pacific Islands originating goods if, at the time the goods were imported, the importer held a Declaration of Origin or a copy of a Declaration of Origin for the goods	Both of the following apply: (a) duty has been paid on the goods; (b) the importer holds a Declaration of Origin or a copy of a Declaration of Origin for the goods at the time of making the application for the refund.		

Further information

The Australian Border Force website has information about PACER Plus, including guidance on determining the originating status of goods under the agreement at <https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements/PACER-Plus>. Enquiries related to the origin of goods should be directed to origin@abf.gov.au.

The Department of Foreign Affairs and Trade website has additional information on the agreement at <https://www.dfat.gov.au/trade/agreements/Pages/trade-agreements>.

Enquiries related to this notice can be directed to tradepolicy1@abf.gov.au.

[signed]

Matthew Duckworth
Assistant Secretary
Customs and Trade Policy Branch
23 November 2020

Attachment A

Customs Tariff Working Pages

CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.7

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 style="margin-left: 20px;">(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 style="margin-left: 20px;">(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 style="margin-left: 20px;">(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/PE/CL/AANZ/PI/TPP/ MY/ID/KR/JP/CN/HK:</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>	

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

★ Operative 13/12/2020

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

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement 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.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

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: 20px;">(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: 20px;">(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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DCT denotes the rate for HK, KR, SG and TW.

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.9

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			<p>The following goods:</p> <p>(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;</p> <p>(b) those containers</p>	
	..	*		In respect of the goods on or in the containers †	<p>The rate of duty that would apply to the goods if they were imported separately</p> <p>NZ/PG/FI/DC/ DCS/LDC/SG/ US/TH/PE/CL/ AANZ/PI/TPP/ MY/ID/KR/JP/CN/ HK: The rate of duty that would apply to the goods if they were imported separately</p>
				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	08 No	Other containers	
				† 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.

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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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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.8						Schedule 4/19
Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #	
Item 45 – Split consignment goods						
★ 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/PE/CL/AANZ/PI/TPP/MY/ID/KR/JP/CN/HK: 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/PE/CL/AANZ/PI/TPP/MY/ID/KR/JP/CN/HK : 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 13/12/2020

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/20

Item	Treatment Code	Reference Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<u>Item 46 – Raw materials – certain inputs to manufacture program</u>					
46	746	*		Raw materials and intermediate goods, as prescribed by by-law, that: <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	*		Metal materials and goods, as prescribed by by-law, that: <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	*		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, 3907.6, 3907.70.00 or 3907.9, of Schedule 3	Free
<u>Item 49 – Aluminium sheet for use in the manufacture of cans</u>					
49	749	*		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	Free

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.8

Schedule 4/21

Item	Treatment Code	Reference 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/PE/ CL/AANZ/PI/TPP/ MY/ID/KR/JP/CN/ HK: \$0.389/L
				(c) goods classified under heading 3819.00.00 of Schedule 3;	
	509	*		(i) as prescribed by by-law; or †	Free
	507	*		(ii) other	\$0.085/L NZ/PG/FI/ DC/LDC/ SG/US/TH/PE/ CL/AANZ/PI/TPP/ MY/ID/KR/JP/CN/ HK: \$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 13/12/2020

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CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

Schedule 4/22

Item	Treatment Code	Reference 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% SG:5% US:5% TH:5% PE:5% CL:5% AANZ:5% PI:5% TPP:5% MY:5% ID:5% KR:5% JP:5% CN:5% HK: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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**CUSTOMS TARIFF
SCHEDULE 8A**

PACIFIC AGREEMENT ON CLOSER ECONOMIC RELATIONS PLUS
(Sections 15 and 16 of the Customs Tariff Act 1995)

Schedule 8A/1

Item	Heading or subheading in Schedule 3	Rate #
1	2203.00.63	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2	2203.00.64	\$44.05/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
3	2203.00.65	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
3A	2203.00.66	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
3B	2203.00.67	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
3C	2203.00.69	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
4	2203.00.71	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
5	2203.00.72	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
6	2203.00.79	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.91	\$86.90/L of alcohol
8	2203.00.99	\$86.90/L of alcohol
9	2204.10.23	\$86.90/L of alcohol
10	2204.10.29	\$86.90/L of alcohol
11	2204.10.83	\$86.90/L of alcohol

