



Australian  
**BORDER FORCE**

# Australian Customs Notice

## No. 2023/21

### Australia-United Kingdom Free Trade Agreement Entry into Force 31 May 2023

On 31 May 2023, the Australia-United Kingdom Free Trade Agreement (A-UKFTA) will enter into force in accordance with [Customs \(Australia-United Kingdom Free Trade Agreement Implementation\) Notice 2023](#).

#### UK originating goods

UK originating goods are goods that meet the requirements of Division 1P of the *Customs Act 1901*.

Guidance on whether goods are UK originating goods for the purposes of the A-UKFTA is available on the Australian Border Force's website at the following page: <https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements/united-kingdom>.

#### Preferential rates of customs duty

UK originating goods listed in Schedule 15 of the *Customs Tariff Act 1995* may be eligible for preferential rates of customs duty (subject to the below explanation on Safeguard Goods for which preference is suspended). Further, UK originating goods classified to tariff subheadings not specified in Schedule 15 of the *Customs Tariff Act 1995*, have a customs duty rate of 'Free' if entered for home consumption on or after 31 May 2023.

Duty rates for excise-equivalent goods listed in Schedule 15 will be indexed in line with the duty rates for excise-equivalent goods in Schedule 3 of the *Customs Tariff Act 1995*.

From entry into force of the Agreement, UK originating cheese and curd products classified under tariff heading 0406, other than goods of 0406.40.10 and 0406.90.10, will be eligible for a preferential rate of customs duty of \$1.02 per kilogram on import.

Certain iron and steel goods of Chapters 72 and 73 of Schedule 3 of the *Customs Tariff Act 1995* not entitled to a Free rate of duty, will enjoy a preferential duty rate of 4 per cent from entry into force of the Agreement. However, goods subject to global safeguards by the United Kingdom (see below for further details) will be subject to a duty rate of 5 per cent when entered for home consumption into Australia. Please see Schedule 15 of the Online Tariff or Tariff Working Pages for further detail on the rates applicable to these goods.

#### Safeguard Goods for which preference is suspended

Due to the application of global safeguards to certain steel products imported into the United Kingdom from Australia, equivalent UK originating goods imported into Australia will not be eligible for preferential rates of customs duty from entry into force of the agreement, these goods are referred to as 'Safeguard Goods'. The list of Safeguard Goods for which preference is suspended is at Attachment A and can also be found in the

[Customs Tariff \(Suspension of Preferential Tariff for Certain UK Originating Goods\) Notice 2023](#), which has been made in accordance with section 16A of the *Customs Tariff Act 1995*. Under this instrument, preference may be suspended for all goods or certain specified goods classified to a tariff subheading.

The general rate of customs duty of 5 per cent will apply to Safeguard Goods until 30 June 2024, or beyond this date where the United Kingdom extends the application of global safeguards on the equivalent goods. Advice on extending the suspension of preferential tariff treatment will be published closer to this date or if the UK amends the goods for which it applies its global safeguard.

**Claiming preferential rates of customs duty**

The codes for the preference scheme, preference origin country and preference rules for UK originating goods in the Integrated Cargo System are outlined in the table below:

	Code	Description
Preference Scheme	UKTA	Free Trade Agreement between Australia and the United Kingdom of Great Britain and Northern Ireland
Preference Origin Country	GB	United Kingdom
Preference Rule	WO	Wholly obtained goods
	PE	Product exclusively from originating materials
	PSR	Product specific rule of origin

## Refund circumstances

Refunds can be claimed under the circumstances below, in accordance with the *Customs (International Obligations) Regulation 2015* and all other legislated refund requirements:

Regulation	Class of goods	Circumstances	Period of refund	ICS refund code
Table item 19 of Regulation 23	UK originating goods	Duty has been paid on the goods.	International Obligations Regulation 28.2 requires an application for a refund of duty to be made within 4 years after the day on which the duty was paid.	23A19
Table item 20 of Regulation 23	Goods that would have been UK originating goods if, at the time the goods were imported, the importer held:  (a) a declaration of origin (within the meaning of subsection 153ZRB(1) of the Customs Act 1901), or a copy of one, for the goods; or  (b) other documentation to support that the goods are originating	Duty has been paid on the goods, and at the time of making the application for the refund, the importer holds:  (a) a declaration of origin (within the meaning of subsection 153ZRB(1) of the Customs Act 1901), or a copy of one, for the goods; or  (b) other documentation to support that the goods are originating.		

Please note, this information does not constitute legal advice.

## Further information

Further information about this agreement can be found on the Australian Border Force's website at: <https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements/united-kingdom>.

Information can also be found on the Department of Foreign Affairs and Trade's webpage at <https://www.dfat.gov.au/trade/agreements/trade-agreements>.

The Online Tariff will be updated to reflect the new preferential rates of customs duty and new Tariff Working Pages for Schedule 15 are at **Attachment B**.

