



**Australian  
BORDER FORCE**

# Australian Customs Notice No. 2022/34

## Removal of customs duty on certain electric vehicles

From 1 July 2022, customs duty on electric vehicles, plug-in hybrid vehicles and hydrogen fuel-cell vehicles with a customs value less than the fuel efficient luxury car tax threshold will have a 'Free' rate of duty. The 'Free' rate of duty applies to all goods that meet this requirement, except those from Russia and Belarus which currently have an additional duty of 35 per cent applied.

### Implementation

Notice of Intention to Propose Customs Tariff Alterations (No. 6) 2022 (the Notice) published on 21 July 2022 implements this measure. The text of the Notice, including new Additional Note 6 to Chapter 87 and the new tariff classifications 8703.60.12, 8703.70.12, 8703.80.12 and 8703.90.12, is available at [Attachment A](#).

The Notice operates from 22 July 2022 and applies to goods entered for home consumption from 1 July 2022.

### LCT Threshold for 2022-23

Consistent with [Australian Customs Notice No. 2022/25](#) for the 2022-23 financial year the LCT threshold for fuel efficient vehicles is \$84,916.

### Integrated Cargo System

The new classifications will be entered into the Integrated Cargo System (ICS) as soon as practical following the publication of the Notice. The new classifications will commence retrospectively on 1 July 2022. Any goods entered for home consumption on or after 1 July 2022 until the time that the new classifications have been entered into the ICS will need to apply for a refund. Refund circumstance 'EB' should be quoted.

Revised Customs Tariff Working Pages for Schedule 3 are at Attachment B. The Online Tariff is available at: [Current working tariff \(abf.gov.au\)](#). Amendments to the Online Tariff will be published as soon as practical after the publication of the Notice.

Any queries related to this issue can be directed to [tradepolicy1@abf.gov.au](mailto:tradepolicy1@abf.gov.au).

[Signed]

Alison Neil

A/g Assistant Secretary

Customs and Trade Policy Branch

Australian Border Force

18 July 2022

## Attachment A – Notice of Intention to Propose Customs Tariff Alterations (No. 6) 2022

## NOTICE OF INTENTION TO PROPOSE CUSTOMS TARIFF ALTERATIONS

NOTICE (No. 6) 2022

In accordance with section 273EA of the *Customs Act 1901*, read with section 56 of the *Legislation Act 2003*, I, Alison Neil, delegate of the Minister for Home Affairs, give notice that it is intended, within 7 sitting days of the House of Representatives after the date of publication of this Notice in the *Gazette*, to propose in the Parliament a Customs Tariff alteration in accordance with the particulars specified in Schedule 1 to this Notice.

The alteration operates starting on 1 July 2022 and applies in relation to:

- (a) goods imported into Australia on or after 1 July 2022; and
- (b) goods imported into Australia before 1 July 2022, where the time for working out the rate of import duty on the goods had not occurred before 1 July 2022.

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## Schedule 1—Alteration to the *Customs Tariff Act 1995*

### 1 Schedule 3 (Chapter 87, after Additional Note 5)

Insert:

- 6.- For the purposes of 8703.60.12, 8703.70.12, 8703.80.12 and 8703.90.12, the “fuel-efficient car limit” for goods means the fuel-efficient car limit (within the meaning of the *A New Tax System (Luxury Car Tax) Act 1999*) for the financial year in which the time for working out the rate of import duty on the goods occurs.

### 2 Schedule 3 (Chapter 87, Additional Notes 6 to 8)

Re-number as Additional Notes 7 to 9.

### 3 Schedule 3 (after subheading 8703.60.11)

Insert:

8703.60.12	----Goods, NSA, with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free
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### 4 Schedule 3 (after subheading 8703.70.11)

Insert:

8703.70.12	----Goods, NSA, with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free
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### 5 Schedule 3 (after subheading 8703.80.11)

Insert:

8703.80.12	----Goods, NSA, with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free
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### 6 Schedule 3 (after subheading 8703.90.11)

Insert:

8703.90.12 ----Goods, NSA, with an electric motor for propulsion, Free  
capable of being charged by plugging to external  
source of electric power, and with a value less than  
the fuel-efficient car limit for the goods as defined  
in Additional Note 6 to this Chapter

**7 Schedule 4 (table item 36, column headed “Description of goods”, paragraph (a))**

Omit “Additional Note 7”, substitute “Additional Note 8”.

