



Australian Customs Notice No. 2022/28

Tariff Concession – Item 57 – Revised

Notice of Intention to Propose Customs Tariff Alterations (No. 2) 2022, published on 1 April 2022, repealed and replaced Item 57 to Schedule 4 of the *Customs Tariff Act 1995* (Customs Tariff Act). The revised item at Schedule 2 of the Notice commences on 1 July 2022 and is a permanent concession with an expanded scope.

Text of revised Item 57

The text of revised Item 57 is as follows:

Item	Description	Rate of Customs Duty
57	Goods, as prescribed by by-law, where: (a) the goods are medical products or hygiene products; or (b) both of the following apply: (i) the goods are ingredients to be used in the production of medicaments or other goods; (ii) the medicaments or other goods, if imported, would be classified under Chapter 30 of Schedule 3; or (c) both of the following apply: (i) the goods are containers to be used for containing medicaments or other goods; (ii) the medicaments or other goods, if imported, would be classified under Chapter 30 of Schedule 3.	Free

For imported goods to be eligible for concessional treatment, they must meet the criteria in the item and the relevant by-law made for the item. To claim concessional treatment for eligible goods, treatment code 857 and the relevant by-law number must be recorded on the Full Import Declaration, or recorded on the Self Assessed Clearance for goods under AUD1000. New working pages for the item and by-law are available at Attachment A to this notice.

Medical products or hygiene products

Customs Tariff By-law No. 2200082 prescribes medical and hygiene goods that are capable of use in combating pathogens or viruses that are transmitted through droplet or airborne spread. Types of medical

and hygiene products that may be eligible for concessional treatment are equipment such as masks, gloves and goggles, that when worn are capable of limiting the transmission of pathogens or viruses to humans, disinfectant preparations excluding hand sanitisers, soaps, test kits, reagents and viral transport media.

Ingredients to be used in the production of medicaments

Customs Tariff By-law No. 2200083 prescribes active ingredients for the manufacture of medicaments, vaccines and other goods classified to Chapter 30 of Schedule 3 to the Customs Tariff Act used in the treatment, prevention or to limit the severity of the disease known as COVID-19. For the purposes of this by-law, active ingredients are those that give the manufactured good its therapeutic or prophylactic effect.

Containers for medicaments

Customs Tariff By-law No. 2200084 prescribes the primary receptacle for medicaments, vaccines or other goods of Chapter 30 of Schedule 3 to the Customs Tariff Act used in the treatment, prevention or to limit the severity of the disease known as COVID-19. For the purposes of this by-law the primary receptacle is the container that directly holds the medicament or vaccine. Ingestible capsules are not considered to be primary receptacles for the purposes of this by-law.

Old versions of Item 57

When originally legislated, Item 57 applied only to prescribed medical and hygiene for use in combatting the novel coronavirus that causes COVID-19. A 'Free' rate of customs duty for these goods was previously provided under concessional Items 57, 57A, 57B and 57C. Please see Australian Customs Notices [2020/20](#), [2020/30](#), [2020/53](#) and [2021/26](#) for further details.

For queries related to this notice, please email tradepolicy1@abf.gov.au.

[signed]

Latha Reardon
a/g Assistant Secretary
Customs and Trade Policy Branch
29 June 2022

Attachment A (Customs Tariff Working Pages)

CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY

R.7

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 style="padding-left: 40px;">(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 style="padding-left: 40px;">(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	*			
★ 57				<p><u>Item 57 – Medical goods, hygiene goods and goods used in the manufacture of medicaments</u></p> <p>Goods, as prescribed by by-law, where:</p> <p>(a) the goods are medical products or hygiene products; or</p> <p>(b) both of the following apply:</p> <p style="padding-left: 40px;">(i) the goods are ingredients to be used in the production of medicaments or other goods;</p> <p style="padding-left: 40px;">(ii) the medicaments or other goods, if imported, would be classified under Chapter 30 of Schedule 3; or</p> <p>(c) both of the following apply:</p> <p style="padding-left: 40px;">(i) the goods are containers to be used for containing medicaments or other goods;</p> <p style="padding-left: 40px;">(ii) the medicaments or other goods, if imported, would be classified under Chapter 30 of Schedule 3.</p>	Free
	857				

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

★ Operative 1/7/2022

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 the Customs Tariff Regulations 2004.

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				
★ 57C				<p><u>Item 57C – 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 July 2021 and ending at the end of 30 June 2022.</p>	Free
	357				

* 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 the Customs Tariff Regulations 2004.