Questions related to this notice 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  
 30 May 2023

## Attachment A

### Safeguard Goods for which preference is suspended

Tariff subheading	Goods for which the preferential rate of customs duty is suspended
7208.51.00	All goods
7208.52.00	Products of a width of at least 2 050 mm.
7208.90.00	All goods
7209.18.00	Products that: (a) are of a thickness of less than 0.35 mm; and (b) are not electrical*.
7210.50.00	All goods
7210.70.00	Products that: (a) are either: (i) tinplate*; or (ii) plated or coated with: chromium oxides or with chromium and chromium oxides; and (b) are varnished.
7210.90.00	Products that are: (a) clad; or (b) both: (i) tinned; and (ii) printed.
7212.40.00	Products that: (a) both: (i) are tinplate*; and (ii) are not further worked than varnished; or (b) both: (i) are plated or coated with chromium oxides or with chromium and chromium oxides; and (ii) are varnished.
7213.10.00	All goods
7213.91.00	All goods
7213.99.00	All goods
7214.91.00	All goods
7214.99.00	Bars or rods: (a) containing, by weight, at least 0.25% of carbon; or (b) both: (i) containing, by weight, less than 0.25% of carbon; and (ii) not of a type used for concrete reinforcement.
7215.90.00	All goods

Tariff subheading	Goods for which the preferential rate of customs duty is suspended
7216.10.00	All goods
7216.21.00	All goods
7216.31.00	All goods
7216.32.00	All goods
7216.33.00	All goods
7216.40.00	All goods
7225.40.00	Products that: (a) both: (i) are of a thickness of at least 4.75 mm; and (ii) are not of high speed steel; or (b) are of tool steel*.
7227.20.10	All goods
7227.20.90	All goods
7227.90.10	All goods
7227.90.90	All goods
7228.30.10	Bars or rods that: (a) are of tool steel*; or (b) both: (i) have a relevant composition*; and (ii) have a circular cross-section of a diameter of at least 80 mm; or (c) do not have a relevant composition*.
7228.30.90	Bars or rods that: (a) are of tool steel*; or (b) both: (i) have a relevant composition*; and (ii) have a circular cross-section of a diameter of at least 80 mm; or (c) do not have a relevant composition*.
7228.60.10	Bars or rods that are of tool steel*.
7228.60.90	Bars or rods that are of tool steel*.
7228.70.00	Angles, shapes or sections, not further worked than hot-rolled, hot-drawn or extruded.

\*These terms are defined in the Customs Tariff (Suspension of Preferential Tariff for Certain UK Originating Goods) Notice 2023 and are included in the Schedule 15 Working Pages.

## Attachment B

### Tariff Working Pages

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

R.8

Schedule 4/7

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
★ 17A	173	*		<p><b><u>Item 17A – Goods exported and returned unaltered to Australia on which duties or taxes are owing</u></b></p> <p>Goods produced in Australia that:</p> <p>(a) have been exported from Australia and returned to Australia without having been subject to any treatment, repair, renovation, alteration or any other process since their export; and</p> <p>(b) contain one or more of the following:</p> <p>(i) components (the <i>tradex components</i>) previously imported by the holder of a tradex order under the <i>Tradex Scheme Act 1999</i> in which the components were specified, except components on which tradex duty has been paid under section 21 of that Act;</p> <p>(ii) components (the <i>drawback components</i>) in respect of which there has been a drawback or refund of any duties of the Commonwealth;</p> <p>(iii) components (the <i>excise components</i>) 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>) was not paid</p>	<p>The sum of:</p> <p>(a) the amount of duty that would apply to each tradex component and drawback component if each component were imported separately; and</p> <p>(b) the amount of duty that would apply to each excise component if each component were imported separately (disregarding duty to the extent that it is worked out by reference to a percentage of the value of goods) †</p> <p>NZ/PG/FI/DC/DCS/DC T/LDC/SG/US/ TH/PE/CL/AANZ/PI/T PP/MY/ID/KR/IN JP/CN/HK/RCEP/UK: The sum of:</p> <p>(a) the amount of duty that would apply to each tradex component and drawback component if each component were imported separately; and</p> <p>(b) the amount of duty that would apply to each excise component if each component were imported separately (disregarding duty to the extent that it is worked out by reference to a percentage of the value of goods) †</p>
				<p>† The Import Declaration is to show the tariff classification and statistical requirements, in Schedule 3, that apply to the complete goods. The amount of duty, calculated as set out in the rate column, must also be entered in the Override Duty amount field of the Import Declaration</p>	

