



# Australian Customs Notice

## No. 2023/13

### Customs Tariff By-laws sunsetting on 1 April 2023

On 1 April 2023, the majority of the Customs Tariff By-laws made in 2013 will sunset. Under the *Legislation Act 2003*, all legislative instruments, including by-laws, are repealed automatically or 'sunset' after 10 years unless action is taken to preserve their effect by remaking them.

The sunsetting Customs Tariff By-laws, other than *Customs By law No. 1301117*, will cease to have effect at the start of 1 April 2023. Customs By law No. 1301117 is no longer required and will be repealed at the end of 31 March 2023. Most of the sunsetting by-laws will be replaced with a new single set of by-laws enabling the same goods to be eligible for the concessional rates of customs duty set out in Schedule 4 to the *Customs Tariff Act 1995*. Two additional by-laws, not sunsetting on 1 April 2023, will also be repealed and replaced.

#### Customs Tariff By-Laws 2023 Instrument

The Customs By-Laws 2023 replicates the effects of the by-laws that will sunset (other than *Customs By law No. 1301117*), and is available on the Federal Register of Legislation (FRL). This consolidated document replaces the previous approach of having separate documents for each by-law.

Sunsetting by-laws and the replacement by-laws are outlined in Table 1 at [Attachment A](#).

More recent by-laws that are not sunsetting on 1 April 2023, will not be added to the consolidated document at this time and will continue to be available as separate documents on FRL.

Any new by-laws made after 1 April 2023 will be added to the consolidated document and a compilation made available on FRL.

#### Repealed Customs Tariff By-law

Current Customs By-law No. 1301117, prescribes goods for item 39 of Schedule 4 to the *Customs Tariff Act 1995* which is no longer able to be used. As such the by-law will be repealed. Customs By-laws No. 1325719 and No. 1700334, are not due to sunset on 1 April 2023 but are being repealed and remade to align their drafting style and timing with the other by-laws for their respective items.

#### Implementation of the new Customs Tariff By-laws

The new approach to making by-laws will have no effect on how by-laws appear or are entered in the Integrated Cargo System (ICS). From 1 April 2023, importers will need to enter the new By-law number (being the by-law number set out under the applicable section of the 2023 By-Laws) in order to access the tariff concession as the old By-law number will no longer be available for import declarations made on or after this date.

Changes to the Online Tariff ([www.abf.gov.au](http://www.abf.gov.au)), to reflect the new By-laws, will be available on 1 April 2023. Relevant revised Customs Tariff Working Pages are at Attachment B.

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

[signed]

Kimberlee Stamatis

Assistant Secretary

Customs and Trade Policy Branch

Australian Border Force

28 March 2023

## Attachment A

**Table 1: By-law concordance**

| Schedule 4<br>Item Number | 2013 By-law<br>Number | 2023 By-law<br>Number | Schedule 4<br>Item Number | 2013 By-law<br>Number | 2023 By-law<br>Number |
|---------------------------|-----------------------|-----------------------|---------------------------|-----------------------|-----------------------|
| 1                         | 1301139               | 2300021               | 32                        | 1303574               | 2300052               |
| 3                         | 1300557               | 2300022               | 32                        | 1303578               | 2300053               |
| 4                         | 1300595               | 2300086               | 32                        | 1303584               | 2300096               |
| 4                         | 1300601               | 2300087               | 32                        | 1303592               | 2300097               |
| 8                         | 1243719               | 2300023               | 32                        | 1303598               | 2300098               |
| 8                         | 1243816               | 2300024               | 32                        | 1303602               | 2300099               |
| 9                         | 1300603               | 2300104               | 32                        | 1303608               | 2300055               |
| 10                        | 1243557               | 2300025               | 32                        | 1303612               | 2300056               |
| 10                        | 1243684               | 2300026               | 32                        | 1303616               | 2300057               |
| 11                        | 1300964               | 2300027               | 32                        | 1303621               | 2300054               |
| 11                        | 1300978               | 2300037               | 32                        | 1303625               | 2300058               |
| 11                        | 1300982               | 2300088               | 32                        | 1303862               | 2300100               |
| 11                        | 1300987               | 2300089               | 32                        | 1303865               | 2300059               |
| 11                        | 1300989               | 2300090               | 32                        | 1303866               | 2300060               |
| 11                        | 1300995               | 2300038               | 32                        | 1303867               | 2300061               |
| 11                        | 1700334               | 2300039               | 32                        | 1303868               | 2300062               |
| 12                        | 1243830               | 2300040               | 32                        | 1303869               | 2300063               |
| 13                        | 1243872               | 2300041               | 35                        | 1305755               | 2300065               |
| 15                        | 1300938               | 2300091               | 37                        | 1305091               | 2300101               |
| 16                        | 1244018               | 2300042               | 37                        | 1306509               | 2300101               |
| 16                        | 1244032               | 2300043               | 42                        | 1305752               | 2300102               |
| 17                        | 1300536               | 2300044               | 45                        | 1301120               | 2300067               |
| 20                        | 1305083               | 2300045               | 48                        | 1303871               | 2300068               |
| 21                        | 1304161               | 2300046               | 48                        | 1303873               | 2300069               |
| 22                        | 1244196               | 2300092               | 48                        | 1303874               | 2300070               |
| 22                        | 1244204               | 2300047               | 48                        | 1303876               | 2300071               |
| 23                        | 1301009               | 2300048               | 48                        | 1303877               | 2300072               |
| 23                        | 1301035               | 2300049               | 48                        | 1303878               | 2300103               |
| 25                        | 1301053               | 2300050               | 48                        | 1325719               | 2300073               |
| 26                        | 1305011               | 2300079               | 49                        | 1301124               | 2300074               |
| 27                        | 1305014               | 2300093               | 52                        | 1301128               | 2300075               |
| 28                        | 1300551               | 2300094               | 52                        | 1301131               | 2300076               |
| 29                        | 1301116               | 2300095               | 53                        | 1301133               | 2300077               |
| 32                        | 1303567               | 2300051               | 54                        | 1303352               | 2300078               |

**Table 2: Repealed By-laws**

| By-Laws Repealed from end of 31 March 2023 |         |         |
|--|---------|---------|
| 1301117                                    | 1325719 | 1700334 |

## Customs Tariff Working Pages

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.4  |            |  | Part 2/1                |
|--|------------|--|-------------------------|
| Item   | By-law No. | Description of Goods   | Start date/<br>End date |
| <b><u>Goods of a scientific, educational or cultural kind</u></b>  |            |  |                         |
| <b><u>Item 1 – Scientific goods, instruments and apparatus</u></b> |            |  |                         |
| ★ 1  | 2000668    | <p><u>Organisations eligible to import scientific instruments and apparatus</u></p> <ol style="list-style-type: none"> <li>This by-law may be cited as Customs By-law No. 2000668.</li> <li>For the purposes of paragraph (a) of item 1 of Schedule 4 to the Customs Tariff Act 1995 (the Customs Tariff Act), scientific instruments or apparatus consigned to the following institutes and organisations are prescribed: <ul style="list-style-type: none"> <li>ANZAC Research Institute</li> <li>Association of Universities for Research in Astronomy Inc (AURA)</li> <li>Austin Medical Research Foundation</li> <li>The Australian Antarctic Division of the Department of Environment and Energy</li> <li>Australian Institute of Marine Science</li> <li>The Australian Nuclear Science Technology Organisation</li> <li>The Australian Radiation Protection and Nuclear Safety Agency</li> <li>Baker Heart and Diabetes Institute</li> <li>Burnet Institute</li> <li>The Centre for Australian Weather and Climate Research</li> <li>The Centenary Institute</li> <li>Children's Cancer Institute</li> <li>Children's Medical Research Institute</li> <li>The Commonwealth Scientific and Industrial Research Organisation</li> <li>The Defence Science and Technology Organisation</li> <li>Ear Science Institute Australia</li> <li>The Florey Institute of Neuroscience and Mental Health</li> <li>The Garvan Institute of Medical Research</li> <li>Geoscience Australia</li> <li>The Heart Research Institute</li> <li>The Hudson Institute of Medical Research</li> <li>Ludwig Institute for Cancer Research</li> <li>The Menzies School of Health Research</li> <li>Murdoch Children's Research Institute</li> <li>The National Measurement Institute</li> <li>Neuroscience Research Australia</li> <li>Olivia Newton John Cancer Research Institute</li> <li>Peter MacCallum Cancer Centre</li> <li>Queensland Institute of Medical Research</li> <li>Sir Albert Sakzewski Virus Research Centre</li> <li>South Australian Health and Medical Research Institute</li> <li>St Vincent's Institute of Medical Research, Melbourne</li> </ul> </li> </ol> <p>(Continued)</p> | 7/3/2020                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/2

| Item | By-law No.         | Description of Goods  | Start date/<br>End date |
|------|--------------------|---|-------------------------|
| ★ 1  | 2000668<br>(Cont.) | <ul style="list-style-type: none"> <li>• Telethon Kids Institute</li> <li>• Translational Research Institute</li> <li>• The Victor Chang Cardiac Research Institute</li> <li>• Walter and Eliza Hall Institute of Medical Research</li> <li>• The Woolcock Institute.</li> </ul> <p>3. For the purposes of paragraph (a) of item 1 of Schedule 4 to the Customs Tariff Act, scientific instruments or apparatus consigned to the following are prescribed:</p> <p>(a) higher education providers within the meaning of the <i>Higher Education Support Act 2003</i>;</p> <p>(b) all registered training organisations as listed on the National Register under the <i>National Vocational Education and Training Regulator Act 2011</i>;</p> <p>(c) schools directly or indirectly funded under the <i>Australian Education Act 2013</i>; or</p> <p>(d) similar scientific, medical research or education institutions or organisations approved by the Minister for Industry, Science and Technology and, where applicable, the Minister for Health (for medical research related institutions or organisations) or the Minister for Education (for education institutions or organisations).</p> <p>4. For the purposes of paragraph (a) of item 1 of Schedule 4 to the Customs Tariff Act, spare parts, components or accessories specially designed for use with the scientific instruments or apparatus prescribed in paragraphs 2 and 3 above are prescribed.</p> <p>5. For the purposes of paragraph (a) of item 1 of Schedule 4 to the Customs Tariff Act, tools specially designed for the maintenance, checking, gauging or repair of scientific instruments or apparatus prescribed in paragraphs 2 and 3 above are prescribed.</p> <p>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.</p> |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.1  |            |  | Part 2/3                |
|--|------------|--|-------------------------|
| Item   | By-law No. | Description of Goods   | Start date/<br>End date |
| <u>Scientific goods covered by an international agreement or arrangement</u> |            |  |                         |
| ★ 1  | 2300021    | <p>1. This section may be cited as Customs By-law No. 2300021.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 1, goods to which that item applies are goods for which both of the following applies:</p> <p>(a) are of a scientific nature; and</p> <p>(b) are covered by an agreement or arrangement to cooperate in the field of science and technology between the Government of Australia and the government of another country or other countries.</p> <p><i>Conditions</i></p> <p>3. Item 1 applies to those goods covered by subsection (2) subject to the following:</p> <p>(a) the Collector has approved in writing:</p> <p>(i) the kinds and quantities of the goods to be imported; and</p> <p>(ii) the uses to which the goods are to be put; or</p> <p>(b) the agreement or arrangement referred to in paragraph (2)(b) provides that the imported goods are to be allowed a free rate of customs duty upon importation into Australia.</p> <p><u>Item 3 – Books, visual and auditory goods</u></p> <p><u>Goods to which the Florence Agreement or Protocol applies</u></p> | 1/4/2023                |
| ★ 3  | 2300022    | <p>1. This section may be cited as Customs By-law No. 2300022.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 3, each of the following goods are goods to which that item applies:</p> <p>(a) microforms;</p> <p>(b) patterns, models and wall charts;</p> <p>(c) film.</p> <p><i>Conditions</i></p> <p>3. Item 3 applies to those goods covered by paragraph (2)(b) subject to the condition that those goods are to be used exclusively for demonstrational purposes.</p> <p>(Continued)</p>  | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/4

| Item               | By-law No.         | Description of Goods  | Start date/<br>End date |
|--------------------|--------------------|---|-------------------------|
| <i>Definitions</i> |                    |   |                         |
| ★ 3                | 2300022<br>(Cont.) | <p>4. In this section:</p> <p><b><i>Florence Agreement</i></b> means the Agreement on the Importation of Educational, Scientific and Cultural Materials, done at Lake Success on 22 November 1950.</p> <p>Note: The Convention is in Australian Treaty Series 1992 No. 12 ([1992] ATS 12) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> <p><b><i>microforms</i></b> means an arrangement of images that are substantially reduced in size from the original form.</p> <p><b><i>Protocol</i></b> means the Protocol to the Agreement on the importation of Educational, Scientific and Cultural Materials of 22 November 1950, done at Nairobi on 26 November 1976.</p> <p>Note: The Convention is in Australian Treaty Series 1992 No. 12 ([1992] ATS 12) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> <p><b><u>Item 4 – Calendars and catalogues</u></b></p> <p><u>Calendars, catalogues, overseas travel literature, overseas price lists or other overseas printed matter</u></p> |                         |
| ★ 4                | 2300086            | <p>1. This section may be cited as Customs By-law No. 2300086.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 4, each of the following goods are goods to which that item applies:</p> <p>(a) documents that are either:</p> <p>(i) lists or yearbooks of foreign hotels and that have been published or sponsored by official tourist agencies; or</p> <p>(ii) timetables of transport services that operate abroad;</p> <p>(b) overseas travel literature or printed matter;</p> <p>(c) any of the following technical materials:</p> <p>(i) catalogues of fairs;</p> <p>(ii) documentation about museums, universities, spas or similar institutions;</p> <p>(iii) lists of hotels;</p> <p>(iv) telephone directories;</p> <p>(v) yearbooks;</p> <p>(Continued)</p>   | 1/4/2023                |



# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.1  |                    |  | Part 2/5                |
|------|--------------------|--|-------------------------|
| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
| ★ 4  | 2300086<br>(Cont.) | <p>(d) blank Admission Temporaire/Temporary Admission (ATA) Carnets;</p> <p>(e) paper catalogues or paper price lists.</p> <p><i>Conditions</i></p> <p>3. Item 4 applies to those goods covered by paragraph (2)(a) subject to both of the following conditions:</p> <p>(a) the goods are to be for free distribution in Australia;</p> <p>(b) the goods do not contain more than 25% private commercial advertising;</p> <p>4. Item 4 applies to those goods covered by paragraph (2)(b) subject to all of the following conditions:</p> <p>(a) the goods are designed for general publicity purposes for the chief purpose of encouraging the public to visit a foreign country;</p> <p>(b) the goods have no more than incidental references to Australia or Australian persons;</p> <p>(c) the goods are issued by overseas travel principals or their agents;</p> <p>(d) the goods are to be for free distribution in Australia;</p> <p>(e) the goods do not contain more than 25% private commercial advertising.</p> <p>5. Item 4 applies to those goods covered by paragraph (2)(c) subject to both of the following:</p> <p>(a) the goods are sent to accredited representatives or correspondents appointed by national official tourist agencies;</p> <p>(b) the goods are not for distribution.</p> <p>6. Item 4 applies to those goods covered by paragraph (2)(d) subject to the condition that those goods have been prepared in accordance with the Convention on Temporary Admission, including Annex A – Annex concerning Temporary Admission Papers – (ATA Carnets and CPD Carnets), done at Istanbul on 26 June 1990:</p> <p>Note: The Convention, including Annex A, is in Australian Treaty Series 1993 No. 43 ([1993] ATS 43) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> <p>(Continued)</p> |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/6

| Item | By-law No.         | Description of Goods  | Start date/<br>End date |
|------|--------------------|---|-------------------------|
| ★ 4  | 2300086<br>(Cont.) | <p>7. Item 4 applies to those goods covered by paragraph (2)(e) subject to all of the following conditions:</p> <ul style="list-style-type: none"> <li>(a) the goods relate exclusively to goods or services of a country other than Australia;</li> <li>(b) the goods are designed for international distribution;</li> <li>(c) the goods are not directed specifically at Australian consumption.</li> </ul> <p><i>Definition</i></p> <p>8. In this section:</p> <p><i>catalogues</i> include:</p> <ul style="list-style-type: none"> <li>(a) individual leaflets, each advertising a single article, which have been permanently fastened together (including fastening by means of hinged binders or staples) to give them the appearance of a catalogue; and</li> <li>(b) publications containing a reference to the name of an Australian agent of the overseas person in whose interest the publication is issued, but not a reference to both the name of an Australian agent and an Australian retailer.</li> </ul> <p><i>price lists</i> include publications containing a reference to the name of an Australian agent of the overseas person in whose interest the publication is issued, but not a reference to both the name of an Australian agent and an Australian retailer.</p> <p><u>Calendars, catalogues, overseas travel literature, overseas price lists or other overseas printed matter subject to specified international conventions</u></p> |                         |
| ★ 4  | 2300087            | <p>1. This by-law may be cited as Customs By-law No. 2300087.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 4, each of the following goods are goods to which that item applies:</p> <ul style="list-style-type: none"> <li>(a) the goods: <ul style="list-style-type: none"> <li>(i) have been approved by the Collector;</li> <li>(ii) are imported for an event (within the meaning of Article 1 of the Customs Convention concerning Facilities for the Importation of Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events);</li> </ul> </li> <li>(b) the goods: <ul style="list-style-type: none"> <li>(i) have been approved by the Collector;</li> </ul> </li> </ul> <p>(Continued)</p>   | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R. 1 |                    |  | Part 2/7                |
|------|--------------------|--|-------------------------|
| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
| ★ 4  | 2300087<br>(Cont.) | <p>(ii) are imported for an event (within the meaning of Article 1 of Annex B.1 concerning Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events).</p> <p><i>Conditions</i></p> <p>3. Item 4 applies to those goods covered by subsection (2) subject to both of the following conditions:</p> <p>(a) the Collector has approved, in writing, each of the following:</p> <p>(i) the kinds of goods;</p> <p>(ii) the quantity of the goods;</p> <p>(iii) the event for which the goods are imported;</p> <p>(b) the goods are imported for use at, or in relation to the event.</p> <p><i>Definitions</i></p> <p>4. In this section:</p> <p><b><i>Annex B.1 concerning Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events</i></b> means the Annex of the same name, done at Istanbul on 26 June 1990, to the Convention of Temporary Admission, done at Istanbul on 26 June 1990.</p> <p>Note: The Annex is in Australian Treaty Series 1997 No. 22 ([1997] ATS 22) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> <p><b><i>Customs Convention concerning Facilities for the Importation of Goods for Display or Use at Exhibitions, Fairs, Meetings or Similar Events</i></b> means the convention of the same name, done at Brussels on 8 June 1961.</p> <p>Note: The Convention is in Australian Treaty Series 1963 No. 2 ([1963] ATS 2) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> |                         |
|      |                    |  |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/8

| Item   | By-law No. | Description of Goods   | Start date/<br>End date |
|--|------------|--|-------------------------|
| <p><b><u>Item 8 – Theatrical and traditional costumes</u></b></p> <p><u>Theatrical costumes or props</u></p> |            |  |                         |
| ★ 8  | 2300023    | <p>1. This by-law may be cited as Customs By-law No. 2300023.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 8, each of the following goods are good to which that item applies:</p> <p>(a) theatrical costumes;</p> <p>(b) theatrical props made of metal.</p> <p><i>Conditions</i></p> <p>3. Item 8 applies to those goods covered by subsection (2) subject to all of the following conditions:</p> <p>(a) the goods are for use in theatrical representations;</p> <p>(b) the goods are to be exported from Australia within six months of their importation or a further period specified in writing by a Collector;</p> <p>(c) evidence of the exportation of the goods is provided to the Collector.</p> | 1/4/2023                |