Dated this 18<sup>th</sup> day of July 2022.

[Signed]

Alison Neil

Delegate of the  
Minister for Home Affairs

## Attachment B – Revised Customs Tariff Working Pages



**CUSTOMS TARIFF  
SCHEDULE 3**

**R.4**

**Section 17  
Chapter 87/3**

- 5.- For the purposes of 8703, "passenger motor vehicles" means motor cars and other motor vehicles (including station wagons) designed for the carriage of 2 or more persons (including the driver), other than:
- (a) ambulances;
  - (b) hearses;
  - (c) police vans;
  - (d) amphibious vehicles; or
  - (e) off-road vehicles.
- ★ 6.- For the purposes of 8703.60.12, 8703.70.12, 8703.80.12 and 8703.90.12, the "fuel-efficient car limit" for goods means the fuel-efficient car limit (within the meaning of the *A New Tax System (Luxury Car Tax) Act 1999*) for the financial year in which the time for working out the rate of import duty on the goods occurs.
- ★ 7.- 8708 does not cover textile mats or textile carpets (Chapter 57).
- ★ 8.- For the purposes of this Chapter, "g.v.w." (gross vehicle weight) is the road weight specified by the manufacturer as being the maximum design weight capacity of the vehicle. This weight is the combined weight of the vehicle, the maximum specified load, the driver and a tank full of fuel.
- ★ 9.- 8716 does not cover mobile garbage bins (including those commonly known as wheelie bins) and the like (Chapter 39 or Section XV).

★ Notes 6, 7 and 8 have been renumbered as Notes 7, 8 and 9 respectively.

★ Operative 1/7/22





**CUSTOMS TARIFF  
SCHEDULE 3**

Section 17  
Chapter 87/11

R.9

Reference Number	Statistical Code/Unit		Goods	Rate #
8703.50			- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
8703.50.1			--- Passenger motor vehicles:	
8703.50.11	40	No	---- Used or second-hand vehicles	5% CA:Free
8703.50.19	41	No	---- Other	5% CA:Free
8703.50.20	42	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.50.90	43	No	--- Other	5% DCS:4% CA:Free DCT:5%
8703.60			- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
8703.60.1			--- Passenger motor vehicles:	
8703.60.11	44	No	---- Used or second-hand vehicles	5% CA:Free
★ 8703.60.12	45	No	---- Goods, NSA, with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free
★★ 8703.60.19	90	No	---- Other	5% CA:Free
8703.60.20	46	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.60.90	47	No	--- Other	5% DCS:4% CA:Free DCT:5%
8703.70			- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
8703.70.1			--- Passenger motor vehicles:	
8703.70.11	48	No	---- Used or second-hand vehicles	5% CA:Free
★ 8703.70.12	49	No	---- Goods, NSA, with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free

# 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 duty rate for goods from Russia/Belarus and Ukraine are determined in accordance with proposed sections 18A and 18B respectively.