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

★ Operative 31/5/2023

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

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

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

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

Schedule 4/8

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<b><u>Item 18 – Warranty and safety recall goods</u></b>					
18				<b>Goods:</b> <p>(a) that were previously imported into Australia, that have been returned after repair overseas free of charge under warranty and that are neither upgraded goods nor goods in respect of which there has been a drawback or refund of any duties, taxes or charges of the Commonwealth; or</p> <p>(b) that are supplied free of charge under warranty, or as part of a global product safety recall, to replace goods (the <i>replaced goods</i>) previously imported into Australia, and that are neither upgraded goods nor goods to replace goods which have reached the end of their operational life, where:</p> <p>(i) the replaced goods are of no commercial value, the replaced goods have been or will be destroyed or the replaced goods have been or will be exported and will not be re-imported under any item of this Schedule; and</p> <p>(ii) the replaced goods are not goods in respect of which there has been a drawback or refund of any duties, taxes or charges of the Commonwealth</p> <p>Goods specified in paragraph (a) of item 18 that were previously imported into Australia, that have been returned after repair overseas free of charge under warranty:</p>	Free
184	*			- Value of goods before repair	
185	*			- Cost of materials, labour and other charges involved in the repair	
186	*			Goods specified in paragraph (b) of item 18 that are supplied free of charge under warranty, to replace goods previously imported into Australia	
187	*			Goods specified in paragraph (b) of item 18 that are supplied free of charge as part of a global product safety recall, to replace goods previously imported into Australia	

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

1/3/13

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DCT denotes the rate for HK, KR, SG and TW.

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

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.



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

R.8

Schedule 4/9

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<b><u>Item 19 – Repair goods subject to a tariff concession order</u></b>					
19				<b>Goods:</b>	Free
				(a) that a tariff concession order under section 269Q of the <i>Customs Act 1901</i> declares are goods to which this item applies; and	
				(b) whose identity has not been altered since the day they were exported from Australia †	
	719	*		Value of goods before repair	
	819	*		Cost of materials, labour and other charges involved in the repair	
<b><u>Item 20 – Goods exported for repair or renovation</u></b>					
★ 20				<b>Goods, as prescribed by by-law, that satisfy the following:</b>	<p>The applicable percentage of the cost, as determined by the Comptroller-General of Customs, of materials, labour and other charges involved in the repair or renovation ††</p> <p>NZ/PG/FI/DC/DCS/LDC/SG/US/TH/PE/CL/AANZ/TPP/KR/IN/JP/CN/RCEP/UK: the applicable percentage of the cost, as determined by the Comptroller-General of Customs, of materials, labour and other charges involved in the repair or renovation ††</p>
				(a) either:	
				(i) they have been exported from Australia for repair or renovation and returned after being repaired or renovated; or	
				(ii) they are part of a batch repair process to replace goods exported from Australia for repair or renovation;	
				(b) they are not new or upgraded versions of the exported goods;	
				(c) they are not goods to which item 16, 18 or 19 of this Schedule applies;	
				(d) under Schedule 3, 5, 6, 6A, 7, 8, 8B, 10, 10A, 11, 12, 14 or 15 duty on the goods is worked out by reference to a percentage (the <u>applicable percentage</u> ) of the value of the goods	
	820	*		Value of goods before repair or renovation	
	829	*		Cost, as determined by the Comptroller-General of Customs, of materials, labour and other charges involved in the repair or renovation	
			†	In respect of item 19, the Import Declaration must also show the tariff concession order which applies to the goods.	
			† †	In respect of item 20, the transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of the <i>A New Tax System (Goods and Services Tax) Act 1999</i> refers). Further information may be obtained from Australian Customs Cargo Advice Number 07/22.	

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

★ Operative 31/5/2023

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DCT denotes the rate for HK, KR, SG and TW.

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

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

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

Schedule 4/10

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<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>					
21				Goods, as prescribed by by-law, that are:	Free
				(a) imported for repair or alteration; and	
				(b) to be exported from Australia	
	521	*		Australian goods returned for repair or alteration	
	921	*		Other (Schedule of Concessional Instruments, Part II)	
<b><u>Item 21A – Tradex goods</u></b>					
21A	821	*		Goods that are specified in a tradex order in force under the <i>Tradex Scheme Act 1999</i> and are imported by the holder of that order	Free

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

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DCT denotes the rate for HK, KR, SG and TW.

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

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

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

R.11

Schedule 4/11

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 22 – Containers used to import goods, being containers that will be exported without being put to any other use</u></b>					
★ 22				The following goods:	
				(a) goods, as prescribed by by-law, that are imported on or in containers, as prescribed by by-law, where the containers will be exported without being put to any other use;	
				(b) those containers	
	..	*		In respect of the goods on or in the containers †	The rate of duty that would apply to the goods if they were imported separately  NZ/PG/FI/DC/ DCS/LDC/SG/ US/TH/PE/CL/ AANZ/PI/TPP/ MY/ID/KR/IN/JP/ CN/HK/RCEP/ UK: The rate of duty that would apply to the goods if they were imported separately
				In respect of the containers	Free
	822	*		Containers, as specified in paragraph 3(b) of Customs By-law No. 1244196, under security	
	..	9999.30.22	08 No	Other containers	

† The goods on or in the containers must be entered under the applicable tariff classification and statistical code requirements set out in Schedule 3 of the Customs Tariff Working Pages.