★ Operative 1/4/23

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R. 2 |            |  | Part 2/9                |
|------|------------|--|-------------------------|
| Item | By-law No. | Description of Goods   | Start date/<br>End date |
| ★ 8  | 2300024    | <p><u>Traditional costumes</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300024.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 8, goods to which that item applies are traditional costumes that:</p> <p>(a) are authentic in design; and</p> <p>(b) are made from traditional materials in the country of the tradition's origin.</p> <p><i>Conditions</i></p> <p>3. Item 8 applies to those goods covered by subsection (2) subject to the condition that those goods are to be imported by groups established for the purpose of performing in those traditional costumes.</p>  | 1/4/2023                |
|      |            | <p><b><u>Goods for international bodies or persons or goods relating to offshore areas</u></b></p> <p><b><u>Item 9 – Goods of international organisations</u></b></p> <p><u>Goods for the official use of an international organisation or for the official or personal use of an official of such an international organisation</u></p>   |                         |
| ★ 9  | 2300104    | <p>1. This by-law may be cited as Customs By-law No. 2300104.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of paragraph (a) of item 9, subject to subsection (3), goods owned by one of the following organisations at the time they are entered for home consumption are goods to which that item applies:</p> <p>(a) Australian-American Educational Foundation;</p> <p>(b) Commission for the Conservation of Southern Bluefin Tuna.</p> <p>3. Subsection (2) does not apply to excise-equivalent goods.</p> <p>4. For the purposes of paragraph (b) of item 9, subject to subsection (5), goods for which both of the following apply are goods to which that item applies:</p> | 1/4/2023                |
|      |            | (Continued)  |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/10

| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
|------|--------------------|--|-------------------------|
| ★ 9  | 2300104<br>(Cont.) | <p>(a) The goods are furniture, personal or household effects;</p> <p>(b) The goods are owned by an official of the Commission of the Conservation of Southern Bluefin tuna at the time they are entered for home consumption.</p> <p>5. Subsection (4) does not apply to goods:</p> <p>(a) That are excise-equivalent goods; or</p> <p>(b) That are motor vehicles.</p> <p><i>Conditions</i></p> <p>6. Item 9 applies to those goods covered by subsection (2) subject to the condition that those goods are for the official use of that organisation.</p> <p>7. Item 9 applies to those goods covered by subsection (4) subject to both of the following conditions:</p> <p>(a) The goods are for the official or personal use of the official; and</p> <p>(b) The goods were imported within:</p> <p>(i) the period of 12 months beginning 6 months before the day the official covered by subsection (4) first arrived in Australia; or</p> <p>(ii) if the Collector has approved a longer period – such other period as the Collector has approved in writing.</p> <p><b><u>Item 10 – Goods of foreign governments</u></b></p> <p><u>Goods the subject of inter-governmental agreement or arrangement that are for the official use of foreign governments</u></p> |                         |
| ★ 10 | 2300025            | <p>1. This by-law may be cited as Customs By-law No. 2300025.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 10, goods to which that item applies are goods for which both of the following apply:</p> <p>(a) the goods are the subject of an agreement or arrangement between the Government of Australia and the government of another country; and</p> <p>(b) the agreement or arrangement provides that the goods be allowed a free rate of customs duty upon importation into Australia.</p> <p>(Continued)</p>  | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.2  |                    |  | Part 2/11               |
|------|--------------------|--|-------------------------|
| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
| ★ 10 | 2300025<br>(Cont.) | <p><i>Conditions</i></p> <p>4. Item 10 applies to those goods covered by subsection (2) subject to all of the following conditions:</p> <p>(a) the goods are owned by the government of a country other than Australia at the time of entry for home consumption;</p> <p>(b) the goods are for the official use of that government;</p> <p>(c) the goods are not to be used for the purposes of trade.</p> <p><u>Goods approved by the Minister that are goods for the official use of foreign governments</u></p>   | 1/4/2023                |
|      |                    | <p>★ 10 2300026 1. This by-law may be cited as Customs By-law No. 2300026.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 10, goods approved by the Minister before importation, are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 10 applies to those goods covered by subsection (2) subject to all of the following conditions:</p> <p>(a) The Minister has approved, in writing, each of the following:</p> <p>(i) the kind of goods;</p> <p>(ii) the quantity of the goods;</p> <p>(iii) the uses of the goods;</p> <p>(b) the goods are owned by the government of a country other than Australia at the time of entry for home consumption;</p> <p>(c) the goods are for the official use of that government;</p> <p>(d) the goods are not to be used for the purposes of trade.</p> |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/12

| Item | By-law No. | Description of Goods  | Start date/<br>End date |
|------|------------|---|-------------------------|
| 10   | 1700126    | <p><u>Status of Forces Agreement and Status of Visiting Forces Agreement provisions</u></p> <ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 1700126.</li> <li>2. This by-law shall take effect the day after it is registered.</li> <li>3. For the purposes of item 10 of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff Act), goods that are the subject of a Status of Forces Agreement or Status of Visiting Forces Agreement between the Government of Australia and the government of another country or other countries are prescribed.</li> <li>4. The application of item 10 to the goods in paragraph 3 for the purposes of Schedule 4 of the Customs Tariff Act is subject to the conditions of item 10.</li> </ol>  | 20/12/2017              |
| ★ 11 | 2300027    | <p><u>Item 11 – Goods for foreign forces</u></p> <p><u>Goods for use by or for sale to persons the subject of a Status of Forces Agreement between the Government of Australia and the government of another country</u></p> <ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 2300027.</li> </ol> <p><i>Prescribed goods</i></p> <ol style="list-style-type: none"> <li>2. For the purposes of item 11, each of the following goods are goods to which that item applies: <ol style="list-style-type: none"> <li>(a) goods for sale by commissaries; and</li> <li>(b) goods for use by, or for sale to, persons the subject of a Status of Forces Agreement between the Government of Australia and the government or another country.</li> </ol> </li> </ol> <p><i>Conditions</i></p> <ol style="list-style-type: none"> <li>3. Item 11 applies to those goods covered by subsection (2) subject to the condition that those goods are not to be sold or otherwise disposed of by or on behalf of a person referred to in that subsection to a person not referred to in that subsection.</li> </ol> | 1/4/2023                |



# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.2   |            |   | Part 2/13               |
|---|------------|---|-------------------------|
| Item  | By-law No. | Description of Goods  | Start date/<br>End date |
| <u>Goods for members etc. of a Malaysian Visiting Force</u> |            |   |                         |
| ★ 11  | 2300037    | <p>1. This by-law may be cited as Customs By-law No. 2300037.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 11, each of the following goods are goods to which that item applies:</p> <p>(a) personal effects, furniture and household goods of a member or dependant, other than any of the following goods:</p> <p>(i) motor vehicles;</p> <p>(ii) cigarettes, cigars or tobacco;</p> <p>(iii) spirituous liquors;</p> <p>(b) motor vehicles.</p> <p><i>Conditions</i></p> <p>3. Item 11 applies to those goods covered by paragraph (2)(a) subject to all of the following conditions:</p> <p>(a) the goods were imported during the period of six months beginning on the day a person covered by paragraph (2)(a) first arrived in Australia; and</p> <p>(b) the goods remain in the use, ownership and possession of the person;</p> <p>(c) the goods will not be sold, traded, exchanged, hired out, donated or otherwise disposed of in Australia within two years of the day the goods were imported, unless prior written approval has been obtained from the Collector.</p> <p>4. Item 11 applies to the goods covered by paragraph (2)(b) subject to both of the following conditions:</p> <p>(a) the motor vehicle was imported by a member; and</p> <p>(b) either subsection (5) or (6) apply in relation to the motor vehicle.</p> <p>5. This subsection applies in relation to a motor vehicle if:</p> <p>(a) the motor vehicle was owned and used outside Australia by the member during the period of six months ending on the day the member first departed for Australia; and</p> | 1/4/2023                |
| (Continued)   |            |   |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/14

| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
|------|--------------------|--|-------------------------|
| ★ 11 | 2300037<br>(Cont.) | <p>(b) after it is imported into Australia, the motor vehicle remains in the use, ownership and possession of:</p> <p>(i) the member; or</p> <p>(ii) with the written permission of the Collector, another member;</p> <p>during the period of two years beginning on the day the motor vehicle was imported.</p> <p>6. This subsection applies in relation to a motor vehicle if, after it is imported into Australia:</p> <p>(a) the motor vehicle remains in the ownership and possession of:</p> <p>(i) the member; or</p> <p>(ii) with the written permission of the Collector, another member; and</p> <p>(b) the motor vehicle is exported by the member within:</p> <p>(i) three years of the day the motor vehicle is imported; or</p> <p>(ii) if the Collector has approved a longer period – such longer period as the Collector has approved in writing.</p> <p><i>Definitions</i></p> <p>7. In this section:</p> <p><b>Agreement</b> means the Agreement between the Government of Australia and the Government of Malaysia concerning the Status of Forces, done at Kuala Lumpur on 3 February 1997.</p> <p>Note: The Agreement is in Australian Treaty Series 1999 No. 14 ([1999] ATS 14) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> <p><b>civilian component</b> has the meaning given by Article 1 of the Agreement.</p> <p><b>dependant</b> has the meaning given by Article 1 of the Agreement.</p> <p><b>member</b> means a member of a Malaysian Visiting Force or of its civilian component.</p> <p><b>Visiting Force</b> has the meaning given by Article 1 of the Agreement.</p> <p><u>Goods for member etc. of a New Zealand Visiting Force</u></p> |                         |
| ★ 11 | 2300088            | <p>1. This by-law may be cited as Customs By-law No. 2300088.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 11, each of the following goods are goods to which that item applies:</p> <p>(Continued)</p>   | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.2  |                    |  | Part 2/15               |
|------|--------------------|--|-------------------------|
| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
| ★ 11 | 2300088<br>(Cont.) | <p>(a) personal effects, furniture and household goods of a member or dependant, other than any of the following goods:</p> <p>(i) motor vehicles;</p> <p>(ii) cigarettes, cigars or tobacco;</p> <p>(iii) spirituous liquors;</p> <p>(b) motor vehicles.</p> <p><i>Conditions</i></p> <p>3. Item 11 applies to those goods covered by paragraph (2)(a) subject to all of the following conditions:</p> <p>(a) the goods were imported during the period of six months beginning on the day a person covered by paragraph (2)(a) first arrived in Australia;</p> <p>(b) the goods remain in the use, ownership and possession of the person;</p> <p>(c) the goods will not be sold, traded, exchanged, hired out, donated or otherwise disposed of in Australia within two years of the day the goods were imported, unless prior written approval has been obtained from the Collector.</p> <p>4. Item 11 applies to those goods covered by paragraph (2)(b) subject to both of the following conditions:</p> <p>(a) the motor vehicle was imported by a member;</p> <p>(b) either subsection (5) or (6) apply in relation to the motor vehicle.</p> <p>5. This subsection applies in relation to a motor vehicle if:</p> <p>(a) the motor vehicle was owned and used outside Australia by the member during the period of three months ending on the day the member first departed for Australia; and</p> <p>(b) after it is imported into Australia, the motor vehicle remains in the use, ownership and possession of:</p> <p>(i) the member; or</p> <p>(ii) with the written permission of the Collector, of another member;</p> <p>during the period of two years beginning on the day the motor vehicle was imported.</p> <p>6. This subsection applies in relation to a motor vehicle if, after it is imported into Australia:</p> <p>(a) the motor vehicle remains in the use, ownership and possession of:</p> |                         |

(Continued)

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/16

| Item | By-law No. | Description of Goods   | Start date/<br>End date |
|------|------------|--|-------------------------|
|      |            | <p>(i) the member; or</p> <p>(ii) with the written permission of the Collector, of another member; and</p> <p>(b) the motor vehicle is exported by the member within:</p> <p>(i) two years of the day the motor vehicle is imported; or</p> <p>(ii) if the Collector has approved a longer period – such longer period as the Collector has approved in writing.</p> <p><i>Definitions</i></p> <p>7. In this section:</p> <p><b>Agreement</b> means the Agreement between the Government of Australia and the Government of New Zealand concerning the Status of their Forces, done at Melbourne on 29 October 1998.</p> <p>Note: The Agreement is in Australian Treaty Series 2005 No. 12 ([2005] ATS 12) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> <p><b>civilian component</b> has the meaning given by Article 1 of the Agreement.</p> <p><b>dependant</b> has the meaning given by Article 1 of the Agreement.</p> <p><b>member</b> means a member of a Malaysian Visiting Force or of its civilian component.</p> <p><b>Visiting Force</b> has the meaning given by Article 1 of the Agreement.</p> <p><u>Goods for members etc. of a Papua New Guinea Visiting Force</u></p> |                         |
| ★ 11 | 2300089    | <p>1. This by-law may be cited as Customs By-law No. 2300089.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 11, each of the following goods are goods to which that item applies:</p> <p>(a) personal effects, furniture and household goods of a member or dependant, other than any of the following goods:</p> <p>(i) motor vehicles;</p> <p>(ii) cigarettes, cigars or tobacco;</p> <p>(iii) spirituous liquors.</p> <p>(b) motor vehicles.</p> <p>(Continued)</p>   | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.2  |                    |   | Part 2/17               |
|------|--------------------|---|-------------------------|
| Item | By-law No.         | Description of Goods  | Start date/<br>End date |
| ★ 11 | 2300089<br>(Cont.) | <p><i>Conditions</i></p> <p>3. Item 11 applies to those goods covered by paragraph (2)(a) subject to all of the following conditions:</p> <p>(a) the goods were imported at the time of first arrival of a person covered by paragraph (2)(a) in Australia;</p> <p>(b) the goods remain in the use, ownership and possession of the person; and</p> <p>(c) the goods will not be sold, traded, exchanged, hired out, donated or otherwise disposed of in Australia within two years of the day the goods were imported, unless prior written approval has been obtained from the Collector.</p> <p>4. Item 11 applies to those goods covered by paragraph (2)(b) subject to all of the following conditions:</p> <p>(a) the motor vehicle was imported by a member;</p> <p>(b) the motor vehicle was owned and used outside Australia by the member during the period of three months ending on the day the member first departed for Australia;</p> <p>(c) the motor vehicle is not disposed of in Australia unless prior written approval has been obtained from the Collector.</p> <p>(d) the motor vehicle remains in the use, ownership and possession of:</p> <p>(i) the member; or</p> <p>(ii) with the written permission of the Collector, another member,</p> <p>during the period of two years beginning on the day the motor vehicle was imported.</p> <p><i>Definitions</i></p> <p>5. In this section:</p> <p><b>Agreement</b> means the Agreement between Australia and Papua &amp; New Guinea regarding the Status of Forces of each State in the Territory of the Other State, done at Port Moresby on 26 January 1977.</p> <p>Note: The Agreement is in Australian Treaty Series 1977 No. 6 ([1977] ATS 6) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> <p><b>civilian component</b> has the meaning given by Article 1 of the Agreement.</p> <p><b>dependant</b> has the meaning given by Article 1 of the Agreement.</p> |                         |
|      |                    | (Continued)   |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/18

| Item | By-law No.         | Description of Goods  | Start date/<br>End date |
|------|--------------------|---|-------------------------|
| ★ 11 | 2300089<br>(Cont.) | <p><i>member</i> means a member of a Papua New Guinea Visiting Force or of its civilian component.</p> <p><i>Visiting Force</i> has the meaning given by Article 1 of the Agreement.</p> <p><u>Goods for members etc. of a Singapore Visiting Force</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300090.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 11, each of the following goods are goods to which that item applies:</p> <p>(a) personal effects, furniture and household goods of a member or dependant, other than any of the following goods:</p> <p style="padding-left: 40px;">(i) motor vehicles;</p> <p style="padding-left: 40px;">(ii) cigarettes, cigars or tobacco;</p> <p style="padding-left: 40px;">(iii) spirituous liquors.</p> <p>(b) motor vehicles.</p> <p><i>Conditions</i></p> <p>3. Item 11 applies to those goods covered by paragraph (2)(a) subject to all of the following conditions:</p> <p>(a) the goods were imported during the period of six months beginning on the day a person covered by paragraph (2)(a) first arrived in Australia;</p> <p>(b) the goods remain in the use, ownership and possession of the person; and</p> <p>(c) the goods will not be sold, traded, exchanged, hired out, donated or otherwise disposed of in Australia within two years of the day the goods were entered for home consumption, unless prior written approval has been obtained from the Collector.</p> <p>4. Item 11 applies to those goods covered by paragraph (2)(b) subject to both of the following conditions:</p> <p>(a) the motor vehicle was imported by a member; and</p> <p>(b) either subsection (5) or (6) apply in relation to the motor vehicle.</p> <p style="text-align: right;">(Continued)</p> | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.2  |                    |  | Part 2/19               |
|------|--------------------|--|-------------------------|
| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
| ★ 11 | 2300090<br>(Cont.) | <p>5. This subsection applies in relation to a motor vehicle if:</p> <p>(a) the motor vehicle was owned and used outside Australia by the member during the period of three months ending on the day the member first departed for Australia; and</p> <p>(b) after it is imported into Australia, the motor vehicle remains in the use, ownership and possession of:</p> <p>(i) the member; or</p> <p>(ii) with the written permission of the Collector, another member;</p> <p>during the period of two years beginning on the day of entry for home consumption of the motor vehicle.</p> <p>6. This subsection applies in relation to a motor vehicle if:</p> <p>(a) the motor vehicle remains in the use, ownership and possession of:</p> <p>(i) the member; or</p> <p>(ii) with the written permission of the Collector, another member; and</p> <p>(b) the motor vehicle is exported by the member within:</p> <p>(i) 12 months of the day the motor vehicle is entered for home consumption; or</p> <p>(ii) if the Collector has approved a longer period – such longer period as the Collector has approved in writing.</p> <p><i>Definitions</i></p> <p>7. In this section:</p> <p><b>Agreement</b> means the Exchange of Notes constituting an Agreement between the Government of Australia and the Government of the Republic of Singapore concerning the Status of Forces, done at Singapore on 10 February 1988.</p> <p>Note: The Agreement is in Australian Treaty Series 1988 No. 6 ([1988] ATS 6) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> <p><b>civilian component</b> has the same meaning as in the Agreement.</p> <p><b>dependant</b> has the same meaning as in the Agreement.</p> <p><b>member</b> means a member of a Singapore Visiting Force or of its civilian component.</p> <p><b>Visiting Force</b> has the same meaning as in the Agreement.</p> |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/20

| Item | By-law No. | Description of Goods  | Start date/<br>End date |
|------|------------|---|-------------------------|
| ★ 11 | 2300038    | <p><u>Goods for member etc. of a United States Force</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300038.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 11, each of the following goods are goods to which that item applies:</p> <p>(a) the personal effects, furniture and household goods of a member or dependant, other than any of the following goods:</p> <p>(i) motor vehicles;</p> <p>(ii) cigarettes, cigars or tobacco;</p> <p>(iii) spirituous liquors;</p> <p>(iv) goods covered by paragraph (c).</p> <p>(b) motor vehicles;</p> <p>(c) goods that are:</p> <p>(i) personal consumables;</p> <p>(ii) goods of a kind which when in use are worn or carried on the person;</p> <p>(iii) goods which are normally carried in hand baggage when travelling;</p> <p>(iv) unsolicited gifts sent by persons resident overseas in recognition or appreciation of an occasion or event. other than</p> <p>(v) Goods referred to in subparagraph (c)(i), (ii), (iii) or (iv) where the value of the goods exceeds 130USD;</p> <p>(vi) Goods referred to in subparagraph (a)(i), (ii) and (iii).</p> <p><i>Conditions</i></p> <p>3. Item 11 applies to those goods covered by paragraph (2)(a) subject to all of the following conditions:</p> <p>(a) the goods were imported during the period of six months beginning on the day a person covered by paragraph (2)(a) first arrived in Australia; and</p> <p>(b) the goods remain in the use, ownership and possession of the person; and</p> <p>(c) the goods will not be sold, traded, exchanged, hired out, donated or otherwise disposed of in Australia within two years of the day the goods were imported into Australia, unless prior written approval has been obtained from the Collector.</p> <p>4. Item 11 applies to those goods covered by paragraph (2)(b) subject to both of the following conditions:</p> <p>(a) the motor vehicle was imported by a member covered by paragraph (2)(a); and</p> <p>(Continued)</p> | 1/4/2023                |
|      |            |   |                         |



# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.3  |                    |  | Part 2/21               |
|------|--------------------|--|-------------------------|
| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
| ★ 11 | 2300038<br>(Cont.) | <p>(b) either subsection (5) or (6) apply in relation to the motor vehicle.</p> <p>5. This subsection applies in relation to a motor vehicle if:</p> <p>(a) the motor vehicle was owned and used outside Australia by the member during the period of six months ending on the day the member first departed for Australia; and</p> <p>(b) after it is imported into Australia, the motor vehicle remains in the use, ownership and possession of:</p> <p>(iii) the member; or</p> <p>(iv) with the written permission of the Collector, another member covered by paragraph (2)(a); for two years after the date of importation.</p> <p>6. This subsection applies in relation to a motor vehicle if, after it is imported into Australia:</p> <p>(a) the motor vehicle remains in the use, ownership and possession of:</p> <p>(i) the member; or</p> <p>(ii) with the written permission of the Collector, another member covered by paragraph (2)(a); and</p> <p>(b) the motor vehicle is exported by the member within:</p> <p>(i) three years of the day the motor vehicle is imported; or</p> <p>(ii) if the Collector has approved a longer period – such longer period as the Collector has approved in writing.</p> <p>7. Item 11 applies to those goods covered by paragraph (2)(c) subject to the conditions that those goods are imported from the United States through military post offices by the member or dependant.</p> <p><i>Definitions</i></p> <p>8. In this section:</p> <p><b>Agreement</b> means the Agreement between the Government of the Commonwealth of Australia and the Government of the United States of America concerning the Status of United States Forces in Australia, and Protocol, done at Canberra on 9 May 1963.</p> <p>Note: The Agreement is in Australian Treaty Series 1963 No. 10 ([1963] ATS 10) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> <p><b>dependant</b> has the meaning given by Article 1 of the Agreement.</p> <p>(Continued)</p> |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/22

| Item | By-law No.         | Description of Goods  | Start date/<br>End date |
|------|--------------------|---|-------------------------|
| ★ 11 | 2300038<br>(Cont.) | <p><i>member</i> means:</p> <ul style="list-style-type: none"> <li>(a) a member of the United States Forces (within the meaning of Article 1 of the Agreement); or</li> <li>(b) a member of the civilian component (within the meaning of Article 1 of the Agreement).</li> </ul> <p><i>military post office</i> means a U.S. postal establishment located in:</p> <ul style="list-style-type: none"> <li>(a) Alice Springs, Northern Territory; or</li> <li>(b) Canberra, Australian Capital Territory; or</li> <li>(c) Darwin, Northern Territory; or</li> <li>(d) Melbourne, Victoria; or</li> <li>(e) North West Cape, Western Australia; or</li> <li>(f) St Peters, New South Wales; or</li> <li>(g) Woomera, South Australia</li> </ul> <p><i>USD</i> means United States Dollar.</p> <p><u>Goods for member etc. of a French Republic Visiting Force</u></p> <ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 2300039.</li> </ol> <p><i>Prescribed goods</i></p> <ol style="list-style-type: none"> <li>2. For the purposes of item 11, each of the following goods are goods to which that item applies: <ul style="list-style-type: none"> <li>(a) personal effects, furniture and household goods of a member or dependant, other than any of the following goods: <ul style="list-style-type: none"> <li>(i) motor vehicles;</li> <li>(ii) cigarettes, cigars or tobacco;</li> <li>(iii) spirituous liquors;</li> </ul> </li> <li>(b) motor vehicles.</li> </ul> <p><i>Conditions</i></p> <ol style="list-style-type: none"> <li>3. Item 11 applies to those goods covered by paragraph (2)(a) subject to all of the following conditions: <ul style="list-style-type: none"> <li>(a) the goods were imported during the period of six months beginning on the day a person covered by paragraph (2)(a) first arrived in Australia to take up service in Australia;</li> <li>(b) the goods remain in the use, ownership and possession of the person;</li> <li>(c) the goods will not be transferred, sold, traded, exchanged, hired out, donated or otherwise disposed of in Australia unless prior written approval has been obtained from the Collector.</li> </ul> </li> </ol> <p>(Continued)</p> </li></ol> | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.2  |                    |   | Part 2/23               |
|------|--------------------|---|-------------------------|
| Item | By-law No.         | Description of Goods  | Start date/<br>End date |
| ★ 11 | 2300039<br>(Cont.) | <p>4. Item 11 applies to the goods covered by paragraph (2)(b) subject to the condition that the goods imported by the member will not be transferred, sold, traded, exchanged, hired out, donated or otherwise disposed of in Australia unless prior written approval has been obtained from the Collector.</p> <p><i>Definitions</i></p> <p>5. In this section:</p> <p><b>Agreement</b> means the Agreement between the Government of Australia and the Government of the French Republic regarding Defence Cooperation and Status of Forces, done at Paris on 14 December 2006.</p> <p>Note: The Treaty is in Australian Treaty Series 2009 No. 18 ([2009] ATS 18) and could in 2023 be viewed in the Australia Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> <p><b>civilian component</b> has the meaning given in Article 1 of the Agreement.</p> <p><b>dependant</b> has the meaning given in Article 1 of the Agreement.</p> <p><b>member</b> means a member of a French Republic Visiting Force or of its civilian component.</p> <p><b>Visiting Force</b> has the meaning given in Article 1 of the Agreement.</p> <p><b><u>Item 12 – Trade Commissioner goods</u></b></p> <p><b><u>Goods for the use of a Trade Commissioner of any country</u></b></p> <p>1. This by-law may be cited as Customs By-law No. 2300040.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 12, goods, other than the following goods, are goods to which that item applies:</p> <ul style="list-style-type: none"> <li>(a) alcoholic beverages;</li> <li>(b) tobacco products;</li> <li>(c) motor vehicles;</li> <li>(d) aircraft;</li> <li>(e) seacraft.</li> </ul> <p><i>Conditions</i></p> <p>3. Item 12 applies to those goods covered by paragraph (2)(a) subject to the condition that, at the time they are entered for home consumption, the goods are for the official use of a Trade Commissioner of any country.</p> | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/24

| Item  | By-law No. | Description of Goods   | Start date/<br>End date |
|---|------------|--|-------------------------|
| <p><b><u>Item 13 – Goods subject to the Torres Strait Treaty</u></b></p> <p><u>Goods for use by traditional inhabitants under the Torres Strait Treaty in the performance of traditional activities in, or in the vicinity of, the Protected Zone</u></p> |            |  | 1/4/2023                |
| ★ 13  | 2300041    | <p>1. This by-law may be cited as Customs By-law No. 2300041.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 13, goods to which that item applies are goods for the use by traditional inhabitants of the area covered by the Torres Strait Treaty in the performance of traditional activities in the Protected Zone or in an area in the vicinity of the Protected Zone.</p> <p><i>Conditions</i></p> <p>3. Item 13 applies to those goods covered by subsection (2) subject to the condition that the goods are imported by traditional inhabitants of the area covered by the Torres Strait Treaty.</p> <p><i>Definitions</i></p> <p>4. In this section:</p> <p><b><i>area in the vicinity of the Protected Zone</i></b> means the area bounded by the line commencing at the point of Latitude 10°30'S, Longitude 144°10'E, and running:</p> <p>(a) from there west along the parallel of Latitude 10°30'S to its intersection with the meridian of Longitude 141°20'E; and</p> <p>(b) from there north along that meridian to its intersection with the parallel of Latitude 10°28'S; and</p> <p>(c) from there east along that parallel to its intersection with the meridian of Longitude 144°10'E; and</p> <p>(d) from there south along that meridian to the point of commencement.</p> <p><b><i>Protected Zone</i></b> means the zone established under Article 10 of the Torres Strait Treaty, being the area bounded by the line described in Annex 9 to that Treaty.</p> <p><b><i>traditional activities</i></b> includes the following activities:</p> <p>(a) activities on land, including gardening, collection of food and hunting;</p> <p>(b) activities on water, including traditional fishing;</p> <p>(Continued)</p> |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.4  |                    |   | Part 2/25               |
|------|--------------------|---|-------------------------|
| Item | By-law No.         | Description of Goods  | Start date/<br>End date |
| ★ 13 | 2300041<br>(Cont.) | <p>(c) religious and secular ceremonies or gatherings for social purposes, for example, marriage celebrations and settlements of disputes;</p> <p>(d) barter and market trade.</p> <p><b>traditional inhabitant</b> means an Australian citizen who is a Torres Strait Islander that:</p> <p>(a) lives in the Protected Zone or the adjacent coastal area of Australia; and</p> <p>(b) maintains traditional customary associations with areas or features in, or in the vicinity of, the Protected Zone, in relation to their subsistence or livelihood or social, cultural or religious activities.</p> <p><b>Torres Strait Treaty</b> means the Treaty between Australia and the Independent State of Papua New Guinea concerning Sovereignty and Maritime Boundaries in the area between the two Countries, including the area known as Torres Strait, and Related Matters, done at Sydney on 18 December 1978.</p> <p>Note: The Treaty is in Australian Treaty Series 1985 No. 4 ([1985] ATS 4) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> |                         |
| 14   | 1900564            | <p><b><u>Item 14 – Goods for use in a petroleum activity in the Timor Sea</u></b></p> <p><b><u>Goods for use in a petroleum activity in the Timor Sea</u></b></p> <ol style="list-style-type: none"> <li>This by-law may be cited as Customs By-law No. 1900564.</li> <li>For the purposes of item 14 of Schedule 4 to the Customs Tariff Act 1995, subject to paragraph 3, goods for use in an activity that is one of the Petroleum Activities within the meaning of the Timor Sea Maritime Boundaries Treaty and takes place in an area mentioned in item 14 are prescribed.</li> <li>Paragraph 2 does not include goods that are for personal or domestic use, including food, beverages (including alcoholic beverages), tobacco, toiletries and clothing (other than protective safety clothing for use in a Petroleum Activity).</li> </ol>  | 30/8/2019               |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/26

| Item  | By-law No. | Description of Goods   | Start date/<br>End date |
|---|------------|--|-------------------------|
| <b><u>Goods that are personal effects</u></b>                                     |            |  |                         |
| <b><u>Item 15 – Personal effects for passengers and ship or aircraft crew</u></b> |            |  |                         |
| <u>Goods imported by a member of the forces of Canada or the United Kingdom</u>   |            |  |                         |
| ★ 15  | 2300091    | <p>1. This by-law may be cited as Customs By-law No. 2300091.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 15, motor vehicles are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 15 applies to those goods covered by subsection (2) subject to the following conditions:</p> <p>(a) the motor vehicle was imported by a member of the forces (the relevant forces) of:</p> <p>(i) Canada; or</p> <p>(ii) The United Kingdom; and</p> <p>(b) either of subsection (4) or (5) apply in relation to the motor vehicle.</p> <p>4. This subsection applies in relation to a motor vehicle if:</p> <p>(a) the motor vehicle was owned and used outside of Australia by the member of the relevant forces during the period of six months ending on the day the member first departed for Australia; and</p> <p>(b) the motor vehicle remains in the use, ownership and possession of:</p> <p>(i) the member of the relevant forces; or</p> <p>(ii) with the permission of a Collector, another member of the relevant forces;</p> <p>during the period of two years beginning on the day after the motor vehicle was imported.</p> <p>5. This subsection applies in relation to a motor vehicle if:</p> <p>(a) the motor vehicle is for the personal use of :</p> <p>(i) the member of the relevant forces; or</p> <p>(ii) with the written permission of the Collector, another member of the relevant forces; and</p> <p>(b) the motor vehicle is exported within:</p> <p>(i) three years after the day the motor vehicle is imported; or</p> <p>(ii) if the Collector has approved a longer period - such longer period as the Collector has approved in writing.</p> <p>(Continued)</p> | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.4  |            |  | Part 2/27               |
|------|------------|--|-------------------------|
| Item | By-law No. | Description of Goods   | Start date/<br>End date |
| ★ 15 | 2300091    | <p><i>Definitions</i></p> <p>6. In this section:</p> <p><b><i>Member of the Forces of Canada</i></b> means a person belonging to the land, sea or air armed services of that country temporarily serving in Australia under arrangements agreed on by the Government of Australia and the Government of Canada.</p> <p><b><i>Member of the Forces of the United Kingdom</i></b> means a person belonging to the land, sea or air armed services of those countries temporarily serving in Australia under arrangements agreed on by the Government of Australia and the Government of the United Kingdom.</p> <p><u>Unaccompanied personal effects</u></p> | 1/2/2018                |
|      |            | <p>1. This by-law may be cited as Customs By-law No. 1700581.</p> <p>2. This by-law takes effect on and from 1 February 2018.</p> <p>3. For the purposes of item 15 Schedule 4 to the <i>Customs Tariff Act 1995</i>, the goods that are specified in Column 1 of the Table (the Table) below are prescribed.</p> <p>4. The application of item 15 to the goods in the Table are subject to:</p> <p>(a) paragraph 5; and</p> <p>(b) the exceptions and conditions, if any, set out in Column 2 opposite those goods.</p> <p>5. The goods must:</p> <p>(a) not be commercial goods; and</p> <p>(b) be personal goods.</p> <p>(Continued)</p>                |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/28

| Item | By-law<br>No.      | Description of Goods  | Start date/<br>End date |
|------|--------------------|---|-------------------------|
| 15   | 1700581<br>(Cont.) | <p>6. In this by-law:</p> <p><i>adult</i> means a person 18 years or over;</p> <p><i>arriving person</i> means a passenger or crew member who was on board a ship or aircraft which arrived in Australia from a place outside Australia;</p> <p><i>arriving resident</i> means a person who arrives in Australia and intends immediately to take up or resume residence in Australia; and</p> <p>(a) is an Australian citizen for the purposes of the <i>Australian Citizenship Act 2007</i> (as amended from time to time); or</p> <p>(b) holds a permanent visa within the meaning of the <i>Migration Act 1958</i> (as amended from time to time); or</p> <p>(c) holds a special category visa within the meaning of the <i>Migration Act 1958</i> (as amended from time to time);</p> <p><i>commercial goods</i> means goods that:</p> <p>(a) are intended to be used by the arriving person for a commercial purpose, including sale, lease, hire or exchange; or</p> <p>(b) are goods that have been imported in such a quantity that, having regard to their nature or durability, that quantity represents a commercial quantity;</p> <p><i>family</i> means:</p> <p>(a) 2 people who are married, and any of their children who are under the age of 18 years; or</p> <p>(b) a person and his or her <i>de facto</i> partner (within the meaning of the <i>Acts Interpretation Act 1901</i>), and any of their children who are under the age of 18 years;</p> <p><i>personal goods</i> means goods that:</p> <p>(a) are the property of an arriving person; and</p> <p>(b) are suitable, and are intended, for use by the arriving person; but do not include motor vehicles or motor vehicle parts;</p> <p><i>tobacco products</i> mean cigarettes, cigars or other products containing tobacco;</p> <p><i>used</i> in relation to the expression “personally owned and used” means being available for use for their intended purpose by the arriving person on a continuing basis in each country in which that person was residing on a long term basis.</p> <p>(Continued)</p> |                         |



# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

R.4

Part 2/29

| Item | By-law No.         | Description of Goods   | Start date/<br>End date   |
|------|--------------------|--|---|
| 15   | 1700581<br>(Cont.) | THE TABLE  |   |
|      |                    | Column 1<br>Goods  | Column 2<br>Exceptions and Conditions   |
|      |                    | (1) Goods, as follows:<br>(a) personal clothing of all kinds including footwear;<br>(b) articles for personal hygiene or grooming.   | (1) The goods must be imported by an arriving resident.<br>(2) Except fur apparel and perfume concentrates.   |
|      |                    | (2) Goods, as follows:<br>(a) non-motorised caravans;<br>(b) non-motorised box, boat or similar trailers;<br>(c) boats designed for use in sheltered waters for sport or recreation, conforming to one of the following specifications:<br>(i) boats propelled by manual or pedal power;<br>(ii) sailing boats that:<br>(a) do not exceed 1,000 kilograms unladen weight;<br>(b) do not incorporate any device for propelling the boat by power; and<br>(c) are not of the deep keel type; or<br>(iii) powered boats that:<br>(a) do not exceed 7 metres in length, overall;<br>(b) do not exceed 2.5 metres in width at any section; and<br>(c) do not exceed 1,250 kilograms unladen weight when imported with driving units and transmissions, or 800 kilograms unladen weight when imported without driving units and transmissions. | (1) The goods must be imported by an arriving person.<br>(2) If the person is part of a family, only one article selected from each of the three groups (a), (b) and (c) (specified in Column 1) will be allowed for the family per three years.<br>(3) If the person is not part of a family, only one article selected from each of the three groups (a), (b) and (c) (specified in Column 1) will be allowed for the person per three years.<br>(4) The person must have:<br>(a) arrived in Australia with the intention of immediately taking up or resuming permanent residence; and<br>(b) personally owned and used the goods overseas for the twelve months preceding the person's departure for Australia.<br>(5) If the goods are a boat specified in group (c), they will not be sold or otherwise disposed of in Australia by or on behalf of the arriving person, within two years after the date of importation of the goods. |
|      |                    | (Continued)  |   |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/30

| Item | By-law No.         | Description of Goods  |   | Start date/<br>End date |
|------|--------------------|---|---|-------------------------|
| 15   | 1700581<br>(Cont.) | Column 1<br>Goods   | Column 2<br>Exceptions and Conditions   |                         |
|      |                    | (3) Aircraft of all types, having not more than one propulsion motor. | (1) The goods must be imported by a person who is an arriving resident and who is an adult.<br>(2) If the person is part of a family, only one aircraft will be allowed for the family.<br>(3) If the person is not part of a family, only one aircraft will be allowed for the person.<br>(4) The person must have personally owned and used the goods overseas for the six months preceding the person's departure for Australia.<br>(5) The goods must not be sold or otherwise disposed of in Australia by or on behalf of the arriving person, within two years after the date of importation of the goods.  |                         |
|      |                    | (4) Machinery, plant and equipment, not covered by a preceding item.  | (1) The goods must be imported by a person who is an arriving resident and who is an adult.<br>(2) The person must have personally owned and used the goods overseas for the twelve months preceding the person's departure for Australia.<br>(3) The person must intend to use the goods or be in a position to use the goods.<br>(4) The goods will, for a continuous period of two years, be put to use in Australia by the person for the purpose for which they are intended.<br>(5) The goods will not be sold, leased, hired, mortgaged or otherwise disposed of, by or on behalf of the person, before the expiration of the two year period referred to in sub-paragraph (4) of this condition.<br><br>(Continued) |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

R.4

Part 2/31

| Item   | By-law No.   | Description of Goods  | Start date/<br>End date |                                       |  |  |  |
|--|--|---|-------------------------|---------------------------------------|--|--|--|
| 15   | 1700581<br>(Cont.)   | <table><tr><th>Column 1<br/>Goods</th><th>Column 2<br/>Exceptions and Conditions</th></tr><tr><td>(5) Fur apparel, personal effects, furniture and household goods, not covered by a preceding item.</td><td>1) The goods must be imported by an arriving person.<br/>(2) The person must have personally owned and used the goods overseas for the twelve months preceding the arriving person's departure for Australia.<br/>(3) Except alcoholic beverages and tobacco products.</td></tr></table> <p>7. For the purposes of this by-law, the “<i>Customs Tariff Act 1995</i>” means the <i>Customs Tariff Act 1995</i>.</p> <p><u>Accompanied personal effects</u></p>  | Column 1<br>Goods       | Column 2<br>Exceptions and Conditions | (5) Fur apparel, personal effects, furniture and household goods, not covered by a preceding item. | 1) The goods must be imported by an arriving person.<br>(2) The person must have personally owned and used the goods overseas for the twelve months preceding the arriving person's departure for Australia.<br>(3) Except alcoholic beverages and tobacco products. |  |
| Column 1<br>Goods  | Column 2<br>Exceptions and Conditions  |   |                         |                                       |  |  |  |
| (5) Fur apparel, personal effects, furniture and household goods, not covered by a preceding item. | 1) The goods must be imported by an arriving person.<br>(2) The person must have personally owned and used the goods overseas for the twelve months preceding the arriving person's departure for Australia.<br>(3) Except alcoholic beverages and tobacco products. |   |                         |                                       |  |  |  |
| 15   | 1700571  | <p>1. This by-law may be cited as Customs By-law No. 1700571.</p> <p>2. This by-law takes effect on and from 1 February 2018.</p> <p>3. For the purposes of item 15 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, goods that are specified in Column 1 of the Table below (the Table) are prescribed.</p> <p>4. The application of item 15 to the goods specified in Column 1 of the Table are subject to:</p> <p>(a) paragraph 5; and</p> <p>(b) the exclusions and conditions, if any, set out in Column 2 opposite those goods or in paragraph 9.</p> <p>5. The goods must:</p> <p>(a) be imported as the accompanied baggage of an arriving person or purchased by an arriving person at an inwards duty free shop; and</p> <p>(b) not be commercial goods; and</p> <p>(c) not be motor vehicles or motor vehicle parts.</p> <p>6. For the purposes of item 7 of the Table, one cigarette is taken to weigh 1 gram.</p> <p>7. For the purposes of item 8 of the Table, the amount, in respect of a family that arrived in Australia on a flight or voyage, is the amount calculated in accordance with the formula:</p> <p style="text-align: center;">(\$900 x A) + (\$450 x C)</p> <p>where:</p> <p>A is the number of adults in the family who were on the flight or voyage; and</p> <p>C is the number of children in the family who were on the flight or voyage.</p> <p style="text-align: right;">(Continued)</p> | 1/2/2018                |                                       |  |  |  |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/32

| Item | By-law No.         | Description of Goods  | Start date/<br>End date |
|------|--------------------|---|-------------------------|
| 15   | 1700571<br>(Cont.) | <p>8. In this by-law:</p> <p><i>accompanied baggage</i> means goods which:</p> <ul style="list-style-type: none"> <li>(a) are carried or worn by an arriving person and are available for presentation to Customs at the time of his or her processing through Customs; or</li> <li>(b) are consigned to travel on the same ship or aircraft as the arriving person as baggage under a passenger's ticket baggage allowance or as excess baggage, but which are loaded onto another ship or aircraft due to circumstances beyond the control of the passenger; or</li> <li>(c) are consigned to arrive on one of a group of Australian Defence Force operated ships or aircraft carrying out the joint task of transporting passengers and their baggage,</li> </ul> <p>but does not include goods forwarded by post or consigned as freight by the arriving person whether or not they arrive on the same ship or aircraft;</p> <p><i>adult</i> means a person 18 years or over;</p> <p><i>arriving person</i> means a passenger or crew member who was on board a ship or aircraft which arrived in Australia from a place outside Australia;</p> <p><i>child</i> means a child (within the meaning of section 4 of the <i>Customs Act 1901</i>) who is under 18;</p> <p><i>commercial goods</i> means goods that:</p> <ul style="list-style-type: none"> <li>(a) are intended to be used by the arriving person for a commercial purpose, including sale, lease, hire or exchange; or</li> <li>(b) are goods that have been imported in such a quantity that, having regard to their nature or durability, that quantity represents a commercial quantity;</li> </ul> <p><i>concealed</i> includes if a person was required to give information about goods to Customs in accordance with section 71, 71K or 71L of the <i>Customs Act 1901</i> and the person failed to do so;</p> <p><i>family</i>, means:</p> <ul style="list-style-type: none"> <li>(a) 2 people who are married, and any of their children; or</li> <li>(b) a person and his or her <i>de facto</i> partner (within the meaning of the <i>Acts Interpretation Act 1901</i>), and any of their children;</li> </ul> <p><i>inwards duty free shop</i> has the meaning given by section 96B of the <i>Customs Act 1901</i>;</p> <p><i>GST</i> has the meaning given by section 195-1 of the GST Act;</p> <p style="text-align: right;">(Continued)</p> |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

