



**Australian
BORDER FORCE**

Australian Customs Notice No. 2020/53

Extension of Concessional Rate of Customs Duty on COVID-19 Medical and Hygiene Products

Item 57B of Schedule 4 of the *Customs Tariff Act 1995* (Customs Tariff Act) will extend the 'Free' rate of customs duty for eligible medical and hygiene products capable of combating COVID-19 to 30 June 2021.

Eligibility of Goods

Eligible goods must be imported medical products or hygiene products that can be used to combat COVID-19. These goods must be of a type listed in by-law no. 2020321 and the rate of customs duty for these goods must be determined between 1 January 2021 and 30 June 2021.

Working tariff pages for the item and by-law are included at Attachment A to this notice.

To use Item 57B, the treatment code 457 should be recorded on the import declaration for goods of a value greater than \$1000, or on the self-assessed clearance for goods of a value of \$1000 or less.

Item 57B	Rate
Goods, as prescribed by by-law, if: (a) the goods are medical products or hygiene products; and (b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and (c) the time for working out the rate of duty on the goods is in the period beginning on 1 January 2021 and ending at the end of 30 June 2021.	Free

Item 57B extends the concessional treatment available to certain medical and hygiene products under Items 57 and 57A of Schedule 4 of the Customs Tariff Act, and their respective by-laws. These two Items cannot be used for imports from 1 January 2021. For further information on these items, please refer to [ACN2020/20](#) and [ACN2020/30](#).

For enquiries related to Item 57B, please contact tradepolicy1@abf.gov.au.

[signed]

Matthew Duckworth
Assistant Secretary
Customs and Trade Policy Branch
14 December 2020

Attachment A (Customs Tariff Working Pages)

CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.4

Schedule 4/23

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
56				<p><u>Item 56 - Placebos for use in clinical trials</u></p> <p>Goods in respect of which the following apply:</p> <p>(a) either:</p> <p>(i) the goods are kits containing either or both medicaments and placebos, the kits do not indicate whether their contents are medicaments or placebos, the kits are imported for use in a clinical trial in Australia and the kits satisfy the requirements prescribed by by-law; or</p> <p>(ii) the goods are placebos imported for use in a clinical trial in Australia;</p> <p>(b) all requirements imposed by the laws of the Commonwealth, relating to the importation of the goods, have been complied with</p>	Free
	9999.40.56	01	No		
	756	*			Free
57				<p><u>Item 57 – Goods to be used in response to the COVID-19 pandemic</u></p> <p>Goods, as prescribed by by-law, if:</p> <p>(a) the goods are medical products or hygiene products; and</p> <p>(b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and</p> <p>(c) the time for working out the rate of duty on the goods is in the period beginning on 1 February 2020 and ending at the end of 31 July 2020</p>	Free
	757				

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

13/12/2020

Unless otherwise indicated NZ, PG, FI, 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 4/24

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
57A				<p><u>Item 57A – Goods to be used in response to the COVID-19 pandemic</u></p> <p>Goods, as prescribed by by-law, if:</p> <p>(a) the goods are medical products or hygiene products; and</p> <p>(b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and</p> <p>(c) the time for working out the rate of duty on the goods is in the period beginning on 1 August 2020 and ending at the end of 31 December 2020.</p>	Free
	657				
★ 57B				<p><u>Item 57B – Goods to be used in response to the COVID-19 pandemic</u></p> <p>Goods, as prescribed by by-law, if:</p> <p>(a) the goods are medical products or hygiene products; and</p> <p>(b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and</p> <p>(c) the time for working out the rate of duty on the goods is in the period beginning on 1 January 2021 and ending at the end of 30 June 2021.</p>	Free
	457				
				<p><u>Treatment Code 444</u></p> <p>Treatment Code 444 was formerly linked to item 44 in Schedule 4. The former item 44 was repealed from 1 July 2006.</p> <p>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”.</p> <p>Refer to Australian Customs Notice 2006/33 for further information on administrative arrangements for imported excise equivalent goods.</p>	

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

★ Operative 1/1/2021

Unless otherwise indicated NZ, PG, FI, 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.

SCHEDULE OF CONCESSIONAL INSTRUMENTS
PART II
INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4
CUSTOMS TARIFF ACT 1995

R.1				Part 2/81
Item	By-law No.	Description of Goods	Start date/ End date	

Item 57A – Goods to be used in response to the COVID-19 pandemic

57A	2041552	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2041552. 2. This by-law shall be deemed to have taken effect on 1 August 2020. 3. For the purposes of Item 57A of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff), the following medical or hygiene products are prescribed: <ol style="list-style-type: none"> (a) any of the following equipment that, when worn, is capable of limiting the transmission of organisms to humans: <ol style="list-style-type: none"> (i) face masks; (ii) gloves; (iii) clothes or gowns; (iv) goggles, glasses, eye visors or face shields; (b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers; (c) soaps; (d) COVID-19 test kits, reagents and viral transport media. 5. In this by-law, the “Customs Tariff Act 1995” means the Customs Tariff Act 1995, as amended or proposed to be altered. 	1/8/2020 - 31/12/2020
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SCHEDULE OF CONCESSIONAL INSTRUMENTS
PART II
INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4
CUSTOMS TARIFF ACT 1995

Part 2/82

Item	By-law No.	Description of Goods	Start date/ End date
<u>Item 57B – Goods to be used in response to the COVID-19 pandemic</u>			
★	57B 2020321	<ol style="list-style-type: none">1. This by-law may be cited as Customs By-law No. 20203212. This by-law commences on 1 January 2021.3. For the purposes of Item 57B of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff), the following medical or hygiene products are prescribed:<ol style="list-style-type: none">(a) any of the following equipment that, when worn, is capable of limiting the transmission of organisms to humans:<ol style="list-style-type: none">(i) face masks;(ii) gloves;(iii) clothes or gowns;(iv) goggles, glasses, eye visors or face shields;(b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers;(c) soaps;(d) COVID-19 test kits, reagents and viral transport media.6. In this by-law, the <i>Customs Tariff Act 1995</i> means the <i>Customs Tariff Act 1995</i>, as amended or proposed to be altered.	1/01/2021 - 30/06/2021

END OF SCHEDULE