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

★ Operative 31/5/2023

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

Schedule 4/12

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Goods that are donations or bequests</u></b>					
<b><u>Item 23 – Donations or bequests</u></b>					
23	723	*		Goods, as prescribed by by-law, that have been:	Free
				(a) donated or bequeathed by a person, company or organisation resident or established outside Australia to an organisation established in Australia that is:	
				(i) a registered charity; or	
				(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> ; or	
				(b) donated or bequeathed to the public or to a public institution	
<b><u>Item 24 – Last will or intestacy goods not for sale or trade</u></b>					
24	..	9999.60.24	01 ..	Goods that:	Free
				(a) are not to be sold or to be used for the purposes of trade; and	
				(b) the Collector (within the meaning of subsection 8(1) of the <i>Customs Act 1901</i> ) is satisfied became the property of the importer under the will or the intestacy of a deceased person at a time when the importer was resident or established in Australia	
<b><u>Goods that are trophies, decorations, medallions, certificates or prizes</u></b>					
<b><u>Item 25 – Goods that are trophies, medallions or prizes</u></b>					
25	..	9999.51.25	09 ..	Goods, as prescribed by by-law, that are:	Free
				(a) trophies won outside Australia; or	
				(b) decorations, medallions or certificates awarded outside Australia; or	
				(c) trophies or prizes sent by donors resident outside Australia for presentation or competition in Australia	

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

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

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1/3/13

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

R.10

Schedule 4/19

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b>Item 45 – Split consignment goods</b>					
★ 45				Goods, as prescribed by by-law, where:	The rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components
				(a) the goods are original components of a completed machine or equipment to which a single tariff classification would apply under a heading or subheading in Chapter 84, 85, 86, 87, 89 or 90 of Schedule 3 if the completed machine or equipment were imported; and	NZ/PG/FI/DC/ DCS/LDC/SG/ US/TH/PE/CL/ AANZ/PI/TPP/MY /ID/KR/IN/JP/CN/ HK/RCEP: the rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components
				(b) all the components:	
				(i) are ordered from a single overseas supplier; and	
				(ii) are shipped to Australia by the same supplier; and	
				(iii) were available for shipment to Australia at the one time; and	
				(iv) arrive in Australia on 2 or more vessels or aircraft; and	
				(c) item 44 of this Schedule does not apply to the goods	
745	*			In respect of components of a completed machine or equipment, being a machine or equipment to which a tariff concession order applies † ††	Free
845	*			In respect of other components of a completed machine or equipment ††	The rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components
				† In addition the Import Declaration is to show the tariff concession order that applies to the complete goods.	NZ/PG/FI/DC/ DCS/LDC/SG/ US/TH/PE/CL/ AANZ/PI/TPP/MY /ID/KR/IN/JP/CN/ HK/RCEP/UK: the rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components
				†† In addition the Import Declaration is to show the tariff classification in Schedule 3 that applies to the completed machine or equipment of which the goods are a component.	

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

★ Operative 31/5/2023

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

Schedule 4/20

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 46 – Raw materials – certain inputs to manufacture program</u></b>					
46	746	*		Raw materials and intermediate goods, as prescribed by by-law, that:  (a) are classified under heading 5903, or within Chapter 28, 29, 32, 34, 35, 37, 38, 39 or 48, of Schedule 3; and  (b) in the opinion of the Minister, have a substantial and demonstrable performance advantage, in the production of a specific end product, over substitutable goods produced in Australia	Free
<b><u>Item 47 – Metal materials – certain inputs to manufacture program</u></b>					
47	747	*		Metal materials and goods, as prescribed by by-law, that:  (a) are classified within Chapters 72 to 82 of Schedule 3; and  (b) in the opinion of the Minister, have a substantial and demonstrable performance advantage, in the packaging of food, over materials and goods currently available in Australia	Free
<b><u>Item 48 – Other inputs to manufacture including chemicals, plastics and paper</u></b>					
48	748	*		Goods, as prescribed by by-law, that are classified under heading 3814.00.00, 3908, 4801, 4802, 4810 or 4811, or subheading 2836.20.00, 2903.71.00, 2903.72.00, 2903.73.00, 2903.74.00, 2903.75.00, 2903.79.10, 2905.16.00, 2905.19.10, 2912.60.00, 2915.70.00, 2915.90.00, 3503.00.10, 3701.30.00, 3701.91.00, 3701.99.00, 3702.32.90, 3702.39.90, 3702.44.90, 3702.96.90, 3907.6, 3907.70.00 or 3907.9, of Schedule 3	Free
<b><u>Item 49 – Aluminium sheet for use in the manufacture of cans</u></b>					
49	749	*		Aluminium sheet, as prescribed by by-law, that is classified under subheading 7606.12.00 or 7606.92.00 of Schedule 3 and is used in the manufacture of aluminium cans	Free

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

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DCT denotes the rate for HK, KR, SG and TW.