★ Operative 1/7/22

★★ S Operative 1/7/22

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 17  
Chapter 87/12

	Reference Number	Statistical Code/Unit		Goods	Rate #
★★	8703.70.19	90	No	---- Other	5% CA:Free
	8703.70.20	50	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
	8703.70.90	51	No	--- Other	5% DCS:4% CA:Free DCT:5%
	8703.80			- Other vehicles, with only electric motor for propulsion:	
	8703.80.1			--- Passenger motor vehicles:	
	8703.80.11	52	No	---- Used or second-hand vehicles	5% CA:Free
★	8703.80.12	53	No	---- Goods, NSA, with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free
★★	8703.80.19	90	No	---- Other	5% CA:Free
	8703.80.20	54	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
	8703.80.90	55	No	--- Other	5% DCS:4% CA:Free DCT:5%
	8703.90			- Other:	
	8703.90.1			--- Passenger motor vehicles:	
	8703.90.11	05	No	---- Used or second-hand vehicles	5% CA:Free
★	8703.90.12	06	No	---- Goods, NSA, with an electric motor for propulsion, capable of being charged by plugging to external source of electric power, and with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free
★★	8703.90.19	90	No	---- Other	5% CA:Free
	8703.90.20	11	No	--- Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
	8703.90.90	56	No	--- Other	5% DCS:4% CA:Free DCT:5%

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The duty rate for goods from Russia/Belarus and Ukraine are determined in accordance with proposed sections 18A and 18B respectively.

★ Operative 1/7/22

★★ S Operative 1/7/22

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 17  
Chapter 87/13

R.8

Reference Number	Statistical Code/Unit	Goods	Rate #
<b>8704</b>		<b>MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:</b>	
<b>8704.10.00</b>		<b>- Dumpers designed for off-highway use</b>	<b>5% CA:Free</b>
		<i>Assembled:</i>	
	17 No	.Having a capacity not exceeding 30 t	
	18 No	.Having a capacity exceeding 30 t but not exceeding 80 t	
	04 No	.Having a capacity exceeding 80 t	
	24 No	<i>Unassembled</i>	
<b>8704.2</b>		<b>- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>8704.21</b>		<b>-- g.v.w. not exceeding 5 t:</b>	
<b>8704.21.10</b>		<b>--- Goods, as follows:</b>	<b>5% CA:Free</b>
		(a) g.v.w. exceeding 3.5 t;	
		(b) g.v.w. not exceeding 3.5 t, assembled	
	10 No	g.v.w. exceeding 3.5 t	
		g.v.w. not exceeding 3.5 t, assembled:	
	79 No	.Off-road vehicles	
	80 No	.Other	
<b>8704.21.90</b>	90 No	<b>--- Other</b>	<b>5% DCS:4% CA:Free DCT:5%</b>
<b>8704.22.00</b>		<b>-- g.v.w. exceeding 5 t but not exceeding 20 t</b>	<b>5% CA:Free</b>
		<i>Assembled:</i>	
	08 No	.Having a g.v.w. of 10.16 t or more	
	31 No	.Other	
	32 No	<i>Unassembled</i>	
<b>8704.23.00</b>	35 No	<b>-- g.v.w. exceeding 20 t</b>	<b>5% CA:Free</b>

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1/1/22

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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.

The duty rate for goods from Russia/Belarus and Ukraine are determined in accordance with proposed sections 18A and 18B respectively.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 17  
Chapter 87/14

Reference Number	Statistical Code/Unit		Goods	Rate #
8704.3			- Other, with only spark-ignition internal combustion piston engine:	
8704.31			-- g.v.w. not exceeding 5 t:	
8704.31.10			--- Goods, as follows:	5%
			(a) g.v.w. exceeding 3.5 t;	CA:Free
			(b) g.v.w. not exceeding 3.5 t, assembled	
	69	No	<i>g.v.w. exceeding 3.5 t</i>	
	82	No	<i>g.v.w. not exceeding 3.5 t, assembled:</i>	
	83	No	<i>.Off-road vehicles</i>	
			<i>.Other</i>	
8704.31.90	90	No	--- Other	5%
				DCS:4%
				CA:Free
				DCT:5%
8704.32.00	12	No	-- g.v.w. exceeding 5 t	5%
				CA:Free
8704.4			- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
8704.41			-- g.v.w. not exceeding 5 t:	
8704.41.10			--- Goods, as follows:	5%
			(a) g.v.w. exceeding 3.5 t;	CA:Free
			(b) g.v.w. not exceeding 3.5 t, assembled	
	01	No	<i>g.v.w. exceeding 3.5 t</i>	
	10	No	<i>g.v.w. not exceeding 3.5 t, assembled:</i>	
	11	No	<i>.Off-road vehicles</i>	
			<i>.Other</i>	
8704.41.90	90	No	--- Other	5%
				DCS:4%
				CA:Free
				DCT:5%
8704.42.00	20	No	-- g.v.w. exceeding 5 t but not exceeding 20 t	5%
				CA:Free
8704.43.00	30	No	-- g.v.w. exceeding 20 t	5%
				CA:Free
8704.5			- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
8704.51			-- g.v.w. not exceeding 5 t:	