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 2/79

Item	By-law No.	Description of Goods	Start date/ End date
		<u>Clinical trial kits containing placebos and/or medicaments</u>	
56	1800128	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 1800128. 2. This by-law commences on 1 July 2018. 3. For the purposes of subparagraph (a)(i) of item 56 of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff Act), the following requirements are prescribed: <ol style="list-style-type: none"> i. the kits do not indicate whether their contents are medicaments or placebos; and ii. the kits do not contain goods other than: <ol style="list-style-type: none"> a. the medicaments and/or placebos, whether or not in syringes or other delivery mechanisms; b. any item or packaging which is necessary for the safe transport and/or storage of the goods; c. any associated and necessary documentation and forms. 4. For the purposes of subparagraph 3(i), identifiers, regardless of their form, that cannot be deciphered without additional information or equipment, do not indicate whether the contents of the kit are medicaments or placebos. 5. For the purpose of this by-law “placebo” means a good not containing an active agent under study, administered to some participants to compare the effects of the active agent to other participants. 6. For the purpose of 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. 	1/7/2018

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

Part 2/80

Item	By-law No.	Description of Goods	Start date/ End date
★	57	<p style="text-align: center;"><u>Item 57 – Medical and hygiene goods capable of limiting the spread of certain pathogens and viruses</u></p> <p>1. This by-law may be cited as Customs By-law No. 2200082.</p> <p>2. For the purposes of Item 57 of Schedule 4 to the Customs Tariff Act 1995 (the Customs Tariff), the following medical or hygiene products are prescribed:</p> <p style="padding-left: 40px;">(a) any of the following equipment that, when worn, is capable of limiting the transmission of pathogens or viruses to humans:</p> <p style="padding-left: 80px;">(i) face masks;</p> <p style="padding-left: 80px;">(ii) gloves;</p> <p style="padding-left: 80px;">(iii) clothes or gowns;</p> <p style="padding-left: 80px;">(iv) goggles, glasses, eye visors or face shields;</p> <p style="padding-left: 40px;">(b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers;</p> <p style="padding-left: 40px;">(c) soaps;</p> <p style="padding-left: 40px;">(d) test kits, reagents and viral transport media.</p> <p>3. Paragraph 2 only applies to goods that are capable of use in combatting pathogens or viruses that are transmitted through droplets or airborne spread.</p> <p>4. 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.</p>	1/07/2022

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
★ 57	2200083	<p style="text-align: center;"><u>Item 57 – Ingredients used in the manufacture of medicaments, vaccines and other goods</u></p> <ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2200083. 2. For the purposes of item 57 of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff), goods of the following kind are prescribed: <ol style="list-style-type: none"> (a) the goods are active ingredients to be used in the manufacture of medicaments, vaccines and other goods (the <i>manufactured goods</i>); (b) the manufactured goods, if imported, would be classified under Chapter 30 of Schedule 3 to the Customs Tariff; and (c) the manufactured goods are to be used in the treatment, prevention or to limit the severity of the disease known as COVID-19. 3. For the purposes of paragraph 2, <i>active ingredients</i> means only those ingredients that give the manufactured goods their therapeutic or prophylactic effect. 4. For the avoidance of doubt, paragraph 2 does not apply if the active ingredients have already been manufactured into the final product of a medicament, vaccine or other good that, if imported, would be classified under Chapter 30. 5. 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. 	1/7/2022

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
★ 57	2200084	<p style="text-align: center;"><u>Item 57 – Packaging used in the manufacture of medicaments, vaccines and other goods</u></p> <ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2200084. 2. For the purposes of item 57 of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff), goods of the following kind are prescribed: <ol style="list-style-type: none"> (a) the goods are primary receptacles to be used for containing medicaments, vaccines or other goods (the <i>contained goods</i>); (b) the contained goods, if imported, would be classified under Chapter 30 of Schedule 3 to the Customs Tariff; and (c) the contained goods are to be used in the treatment, prevention, or to limit the severity of the disease known as COVID-19. 3. For the purposes of paragraph 2, a <i>primary receptacle</i> means a complete container, whether assembled or not, that directly holds, or would hold, the contained goods. However, a <i>primary receptacle</i> does not include an ingestible capsule for enclosing medicaments. 4. 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. 	1/7/2022

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

R.2

Part 2/83

Item	By-law No.	Description of Goods	Start date/ End date
<u>Item 57 – Goods to be used in response to the COVID-19 pandemic</u>			
57	2019608	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2019608. 2. This by-law shall be deemed to have taken effect on 1 February 2020. 3. For the purposes of Item 57 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"> (d) any of the following equipment that, when worn, is capable of limiting the transmission of organisms to humans: <ol style="list-style-type: none"> (v) face masks; (vi) gloves; (vii) clothes or gowns; (viii) goggles, glasses, eye visors or face shields; (e) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers; (f) soaps; (g) 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. 	1/2/2020 - 31/7/2020

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

Part 2/84

Item	By-law No.	Description of Goods	Start date/ End date
<u>Item 57A – Goods to be used in response to the COVID-19 pandemic</u>			
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. 6. 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

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

R.2

Part 2/85

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. 2020321 2. 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. 7. 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

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

Part 2/86

Item	By-law No.	Description of Goods	Start date/ End date
<u>Item 57C – Goods to be used in response to the COVID-19 pandemic</u>			
57C	2100131	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2100131 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"> (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. 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. 	1/07/2021 - 30/06/2022

END OF SCHEDULE