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1/1/17

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

R.10

Schedule 4/21

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 50 – Tariff concession order goods</u></b>					
★ 50				Goods that a tariff concession order, under Part XVA of the <i>Customs Act 1901</i> , declares are goods to which this item applies:	
	505	*		(a) goods except goods classified under subheading 3817.00.10, or heading 3819.00.00, of Schedule 3; or	Free
	508	*		(b) goods classified under subheading 3817.00.10 of Schedule 3; or	\$0.38143/L NZ/PG/FI/ DC/LDC/ SG/US/TH/PE/ CL/AANZ/PI/TPP/ MY/ID/KR/IN/JP/ CN/HK/RCEP/UK: \$0.38143/L
				(c) goods classified under heading 3819.00.00 of Schedule 3;	
	509	*		(i) as prescribed by by-law; or †	Free
	507	*		(ii) other	\$0.085/L NZ/PG/FI/ DC/LDC/ SG/US/TH/PE/ CL/AANZ/PI/TPP/ MY/ID/KR/IN/JP/ CN/HK/RCEP/UK: \$0.085/L
<b><u>Item 51 – Machinery that incorporates or is imported with other goods which render the machinery ineligible for a tariff concession order</u></b>					
51	751	*		Goods, as prescribed by by-law, where:	Free
				(a) the goods are machinery; and	
				(b) the machinery incorporates, or is imported with, other goods which makes the machinery not eligible for a tariff concession order under Part XVA of the <i>Customs Act 1901</i>	
† Treatment Code 509 has been allocated to item 50(c)(i). There is a requirement to show on an Import Declaration a current tariff concession order and a by-law or allocated determination. At this time, no by-laws or determinations have been issued for this item.					

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

★ Operative 31/5/2023

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

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

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

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

Schedule 4/22

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Goods exempt from the Product Stewardship Oil Levy</u></b>					
<b><u>Item 52 – Mineral and aromatic process oils that are exempt from the Product Stewardship Oil Levy</u></b>					
52	952	*		Goods, as prescribed by by-law, that are classified under heading 2710, 3403 or 3811 of Schedule 3	Free
<b><u>Item 53 – Polyglycol brake fluids that are exempt from the Product Stewardship Oil Levy</u></b>					
★ 53	953	*		Goods:  (a) as prescribed by by-law, that are classified under heading 3819.00.00 of Schedule 3; and  (b) that are not goods to which item 50 of this Schedule applies	5% SG:5% US:5% TH:5% PE:5% CL:5% AANZ:5% PI:5% TPP:5% MY:5% ID:5% KR:5% IN:5% JP:5% CN:5% HK:5% RCEP:5% UK:5%
<b><u>Miscellaneous goods</u></b>					
<b><u>Item 54 – Handicrafts</u></b>					
54	754	*		Handicrafts, as prescribed by by-law	Free
<b><u>Item 55 – Cheese and curd quota</u></b>					
55	755 †	*		Cheese and curd, as prescribed by by-law, that are classified under subheading 0406.10.00, 0406.20.00, 0406.30.00, 0406.40.90 or 0406.90.90 of Schedule 3	\$0.096/kg DC:\$0.096/kg, less 5% DCS:\$0.096/kg, less 5%
† Rate Number 61A is to be quoted for Treatment Code 755. This Treatment Code will operate from 1 July 2013.					
A tariff quota instrument number is also required to be input on the Import Declaration.					
Note that imports of cheese and curd from certain preference countries are duty free and use of item 55 is not available.					

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

★ Operative 31/5/2023

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

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

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.



**CUSTOMS TARIFF  
SCHEDULE 15**

**UK ORIGINATING GOODS**

(Sections 15 and 16 of the Customs Tariff Act 1995)

Schedule 15/1

Item	Heading or subheading in Schedule 3	Rate #
1	0406.10.00	\$1.02/kg From 1 January 2024: \$0.81/kg From 1 January 2025: \$0.61/kg From 1 January 2026: \$0.41/kg From 1 January 2027: \$0.20/kg From 1 January 2028: Free
2	0406.20.00	\$1.02/kg From 1 January 2024: \$0.81/kg From 1 January 2025: \$0.61/kg From 1 January 2026: \$0.41/kg From 1 January 2027: \$0.20/kg From 1 January 2028: Free
3	0406.30.00	\$1.02/kg From 1 January 2024: \$0.81/kg From 1 January 2025: \$0.61/kg From 1 January 2026: \$0.41/kg From 1 January 2027: \$0.20/kg From 1 January 2028: Free
4	0406.40.90	\$1.02/kg From 1 January 2024: \$0.81/kg From 1 January 2025: \$0.61/kg From 1 January 2026: \$0.41/kg From 1 January 2027: \$0.20/kg From 1 January 2028: Free
5	0406.90.90	\$1.02/kg From 1 January 2024: \$0.81/kg From 1 January 2025: \$0.61/kg From 1 January 2026: \$0.41/kg From 1 January 2027: \$0.20/kg From 1 January 2028: Free
6	2203.00.63	\$9.92/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.64	\$49.63/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
8	2203.00.65	\$31.08/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
9	2203.00.66	\$57.79/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