R.2

Part 2/33

| Item  | By-law No.   | Description of Goods   | Start date/<br>End date |                                       |   |  |   |  |  |  |   |  |  |
|---|--|--|-------------------------|---------------------------------------|---|--|---|--|--|--|---|--|--|
| 15  | 1700571<br>(Cont.)   | <p><i>GST Act</i> means the <i>A New Tax System (Goods and Services Tax) Act 1999</i>;</p> <p><i>personal good</i> means a good that is:</p> <p>(a) the property of an arriving person; and</p> <p>(b) suitable, and is intended, for use by the arriving person;</p> <p><i>tobacco product</i> means a cigarette, cigar or other product containing tobacco;</p> <p><i>used</i>, in relation to the expression “owned and used”, means being available for use for their intended purpose by the arriving person on a continuing basis in each country in which that person was residing on a long term basis.</p> <p style="text-align: center;">THE TABLE</p> <table><tr><th>Column 1<br/>Goods</th><th>Column 2<br/>Conditions and Exclusions</th></tr><tr><td colspan="2"><b>Category: Personal clothing, footwear and articles for personal hygiene/grooming</b></td></tr><tr><td><b>Item 1:</b><br/>Personal goods, as follows:<br/>(a) personal clothing of all kinds including footwear;<br/><br/>(b) articles for personal hygiene or grooming.</td><td><b>Exclusion 1.1:</b><br/>Excluding fur apparel and perfume concentrates.</td></tr><tr><td colspan="2"><b>Category: Goods previously exported from Australia by the arriving person</b></td></tr><tr><td><b>Item 2:</b><br/>Personal goods, imported by an arriving person ordinarily domiciled in Australia that were exported from Australia when the person departed from Australia.</td><td><b>Exclusion 2.1:</b><br/>Excluding goods purchased duty free in Australia at an outwards duty free shop (within the meaning of section 96A of the <i>Customs Act 1901</i>).<br/><br/><b>Exclusion 2.2:</b><br/>Excluding goods that were an acquisition, the supply of which was a GST-free supply because of item 7 in the table in subsection 38-185(1) of the GST Act.<br/><br/><b>Exclusion 2.3:</b><br/>Excluding goods in respect of which the arriving person is entitled to, and has claimed, a payment under Division 168 of the GST Act related to the export of the goods.</td></tr></table> | Column 1<br>Goods       | Column 2<br>Conditions and Exclusions | <b>Category: Personal clothing, footwear and articles for personal hygiene/grooming</b> |  | <b>Item 1:</b><br>Personal goods, as follows:<br>(a) personal clothing of all kinds including footwear;<br><br>(b) articles for personal hygiene or grooming. | <b>Exclusion 1.1:</b><br>Excluding fur apparel and perfume concentrates. | <b>Category: Goods previously exported from Australia by the arriving person</b> |  | <b>Item 2:</b><br>Personal goods, imported by an arriving person ordinarily domiciled in Australia that were exported from Australia when the person departed from Australia. | <b>Exclusion 2.1:</b><br>Excluding goods purchased duty free in Australia at an outwards duty free shop (within the meaning of section 96A of the <i>Customs Act 1901</i> ).<br><br><b>Exclusion 2.2:</b><br>Excluding goods that were an acquisition, the supply of which was a GST-free supply because of item 7 in the table in subsection 38-185(1) of the GST Act.<br><br><b>Exclusion 2.3:</b><br>Excluding goods in respect of which the arriving person is entitled to, and has claimed, a payment under Division 168 of the GST Act related to the export of the goods. |  |
| Column 1<br>Goods   | Column 2<br>Conditions and Exclusions  |  |                         |                                       |   |  |   |  |  |  |   |  |  |
| <b>Category: Personal clothing, footwear and articles for personal hygiene/grooming</b>   |  |  |                         |                                       |   |  |   |  |  |  |   |  |  |
| <b>Item 1:</b><br>Personal goods, as follows:<br>(a) personal clothing of all kinds including footwear;<br><br>(b) articles for personal hygiene or grooming.                 | <b>Exclusion 1.1:</b><br>Excluding fur apparel and perfume concentrates.   |  |                         |                                       |   |  |   |  |  |  |   |  |  |
| <b>Category: Goods previously exported from Australia by the arriving person</b>  |  |  |                         |                                       |   |  |   |  |  |  |   |  |  |
| <b>Item 2:</b><br>Personal goods, imported by an arriving person ordinarily domiciled in Australia that were exported from Australia when the person departed from Australia. | <b>Exclusion 2.1:</b><br>Excluding goods purchased duty free in Australia at an outwards duty free shop (within the meaning of section 96A of the <i>Customs Act 1901</i> ).<br><br><b>Exclusion 2.2:</b><br>Excluding goods that were an acquisition, the supply of which was a GST-free supply because of item 7 in the table in subsection 38-185(1) of the GST Act.<br><br><b>Exclusion 2.3:</b><br>Excluding goods in respect of which the arriving person is entitled to, and has claimed, a payment under Division 168 of the GST Act related to the export of the goods. |  |                         |                                       |   |  |   |  |  |  |   |  |  |
| (Continued)   |  |  |                         |                                       |   |  |   |  |  |  |   |  |  |

(Continued)

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/34

| Item        | By-law No.         | Description of Goods   |   | Start date/<br>End date                       |
|-------------|--------------------|--|---|---|
| 15          | 1700571<br>(Cont.) | <b>Column 1<br/>Goods</b>  |   | <b>Column 2<br/>Conditions and Exclusions</b> |
|             |                    | <b>Category: Goods to be exported from Australia later by the arriving person</b>  |   |   |
|             |                    | <b>Item 3:</b><br>Personal goods, imported by an arriving person ordinarily domiciled outside Australia that the arriving person intends to export from Australia when the arriving person departs from Australia. |   |   |
|             |                    | <b>Category: Goods owned and used overseas for more than 12 months</b>   |   |   |
|             |                    | <b>Item 4:</b><br>Personal goods, including fur apparel, personal effects, furniture and household goods not covered by items 1 to 3.  | <b>Condition 4.1:</b><br>Provided the goods have been owned and used overseas by the arriving person for a period of 12 months preceding the arriving person's departure for Australia.<br><br><b>Exclusion 4.2:</b><br>Excluding alcoholic beverages and tobacco products.   |   |
|             |                    | <b>Category: Alcoholic beverages</b>   |   |   |
|             |                    | <b>Item 5:</b><br>Alcoholic beverages not exceeding 2,250 ml.  | <b>Condition 5.1:</b><br>The goods must be imported by an adult or purchased at an inwards duty free shop by an adult.<br><i>Note: See paragraph 8 for additional conditions</i><br><br><b>Exclusion 5.2:</b><br>Excluding all alcoholic beverages where the total quantity of alcoholic beverages imported by the person (if any) and purchased by the person at an inwards duty free shop (if any) exceeds 2,250 ml and the person has concealed any of the alcoholic beverages from Customs.<br><br><b>Exclusion 5.3:</b><br>Excluding all alcoholic beverages where the total quantity of alcoholic beverages imported by the person (if any) and purchased by the person at an inwards duty free shop (if any) exceeds 2,250 ml and the person has not concealed any of the alcoholic beverages and the person wishes to take the total quantity of alcoholic beverages into home consumption. |   |
| (Continued) |                    |  |   |   |

(Continued)

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

R.4

Part 2/35

| Item        | By-law No.         | Description of Goods  |  | Start date/<br>End date                       |
|-------------|--------------------|---|--|---|
| 15          | 1700571<br>(Cont.) | <b>Column 1<br/>Goods</b>   |  | <b>Column 2<br/>Conditions and Exclusions</b> |
|             |                    | <b>Category: Tobacco products</b>   |  |   |
|             |                    | <b>Item 6:</b><br>25 or less cigarettes.  | <b>Condition 6.1:</b><br>The goods must be in an opened packet in the possession of the adult who imported them.   |   |
|             |                    | <b>Item 7:</b><br>Tobacco products not exceeding 25 grams (excluding cigarettes covered by item (6)). | <b>Condition 7.1:</b><br>The goods must be imported by an adult or purchased at an inwards duty free shop by an adult.<br><br><b>Exclusion 7.2:</b><br>Excluding all tobacco products where the total quantity of tobacco products imported by the person (if any) and purchased by the person at an inwards duty free shop (if any) exceeds 25 grams (excluding cigarettes covered by item (6)) and the person has concealed any of the tobacco products from Customs.<br><br><b>Exclusion 7.3:</b><br>Excluding all tobacco products where the total quantity of tobacco products imported by the person (if any) and purchased by the person at an inwards duty free shop (if any) exceeds 25 grams (excluding cigarettes covered by item (6)) and the person has not concealed any of the tobacco from Customs and the person wishes to take the total quantity of tobacco products into home consumption. |   |
| (Continued) |                    |   |  |   |

(Continued)

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

### CUSTOMS TARIFF ACT 1995

Part 2/36

| Item   | By-law No.   | Description of Goods  |  | Start date/<br>End date                       |
|--|--|---|--|---|
| 15   | 1700571<br>(Cont.)   | <b>Column 1<br/>Goods</b>   |  | <b>Column 2<br/>Conditions and Exclusions</b> |
|  |  | <b>Category: Family - general goods not covered by any other category</b>   |  |   |
|  |  | <b>Item 8:</b><br>Goods:<br><br>(a) not covered by an item of the Table above; and<br><br>(b) where the total value of all such goods imported by the members of a family (if any) and purchased by the members of the family at an inwards duty free shop (if any) does not exceed the amount calculated in accordance with paragraph 6 above. | <b>Condition 8.1:</b><br>The goods must be imported by a member of a family or purchased at an inwards duty free shop by a member of a family.<br><br><b>Condition 8.2:</b><br>The members of the family must be passengers who arrived in Australia on the same flight or voyage.<br><br><b>Exclusion 8.3:</b><br>Excluding alcoholic beverages and tobacco products.<br><br><b>Exclusion 8.4:</b><br>Excluding all goods where the total value of all such goods imported by the members of the family (if any) and purchased by the members of the family at an inwards duty free shop (if any) exceeds the amount calculated in accordance with paragraph 7 above. |   |
|  |  | <b>Category: Adult (not travelling in family group) - general goods not covered by any other category</b>   |  |   |
| <b>Item 9:</b><br>Goods:<br><br>(a) not covered by an item of the Table above; and<br><br>(b) where the total value of such goods does not exceed \$900. | <b>Condition 9.1:</b><br>The goods must be imported, or purchased at an inwards duty free shop, by an adult passenger who is not travelling on the flight or voyage with his or her family.<br><br><b>Exclusion 9.2:</b><br>Excluding alcoholic beverages and tobacco products.<br><br><b>Exclusion 9.3:</b><br>Excluding all goods where the total value of all such goods imported by the person (if any) and purchased by the person at an inwards duty free shop (if any) exceeds \$900. |   |  |   |

(Continued)

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# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

R.5

Part 2/37

| Item  | By-law No.   | Description of Goods  | Start date/<br>End date |                                       |   |  |   |  |  |
|---|--|---|-------------------------|---------------------------------------|---|--|---|--|--|
| 15  | 1700571<br>(Cont.)   | <table><tr><th>Column 1<br/>Goods</th><th>Column 2<br/>Conditions and Exclusions</th></tr><tr><td colspan="2"><b>Category: Children (not travelling in a family group) and crew members - general goods not covered by any other category</b></td></tr><tr><td><b>Item 10:</b><br/>Goods:<br/><br/>(a) not covered by an item of the Table above; and<br/><br/>(b) where the total value of such goods does not exceed \$450.</td><td><b>Condition 10.1:</b><br/>The goods must be imported, or purchased at an inwards duty free shop, by a crew member or a passenger who is a child who is not travelling on the flight or voyage with his or her family.<br/><br/><b>Exclusion 10.2:</b><br/>Excluding alcoholic beverages and tobacco products.<br/><br/><b>Exclusion 10.3:</b><br/>Excluding all goods where the total value of all such goods imported by the person (if any) and purchased by the person at an inwards duty free shop (if any) exceeds \$450.</td></tr></table> | Column 1<br>Goods       | Column 2<br>Conditions and Exclusions | <b>Category: Children (not travelling in a family group) and crew members - general goods not covered by any other category</b> |  | <b>Item 10:</b><br>Goods:<br><br>(a) not covered by an item of the Table above; and<br><br>(b) where the total value of such goods does not exceed \$450. | <b>Condition 10.1:</b><br>The goods must be imported, or purchased at an inwards duty free shop, by a crew member or a passenger who is a child who is not travelling on the flight or voyage with his or her family.<br><br><b>Exclusion 10.2:</b><br>Excluding alcoholic beverages and tobacco products.<br><br><b>Exclusion 10.3:</b><br>Excluding all goods where the total value of all such goods imported by the person (if any) and purchased by the person at an inwards duty free shop (if any) exceeds \$450. |  |
| Column 1<br>Goods   | Column 2<br>Conditions and Exclusions  |   |                         |                                       |   |  |   |  |  |
| <b>Category: Children (not travelling in a family group) and crew members - general goods not covered by any other category</b>                           |  |   |                         |                                       |   |  |   |  |  |
| <b>Item 10:</b><br>Goods:<br><br>(a) not covered by an item of the Table above; and<br><br>(b) where the total value of such goods does not exceed \$450. | <b>Condition 10.1:</b><br>The goods must be imported, or purchased at an inwards duty free shop, by a crew member or a passenger who is a child who is not travelling on the flight or voyage with his or her family.<br><br><b>Exclusion 10.2:</b><br>Excluding alcoholic beverages and tobacco products.<br><br><b>Exclusion 10.3:</b><br>Excluding all goods where the total value of all such goods imported by the person (if any) and purchased by the person at an inwards duty free shop (if any) exceeds \$450. |   |                         |                                       |   |  |   |  |  |

9. For item 5 of the table, if:

- (a) the total quantity of alcoholic beverages imported by the person (if any) and purchased by the person at an inwards duty free shop (if any) exceeds 2,250 ml; and
- (b) the person has not concealed any of the alcoholic beverages from Customs and the person does not wish to take the total quantity of alcoholic beverages into home consumption;

the following applies:

- (c) item 15 applies only to the alcoholic beverages that are imported (if any) and purchased (if any) in one or more containers where the total contents of those containers are equal to or less than 2,250 ml; and
- (d) no alcoholic beverages may be removed from or added to any of the containers after the beverages are imported (if any) and purchased (if any), and before they are delivered into home consumption.

10. For the purposes of this by-law, the “*Customs Tariff Act 1995*” means the *Customs Tariff Act 1995*.

9. For item 5 of the table, if:

- (a) the total quantity of alcoholic beverages imported by the person (if any) and purchased by the person at an inwards duty free shop (if any) exceeds 2,250 ml; and
- (b) the person has not concealed any of the alcoholic beverages from Customs and the person does not wish to take the total quantity of alcoholic beverages into home consumption;

the following applies:

- (c) item 15 applies only to the alcoholic beverages that are imported (if any) and purchased (if any) in one or more containers where the total contents of those containers are equal to or less than 2,250 ml; and
- (d) no alcoholic beverages may be removed from or added to any of the containers after the beverages are imported (if any) and purchased (if any), and before they are delivered into home consumption.

10. For the purposes of this by-law, the “*Customs Tariff Act 1995*” means the *Customs Tariff Act 1995*.

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/38

| Item  | By-law No. | Description of Goods   | Start date/<br>End date |
|---|------------|--|-------------------------|
| <b><u>Goods that are returned to Australia</u></b>  |            |  |                         |
| <b><u>Item 16 – Repair goods under an article of a free trade agreement</u></b>   |            |  |                         |
| <u>Repair, renovation, alteration and other similar processes covered by the Australia-Chile Free Trade Agreement</u>         |            |  |                         |
| ★ 16  | 2300042    | <p>1. This by-law may be cited as Customs By-law No. 2300042.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 16, goods covered by Article 3.7 of Chapter 3 of the Australia-Chile Free Trade Agreement, done at Canberra on 30 July 2008, are goods to which that item applies.</p> <p>Note: The Agreement is in Australian Treaty Series 2009 No. 6 ([2009] ATS 6) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p>  | 1/4/2023                |
| <u>Repair, renovation, alteration and other similar processes covered by the Australia-United States Free Trade Agreement</u> |            |  |                         |
| ★ 16  | 2300043    | <p>1. This by-law may be cited as Customs By-law No. 2300043.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 16, goods covered by Article 2.6 of Chapter 2 of the Australia-US Free Trade Agreement, done at Washington DC on 18 May 2004, are goods to which that item applies.</p> <p>Note: The Agreement is in Australian Treaty Series 2005 No. 1 ([2005] ATS 1) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>).</p> | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.1   |            |  | Part 2/39               |
|---|------------|--|-------------------------|
| Item  | By-law No. | Description of Goods   | Start date/<br>End date |
| <u>Goods covered by the Korea-Australia Free Trade Agreement</u>  |            |  |                         |
| 16  | 1540737    | <ol style="list-style-type: none"> <li>This by-law may be cited as Customs By-Law No. 1540737.</li> <li>This by-law shall take effect on and from 1 January 2016.</li> <li>For the purposes of item 16 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, Article 2.4 of the Korea-Australia Free Trade Agreement is prescribed.</li> <li>In this by-law “Korea-Australia Free Trade Agreement” means the Korea-Australia Free Trade Agreement, done at Seoul, South Korea on 8 April 2014, as in force from the day this instrument is signed.</li> <li>For the purposes 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.</li> </ol>  | 1/1/2016                |
| <u>Item 17 – Goods exported and returned to Australia in an unaltered condition</u>   |            |  |                         |
| <u>Goods temporarily exported from Australia to the Australian Antarctic Territory or Heard Island and McDonald Islands</u> |            |  |                         |
| ★ 17  | 2300044    | <ol style="list-style-type: none"> <li>This by-law may be cited as Customs By-law No. 2300044.</li> </ol> <p><i>Prescribed goods</i></p> <ol style="list-style-type: none"> <li>For the purposes of item 17, goods that were exported from Australia, on a temporary basis, to the Australian Antarctic Territory, or the Territory of Heard Island and McDonald Islands, are goods to which that item applies.</li> </ol> <p><i>Conditions</i></p> <ol style="list-style-type: none"> <li>Item 17 applies to those goods covered by subsection (2) subject to both of the following conditions: <ol style="list-style-type: none"> <li>the goods are returned and have not been subject to any treatment, repair, renovation, alteration or any other process since their export;</li> <li>item 17A of Schedule 4 to the <i>Customs Tariff Act 1995</i> does not apply to the goods.</li> </ol> </li> </ol> | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/40

| Item | By-law No. | Description of Goods  | Start date/<br>End date |
|------|------------|---|-------------------------|
|      |            | <u>Goods exported from Australia and returned in an unaltered condition</u>   |                         |
| 17   | 0176871    | <p>1. This by-law may be cited as Customs By-law No. 0176871.</p> <p>2. This by-law shall take effect on and from 1 July 2013.</p> <p>3. For the purposes of item 17 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, goods that:</p> <p>(a) are produced in Australia; or</p> <p>(b) duties of the Commonwealth were paid when first imported into Australia;</p> <p>that have been exported from Australia and returned in an unaltered condition, being goods that have not been subject to treatment, repair, renovation, alteration or any other process, are prescribed.</p> <p>4. For the purposes of paragraph 3, “repair” does not include repairs undertaken for the preservation or maintenance of the goods.</p> <p>5. The application of item 17 to the goods in paragraph 3 does not include goods in respect of which:</p> <p>(a) 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>) has not been paid;</p> <p>(a) any duties of the Commonwealth were payable at or prior to the date of exportation but which have not been paid;</p> <p>(b) a drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth.</p> <p>6. For the purposes 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.</p> | 1/7/2013                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

