



# Australian Customs Notice No. 2021/26

## Extension of concessional treatment for certain hygiene and medical goods

Item 57C to Schedule 4 of the *Customs Tariff Act 1995* (Customs Tariff Act) will commence on 1 July 2021. The concessional item will extend, to 30 June 2022, the 'Free' rate of customs duty for certain medical or hygiene products that are capable of use in combating the novel coronavirus that causes COVID-19.

### Item 57C of Schedule 4 of the Customs Tariff Act

For imported goods to be eligible for concessional treatment, they must meet the criteria in the item and by-law. New working pages for the item and by-law are available at Attachment A to this notice.

Goods must be medical products or hygiene products that are capable of use in combating the novel coronavirus that causes COVID-19. Types of medical and hygiene products that may be eligible for concessional treatment are listed in [By-law No. 2100131](#). The time for working out the rate of customs duty for the imported goods must be between 1 July 2021 and 30 June 2022.

Item	Description	Rate of Customs Duty
57C	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 July 2021 and ending at the end of 30 June 2022.	Free

To claim concessional treatment for eligible goods, treatment code 357 and by-law no. 2100131 must be recorded on the Full Import Declaration, or recorded on the Self Assessed Clearance for goods under AUD \$1000.

A 'Free' rate of customs duty for these goods was previously provided under concessional Items 57, 57A and 57B. Please see Australian Customs Notices [2020/20](#), [2020/30](#) and [2020/53](#) for further details.

For queries related to this notice, please email [tradepolicy1@abf.gov.au](mailto:tradepolicy1@abf.gov.au).

[Signed]

Matthew Duckworth  
Assistant Secretary  
Customs and Trade Policy Branch  
25 June 2021

## Attachment A (Customs Tariff Working Pages)

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

R.6

Schedule 4/23

Item	Treatment Code	Reference Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b>56</b>				<p><b><u>Item 56 - Placebos for use in clinical trials</u></b></p> <p><b>Goods in respect of which the following apply:</b></p> <p><b>(a) either:</b></p> <p style="padding-left: 40px;"><b>(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</b></p> <p style="padding-left: 40px;"><b>(ii) the goods are placebos imported for use in a clinical trial in Australia;</b></p> <p><b>(b) all requirements imposed by the laws of the Commonwealth, relating to the importation of the goods, have been complied with</b></p>	Free
	9999.40.56	01	No		
	756	*			Free
<b>57</b>				<p><b><u>Item 57 – Goods to be used in response to the COVID-19 pandemic</u></b></p> <p><b>Goods, as prescribed by by-law, if:</b></p> <p><b>(a) the goods are medical products or hygiene products; and</b></p> <p><b>(b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and</b></p> <p><b>(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</b></p>	Free
	757				

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

30/4/2020

# 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 #
<b>57A</b>				<b><u>Item 57A – Goods to be used in response to the COVID-19 pandemic</u></b>	<b>Free</b>
	657			<b>Goods, as prescribed by by-law, if:</b> <b>(a) the goods are medical products or hygiene products; and</b> <b>(b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and</b> <b>(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.</b>	
<b>57B</b>				<b><u>Item 57B – Goods to be used in response to the COVID-19 pandemic</u></b>	<b>Free</b>
	457			<b>Goods, as prescribed by by-law, if:</b> <b>(a) the goods are medical products or hygiene products; and</b> <b>(b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and</b> <b>(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.</b>	
★ <b>57C</b>				<b><u>Item 57C – Goods to be used in response to the COVID-19 pandemic</u></b>	<b>Free</b>
	357			<b>Goods, as prescribed by by-law, if:</b> <b>(a) the goods are medical products or hygiene products; and</b> <b>(b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and</b> <b>(c) the time for working out the rate of duty on the goods is in the period beginning on 1 July 2021 and ending at the end of 30 June 2022.</b>	

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

★ Operative 1/7/2021

# 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.2**

**Part 2/81**

Item	By-law No.	Description of Goods	Start date/ End date
<b><u>Item 57A – Goods to be used in response to the COVID-19 pandemic</u></b>			
<b>57A</b>	<b>2041552</b>	<ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 2041552.</li> <li>2. This by-law shall be deemed to have taken effect on 1 August 2020.</li> <li>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"> <li>(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"> <li>(i) face masks;</li> <li>(ii) gloves;</li> <li>(iii) clothes or gowns;</li> <li>(iv) goggles, glasses, eye visors or face shields;</li> </ol> </li> <li>(b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers;</li> <li>(c) soaps;</li> <li>(d) COVID-19 test kits, reagents and viral transport media.</li> </ol> </li> <li>5. In this by-law, the “Customs Tariff Act 1995” means the Customs Tariff Act 1995, as amended or proposed to be altered.</li> </ol>	1/8/2020 - 31/12/2020

**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
<b><u>Item 57B – Goods to be used in response to the COVID-19 pandemic</u></b>			
<b>57B</b>	<b>2020321</b>	<ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 2020321</li> <li>2. This by-law commences on 1 January 2021.</li> <li>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"> <li>(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"> <li>(i) face masks;</li> <li>(ii) gloves;</li> <li>(iii) clothes or gowns;</li> <li>(iv) goggles, glasses, eye visors or face shields;</li> </ol> </li> <li>(b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers;</li> <li>(c) soaps;</li> <li>(d) COVID-19 test kits, reagents and viral transport media.</li> </ol> </li> <li>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.</li> </ol>	1/01/2021 - 30/06/2021

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

**Part 2/83**

Item	By-law No.	Description of Goods	Start date/ End date
<b><u>Item 57C – Goods to be used in response to the COVID-19 pandemic</u></b>			
★ 57C	2100131	<ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 2100131</li> <li>2. For the purposes of Item 57C 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"> <li>(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"> <li>(i) face masks;</li> <li>(ii) gloves;</li> <li>(iii) clothes or gowns;</li> <li>(iv) goggles, glasses, eye visors or face shields;</li> </ol> </li> <li>(b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers;</li> <li>(c) soaps;</li> <li>(d) COVID-19 test kits, reagents and viral transport media.</li> </ol> </li> <li>3. 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.</li> </ol>	1/07/2021 - 30/06/2022

**END OF SCHEDULE**