**Schedule 15/2**

<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate #</b>
10	2203.00.67	\$40.72/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
11	2203.00.69	\$57.79/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
12	2203.00.71	\$9.92/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
13	2203.00.72	\$31.08/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
14	2203.00.79	\$40.72/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
15	2203.00.91	\$97.90/L of alcohol
16	2203.00.99	\$97.90/L of alcohol
17	2204.10.23	\$97.90/L of alcohol
18	2204.10.29	\$97.90/L of alcohol
19	2204.10.83	\$97.90/L of alcohol
20	2204.10.89	\$97.90/L of alcohol
21	2204.21.30	\$97.90/L of alcohol
22	2204.21.90	\$97.90/L of alcohol
23	2204.22.30	\$97.90/L of alcohol
24	2204.22.90	\$97.90/L of alcohol
25	2204.29.30	\$97.90/L of alcohol
26	2204.29.90	\$97.90/L of alcohol
27	2205.10.30	\$97.90/L of alcohol
28	2205.10.90	\$97.90/L of alcohol
29	2205.90.30	\$97.90/L of alcohol
30	2205.90.90	\$97.90/L of alcohol
31	2206.00.13	\$97.90/L of alcohol

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/3

Item	Heading or subheading in Schedule 3	Rate #
32	2206.00.14	\$97.90/L of alcohol
33	2206.00.21	\$97.90/L of alcohol
34	2206.00.22	\$97.90/L of alcohol
35	2206.00.23	\$97.90/L of alcohol
36	2206.00.24	\$97.90/L of alcohol
37	2206.00.52	\$97.90/L of alcohol
38	2206.00.59	\$97.90/L of alcohol
39	2206.00.62	\$97.90/L of alcohol
40	2206.00.69	\$97.90/L of alcohol
41	2206.00.72	\$9.92/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
42	2206.00.73	\$49.63/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
43	2206.00.76	\$31.08/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
44	2206.00.77	\$57.79/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
45	2206.00.78	\$40.72/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
46	2206.00.79	\$57.79/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
47	2206.00.82	\$9.92/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

**Schedule 15/4**

<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate #</b>
48	2206.00.83	\$31.08/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
49	2206.00.89	\$40.72/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
50	2206.00.92	\$97.90/L of alcohol
51	2206.00.99	\$97.90/L of alcohol
52	2207.10.00	\$97.90/L of alcohol
53	2207.20.10	\$0.477/L
54	2208.20.10	\$91.43/L of alcohol
55	2208.20.90	\$97.90/L of alcohol
56	2208.30.00	\$97.90/L of alcohol
57	2208.40.00	\$97.90/L of alcohol
58	2208.50.00	\$97.90/L of alcohol
59	2208.60.00	\$97.90/L of alcohol
60	2208.70.00	\$97.90/L of alcohol
61	2208.90.20	\$97.90/L of alcohol
62	2208.90.90	\$97.90/L of alcohol
63	2401.10.00	\$1,663.36/kg
64	2401.20.00	\$1,663.36/kg of tobacco content
65	2401.30.00	\$1,663.36/kg of tobacco content
66	2402.10.20	\$1.16435/stick
67	2402.10.80	\$1,663.36/kg of tobacco content
68	2402.20.20	\$1.16435/stick
69	2402.20.80	\$1,663.36/kg of tobacco content
70	2403.11.00	\$1,663.36/kg of tobacco content
71	2403.19.10	\$1.16435/stick
72	2403.19.90	\$1,663.36/kg of tobacco content
73	2403.91.00	\$1,663.36/kg of tobacco content
74	2403.99.80	\$1,663.36/kg of tobacco content
75	2404.11.00	\$1,663.36/kg of tobacco content

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/5

Item	Heading or subheading in Schedule 3	Rate #
76	2707.10.00	\$0.477/L
77	2707.20.00	\$0.477/L
78	2707.30.00	\$0.477/L
79	2707.50.00	\$0.477/L
80	2709.00.90	\$0.477/L
81	2710.12.61	\$0.03556/L
82	2710.12.62 *	(Rate No. 001) \$0.477/L of gasoline plus (Rate No. 002) \$0.477/L of ethanol plus (Rate No. 003) \$0.477/L of other substances (if any) in the blend
83	2710.12.69	\$0.477/L
84	2710.12.70	\$0.477/L
85	2710.19.16	\$0.477/L
86	2710.19.22 *	(Rate No. 001) \$0.477/L of diesel plus (Rate No. 002) \$0.477/L of ethanol plus (Rate No. 003) \$0.477/L of other substances (if any) in the blend
87	2710.19.28	\$0.477/L
88	2710.19.40	\$0.03556/L
89	2710.19.51	\$0.477/L
90	2710.19.52	\$0.477/L
91	2710.19.53	\$0.477/L
92	2710.19.70	\$0.477/L
93	2710.19.91	\$0.085/L
94	2710.19.92	\$0.085/kg
95	2710.20.00 *	(Rate No. 001) \$0.477/L of biodiesel Plus (Rate No. 002) \$0.477/L of ethanol (if any) Plus (Rate No. 003) \$0.477/L of other substances in the blend
96	2710.91.16	\$0.477/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/6