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1/1/22

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

The duty rate for goods from Russia/Belarus and Ukraine are determined in accordance with proposed sections 18A and 18B respectively.

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

R.9

Schedule 4/15

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 35 – Vessel parts and materials</u></b>					
35	735	*		Parts of vessels, or materials, for use in the construction, modification or repair of vessels exceeding 150 gross construction tons as defined by by-law	Free
<b><u>Item 36 – Vehicles of an age of 30 years or more</u></b>					
★ 36	736	*		Vehicles aged 30 years or more that are:	Free
(a) utilities or pick-ups, having a g.v.w. (within the meaning of Additional Note 8 to Chapter 87 of Schedule 3) not exceeding 3.5 tonnes, classified under subheading 8704.21.10, 8704.31.10, 8704.41.10 or 8704.51.10 of Schedule 3; or					
(b) passenger motor vehicles					
<b><u>Item 37 – Used or second-hand passenger motor vehicles</u></b>					
37	737	*		Used or second-hand passenger motor vehicles, as prescribed by by-law	5% US:5% TH:5% CA:Free JP:5%
<b><u>Item 38 – Original equipment for the manufacture of vehicles over 3.5 tonnes</u></b>					
38	738	*		Goods, as prescribed by by-law, where:	Free
(a) the goods are vehicle components for use as original equipment in the assembly or manufacture of vehicles; and					
(b) the vehicles are of a kind which, if imported, would be:					
(i) classified under heading 8702, 8704 or 8705, or subheading 8701.21.00, 8701.22.00, 8701.23.00, 8701.24.00, 8701.29.00, 8703.22.20, 8703.23.20, 8703.24.20, 8703.31.20, 8703.32.20, 8703.33.20, 8703.40.20 (except vehicles of a cylinder capacity not exceeding 1 000 cm <sup>3</sup> ), 8703.50.20, 8703.60.20 (except vehicles of a cylinder capacity not exceeding 1 000 cm <sup>3</sup> ), 8703.70.20, 8703.80.20 or 8703.90.20, of Schedule 3; or					
(ii) classified as tractors for dumpers under subheading 8701.91.90, 8701.92.90, 8701.93.90, 8701.94.90 or 8701.95.90 of Schedule 3					

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

★ Operative 1/7/22

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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 4/16

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 39 – Motor vehicle testing equipment</u></b>					
39	739	*		<p>Goods, as prescribed by by-law, that are for use in the testing, quality control, manufacturing evaluation or engineering development of:</p> <p>(a) motor vehicles manufactured by motor vehicle producers registered under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) or original equipment components for inclusion in such motor vehicles; or</p> <p>(b) motor vehicles designed or engineered, or in the process of being designed or engineered, in Australia by motor vehicle producers or automotive service providers, registered under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) or components for inclusion in such motor vehicles</p>	Free
<b><u>Item 39A – Motor vehicle testing equipment for Automotive Service Providers</u></b>					
39A	839	*		<p>Goods, as prescribed by by-law, that are for use in the testing, quality control, manufacturing, evaluation or engineering development of:</p> <p>(a) motor vehicles designed or engineered, or in the process of being designed or engineered, in Australia by a person who was registered as an automotive service provider under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) on 30 March 2021; or</p> <p>(b) components for inclusion in such motor vehicles;</p> <p>where the time for working out the rate of duty on the goods is in the period beginning on 1 April 2021 and ending at the end of 30 June 2025.</p>	Free

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

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