R.2

Part 2/41

| Item  | By-law No. | Description of Goods   | Start date/<br>End date |
|---|------------|--|-------------------------|
| <p><b><u>Item 20 – Goods exported for repair or renovation</u></b></p> <p><u>Goods exported from Australia for repair or renovation and returned after repair or renovation or part of a batch repair process to replace goods exported from Australia for repair or renovation</u></p> |            |  | 1/4/2023                |
| ★ 20  | 2300045    | <p>1. This by-law may be cited as Customs By-law No. 2300045.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 20, each of the following are goods to which that item applies:</p> <ul style="list-style-type: none"> <li>(a) goods that have been exported from Australia for repair or renovation and returned after repair or renovation;</li> <li>(b) goods that are part of a batch repair process to replace goods exported from Australia for repair or renovation.</li> </ul> <p><i>Conditions</i></p> <p>3. Item 20 applies to those goods covered by subsection (2) subject to all of the following conditions:</p> <ul style="list-style-type: none"> <li>(a) the returned goods have not been subject to any process other than that required to effect the repair or renovation;</li> <li>(b) the returned goods are not new or upgraded versions of the exported goods;</li> <li>(c) the exported goods have not reached the end of their effective operational life;</li> <li>(d) item 16, 18 or 19 of Schedule 4 to the <i>Customs Tariff Act 1995</i> do not apply to the returned goods;</li> <li>(e) the duty on the returned goods is worked out by reference to a percentage of the value of the goods under a Schedule to the <i>Customs Tariff Act 1995</i> referred to in paragraph (d) of the description of goods in item 20 of Schedule 4 to that Act.</li> </ul> <p><i>Interpretative provisions</i></p> <p>4. In this section:</p> <p><b><i>batch repair process</i></b> means a system of repairing or renovating goods whereby defective goods are exchanged for identical goods which have already undergone repair or renovation.</p> <p>5. Without limiting paragraph (3)(c), goods that have reached the end of their effective operational life includes if the goods are worn out or are not otherwise capable of being repaired or renovated.</p> |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/42

| Item   | By-law No. | Description of Goods  | Start date/<br>End date |
|--|------------|---|-------------------------|
| <b><u>Goods that are to be exported from Australia</u></b>   |            |   |                         |
| <b><u>Item 21 – Goods for repair or alteration to be exported</u></b>                              |            |   |                         |
| <u>Repaired Australian goods for re-exportation</u>  |            |   |                         |
| ★ 21   | 2300046    | <p>1. This by-law may be cited as Customs By-law No. 2300046.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 21, goods made in Australia that have been returned to Australia for repair or alteration are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 21 applies to those goods covered by subsection (2) subject to both of the following conditions:</p> <p>(a) the goods are imported for repair or alteration;</p> <p>(b) the goods are to be exported from Australia after their repair or alteration.</p> | 1/4/2023                |
| <u>Goods that are imported for repair or alteration, and are to be re-exported, under security</u> |            |   |                         |
| 21   | 1304168    | <p>1. This by-law may be cited as Customs By-law No. 1304168.</p> <p>2. This by-law shall take effect on and from 1 March 2013.</p> <p>3. For the purposes of item 21 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, goods that are imported to Australia for repair or alteration, and are to be re-exported, are prescribed, under security.</p> <p>4. For the purposes 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.</p>  | 1/3/2013-<br>13/05/2021 |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.1  |            |  | Part 2/43               |
|------|------------|--|-------------------------|
| Item | By-law No. | Description of Goods   | Start date/<br>End date |
| 21   | 2100072    | <u>Superyachts that are imported for repair or alteration, and are to be re-exported, under security</u>   | 14/5/2021               |
|      |            | 1. This by-law may be cited as Customs By-law No. 2100072.   |                         |
|      |            | 2. This by-law commences on 14 May 2021.   |                         |
|      |            | 3. For the purpose of Item 21 of Schedule 4 to the <i>Customs Tariff Act 1995</i> , superyachts imported into Australia for repair or alteration, and that are to be re-exported, are prescribed, under security.  |                         |
|      |            | 4. For the purpose paragraph 3, ‘superyacht’ means any high value luxury sailing or motorised ship which is 24 metres or longer in length, not carrying cargo and used for sport or pleasure.  |                         |
|      |            | 5. The application of item 21 to the goods in paragraph 3 is subject to the condition that a superyacht must be re-exported within 12 months of the date of entry for home consumption of the superyacht.  |                         |
| 21   | 2100073    | 6. In this by-law, the “Customs Tariff Act 1995” means the <i>Customs Tariff Act 1995</i> , as amended or proposed to be altered.  | 14/5/2021               |
|      |            | <u>Goods that are imported for repair or alteration, and are to be re-exported, under security</u>   |                         |
|      |            | 1. This by-law may be cited as Customs By-law No. 2100073.   |                         |
|      |            | 2. For the purposes of item 21 of Schedule 4 to the <i>Customs Tariff Act 1995</i> , goods, other than superyachts of a kind prescribed in Customs By-law No. 2100072, that are imported to Australia for repair or alteration, and are to be re-exported, are prescribed, under security. |                         |
|      |            | 3. For the purposes of this by-law, the “Customs Tariff Act 1995” means the <i>Customs Tariff Act 1995</i> , as amended or proposed to be altered  |                         |
|      |            |  |                         |





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

| R.1   |            |   | Part 2/45               |
|---|------------|---|-------------------------|
| Item  | By-law No. | Description of Goods  | Start date/<br>End date |
| <p><b><u>Item 22 – Containers used to import goods, being containers that will be exported without being put to any other use</u></b></p> <p><u>Goods imported on or in reusable containers</u></p> |            |   | <b>1/4/2023</b>         |
| ★ 23  | 2300092    | <p>1. This by-law may be cited as Customs By-law No. 2300092.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 22, each of the following goods are goods to which that item applies:</p> <ul style="list-style-type: none"> <li>(a) reusable containers (other than those covered by subsection (3)); and</li> <li>(b) goods imported on or in reusable containers</li> </ul> <p>3. For subsection (2)(a), item 22 does not apply to containers that are required to be classified with the goods with which they are imported, by application of rule 5(b) of the General Rules for the Interpretation of the Harmonized System, as contained in Schedule 2 to the <i>Customs Tariff Act 1995</i>.</p> <p><i>Conditions</i></p> <p>4. Item 22 applies to those goods covered by subsection (2)(a) subject to all of the following conditions:</p> <ul style="list-style-type: none"> <li>(a) the reusable containers will be exported within 12 months after they are entered for home consumption;</li> <li>(b) the reusable containers are only used for any of the following purposes, in relation to the goods with which they were imported: <ul style="list-style-type: none"> <li>(i) transport;</li> <li>(ii) storage;</li> <li>(iii) display;</li> <li>(iv) exhibition;</li> <li>(v) dispensing;</li> </ul> </li> <li>(c) the goods are under security.</li> </ul> |                         |

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

Part 2/46

| Item | By-law No. | Description of Goods   | Start date/<br>End date |
|------|------------|--|-------------------------|
| ★ 22 | 2300047    | <p><u>Compressed or liquefied gases imported or in refillable containers of iron, steel or similar containers of base metals</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300047.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 22, each of the following goods are goods to which that item applies:</p> <p>(a) compressed or liquefied gas;</p> <p>(b) a container designed to be refilled, or a kind classified under heading 7311 of Schedule 3, and similar containers of base metal.</p> <p><i>Definitions</i></p> <p>3. In this section:</p> <p><b>base metal</b> has the same meaning as in Schedule 3 to the <i>Customs Tariff Act 1995</i>.</p> <p>Note: The expression <b>base metal</b> is defined in Note 3 to Section XV of Schedule 3 to the Customs Tariff Act 1995.</p> <p><b>refillable container</b> means a container that:</p> <p>(a) is designed to be refilled; and</p> <p>(b) is either:</p> <p>(i) classified under tariff heading 7311; or</p> <p>(ii) is a similar container made of base metal.</p> | 1/4/2023                |

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

| R.1   |            |  | Part 2/47               |
|---|------------|--|-------------------------|
| Item  | By-law No. | Description of Goods   | Start date/<br>End date |
| <p style="text-align: center;"><b><u>Goods that are donations or bequests</u></b></p> <p style="text-align: center;"><b><u>Item 23 – Donations or bequests</u></b></p> <p style="text-align: center;"><u>Goods donated or bequeathed for disaster relief purposes by persons or companies outside Australia</u></p> |            |  | 1/4/2023                |
| ★ 23  | 2300048    | <p>1. This is by-law may be cited as Customs By-law No. 2300048.</p> <p style="text-align: center;"><i>Prescribed goods</i></p> <p>2. For the purposes of item 23, goods to which that item applies are donated or bequeathed goods for which all of the following applies:</p> <p>(a) by a person, company or organisation resident or established outside Australia; and</p> <p>(b) to an organisation established in Australia that is:</p> <p>(i) a registered charity within the meaning of the <i>Customs Tariff Act 1995</i>; or</p> <p>(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>; and</p> <p>(c) for purposes in connection with disaster relief.</p> <p style="text-align: center;"><i>Conditions</i></p> <p>3. Item 23 applies to those goods covered by subsection (2) subject to the condition that those goods must not be:</p> <p>(a) sold;</p> <p>(b) traded;</p> <p>(c) exchanged;</p> <p>(d) hired out; or</p> <p>(e) used for any other commercial activities in Australia.</p> <p style="text-align: center;"><i>Definitions</i></p> <p>4. In this section:</p> <p><b>disaster</b> means an event or circumstance that has been declared to be a disaster by, or with the approval of, a Minister of the Commonwealth or of a State or Territory under a law of the Commonwealth or of a State or Territory.</p> |                         |

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

Part 2/48

| Item  | By-law<br>No. | Description of Goods   | Start date/<br>End date |
|---|---------------|--|-------------------------|
| <u>Goods donated or bequeathed to the public or to a public institution</u> |               |  | <b>1/4/2023</b>         |
| ★ 23  | 2300049       | <p>1. This by-law may be cited as Customs By-law No. 2300049.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 23, goods that have been donated or bequeathed to the public, or a public institution, are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 23 applies to those goods covered by subsection (2) subject to all of the following conditions:</p> <p>(a) the goods do not serve similar functions to goods that are produced in Australia;</p> <p>(b) the goods do not serve similar functions to goods that are capable of being produced in Australia by any person in the normal course of business; and</p> <p>(c) the goods are not substitutable for other goods that are produced in Australia by any person in the ordinary course of business.</p> |                         |

★ Operative 1/4/23

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

| R.1   |            |   | Part 2/49            |  |
|---|------------|---|----------------------|--|
| Item  | By-law No. | Description of Goods  | Start date/ End date |  |
| <p><b><u>Goods that are trophies, decorations, medallions, certificates or prizes</u></b></p> <p><b><u>Item 25 – Trophies, medallions and prizes</u></b></p> <p><b><u>Trophies, decorations, medallions, certificates or prizes</u></b></p> |            |   |                      |  |
| ★ 25  | 2300050    | <p>1. This by-law may be cited as Customs By-law No. 2300050.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of paragraph (a) of item 25, each of the following are goods to which that paragraph of the item applies:</p> <p>(a) the goods are trophies won outside of Australia in competition; and</p> <p>(b) the trophies are appliances or articles of a kind used in an office or the household.</p> <p>3. For the purposes of paragraph (b) of item 25, goods that are decorations, medallions or certificates awarded outside of Australia are goods to which that paragraph of the item applies.</p> <p>4. For the purposes of paragraph (c) of item 25, each of the following are goods to which that paragraph of the item applies:</p> <p>(a) the goods are trophies or prizes sent by donors resident outside Australia; and</p> <p>(b) the goods were sent either:</p> <p>(i) for presentation in Australia; or</p> <p>(ii) for competitions in Australia organised or sponsored otherwise than in connection with commercial ventures; and</p> <p>(c) the goods are of a kind which are suitable for display on:</p> <p>(i) walls of dwellings or offices; or</p> <p>(ii) stands or similar mounts; or</p> <p>(iii) the person.</p> <p><i>Conditions</i></p> <p>5. Item 25 applies to those goods covered by subsections (2), (3) and (4) subject to the condition that those goods are not of an advertising nature.</p> | 1/4/2023             |  |

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

Part 2/50

| Item   | By-law<br>No.  | Description of Goods   | Start date/<br>End date |
|--|----------------|--|-------------------------|
| <p style="text-align: center;"><b><u>Goods of low value</u></b></p> <p style="text-align: center;"><b><u>Item 26 – Goods of insubstantial value</u></b></p> <p style="text-align: center;"><u>Goods for which the value does not exceed \$1,000.00</u></p> |                |  | <b>1/4/2023</b>         |
| <b>★ 26</b>  | <b>2300079</b> | <p>1. This by-law may be cited as Customs By-law No. 2300079.</p> <p style="text-align: center;"><i>Prescribed goods and value</i></p> <p>2. For the purposes of item 26, goods to which that item applies are goods that are none of the following:</p> <ul style="list-style-type: none"> <li>(a) tobacco, tobacco products or alcoholic beverages;</li> <li>(b) imported by a passenger or a member of the crew of a ship or aircraft arriving in Australia from a place outside Australia;</li> <li>(c) part of a bulk order; and</li> <li>(d) the value of those goods is less than \$1000.01.</li> </ul> |                         |

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

| R.1   |            |  | Part 2/51               |
|---|------------|--|-------------------------|
| Item  | By-law No. | Description of Goods   | Start date/<br>End date |
| <b><u>Item 27 – Samples of negligible value</u></b> |            |  |                         |
| <b><u>Samples</u></b>                               |            |  |                         |
| ★ 27  | 2300093    | <p>1. This by-law may be cited as Customs By-law No. 2300093.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 27, goods that are samples of any of the following kinds are goods to which that item applies:</p> <p>(a) goods that:</p> <p>(i) are of such dimensions that they are useless except for purposes of demonstration; or</p> <p>(ii) are rendered useless by a form of mutilation for the goods covered by subsection (3);</p> <p>(b) accessories or ornaments for clothing that:</p> <p>(i) are limited to one of each size; and</p> <p>(ii) are either affixed to card or are put up as samples in the manner usual in commercial trade;</p> <p>(c) non-consumable goods, without mutilation, where one sample of any one line is imported of a value of no more than \$2 each (or each set);</p> <p>(d) consumable goods that are destroyed on eating or drinking, testing or analysis or similar and that have a value;</p> <p>(i) if each sample is a different product – of no more than \$2 for each sample; or</p> <p>(ii) for any one consignment of the same product not exceeding \$2;</p> <p>(e) goods that:</p> <p>(i) are of a kind and in the quantities approved in writing by the Collector; and</p> <p>(ii) are for the distribution free of charge, at an event (within the meaning of Article 1 of Annex B. 1 of the Istanbul Convention), approved by the Collector; and</p> <p>(iii) are not excise-equivalent goods;</p> <p>(f) goods of</p> <p>(i) solely overseas origin;</p> <p>(ii) incorporating or consisting of printed matter; and</p> <p>(iii) put up as or in sample books designed for soliciting orders for the importation of the goods represented.</p> <p style="text-align: right;">(Continued)</p> | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/52

| Item  | By-law No.        | Description of Goods  | Start date/<br>End date                             |  |  |      |                  |   |   |                |   |   |          |  |   |                |   |   |          |  |   |           |  |  |
|---|-------------------|---|---|--|--|------|------------------|---|---|----------------|---|---|----------|--|---|----------------|---|---|----------|--|---|-----------|--|--|
| ★ 27  | 2300093<br>(Cont) | <p>3. For the purposes of subparagraph (2)(a)(ii), the forms of mutilation for goods are set out in the following table.</p> <table><tr><th colspan="3">Acceptable forms of mutilation for the goods listed</th></tr><tr><th>Item</th><th>Prescribed goods</th><th>Forms of mutilation covered for those goods</th></tr><tr><td>1</td><td>China or glass</td><td>A sliver in a prominent place is chipped on each article.</td></tr><tr><td>2</td><td>Footwear</td><td>The sole is completely perforated to the extent that the footwear is no longer suitable for wear, but still suitable for demonstration purposes.</td></tr><tr><td>3</td><td>Paper products</td><td>Either or both of the following:<br/>(a) The paper is indelibly marked with the wording “Specimen;”<br/>(b) other suitable words are included on the paper in a prominent place on each article so as to render them unserviceable.</td></tr><tr><td>4</td><td>Clothing</td><td>Any of the following:<br/>(a) the article is mutilated by 0.5 cm perforations each 30 cm in either a horizontal or vertical direction, or by cutting in a more severe manner;<br/>(b) the clothing is indelibly marked with the word “Sample” or other suitable words in a prominent place on each article so as to make them unserviceable.</td></tr><tr><td>5</td><td>Any goods</td><td>The goods have been mutilated in a form that renders the goods useless except for use as a sample.</td></tr></table> <p>4. In this section:</p> <p><b><i>Istanbul Convention</i></b> means the Agreement on the Convention of Temporary Admission, done at Istanbul on 26 June 1990.</p> <p>Note: The Convention is in Australian Treaty Series 1993 No. 43 ([1993] ATS 43) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>)</p> | Acceptable forms of mutilation for the goods listed |  |  | Item | Prescribed goods | Forms of mutilation covered for those goods | 1 | China or glass | A sliver in a prominent place is chipped on each article. | 2 | Footwear | The sole is completely perforated to the extent that the footwear is no longer suitable for wear, but still suitable for demonstration purposes. | 3 | Paper products | Either or both of the following:<br>(a) The paper is indelibly marked with the wording “Specimen;”<br>(b) other suitable words are included on the paper in a prominent place on each article so as to render them unserviceable. | 4 | Clothing | Any of the following:<br>(a) the article is mutilated by 0.5 cm perforations each 30 cm in either a horizontal or vertical direction, or by cutting in a more severe manner;<br>(b) the clothing is indelibly marked with the word “Sample” or other suitable words in a prominent place on each article so as to make them unserviceable. | 5 | Any goods | The goods have been mutilated in a form that renders the goods useless except for use as a sample. |  |
| Acceptable forms of mutilation for the goods listed |                   |   |   |  |  |      |                  |   |   |                |   |   |          |  |   |                |   |   |          |  |   |           |  |  |
| Item  | Prescribed goods  | Forms of mutilation covered for those goods   |   |  |  |      |                  |   |   |                |   |   |          |  |   |                |   |   |          |  |   |           |  |  |
| 1   | China or glass    | A sliver in a prominent place is chipped on each article.   |   |  |  |      |                  |   |   |                |   |   |          |  |   |                |   |   |          |  |   |           |  |  |
| 2   | Footwear          | The sole is completely perforated to the extent that the footwear is no longer suitable for wear, but still suitable for demonstration purposes.  |   |  |  |      |                  |   |   |                |   |   |          |  |   |                |   |   |          |  |   |           |  |  |
| 3   | Paper products    | Either or both of the following:<br>(a) The paper is indelibly marked with the wording “Specimen;”<br>(b) other suitable words are included on the paper in a prominent place on each article so as to render them unserviceable.   |   |  |  |      |                  |   |   |                |   |   |          |  |   |                |   |   |          |  |   |           |  |  |
| 4   | Clothing          | Any of the following:<br>(a) the article is mutilated by 0.5 cm perforations each 30 cm in either a horizontal or vertical direction, or by cutting in a more severe manner;<br>(b) the clothing is indelibly marked with the word “Sample” or other suitable words in a prominent place on each article so as to make them unserviceable.  |   |  |  |      |                  |   |   |                |   |   |          |  |   |                |   |   |          |  |   |           |  |  |
| 5   | Any goods         | The goods have been mutilated in a form that renders the goods useless except for use as a sample.  |   |  |  |      |                  |   |   |                |   |   |          |  |   |                |   |   |          |  |   |           |  |  |