Item	Heading or subheading in Schedule 3		Rate #
97	2710.91.22 *	(Rate No. 001)	<b>\$0.477/L of diesel</b>
			<b>Plus</b>
		(Rate No. 002)	<b>\$0.477/L of ethanol</b>
			<b>Plus</b>
		(Rate No. 003)	<b>\$0.477/L of other substances (if any) in the blend</b>
98	2710.91.28		<b>\$0.477/L</b>
99	2710.91.40		<b>\$0.03556/L</b>
100	2710.91.51		<b>\$0.477/L</b>
101	2710.91.52		<b>\$0.477/L</b>
102	2710.91.53		<b>\$0.477/L</b>
103	2710.91.61		<b>\$0.03556/L</b>
104	2710.91.62 *	(Rate No. 001)	<b>\$0.477/L of gasoline</b>
			<b>Plus</b>
		(Rate No. 002)	<b>\$0.477/L of ethanol</b>
			<b>Plus</b>
		(Rate No. 003)	<b>\$0.477/L of other substances (if any) in the blend</b>
105	2710.91.69		<b>\$0.477/L</b>
106	2710.91.70		<b>\$0.477/L</b>
107	2710.91.80 *	(Rate No. 001)	<b>\$0.477/L of biodiesel</b>
			<b>Plus</b>
		(Rate No. 002)	<b>\$0.477/L of ethanol (if any)</b>
			<b>Plus</b>
		(Rate No. 003)	<b>\$0.477/L of other substances in the blend</b>
108	2710.91.91		<b>\$0.085/L</b>
109	2710.91.92		<b>\$0.085/kg</b>
110	2710.99.16		<b>\$0.477/L</b>
111	2710.99.22 *	(Rate No. 001)	<b>\$0.477/L of diesel</b>
			<b>Plus</b>
		(Rate No. 002)	<b>\$0.477/L of ethanol</b>
			<b>Plus</b>
		(Rate No. 003)	<b>\$0.477/L of other substances (if any) in the blend</b>
112	2710.99.28		<b>\$0.477/L</b>
113	2710.99.40		<b>\$0.03556/L</b>
114	2710.99.51		<b>\$0.477/L</b>
115	2710.99.52		<b>\$0.477/L</b>

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/7

Item	Heading or subheading in Schedule 3		Rate #
116	2710.99.53		\$0.477/L
117	2710.99.61		\$0.03556/L
118	2710.99.62 *	(Rate No. 001)	\$0.477/L of gasoline
			Plus
		(Rate No. 002)	\$0.477/L of ethanol
			Plus
		(Rate No. 003)	\$0.477/L of other substances (if any) in the blend
119	2710.99.69		\$0.477/L
120	2710.99.70		\$0.477/L
121	2710.99.80 *	(Rate No. 001)	\$0.477/L of biodiesel
			Plus
		(Rate No. 002)	\$0.477/L of ethanol (if any)
			Plus
		(Rate No. 003)	\$0.477/L of other substances in the blend
122	2710.99.91		\$0.085/L
123	2710.99.92		\$0.085/kg

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

**Schedule 15/8**

<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate #</b>
124	2711.11.00	\$0.327/kg
125	2711.12.10 *	\$0.156/L
126	2711.13.10 *	\$0.156/L
127	2711.21.10 *	\$0.327/kg
128	2902.20.00	\$0.477/L
129	2902.30.00	\$0.477/L
130	2902.41.00	\$0.477/L
131	2902.42.00	\$0.477/L
132	2902.43.00	\$0.477/L
133	2902.44.00	\$0.477/L
134	3403.11.10	\$0.085/kg
135	3403.11.90	\$0.085/L
136	3403.19.10	\$0.085/kg
137	3403.19.90	\$0.085/L
138	3403.91.10	\$0.085/kg
139	3403.91.90	\$0.085/L
140	3403.99.10	\$0.085/kg
141	3403.99.90	\$0.085/L
142	3811.21.10	\$0.085/kg
143	3811.21.90	\$0.085/L
144	3817.00.10	\$0.477/L
145	3819.00.00	\$0.085/L

\* Refer to notes under Chapter 27 Additional Note 2 and Additional Note 6, in Schedule 3, for information on conversion factors relating to LPG and CNG.