**CUSTOMS TARIFF
SCHEDULE 8A**

PACIFIC AGREEMENT ON CLOSER ECONOMIC RELATIONS PLUS

Schedule 8A/2

Item	Heading or subheading in Schedule 3	Rate #
12	2204.10.89	\$86.90/L of alcohol
13	2204.21.30	\$86.90/L of alcohol
14	2204.21.90	\$86.90/L of alcohol
15	2204.22.30	\$86.90/L of alcohol
16	2204.22.90	\$86.90/L of alcohol
17	2204.29.30	\$86.90/L of alcohol
18	2204.29.90	\$86.90/L of alcohol
19	2205.10.30	\$86.90/L of alcohol
20	2205.10.90	\$86.90/L of alcohol
21	2205.90.30	\$86.90/L of alcohol
22	2205.90.90	\$86.90/L of alcohol
23	2206.00.13	\$86.90/L of alcohol
24	2206.00.14	\$86.90/L of alcohol
25	2206.00.21	\$86.90/L of alcohol
26	2206.00.22	\$86.90/L of alcohol
27	2206.00.23	\$86.90/L of alcohol
28	2206.00.24	\$86.90/L of alcohol
29	2206.00.52	\$86.90/L of alcohol
30	2206.00.59	\$86.90/L of alcohol
31	2206.00.62	\$86.90/L of alcohol
32	2206.00.69	\$86.90/L of alcohol
33	2206.00.72	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**CUSTOMS TARIFF
SCHEDULE 8A**

PACIFIC AGREEMENT ON CLOSER ECONOMIC RELATIONS PLUS

Schedule 8A/3

Item	Heading or subheading in Schedule 3	Rate #
34	2206.00.73	\$44.05/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
35	2206.00.76	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
35A	2206.00.77	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
35B	2206.00.78	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
35C	2206.00.79	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
36	2206.00.82	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
37	2206.00.83	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
38	2206.00.89	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
39	2206.00.92	\$86.90/L of alcohol
40	2206.00.99	\$86.90/L of alcohol
41	2207.10.00	\$86.90/L of alcohol
42	2207.20.10	\$0.423/L
43	2208.20.10	\$81.16/L of alcohol
44	2208.20.90	\$86.90/L of alcohol
45	2208.30.00	\$86.90/L of alcohol
46	2208.40.00	\$86.90/L of alcohol

**CUSTOMS TARIFF
SCHEDULE 8A**

PACIFIC AGREEMENT ON CLOSER ECONOMIC RELATIONS PLUS

Schedule 8A/4

Item	Heading or subheading in Schedule 3	Rate #
47	2208.50.00	\$86.90/L of alcohol
48	2208.60.00	\$86.90/L of alcohol
49	2208.70.00	\$86.90/L of alcohol
50	2208.90.20	\$86.90/L of alcohol
51	2208.90.90	\$86.90/L of alcohol
52	2401.10.00	\$1,576.57/kg
53	2401.20.00	\$1,576.57/kg of tobacco content
54	2401.30.00	\$1,576.57/kg of tobacco content
55	2402.10.20	\$1.10360/stick
56	2402.10.80	\$1,576.57/kg of tobacco content
57	2402.20.20	\$1.10360/stick
58	2402.20.80	\$1,576.57/kg of tobacco content
59	2403.11.00	\$1,576.57/kg of tobacco content
60	2403.19.10	\$1.10360/stick
61	2403.19.90	\$1,576.57/kg of tobacco content
62	2403.91.00	\$1,576.57/kg of tobacco content
63	2403.99.80	\$1,576.57/kg of tobacco content
64	2707.10.00	\$0.423/L
65	2707.20.00	\$0.423/L
66	2707.30.00	\$0.423/L

**CUSTOMS TARIFF
SCHEDULE 8A**

PACIFIC AGREEMENT ON CLOSER ECONOMIC RELATIONS PLUS

Schedule 8A/5

Item	Heading or subheading in Schedule 3	Rate #
67	2707.50.00	\$0.423/L
68	2709.00.90	\$0.423/L
69	2710.12.61	\$0.03556/L
70	2710.12.62*	(Rate No. 001) \$0.423/L of gasoline plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
71	2710.12.69	\$0.423/L
72	2710.12.70	\$0.423/L
73	2710.19.16	\$0.423/L
74	2710.19.22*	(Rate No. 001) \$0.423/L of diesel plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
75	2710.19.28	\$0.423/L
76	2710.19.40	\$0.03556/L
77	2710.19.51	\$0.423/L
78	2710.19.52	\$0.423/L
79	2710.19.53	\$0.423/L
80	2710.19.70	\$0.423/L
81	2710.19.91	\$0.085/L
82	2710.19.92	\$0.085/kg

* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF
SCHEDULE 8A**

PACIFIC AGREEMENT ON CLOSER ECONOMIC RELATIONS PLUS

Schedule 8A/6

Item	Heading or subheading in Schedule 3		Rate #
83	2710.20.00*	(Rate No. 001) (Rate No. 002) (Rate No. 003)	\$0.423/L of biodiesel plus \$0.423/L of ethanol (if any) plus \$0.423/L of other substances in the blend
84	2710.91.16		\$0.423/L
85	2710.91.22*	(Rate No. 001) (Rate No. 002) (Rate No. 003)	\$0.423/L of diesel plus \$0.423/L of ethanol plus \$0.423/L of other substances (if any) in the blend
86	2710.91.28		\$0.423/L
87	2710.91.40		\$0.03556/L
88	2710.91.51		\$0.423/L
89	2710.91.52		\$0.423/L
90	2710.91.53		\$0.423/L
91	2710.91.61		\$0.03556/L
92	2710.91.62*	(Rate No. 001) (Rate No. 002) (Rate No. 003)	\$0.423/L of gasoline plus \$0.423/L of ethanol plus \$0.423/L of other substances (if any) in the blend
93	2710.91.69		\$0.423/L
94	2710.91.70		\$0.423/L
95	2710.91.80*	(Rate No. 001) (Rate No. 002) (Rate No. 003)	\$0.423/L of biodiesel plus \$0.423/L of ethanol (if any) plus \$0.423/L of other substances in the blend
96	2710.91.91		\$0.085/L
97	2710.91.92		\$0.085/kg
98	2710.99.16		\$0.423/L

* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF
SCHEDULE 8A**

PACIFIC AGREEMENT ON CLOSER ECONOMIC RELATIONS PLUS

Schedule 8A/7

Item	Heading or subheading in Schedule 3		Rate #
99	2710.99.22*	(Rate No. 001)	\$0.423/L of diesel plus
		(Rate No. 002)	\$0.423/L of ethanol plus
		(Rate No. 003)	\$0.423/L of other substances (if any) in the blend
100	2710.99.28		\$0.423/L
101	2710.99.40		\$0.03556/L
102	2710.99.51		\$0.423/L
103	2710.99.52		\$0.423/L
104	2710.99.53		\$0.423/L
105	2710.99.61		\$0.03556/L
106	2710.99.62*	(Rate No. 001)	\$0.423/L of gasoline plus
		(Rate No. 002)	\$0.423/L of ethanol plus
		(Rate No. 003)	\$0.423/L of other substances (if any) in the blend
107	2710.99.69		\$0.423/L
108	2710.99.70		\$0.423/L
109	2710.99.80*	(Rate No. 001)	\$0.423/L of biodiesel plus
		(Rate No. 002)	\$0.423/L of ethanol (if any) plus
		(Rate No. 003)	\$0.423/L of other substances in the blend
110	2710.99.91		\$0.085/L
111	2710.99.92		\$0.085/kg
112	2711.11.00		\$0.290/kg
113	2711.12.10		\$0.138/L

* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF
SCHEDULE 8A**

PACIFIC AGREEMENT ON CLOSER ECONOMIC RELATIONS PLUS

Schedule 8A/8

Item	Heading or subheading in Schedule 3	Rate #
114	2711.13.10	\$0.138/L
115	2711.21.10	\$0.290/kg
116	2902.20.00	\$0.423/L
117	2902.30.00	\$0.423/L
118	2902.41.00	\$0.423/L
119	2902.42.00	\$0.423/L
120	2902.43.00	\$0.423/L
121	2902.44.00	\$0.423/L
122	3403.11.10	\$0.085/kg
123	3403.11.90	\$0.085/L
124	3403.19.10	\$0.085/kg
125	3403.19.90	\$0.085/L
126	3403.91.10	\$0.085/kg
127	3403.91.90	\$0.085/L
128	3403.99.10	\$0.085/kg
129	3403.99.90	\$0.085/L
130	3811.21.10	\$0.085/kg
131	3811.21.90	\$0.085/L
132	3817.00.10	\$0.423/L
133	3819.00.00	\$0.085/L

*For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF
SCHEDULE 8A**

PACIFIC AGREEMENT ON ECONOMIC RELATIONS PLUS

Schedule 8A/9

Item	Heading or subheading in Schedule 3		Rate #
134	3824.99.30*	(Rate No. 001)	\$0.423/L of gasoline
		(Rate No. 002)	plus \$0.423/L of ethanol
		(Rate No. 003)	plus \$0.423/L of other substances (if any) in the blend
135	3824.99.40*	(Rate No. 001)	\$0.423/L of diesel
		(Rate No. 002)	plus \$0.423/L of ethanol
		(Rate No. 003)	plus \$0.423/L of other substances (if any) in the blend
136	3826.00.10		\$0.423/L
137	3826.00.20*	(Rate No. 001)	\$0.423/L of biodiesel
		(Rate No. 002)	plus \$0.423/L of ethanol (if any)
		(Rate No. 003)	plus \$0.423/L of other substances in the blend

*For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.