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

| R.1   |            |   | Part 2/53               |
|---|------------|---|-------------------------|
| Item  | By-law No. | Description of Goods  | Start date/<br>End date |
| <b><u>Goods for persons with disabilities</u></b> |            |   |                         |
| ★ 28  | 2300094    | <p><b><u>Item 28 – Various aids and appliances for persons with disabilities</u></b><br/> <u>Aids and appliances for persons with disabilities</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300094.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 28, each of the following are goods to which that item applies:</p> <p>(a) goods that are pedestrian safety equipment and are either:</p> <p>(i) Braille tiles; or</p> <p>(ii) Braille road rivets;</p> <p>(b) goods that are reading machines and are capable of converting printed matter into either:</p> <p>(i) tactile images; or</p> <p>(ii) speech;</p> <p>(c) goods that are reading systems and that are capable of scanning printed matter and reproducing the enlarged text on a screen;</p> <p>(d) goods that are sound reproducers and sound recorders.</p> <p><i>Conditions</i></p> <p>3. Item 28 applies to those goods covered by paragraph (2)(a) subject to the conditions that the goods are designed for the blind.</p> <p>4. Item 28 applies to those goods covered in paragraph (2)(d) subject to each of the following conditions:</p> <p>(a) have a power output (rms) of less than 2.5 W;</p> <p>(b) use a magnetic tape as the recorded or recording medium;</p> <p>(c) are monophonic;</p> <p>(d) are DC or AC/DC operated;</p> <p>(e) are designed for carrying in the hand or on the person;</p> <p>(f) have colour coded, raised symbol control keys;</p> <p>(g) have dual playing speeds.</p> | 1/4/2023                |

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

Part 2/54

| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
|------|--------------------|--|-------------------------|
| ★ 28 | 2300094<br>(Cont.) | <p><i>Definitions</i></p> <p>5. In this section:</p> <p><i>AC/DC</i> means alternating current/direct current.</p> <p><i>DC</i> means direct current.</p> <p><i>RMS</i> means Root Mean Square.</p>  |                         |
| 29   | 2300095            | <p><u>Goods to which Annex E of the Florence Agreement and or Protocol applies</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300095.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 29, goods that are specially designed for the employment or the educational, scientific, social or cultural advancement of persons with disabilities are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 29 applies to those goods covered by subsection (2) subject to the condition that these goods are imported directly by an organisation concerned with the welfare, education of, or provision of assistance to persons with disabilities.</p> <p><i>Definitions</i></p> <p>4. In this section:</p> <p><i>Organisation</i> means:</p> <p>(a) an entity listed in column 1 of subsection 25-5(5) of the <i>Australian Charities and Not-for-profits Commission Act 2012</i>; or</p> <p>(b) an organisation approved in writing by the Minister for Industry and Science, in consultation with the Minister for Health, and is not an organisation which is carried on the purposes of profit or gain.</p> <p><i>Florence Agreement</i> means the Agreement on the Importation of Educational, Scientific and Cultural Materials, done at Lake Success on 22 November 1950, done at Nairobi on 26 November 1976.</p> <p>Note: The Convention is in Australian Treaty Series 1992 No. 12 ([1992] ATS 12) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>)</p> | 1/4/2023                |

(Continued)

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

| R.1  |                    |  | Part 2/55               |
|------|--------------------|--|-------------------------|
| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
| 29   | 2300095<br>(Cont.) | <p><i>Protocol</i> means the Protocol to the Agreement on the Importation of Educational, Scientific and Cultural Materials of 22 November 1950, done at Nairobi on 26 November 1976.</p> <p>Note: The Convention is in Australian Treaty Series 1992 No. 12 ([1992] ATS 12) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (<a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a>)</p> <p>5. For the purposes of this section, goods are taken to be specially designed for persons with disabilities if either:</p> <p>(a) adapting the goods for the disability causes those goods not to be used or unable to be used by persons without disabilities; or</p> <p>(b) the cost to convert the good for use by persons without disabilities would be prohibitive.</p> |                         |



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

| <b>R. 1</b>  |                   | <b>Part 2/57</b>  |                                 |
|--|-------------------|---|---------------------------------|
| <b>Item</b>  | <b>By-law No.</b> | <b>Description of Goods</b>   | <b>Start date/<br/>End date</b> |
| <b><u>Goods that are textiles, clothing or footwear</u></b>  |                   |   |                                 |
| <b><u>Item 32 – Textiles, clothing and footwear</u></b>  |                   |   |                                 |
| <b><u>Fusible interlining fabrics</u></b>  |                   |   |                                 |
| ★ 32   | 2300051           | <p>1. This by-law may be cited as Customs By-law No. 2300051.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods to which that item applies are goods for which all of the following apply:</p> <p>(a) the goods are classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515 or 5516; and</p> <p>(b) the goods are fusible interlining fabrics; and</p> <p>(c) no greater than 50%, by weight, of the man-made fibre content of the fabrics is:</p> <p>(i) polypropylene; or</p> <p>(ii) polyethylene; or</p> <p>(iii) polypropylene and polyethylene.</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used as shoulder or chest padding in the manufacture of coats or formal evening wear shirts.</p> | 1/4/2023                        |
| <b><u>Fabrics for use in the manufacture or repair of hot-air balloon envelopes, parachute canopies or sails (item 32)</u></b> |                   |   |                                 |
| ★ 32   | 2300052           | <p>1. This by-law may be cited as Customs By-law No. 2300052.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods are fabrics classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515, 5516 or 5903 are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in the manufacture or repair of hot air balloon envelopes, parachute canopies or sails.</p>   | 1/4/2023                        |

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

Part 2/58

| Item   | By-law No. | Description of Goods   | Start date/<br>End date |
|--|------------|--|-------------------------|
| <u>Fabric for the manufacture of hemmed or hemstitched table linen</u> |            |  | <b>1/4/2023</b>         |
| ★ 32   | 2300053    | <p>1. This by-law may be cited as Customs By-law No. 2300053.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods that are fabrics classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515 or 5516 are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods that are to be cut up for the manufacture of either or both of the following:</p> <p>(a) hemmed table linen;</p> <p>(b) hemstitched table linen.</p> |                         |

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

| <b>R. 2</b> |                   | <b>Part 2/59</b>   |                                 |
|-------------|-------------------|--|---------------------------------|
| <b>Item</b> | <b>By-law No.</b> | <b>Description of Goods</b>  | <b>Start date/<br/>End date</b> |
|             |                   | <u>Fabric for the manufacture of ties, handkerchiefs and cummerbunds</u>   |                                 |
| <b>★ 32</b> | <b>2300096</b>    | <p>1. This by-law may be cited as Customs By-law No. 2300096.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods to which that item applies are goods for which all of the following apply:</p> <p>(a) the goods are classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515 or 5516; and</p> <p>(b) the goods are fabrics that are one or more of the following:</p> <p>(i) multi-coloured woven;</p> <p>(ii) printed;</p> <p>(iii) of widths no more than 76 centimetres; and</p> <p>(c) the goods are less than 20%, by weight, of the fabric is wool;</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used (other than as an interlining) in the manufacture of any of the following:</p> <p>(a) cummerbunds;</p> <p>(b) neck ties;</p> <p>(c) sets consisting of a neck tie and a decorative pocket handkerchief made from the same fabric.</p> <p><i>Interpretative provisions</i></p> <p>4. For the purposes of this section, the following fabrics are taken not to be printed if the fabrics are:</p> <p>(a) printed with dyes, pigments or colours that are not fast to light or laundering;</p> <p>(b) bearing designs of only a utility nature, not of an ornamental or decorative nature;</p> <p>(c) printed to such a small degree or at such infrequent intervals that, having regard to the remaining area of the fabric, the printing is nominal.</p> | <b>1/4/2023</b>                 |

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

Part 2/60

| Item | By-law No. | Description of Goods   | Start date/<br>End date |
|------|------------|--|-------------------------|
| ★ 32 | 2300097    | <p><u>Fabrics specially prepared or coated for use in the manufacture of emery</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300097.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods to which that item applies are goods for which both of the following apply:</p> <p>(a) the goods are classified under tariff heading 5903 or 5907;</p> <p>(b) the goods are fabrics specially prepared or coated for use in the manufacture of emery cloth.</p> <p><i>Definitions</i></p> <p>3. In this section:</p> <p><b><i>emery cloth</i></b> means fabric coated with one or more of the following abrasive substances, in powdered or granular form:</p> <p>(a) aluminium oxide;</p> <p>(b) garnet;</p> <p>(c) natural emery;</p> <p>(d) silicon carbide.</p> | 1/4/2023                |



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

| R.3  |            | Part 2/61  |                         |
|------|------------|--|-------------------------|
| Item | By-law No. | Description of Goods   | Start date/<br>End date |
| ★ 32 | 2300098    | <p><u>Fabrics to be impregnated, coated, covered or laminated with permanent plastic</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300098.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods to which that item applies are goods for which both of the following apply:</p> <p>(a) the goods are fabrics classified under tariff heading 5007, 5208, 5210, 5212, 5407, 5408, 5512, 5513, 5515 or 5516;</p> <p>(b) the fabric weighs less than 125 grams per square metre.</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the following conditions:</p> <p>(a) the person who enters the goods for home consumption is to treat the fabrics with plastics, being a permanent plastic addition of at least 30 grams per square metre of fabric; and</p> <p>(b) the treated fabrics are then to be:</p> <p>(i) sold in that form by the person; or</p> <p>(ii) made up into finished products, other than curtains, by the person.</p> <p><i>Definitions</i></p> <p>4. In this section:</p> <p><b><i>plastic</i></b> has the same meaning as in Note 1 to Chapter 39 in Schedule 3 to the <i>Customs Tariff Act 1995</i>.</p> <p><b><i>treat</i></b> means impregnate, coat, cover or laminate.</p> <p><i>Measurement of weight per square metre</i></p> <p>5. For the purposes of this by-law, fabric and permanent plastic additions are taken to have a particular weight per square metre if they have that weight per square metre within a tolerance of plus or minus 1% when measures in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).</p> | 1/4/2023                |

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

Part 2/62

| Item | By-law No. | Description of Goods  | Start date/<br>End date |
|------|------------|---|-------------------------|
| ★ 32 | 2300099    | <p><u>Fabrics weighing no more than 510 grams per square metre for use in the manufacture of surgical or adhesive plaster</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300099.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, other than the goods referred to in subsection (3), goods to which that item applies are goods for which all of the following apply:</p> <p>(a) the goods are fabrics classified under tariff heading 5210 or 5211 or under tariff subheading 5212.2;</p> <p>(b) the fabric weighs no more than 510 grams per square metre;</p> <p>(c) the value of the goods is no more than \$2.67 per square metre of fabric.</p> <p>3. Subsection (2) does not apply to goods if any of the following applies to the goods:</p> <p>(a) the fabric weighs at least 203 grams per square metre and is woven in:</p> <p>(i) a Jacquard weave; or</p> <p>(ii) a dobby weave; or</p> <p>(iii) sateen; or</p> <p>(iv) any similar weave;</p> <p>(b) the fabric weighs at least 305 grams per square metre and is woven:</p> <p>(i) in a fancy weave; or</p> <p>(ii) from fancy yarns;</p> <p>(c) the fabric is classified under tariff heading 5210 and the fabric weighs at least 120 grams per square metre.</p> <p><i>Conditions</i></p> <p>4. Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are for use in the manufacture of surgical or adhesive plaster.</p> <p><i>Measurement of weight per square metre</i></p> <p>5. For the purposes of this by-law, fabric is taken to have a particular weight per square metre if it has that weight per square metre within a tolerance of plus or minus 1% when measured in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).</p> | 1/4/2023                |

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

| <b>R.3</b>  |                   | <b>Part 2/63</b>  |                                 |
|-------------|-------------------|---|---------------------------------|
| <b>Item</b> | <b>By-law No.</b> | <b>Description of Goods</b>   | <b>Start date/<br/>End date</b> |
| <b>★ 32</b> | <b>2300055</b>    | <p><u>Handkerchiefs imported in packs of at least 60 and not to be put up for retail sale</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300055.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, handkerchiefs classified under tariff heading 6213 are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to both of the following conditions:</p> <p>(a) the goods are imported in packs containing at least 60 handkerchiefs, of one design (if any) and/or colour;</p> <p>(b) the handkerchiefs are not to be put up for retail sale.</p>   | <b>1/4/2023</b>                 |
|             |                   | <p><u>Fabric for use in the manufacture of brassieres, corsets, torsolettes, corselettes or panty girdles</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300056.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, each of the following goods are goods to which this item applies:</p> <p>(a) Fabrics (excluding elastomeric fabrics) classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515 or 5516;</p> <p>(b) Elastomeric fabrics classified under tariff heading 5407, 5408, 5512, 5513, 5514, 5515 or 5516 weighing more than 510 grams per square metre.</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in the manufacture of any of the following:</p> <p>(a) brassieres;</p> <p>(b) corsets;</p> <p>(c) torsolettes;</p> <p style="text-align: right;">(Continued)</p> |                                 |

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

Part 2/64

| Item | By-law No.        | Description of Goods   | Start date/<br>End date |
|------|-------------------|--|-------------------------|
| ★ 32 | 2300056<br>(Cont) | <p>(a) corselettes; or</p> <p>(b) pantie girdles.</p> <p><i>Measurement of weight per square metre</i></p> <p>4. For the purposes of this by-law, fabric is taken to have a particular weight per square metre if it has that weight per square metre within a tolerance of plus or minus 1% when measured in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).</p>   |                         |
| ★ 32 | 2300057           | <p><u>Fabrics for use in the manufacture of plush toys</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300057.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods to which that item applies are goods for which all of the following apply:</p> <p>(a) the goods are classified under tariff subheading 6001.10.00;</p> <p>(b) the goods are synthetic fur fabrics</p> <p>(c) the fabric weighs at least 700 grams per square metre.</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in the manufacture of plush toys.</p> <p><i>Measurement of weight per square metre</i></p> <p>4. For the purposes of this by-law, fabric is taken to have a particular weight per square metre if it has that weight per square metre within a tolerance of plus or minus 1% when measures in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).</p> <p><u>Certain other fabric for use in the manufacture of surgical or adhesive plaster</u></p> | 1/4/2023                |
| ★ 32 | 2300054           | <p>1. This by-law may be cited as Customs By-law No. 2300054.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, each of the following goods are goods to which that item applies:</p> <p style="text-align: right;">(Continued)</p>  | 1/4/2023                |

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

| R.2  |                   | Part 2/65   |                         |
|------|-------------------|---|-------------------------|
| Item | By-law No.        | Description of Goods  | Start date/<br>End date |
| ★ 32 | 2300054<br>(Cont) | <p>(a) fabrics (excluding elastomeric fabrics) classified under tariff heading 5407 or 5408; and</p> <p>(b) elastomeric fabrics classified under tariff heading 5407 or 5408 weighing more than 510 grams per square metre.</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that those are for use in the manufacture of surgical or adhesive plaster.</p> <p><i>Measurement of weight per square metre</i></p> <p>4. For the purposes of this by-law, fabric and permanent plastic additions are taken to have a particular weight per square metre if they have that weight per square metre within a tolerance of plus or minus 1% when measured in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).</p> <p><u>Fabrics for use as shoulder or chest padding in the manufacture of coats or formal evening wear shirts</u></p> |                         |
| ★ 32 | 2300058           | <p>1. This by-law may be cited as Customs By-law No. 2300058.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods to which that item applies are goods for which both of the following apply:</p> <p>(a) the goods are classified under tariff heading 5210, 5211, 5212, 5903, 6002, 6003, 6004, 6005 or 6006;</p> <p>(b) the goods are fusible interlining fabrics</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that the goods must be used as shoulder or chest padding in the manufacture of either or both of the following:</p> <p>(a) coats;</p> <p>(b) formal evening wear shirts.</p>   | 1/4/2023                |

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

Part 2/66

| Item | By-law No. | Description of Goods  | Start date/<br>End date |
|------|------------|---|-------------------------|
|      |            | <u>Fabrics weighing less than 125 grams per square metre for use in certain manufacturing processes</u>   |                         |
| ★ 32 | 2300100    | <p>1. This by-law may be cited as Customs By-law No. 2300100.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods to which that item applies are goods for which both of the following apply:</p> <p>(a) are fabrics classified under tariff heading 5007, 5111, 5112, 5208, 5210, 5212, 5407, 5408, 5512, 5513, 5515 or 5516;</p> <p>(b) the fabric weighs less than 125 grams per square metre;</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in any one of the following circumstances:</p> <p>(a) In a clothing factory in the manufacture of any of the following:</p> <p>(i) goods that, if imported, would be classified under a tariff classification in Chapter 62 of Schedule 3 to the Customs Tariff Act 1995;</p> <p>(ii) bias binding;</p> <p>(iii) piping;</p> <p>(b) In the manufacture of headwear that, if imported, would be classified under tariff subheading 6505.00.90;</p> <p>(c) If the fabrics are in widths of less than 115 centimetres – for any purposes other than a manufacturing process.</p> <p>4. Subsection (3) does not apply to goods that are woven fabrics for use in the manufacture of linings or pocketings, whether or not incorporated in apparel.</p> <p>5. Paragraph (3)(c) does not apply to goods if the fabric has a value less than \$1.50 per square metre and contains filament yarn.</p> <p><i>Measurement of weight per square metre</i></p> <p>6. For the purposes of this by-law, fabric is taken to have a particular weight per square metre if it has that weight per square metre within a tolerance of plus or minus 1% when measured in accordance with Australian Standard AS 2001.2.13-1987 (as current at the time this instrument was made).</p> | 1/4/2023                |

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

| R.2  |            | Part 2/67            |                         |
|--|------------|----------------------|-------------------------|
| Item   | By-law No. | Description of Goods | Start date/<br>End date |
| <p style="text-align: center;"><u>Certain fabrics for use other than in the making up of bed linen</u></p> <p>★ 32    2300059    1.    This by-law may be cited as Customs By-law No. 2300059.</p> <p style="padding-left: 40px;"><i>Prescribed goods</i></p> <p>2.    For the purposes of item 32, goods to which that item applies are goods for which all of the following apply:</p> <p style="padding-left: 40px;">(a)    The goods are fabrics classified under tariff heading 5208 or 5210 or tariff subheading 5212.1;</p> <p style="padding-left: 40px;">(b)    less than 20%, by weight, of the fabric is man-made fibre;</p> <p style="padding-left: 40px;">(c)    less than 20%, by weight, of the fabric is wool.</p> <p style="padding-left: 40px;"><i>Conditions</i></p> <p>3.    Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are not to be used in the manufacture of bed linen.</p> <p style="padding-left: 40px;"><i>Definitions</i></p> <p>4.    In this section:</p> <p style="padding-left: 40px;"><b><i>bed linen</i></b> includes the following:</p> <p style="padding-left: 80px;">(a)    bed sheeting;</p> <p style="padding-left: 80px;">(b)    pillow cases;</p> <p style="padding-left: 80px;">(c)    bolster cases;</p> <p style="padding-left: 80px;">(d)    continental quilt covers;</p> <p style="padding-left: 80px;">(e)    bed ruffles.</p> <p style="padding-left: 40px;"><b><i>pillow case</i></b> does not include a permanent sheath of a kind used solely or principally as a pillow only after being filled with feathers, kapok, plastic foam or similar stuffing materials.</p> |            |                      | 1/4/2023                |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/68

| Item | By-law No. | Description of Goods  | Start date/<br>End date |
|------|------------|---|-------------------------|
|      |            | <u>Certain fabrics with a raised nap</u>  |                         |
| ★ 32 | 2300060    | <p>1. This by-law may be cited as Customs By-law No. 2300060.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods to which that item applies are goods for which all of the following apply:</p> <ul style="list-style-type: none"> <li>(a) the goods are fabrics classified under tariff heading 5208 or 5210 or tariff subheading 5212.2;</li> <li>(b) less than 20%, by weight, of the fabric is man-made fibre; and</li> <li>(c) less than 20%, by weight, of the fabric is wool; and</li> <li>(d) the fabric has a raised nap on one or both sides; and</li> <li>(e) when tested on an Instron Tensile Testing Machine or similar device, the fabric <ul style="list-style-type: none"> <li>(i) when measured at a compression of 5 grams per square centimetre, has a thickness of at least 0.6 millimetres; and</li> <li>(ii) when measured at a compression of 50 grams per square centimetre, has a thickness of at least 0.15 mm less than the thickness when measured as referred to in subparagraph (i).</li> </ul> </li> </ul> | 1/4/2023                |
| ★ 32 | 2300061    | <p><u>Fabrics for use in the manufacture of rainwear, parkas or ski jackets</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300061.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, polyamide fabrics that are coated, covered, impregnated or laminated with artificial plastic materials are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used in the manufacture of any of the following:</p> <ul style="list-style-type: none"> <li>(a) rainwear;</li> <li>(b) parkas;</li> <li>(c) ski-jackets.</li> </ul>  | 1/4/2023                |



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

| R.1  |            |   | Part 2/69               |
|------|------------|---|-------------------------|
| Item | By-law No. | Description of Goods  | Start date/<br>End date |
| ★ 32 | 2300062    | <p><u>Fabrics for use as fusing lining in the manufacture of collars or cuffs for shirts of blouses</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300062.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, fabrics classified under tariff heading 5903 are goods to which that item applies</p> <p><i>Conditions</i></p> <p>3. Item 32 applies to those goods covered by subsection (2) subject to the condition that those goods are to be used as fusing lining in the manufacture of either or both of the following:</p> <p style="padding-left: 40px;">(a) collars;</p> <p style="padding-left: 40px;">(b) cuffs;</p> <p>for either or both of the following:</p> <p style="padding-left: 40px;">(a) shirts;</p> <p style="padding-left: 40px;">(b) blouses.</p> | 1/4/2023                |
| ★ 32 | 2300063    | <p><u>Certain carpets and textile floor coverings</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300063.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 32, goods to which that item applies are goods for which all of the following applies:</p> <p style="padding-left: 40px;">(a) the goods are classified under tariff heading 5703;</p> <p style="padding-left: 40px;">(b) the goods are tufted carpets or other textile floor coverings;</p> <p style="padding-left: 40px;">(c) the goods were made by non-powered tufting machines operated by being held in the hand.</p>  | 1/4/2023                |

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

Part 2/70

| Item   | By-law No.     | Description of Goods  | Start date/<br>End date |
|--|----------------|---|-------------------------|
| <p style="text-align: center;"><b><u>Goods relating to transport</u></b></p> <p style="text-align: center;"><b><u>Item 35 – Vessel parts and materials</u></b></p> <p style="text-align: center;"><u>Parts and materials for vessels exceeding 150 gross construction tons</u></p> |                |   | <b>1/4/2023</b>         |
| <b>★ 35</b>  | <b>2300065</b> | <p>1. This by-law may be cited as Customs By-law No. 2300065.</p> <p style="text-align: center;"><i>Prescribed goods</i></p> <p>2. For the purposes of item 35, goods to which that item applies are goods for which both of the following apply:</p> <p style="margin-left: 40px;">(a) the goods are for use in the construction, modification or repair of vessels exceeding 150 gross construction tons;</p> <p style="margin-left: 40px;">(b) the goods are either parts of the vessels or materials.</p> <p style="text-align: center;"><i>Interpretative provisions</i></p> <p>3. For the purposes of this section, the gross construction tonnage of a vessel shall be calculated using the formula:</p> <p style="margin-left: 40px;"><math>Z/2.83</math></p> <p style="margin-left: 40px;">where:</p> <p style="margin-left: 40px;"><b>Z</b> means a number equal to the number of cubic metres in the total volume, measured in relation to the moulded lines of the enclosed spaces in the vessel, including:</p> <p style="margin-left: 40px;">(a) between-deck spaces;</p> <p style="margin-left: 40px;">(b) water ballast spaces;</p> <p style="margin-left: 40px;">(c) voids;</p> <p style="margin-left: 40px;">(d) cofferdams;</p> <p style="margin-left: 40px;">(e) machinery spaces;</p> <p style="margin-left: 40px;">(f) erections;</p> <p style="margin-left: 40px;">(g) superstructures;</p> <p style="margin-left: 40px;">(h) houses;</p> <p style="margin-left: 40px;">(i) casings;</p> <p style="margin-left: 40px;">(j) funnel spaces;</p> <p style="margin-left: 40px;">(k) mast spaces; and</p> <p style="margin-left: 40px;">(l) in the case of an aircushion vehicle, the area enclosed by the inflatable skirt under normal inflation.</p> |                         |

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

| R.2   |            | Part 2/71   |                         |
|---|------------|---|-------------------------|
| Item  | By-law No. | Description of Goods  | Start date/<br>End date |
| <p style="text-align: center;"><b><u>Item 37 – Used or second-hand passenger motor vehicles</u></b></p> <p style="text-align: center;"><b><u>Used or second-hand passenger motor vehicles</u></b></p> |            |   | <b>1/4/2023</b>         |
| ★ 37  | 2300101    | <p>1. This by-law may be cited as Customs By-law No. 2300101.</p> <p style="text-align: center;"><i>Prescribed goods</i></p> <p>2. For the purposes of item 37, goods to which that item applies are goods for which both of the following apply:</p> <p style="margin-left: 40px;">(a) the good are passenger motor vehicles classified under tariff heading 8703;</p> <p style="margin-left: 40px;">(b) the goods are either used or second-hand.</p> <p style="text-align: center;"><i>Conditions</i></p> <p>3. Item 37 applies to those goods covered by subsection (2) subject to the condition that the Minister administering Part 5 of the <i>Road Vehicle Standards Rules 2019</i> has given, in writing, an import approval (within the meaning of those Rules) for the purposes of section 76 of the <i>Road Vehicles Standards Act 2018</i>.</p> <p style="text-align: center;"><i>Definitions</i></p> <p>4. In this section:</p> <p style="margin-left: 40px;"><b><i>passenger motor vehicles</i></b> means motor cars and other motor vehicles (including station wagons) designed for the carriage of 2 or more persons (including the driver), other than:</p> <p style="margin-left: 40px;">(a) ambulances;</p> <p style="margin-left: 40px;">(b) hearses;</p> <p style="margin-left: 40px;">(c) police vans;</p> <p style="margin-left: 40px;">(d) amphibious vehicles; or</p> <p style="margin-left: 40px;">(e) off-road vehicles.</p> |                         |

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

Part 2/72

| Item   | By-law No.    | Description of Goods  | Start date/<br>End date |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
|--|---------------|---|-------------------------|------------|------------|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------|------------|------------|------------|------------|------------|------------|------------|------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|------------|--|------------|------------|------------|--|------------|---------------|------------|
| <p><b><u>Item 38 – Original equipment for the manufacture of vehicles over 3.5 tonnes</u></b></p> <p><u>Vehicle components for use as original equipment in the manufacture of certain vehicles over 3.5 tonnes g.v.w.</u></p> |               |   | 1/1/2022                |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 38   | 2100221       | <p>1. This by-law may be cited as Customs By-law No. 2100221.</p> <p>2. For the purposes of item 38 of Schedule 4 to the <i>Customs Tariff Act 1995</i> the following goods, subject to paragraphs 3 to 6, are prescribed.</p> <p>(a) vehicle components for use as original equipment in the manufacture or assembly of the cab/chassis or drivable chassis of a particular motor vehicle, having a g.v.w. exceeding 3.5 tonnes, which, if imported, would be classified under a heading or subheading of Schedule 3 to that Act specified in Table 1 below:</p> <p>TABLE 1</p> <table border="1"> <tr><td>8701.21.00</td><td>8703.23.20</td><td>8703.60.20(*)</td><td>8704.31.10</td></tr> <tr><td>8701.22.00</td><td>8703.24.20</td><td>8703.70.20</td><td>8704.32.00</td></tr> <tr><td>8701.23.00</td><td>8703.31.20</td><td>8703.80.20</td><td>8704.41.10</td></tr> <tr><td>8701.24.00</td><td>8703.32.20</td><td>8703.90.20</td><td>8704.42.00</td></tr> <tr><td>8701.29.00</td><td>8703.33.20</td><td>8704.21.10</td><td>8704.43.00</td></tr> <tr><td>8702</td><td>8703.40.20</td><td>8704.22.00</td><td>8704.51.10</td></tr> <tr><td>8703.22.20</td><td>8703.50.20</td><td>8704.23.00</td><td>8704.52.00</td></tr> </table> <p>(*) except for vehicles of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>.</p> <p>UNDER SECURITY;</p> <p>AND</p> <p>(b) vehicle components for use as original equipment in the assembly of a particular motor vehicle, having a g.v.w. exceeding 3.5 tonnes but less than 4 tonnes, which, if imported, would be classified under a heading or subheading of Schedule 3 to that Act specified in Table 2 below:</p> <p>TABLE 2</p> <table border="1"> <tr><td>8702</td><td>8703.32.20</td><td>8703.70.20</td><td>8704.41.10</td></tr> <tr><td>8703.22.20</td><td>8703.33.20</td><td>8703.80.20</td><td>8704.51.10</td></tr> <tr><td>8703.23.20</td><td>8703.40.20(*)</td><td>8703.90.20</td><td></td></tr> <tr><td>8703.24.20</td><td>8703.50.20</td><td>8704.21.10</td><td></td></tr> <tr><td>8703.31.20</td><td>8703.60.20(*)</td><td>8704.31.10</td><td></td></tr> </table> <p>(*) except for vehicles of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>.</p> <p>UNDER SECURITY.</p> |                         | 8701.21.00 | 8703.23.20 | 8703.60.20(*) | 8704.31.10 | 8701.22.00 | 8703.24.20 | 8703.70.20 | 8704.32.00 | 8701.23.00 | 8703.31.20 | 8703.80.20 | 8704.41.10 | 8701.24.00 | 8703.32.20 | 8703.90.20 | 8704.42.00 | 8701.29.00 | 8703.33.20 | 8704.21.10 | 8704.43.00 | 8702 | 8703.40.20 | 8704.22.00 | 8704.51.10 | 8703.22.20 | 8703.50.20 | 8704.23.00 | 8704.52.00 | 8702 | 8703.32.20 | 8703.70.20 | 8704.41.10 | 8703.22.20 | 8703.33.20 | 8703.80.20 | 8704.51.10 | 8703.23.20 | 8703.40.20(*) | 8703.90.20 |  | 8703.24.20 | 8703.50.20 | 8704.21.10 |  | 8703.31.20 | 8703.60.20(*) | 8704.31.10 |
| 8701.21.00   | 8703.23.20    | 8703.60.20(*)   | 8704.31.10              |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8701.22.00   | 8703.24.20    | 8703.70.20  | 8704.32.00              |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8701.23.00   | 8703.31.20    | 8703.80.20  | 8704.41.10              |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8701.24.00   | 8703.32.20    | 8703.90.20  | 8704.42.00              |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8701.29.00   | 8703.33.20    | 8704.21.10  | 8704.43.00              |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8702   | 8703.40.20    | 8704.22.00  | 8704.51.10              |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8703.22.20   | 8703.50.20    | 8704.23.00  | 8704.52.00              |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8702   | 8703.32.20    | 8703.70.20  | 8704.41.10              |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8703.22.20   | 8703.33.20    | 8703.80.20  | 8704.51.10              |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8703.23.20   | 8703.40.20(*) | 8703.90.20  |                         |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8703.24.20   | 8703.50.20    | 8704.21.10  |                         |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |
| 8703.31.20   | 8703.60.20(*) | 8704.31.10  |                         |            |            |               |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |      |            |            |            |            |            |            |            |            |               |            |  |            |            |            |  |            |               |            |

(Continued)

# SCHEDULE OF CONCESSIONAL INSTRUMENTS

## PART II

### INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

#### CUSTOMS TARIFF ACT 1995

| R.2  |                    |  | Part 2/73               |
|------|--------------------|--|-------------------------|
| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
| 38   | 2100221<br>(Cont.) | <p>3. For the purposes of this by-law, "use" includes used up, (e.g. damaged or destroyed) provided that the Collector is satisfied that the particular goods would not be suitable for use as motor vehicle components.</p> <p>4. This by-law does not apply to the following:</p> <p>(a) sub-assemblies incorporating a combination of more than one of the following:</p> <ul style="list-style-type: none"> <li>(i) cabs;</li> <li>(ii) chassis frames;</li> <li>(iii) clutches;</li> <li>(iv) engines;</li> <li>(v) gearboxes;</li> <li>(vi) propeller shaft assemblies;</li> <li>(vii) radiators; or</li> <li>(viii) suspension systems; or</li> </ul> <p>(b) goods, as follows:</p> <ul style="list-style-type: none"> <li>(i) cabs other than bare cabs; or</li> <li>(ii) chassis frames fitted with any attachment or component other than mounting brackets or towing hooks; or</li> </ul> <p>(c) goods, as follows:</p> <ul style="list-style-type: none"> <li>(i) accumulators (batteries) or parts therefor;</li> <li>(ii) air-brake equipment or parts therefor;</li> <li>(iii) brake drums (other than transmission brake drums) or parts therefor;</li> <li>(iv) cab seats or parts therefor;</li> <li>(v) hubs (other than geared hubs) or parts therefor;</li> <li>(vi) propeller shaft assemblies or parts therefor;</li> <li>(vii) radiators or parts therefor;</li> <li>(viii) radiator hoses;</li> <li>(ix) radiator flexible mountings;</li> <li>(x) radios or magnetic sound reproducers whether combined or not, or parts therefor;</li> <li>(xi) steering gearboxes or parts therefor;</li> <li>(xii) suspension components or parts therefor;</li> <li>(xiii) tapered roller bearings;</li> <li>(xiv) tubes (inner);</li> <li>(xv) tyres;</li> <li>(xvi) valves for tubeless tyres; or</li> <li>(xvii) wheels or parts therefor.</li> </ul> <p style="text-align: right;">(Continued)</p> |                         |

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

Part 2/74

| Item | By-law No.         | Description of Goods   | Start date/<br>End date |
|------|--------------------|--|-------------------------|
| 38   | 2100221<br>(Cont.) | <p>5. For the purposes of this by-law:</p> <p>(a) “air-brake equipment” means equipment clearly identified as being directly concerned with the braking function and includes foot brake valves, air valves, air tanks, brake chambers, airlines and fittings but does not include engine integrated air compressors, warning devices, axle incorporated components being brake drums, shoes or linings, slack adjusters, cam shafts or brake foundations, or airline and fittings clearly identified as components for use with peripheral air operated activities such as door closure;</p> <p>(b) “bare cabs” means cabs not painted further than prime coated and not fitted or trimmed with any componentry (e.g. seats, instruments, window glass, rubber trim, etc.) other than mounting brackets;</p> <p>(c) “brake drums” includes brake drums machined or unmachined;</p> <p>(d) “cab seats” includes all seats in crew cab or dual cab vehicles and the driver's seat in buses;</p> <p>(e) “clutches” means transmission clutches (i.e. main driveline equipment);</p> <p>(f) “engine” does not include goods incorporating any transmission equipment (i.e. main driveline equipment);</p> <p>(g) “gearboxes” means transmission gearboxes (i.e. main driveline equipment);</p> <p>(h) “propeller shaft assemblies” means main driveline equipment;</p> <p>(i) “radiators” means a sub-assembly comprising water tanks with inlet and outlet manifolds, radiator core and integral frame;</p> <p>(j) “suspension components” means components identified as being concerned with the suspension function being spring hangers, spring saddles, equaliser beams, walking beams, shock absorbers or mounting brackets other than chassis mounting brackets;</p> <p>(k) “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.</p> <p>6. For the purposes 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 by a Customs Tariff alteration proposed in the Parliament.</p> |                         |

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

| R.1  |            | Part 2/75   |                                       |
|--|------------|---|---------------------------------------|
| Item   | By-law No. | Description of Goods  | Start date/<br>End date               |
| <p><b><u>Item 39 – Motor vehicle testing equipment</u></b></p> <p><u>Vehicles and components for use in testing etc. of motor vehicles manufactured or designed under the Automotive Transformation Scheme</u></p> |            |   | <p><b>1/3/2013-<br/>31/3/2023</b></p> |
| ★ 39   | 1301117    | <p>1. This by-law may be cited as Customs By-law No. 1301117.</p> <p>2. This by-law shall take effect on and from 1 March 2013.</p> <p>3. For the purposes of item 39 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, vehicles and components for use in the testing, quality control, manufacturing evaluation or engineering development of:</p> <p style="padding-left: 40px;">(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 style="padding-left: 40px;">(b) motor vehicles designed or engineered, or in the process of being designed or engineered, in Australia by motor vehicle producers 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> <p style="padding-left: 40px;">are prescribed.</p> <p>4. The application of item 39 to the goods in paragraph 3 is subject to the following conditions:</p> <p style="padding-left: 40px;">(a) the importer gives a security to the Collector; and</p> <p style="padding-left: 40px;">(b) within a period of twelve months from the date of entry for home consumption, or within such further period as the Collector may in writing allow, the goods are re-exported, destroyed or disposed of in a manner approved in writing by the Collector.</p> <p>5. For the purposes 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.</p> |                                       |

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

Part 2/76

| Item  | By-law No. | Description of Goods  | Start date/<br>End date |
|---|------------|---|-------------------------|
| <b><u>Item 39A – Motor vehicle testing equipment</u></b>  |            |   |                         |
| <u>Vehicles and components for use in testing etc. of motor vehicles designed or engineered by Automotive Service Providers</u> |            |   |                         |
| ★ 39A   | 2100084    | <ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 2100084.</li> <li>2. For the purposes of item 39A of Schedule 4 to the <i>Customs Tariff Act 1995</i>, motor vehicles and components for motor vehicles for use in testing, quality control, manufacturing, evaluation or engineering development of: <ol style="list-style-type: none"> <li>(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</li> <li>(b) components for inclusion in such motor vehicles;</li> </ol> <p>are prescribed, under security.</p> </li> <li>3. The application of item 39A to the goods in paragraph 2 is subject to the condition that, within a period of twelve months from the date of entry for home consumption, or within such further period as a Collector may in writing allow, the goods are: <ol style="list-style-type: none"> <li>(a) exported;</li> <li>(b) destroyed; or</li> <li>(c) disposed of in a manner approved in writing by a Collector.</li> </ol> </li> <li>4. For the purposes 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.</li> </ol> | 1/4/2021                |



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

| R.2   |            | Part 2/77  |                         |
|---|------------|--|-------------------------|
| Item  | By-law No. | Description of Goods   | Start date/<br>End date |
| <p style="text-align: center;"><b><u>Item 42 – Robots</u></b></p> <p><u>Robots or parts or accessories that are suitable for use solely or principally with such robots</u></p> |            |  |                         |
| ★ 42  | 2300102    | <p>1. This by-law may be cited as Customs By-law No. 2300102.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 42, industrial robots, other than any of the following are goods to which that item applies:</p> <ul style="list-style-type: none"> <li>(a) industrial robot systems;</li> <li>(b) industrial robot lines; or</li> <li>(c) industrial robot cells.</li> </ul> <p><i>Definitions</i></p> <p>3. In this section:</p> <p><b><i>End-effector</i></b> means device specifically designed for attachment to the mechanical interface to enable the robot to perform its task.</p> <p><b><i>Industrial robot</i></b> includes:</p> <ul style="list-style-type: none"> <li>(a) automatically controlled, reprogrammable multipurpose manipulator, programmable in three or more axes, which can be either fixed in place or fixed to a mobile platform for use in automation applications in an industrial environment;</li> <li>(b) the manipulator, including robot actuators controlled by the robot controller;</li> <li>(c) the robot controller;</li> <li>(d) the means by which to teach or program the robot, including any communications interface;</li> <li>(e) auxiliary axes that are integrated into the kinematic solution;</li> <li>(f) the manipulating portions of mobile robots, where a mobile robot consists of a mobile platform with an integrated manipulator or robot.</li> </ul> <p style="text-align: right;">(Continued)</p> | 1/4/2023                |

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

Part 2/78

| Item | By-law<br>No.      | Description of Goods  | Start date/<br>End date |
|------|--------------------|---|-------------------------|
| ★ 42 | 2300102<br>(Cont.) | <p><b>Industrial robot cells</b> means one or more industrial robot systems, including associated machinery and equipment and the associated safeguarded space and protective measures.</p> <p><b>Industrial robot line</b> means more than one industrial robot cell performing the same or different functions and associated equipment, in single or coupled safeguarded spaces.</p> <p><b>Industrial robot systems</b> means machine comprising an industrial robot, end-effectors, any end-effector sensors and equipment needed to support the intended task, and a task program.</p> <p><b>Manipulator</b> means mechanism consisting of an arrangement of segments, jointed or sliding relative to one another, including a robot actuator, and does not include an end-effector.</p> <p><b>Mobile-platform</b> means an assembly of components which enables locomotion. This includes a chassis which can be used to support a load, and may provide a structure by which to affix a manipulator.</p> <p><b>Mobile-robot</b> means a robot able to travel under its own control.</p> <p><b>Robot-actuator</b> means power mechanism that converts electrical, hydraulic, pneumatic or any energy to effect the motion of the robot.</p> <p><b>Safeguarded space</b> means space where safeguards are active</p> |                         |

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

| R.3   |            |  | Part 2/79               |
|---|------------|--|-------------------------|
| Item  | By-law No. | Description of Goods   | Start date/<br>End date |
| <p style="text-align: center;"><b><u>Goods relating to manufacturing</u></b></p> <p style="text-align: center;"><b><u>Item 45 – Split consignment goods</u></b></p> <p style="text-align: center;"><b><u>Components of certain machinery or equipment</u></b></p> |            |  | <b>1/4/2023</b>         |
| ★ 45  | 2300067    | <p>1. This by-law may be cited as Customs By-law No. 2300067.</p> <p style="text-align: center;"><i>Prescribed goods</i></p> <p>2. For the purposes of item 45, goods being original components of a completed machine or equipment to which a single tariff classification applies, other than those covered by subsection (3), are goods to which that item applies.</p> <p>3. Subsection (2) does not apply to the following goods</p> <p style="margin-left: 40px;">(a) replacement parts, components or spares used in modernising or refurbishing existing machinery or equipment;</p> <p style="margin-left: 40px;">(b) initial spare parts, maintenance tools and the like that may be supplied as part of an original shipment.</p> <p style="text-align: center;"><i>Conditions</i></p> <p>4. Item 45 applies to those goods covered by subsection (2) subject to the following conditions:</p> <p style="margin-left: 40px;">(a) the goods were despatched to Australia as a single consignment but were separated for shipment due to accidental circumstances; or</p> <p style="margin-left: 40px;">(b) the goods are of such a size, shape or weight that transport necessities demand separate shipment; or</p> <p style="margin-left: 40px;">(c) transport necessities, due to the nature of the goods, demand separate modes of shipment for some components.</p> |                         |

**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/<br>End date |
|---|------------|--|-------------------------|
| <b><u>Item 48 – Other inputs to manufacture including chemicals, plastics and paper</u></b> |            |  |                         |
| <b><u>Isopropyl myristate for the formulation of cosmetics</u></b>                          |            |  |                         |
| ★ 48  | 2300068    | <p>1. This by-law may be cited as Customs By-law No. 2300068.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 48, isopropyl myristate classified under tariff subheading 2915.90.00 are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:</p> <p>(a) the goods are to be used in the formulation of cosmetics;</p> <p>(b) the goods are under security.</p> | 1/4/2023                |
| <b><u>Gelatin for the manufacture of capsules</u></b>                                       |            |  |                         |
| ★ 48  | 2300069    | <p>1. This by-law may be cited as Customs By-law No. 2300069.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 48, gelatin classified under tariff subheading 3503.00.10 are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:</p> <p>(a) the goods are to be used in the manufacture of capsules;</p> <p>(b) the goods are under security.</p>              | 1/4/2023                |

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

| R.3  |            | Part 2/81   |                         |
|--|------------|---|-------------------------|
| Item   | By-law No. | Description of Goods  | Start date/<br>End date |
| <u>Uncompounded polyamides and polyesters for use in the manufacture of fibres or yarns</u>                |            |   |                         |
| ★48  | 2300070    | <p>1. This by-law may be cited as Customs By-law No. 2300070.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 48, goods that are uncompounded polyamides and polyesters, classified under either of the following, are goods to which that item applies:</p> <p>(a) any one of tariff subheadings 3907.6, 3907.70.00, 3907.9; or</p> <p>(b) tariff heading 3908.</p> <p><i>Conditions</i></p> <p>3. Item 48 applies those goods covered by subsection (2) subject to both of the following conditions:</p> <p>(a) the goods are to be used for the manufacture of fibres or yarns;</p> <p>(b) the goods are under security.</p>   | 1/4/2023                |
| <u>Coated paper for use in the production of newspapers, periodicals, posters and other printed matter</u> |            |   |                         |
| ★48  | 2300072    | <p>1. This by-law may be cited as Customs By law No. 2300072.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 48, goods to which that item applies are goods for which all of the following apply:</p> <p>(a) are coated paper classified under tariff headings 4810 or 4811;</p> <p>(b) have a weight no more than 67 grams per square metre;</p> <p>(c) contain more than 55% mechanical pulp.</p> <p><i>Conditions</i></p> <p>3. Item 48 applies those goods covered by subsection (2) subject to both of the following conditions:</p> <p>(a) the goods are to be used in the production of newspapers, periodicals, posters and other printed matter of a kind which, if imported, would be classified in Chapter 49 of the <i>Customs Tariff Act 1995</i>;</p> <p>(b) the goods are under security.</p> | 1/4/2023                |

**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/<br>End date |
|------|------------|---|-------------------------|
|      |            | <u>Paper for use in the production of newspapers, periodicals, posters and other printed matter</u>   |                         |
| ★48  | 2300103    | <p>1. This by-law may be cited as Customs By-law No. 2300103.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 48, other than the goods covered by subsection (3), goods to which that item applies are goods for which both of the following apply:</p> <p>(a) the goods are paper classified under tariff heading 4801 or 4802; and</p> <p>(b) the goods are one of the following.</p> <p>(i) contain more than 55% mechanical pulp and weigh less than 34 grams per square metre;</p> <p>(ii) contain more than 55% mechanical pulp, weigh more than 40 grams per square metre but less than 48 grams per square metre and have a water absorbency when tested by the one min Cobb method of at least 45 grams per square metre;</p> <p>(iii) contain more than 25% mechanical pulp, contain no bleached chemical pulp and weigh no more than 205 grams per square metre;</p> <p>(iv) contain at least 70% mechanical pulp, weigh no more than 205 grams per square metre and have a water absorbency when tested by the one min Cobb method of at least 45 grams per square metre.</p> <p>3. Subsection (2) does not apply to goods that is paper that contains more than 55% mechanical pulp and weighs in the range of 34 grams per square metre to 40 grams per square metre.</p> <p><i>Conditions</i></p> <p>4. Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:</p> <p>(a) the goods are to be used in the production of newspapers, periodicals, posters and other printed matter of a kind that, if imported, would be classified within Chapter 49 in Schedule 3 to the Customs Tariff Act 1995;</p> <p>(b) the goods are under security.</p> | 1/4/2023                |

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

| R.3  |            |   | Part 2/83               |
|------|------------|---|-------------------------|
| Item | By-law No. | Description of Goods  | Start date/<br>End date |
| ★48  | 2300073    | <p><u>Paper for use in the manufacture of flip-top cigarette packaging</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300073.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 48, paper or paperboard, classified under tariff headings 4810 or 4811, are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:</p> <p>(a) the goods are to be used in the manufacture of flip-top cigarette packaging;</p> <p>(b) the goods are under security.</p>  | 1/4/2023                |
|      |            | <p><u>Coated paper and coated paperboard for use in the production of magazines</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300071.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 48, coated paper or coated paperboard, classified under tariff headings 4810 or 4811, are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 48 applies to those goods covered by subsection (2) subject to both of the following conditions:</p> <p>(a) the goods are to be used in the production of magazines which, if imported, would be classified under tariff subheading 4902.90.00;</p> <p>(b) the goods are under security.</p> <p><i>Definitions</i></p> <p>4. In this by-law:</p> <p><b><i>Magazine</i></b> means one issue in a continuous series under the same title published at regular intervals but at least half yearly; and does not include any of the following:</p> <p>(a) comics;</p> <p>(b) newspapers;</p> <p>(c) staff journals;</p> <p>(d) magazines issued primarily for publicity or promotional purposes;</p> <p>(e) Federal, State or Territorial Government magazines; or</p> <p>(f) inserts for the publications listed at paragraphs (a) to (e) above.</p> |                         |

**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/<br>End date |
|------|------------|--|-------------------------|
| ★49  | 2300074    | <p><b><u>Item 49 – Aluminium sheet for use in the manufacture of cans</u></b></p> <p><u>Aluminium sheet used in the manufacture of aluminium cans</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300074.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 49, goods that are aluminium sheets, classified under tariff subheadings 7606.12.00 or 7606.92.00, and are any one of the following, are goods to which that item applies:</p> <p>(a) aluminium sheets, for use as body stock, and being each of the following:</p> <p>(i) in coils;</p> <p>(ii) gauge more than 0.26 mm but no more than 0.28 mm;</p> <p>(iii) alloy composition of 3004 or 3104 as per the International Alloy Designation System;</p> <p>(iv) temper of H19 as per Australian Standard AS 2848.1-1998; and</p> <p>(v) coated with oil; or</p> <p>(b) aluminium sheets, for use as end stock, and being each of the following:</p> <p>(i) in coils;</p> <p>(ii) gauge more than 0.23 mm but no more than 0.25 mm;</p> <p>(iii) alloy composition of 5182 as per International Alloy Designation System;</p> <p>(iv) temper of H19 or H48 as per Australian Standard AS 2848.1-1998; and</p> <p>(v) polymer coated; or</p> <p>(c) aluminium sheet, for use as tab stock, being each of the following:</p> <p>(i) in coils;</p> <p>(ii) gauge more than 0.22 mm but no more than 0.32 mm;</p> <p>(iii) alloy composition of 5082 or 5182 as per the International Alloy Designation System; and</p> <p>(iv) temper of H19, H39, H391 or H48 as per Australian Standard AS 2848.1-1998.</p> <p><i>Conditions</i></p> <p>3. Item 49 applies to those goods covered by subsection (2) subject to the conditions that those goods are to be used in the manufacture of aluminium cans.</p> | 1/4/2023                |
|      |            |  |                         |

★ Operative 1/4/23



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

R.3

Part 2/85

| Item | By-law No. | Description of Goods | Start date/<br>End date |
|------|------------|----------------------|-------------------------|
|------|------------|----------------------|-------------------------|

**Goods exempt from the Product Stewardship Oil Levy**

★52    2300075

**Item 52 – Mineral and aromatic process oils that are exempt from the Product Stewardship Oil Levy**  
Aromatic process oils

1/4/2023

1. This by-law may be cited as Customs By-law No. 2300075.

*Prescribed goods*

2. For the purposes of item 52, aromatic process oils classified under tariff subheadings 2710.19.91, 2710.91.91 or 2710.99.91 are goods to which that item applies.

*Conditions*

3. Item 52 applies to those goods covered by subsection (2) subject to the condition that those goods meet each of the criteria identified in the following table.

| Required properties of prescribed goods |  |                          |   |
|---|--|--------------------------|---|
| Item                                    | Property                               | Test Method              | Value                                       |
| 1                                       | Density at 15 degrees Celsius          | ASTM D1298 or ASTM D4502 | No less than 0.9 grams per cubic centimetre |
| 2                                       | Aniline point                          | ASTM D611                | No more than 70 degrees Celsius             |
| 3                                       | Refractive index at 20 degrees Celsius | ASTM D1298 or ASTM D1747 | No less than 1.490                          |
| 4                                       | Pour point                             | ASTM D97                 | No less than -9 degrees Celsius             |
| 5                                       | Viscosity index                        | ASTM D2270               | No more than 80                             |

# 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/<br>End date |
|--|------------|--|-------------------------|
| <u>Food grade white mineral oil</u>  |            |  |                         |
| ★52  | 2300076    | <p>1. This by-law may be cited as Customs By-law No. 2300076.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 52, food grade white mineral oils classified under tariff subheading 2710.19.91 are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 52 applies to those goods covered by subsection (2) subject to the condition that those goods comply with both of the following regulations made by the Food and Drug Administration of the United States:</p> <p>(a) Sec. 21 CFR 172.878 of Title 21, Volume 1 of the United States Code of Federal Regulations;</p> <p>(b) Sec. 21 CFR 178.3620(a) of Title 21, Volume 1 of the United States Code of Federal Regulations.</p> | 1/4/2023                |
| <u>Item 53 – Polyglycol brake fluids of heading 3819.00.00 that are exempt from the Product Stewardship Oil Levy</u> |            |  |                         |
| <u>Polyglycol brake fluids</u>   |            |  |                         |
| ★53  | 2300077    | <p>1. This by-law may be cited as Customs By-law No. 2300077.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 53, polyglycol brake fluids classified under tariff heading 3819.00.00 are goods to which that item applies.</p> <p><i>Conditions</i></p> <p>3. Item 53 applies to those goods covered by subsection (2) subject to the condition that those goods meet the requirements of Australian Standard AS 1960.1-2005.</p>  | 1/4/2023                |

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

|                                     |            |   |                      | Part 2/87 |
|-------------------------------------|------------|---|----------------------|-----------|
| Item                                | By-law No. | Description of Goods  | Start date/ End date |           |
| <b><u>Miscellaneous goods</u></b>   |            |   |                      |           |
| <b><u>Item 54 – Handicrafts</u></b> |            |   |                      |           |
| ★ 54                                | 2300078    | <p>1. This by-law may be cited as Customs By-law No. 2300078.</p> <p><i>Prescribed goods</i></p> <p>2. For the purposes of item 54, subject to subsection (3) and (5), each of the following goods are goods to which that item applies:</p> <p>(a) the goods are handicrafts that are any of the following:</p> <p>(i) imitation jewellery, classified under tariff heading 7117, being beads made up as necklaces, bracelets, or anklets;</p> <p>(ii) imitation jewellery, classified under tariff heading 7117, made up from naturally occurring products or materials, with or without metal fittings;</p> <p>(iii) furniture and parts therefor, classified under tariff heading 9401 or 9403 in which the artistic or decorative character is achieved by inlaid work or by carved designs carried out by hand; and</p> <p>(iv) handicrafts not otherwise covered in this subparagraph, but does not include clothing, footwear, fabrics, yarn, articles made up from fabric and yarn, and jewellery classified under tariff heading 7113, 7115 or 7116.</p> <p>(b) the goods are fabrics containing at least 90% by weight of natural fibres;</p> <p>(c) the goods are textile fabrics that are printed or dyed according to any one of the following methods:</p> <p>(i) the traditional batik method;</p> <p>(ii) the traditional tie and dye method;</p> <p>(iii) the traditional hand block printing method;</p> <p>(iv) the traditional kalamkari printing method; or</p> <p>(v) any other method of printing or dyeing that is traditional method in the country of origin;</p> <p>(d) the goods contain at least 90% by weight of natural fibres, made from fabric or yarn, that are hand crocheted, hand knitted, hand-netted or hand woven</p> <p>(e) the goods are made from fabrics specified in paragraph (c);</p> <p>(f) the goods are garments printed or dyed by one of the methods specified in paragraph (c), after being made; and</p> <p style="text-align: right;">(Continued)</p> | 1/04/2023            |           |

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

Part 2/88

| Item | By-law No.        | Description of Goods   | Start date/<br>End date |
|------|-------------------|--|-------------------------|
| ★ 54 | 2300078<br>(Cont) | <p>(g) the goods are footwear produced or manufactured in a Developing Country, classified under tariff subheading 6403.59.00, having all of the following:</p> <ul style="list-style-type: none"> <li>(i) outer soles of leather;</li> <li>(ii) leather heels of a depth no more than 20 mm;</li> <li>(iii) a vamp comprising two or more separate straps.</li> </ul> <p>3. For the purposes of paragraphs (2)(b) to (g), subject to subsection (4), item 54 applies to materials or components of a minor nature that are incorporated in the goods and are essential to the assembly or normal operation of the goods.</p> <p>4. Paragraph (2)(g) does not apply to footwear which incorporates wedges or platforms.</p> <p>5. Subsection (2) does not apply to:</p> <ul style="list-style-type: none"> <li>(a) curtains classified under tariff heading 6303; and</li> <li>(b) all towels, towelling and towelling products.</li> </ul> <p><i>Conditions</i></p> <p>6. Item 54 applies to those goods covered by paragraph (2)(a) subject to both of the following conditions:</p> <ul style="list-style-type: none"> <li>(a) the goods are wholly or in chief part by weight of materials traditionally used in the production of handicrafts;</li> <li>(b) the goods have an artistic or decorative character comparable with traditional handicrafts of the country in which the goods were made.</li> </ul> <p>7. Item 54 applies to those goods covered by paragraph (2)(a) subject to both of the following conditions:</p> <ul style="list-style-type: none"> <li>(a) by hand;</li> <li>(b) by non-mechanical, non-powered tools held in the hand;</li> <li>(c) produced on hand-powered tools held in the hand.</li> </ul> |                         |

(Continued)

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

|      |                   |                      |  | Part 2/89               |
|------|-------------------|----------------------|--|-------------------------|
| Item | By-law No.        | Description of Goods |  | Start date/<br>End date |
| ★ 54 | 2300078<br>(Cont) | 8.                   | <p>Item 54 applies to those goods covered by paragraphs (2)(d) to (f) subject to the condition that those goods are made by one or both of the following processes of production:</p> <p>(a) by hand;</p> <p>(b) by non-mechanical, non-powered tools held in the hand.</p> <p><i>Definitions</i></p> <p>9. In this section:</p> <p><i>Developing Country</i> has the same meaning as in the <i>Customs Tariff Act 1995</i>.</p> |                         |

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

Part 2/90

| Item   | By-law No. | Description of Goods   | Start date/<br>End date |
|--|------------|--|-------------------------|
| <b><u>Clinical trial kits containing placebos and/or medicaments</u></b> |            |  |                         |
| 56   | 1800128    | <ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 1800128.</li> <li>2. This by-law commences on 1 July 2018.</li> <li>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"> <li>i. the kits do not indicate whether their contents are medicaments or placebos; and</li> <li>ii. the kits do not contain goods other than: <ol style="list-style-type: none"> <li>a. the medicaments and/or placebos, whether or not in syringes or other delivery mechanisms;</li> <li>b. any item or packaging which is necessary for the safe transport and/or storage of the goods;</li> <li>c. any associated and necessary documentation and forms.</li> </ol> </li> </ol> </li> <li>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.</li> <li>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.</li> <li>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.</li> </ol> | 1/7/2018                |

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

|  |            |  | Part 2/91               |
|--|------------|--|-------------------------|
| Item   | By-law No. | Description of Goods   | Start date/<br>End date |
| <p><b><u>Item 57 – Medical and hygiene goods capable of limiting the spread of certain pathogens and viruses</u></b></p> |            |  |                         |
| ★ 57   | 2200082    | <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**

Part 2/92

| Item   | By-law No. | Description of Goods   | Start date/<br>End date |
|--|------------|--|-------------------------|
| <b><u>Item 57 – Ingredients used in the manufacture of medicaments, vaccines and other goods</u></b> |            |  |                         |
| ★ 57   | 2200083    | <ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 2200083.</li> <li>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"> <li>(a) the goods are active ingredients to be used in the manufacture of medicaments, vaccines and other goods (the <b><i>manufactured goods</i></b>);</li> <li>(b) the manufactured goods, if imported, would be classified under Chapter 30 of Schedule 3 to the Customs Tariff; and</li> <li>(c) the manufactured goods are to be used in the treatment, prevention or to limit the severity of the disease known as COVID-19.</li> </ol> </li> <li>3. For the purposes of paragraph 2, <b><i>active ingredients</i></b> means only those ingredients that give the manufactured goods their therapeutic or prophylactic effect.</li> <li>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.</li> <li>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.</li> </ol> | 1/7/2022                |



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

Part 2/93

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

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

Part 2/94

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

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

|  |                |   | Part 2/95                        |
|--|----------------|---|----------------------------------|
| Item   | By-law No.     | Description of Goods  | Start date/<br>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>6. In this by-law, the “Customs Tariff Act 1995” means the Customs Tariff Act 1995, as amended or proposed to be altered.</li> </ol> | <b>1/8/2020 -<br/>31/12/2020</b> |

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

Part 2/96

| Item   | By-law No.     | Description of Goods   | Start date/<br>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>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.</li> </ol> | <b>1/01/2021 -<br/>30/06/2021</b> |

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

|  |                |   | Part 2/97                         |
|--|----------------|---|-----------------------------------|
| Item   | By-law No.     | Description of Goods  | Start date/<br>End date           |
| <b><u>Item 57C – Goods to be used in response to the COVID-19 pandemic</u></b> |                |   |                                   |
| <b>57C</b>   | <b>2100131</b> | <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> | <b>1/07/2021 -<br/>30/06/2022</b> |

**END OF SCHEDULE**