**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/9

Item	Heading or subheading in Schedule 3	Rate #
146	3824.99.30 *	(Rate No. 001) \$0.477/L of gasoline Plus (Rate No. 002) \$0.477/L of ethanol Plus (Rate No. 003) \$0.477/L of other substances (if any) in the blend
147	3824.99.40 *	(Rate No. 001) \$0.477/L of diesel Plus (Rate No. 002) \$0.477/L of ethanol Plus (Rate No. 003) \$0.477/L of other substances (if any) in the blend
148	3826.00.10	\$0.477/L
149	3826.00.20 *	(Rate No. 001) \$0.477/L of biodiesel Plus (Rate No. 002) \$0.477/L of ethanol (if any) Plus (Rate No. 003) \$0.477/L of other substances in the blend
150	7208.10.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
151	7208.25.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
152	7208.26.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
153	7208.27.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
154	7208.36.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

**Schedule 15/10**

<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate #</b>
155	7208.37.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
156	7208.38.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
157	7208.39.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
158	7208.40.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
159***	7208.51.00	5%
160***	7208.52.00 (preference suspended goods only***)	(Rate No. 001) 5%
*** For the purposes of item 160 of Schedule 15, preference is suspended for the following goods: Products of a width of at least 2 050 mm.		
	<b>Other</b> (Rate No. 002)	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
161	7208.53.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
162	7208.54.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
163***	7208.90.00	5%

\*\*\*The preferential rate of customs duty is suspended for goods under this subheading. The general rate of customs duty set out in Schedule 3 applies.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/11

Item	Heading or subheading in Schedule 3		Rate #
164	7209.15.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
165	7209.16.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
166	7209.17.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
167***	7209.18.00 (preference suspended goods only***)	(Rate No. 001)	5%
*** For the purposes of item 167 of Schedule 15, preference is suspended for the following goods: Products that: (a) are of a thickness of less than 0.35 mm; and (b) are not electrical.			
	Other (Rate No. 002)	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
168	7209.25.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
169	7209.26.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
170	7209.27.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free

\*\*\*The preferential rate of customs duty is suspended for goods under this subheading. The general rate of customs duty set out in Schedule 3 applies.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

**Schedule 15/12**

<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate #</b>
<b>171</b>	<b>7209.28.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>172</b>	<b>7209.90.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>173</b>	<b>7210.41.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>174</b>	<b>7210.49.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>175***</b>	<b>7210.50.00</b>	<b>5%</b>
<b>176</b>	<b>7210.61.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>177</b>	<b>7210.69.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>178***</b>	<b>7210.70.00</b> (preference suspended goods only***)	<b>5%</b>
*** For the purposes of item 178 of Schedule 15, preference is suspended for the following goods: Products that: (a) are either: (i) tinplate; or (ii) plated or coated with: chromium oxides or with chromium and chromium oxides; and (b) are varnished.		
	<b>Other</b> (Rate No. 002)	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>

\*\*\*The preferential rate of customs duty is suspended for goods under this subheading. The general rate of customs duty set out in Schedule 3 applies.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/13

Item	Heading or subheading in Schedule 3	Rate #
<b>179***</b>	<b>7210.90.00</b> (preference suspended goods only***)	(Rate No. 001) <b>5%</b>
	*** For the purposes of item 179 of Schedule 15, preference is suspended for the following goods: Products that are: (a) clad; or (b) both: (i) tinned; and (ii) printed.	
	<b>Other</b> (Rate No. 002)	<b>4%</b>
	<b>From 1 January 2024:</b>	<b>3%</b>
	<b>From 1 January 2025:</b>	<b>2%</b>
	<b>From 1 January 2026:</b>	<b>1%</b>
	<b>From 1 January 2027:</b>	<b>Free</b>
<b>180</b>	<b>7211.14.00</b>	<b>4%</b>
	<b>From 1 January 2024:</b>	<b>3%</b>
	<b>From 1 January 2025:</b>	<b>2%</b>
	<b>From 1 January 2026:</b>	<b>1%</b>
	<b>From 1 January 2027:</b>	<b>Free</b>
<b>181</b>	<b>7211.19.00</b>	<b>4%</b>
	<b>From 1 January 2024:</b>	<b>3%</b>
	<b>From 1 January 2025:</b>	<b>2%</b>
	<b>From 1 January 2026:</b>	<b>1%</b>
	<b>From 1 January 2027:</b>	<b>Free</b>
<b>182</b>	<b>7211.23.00</b>	<b>4%</b>
	<b>From 1 January 2024:</b>	<b>3%</b>
	<b>From 1 January 2025:</b>	<b>2%</b>
	<b>From 1 January 2026:</b>	<b>1%</b>
	<b>From 1 January 2027:</b>	<b>Free</b>
<b>183</b>	<b>7211.29.00</b>	<b>4%</b>
	<b>From 1 January 2024:</b>	<b>3%</b>
	<b>From 1 January 2025:</b>	<b>2%</b>
	<b>From 1 January 2026:</b>	<b>1%</b>
	<b>From 1 January 2027:</b>	<b>Free</b>
<b>184</b>	<b>7211.90.00</b>	<b>4%</b>
	<b>From 1 January 2024:</b>	<b>3%</b>
	<b>From 1 January 2025:</b>	<b>2%</b>
	<b>From 1 January 2026:</b>	<b>1%</b>
	<b>From 1 January 2027:</b>	<b>Free</b>

\*\*\*The preferential rate of customs duty is suspended for goods under this subheading. The general rate of customs duty set out in Schedule 3 applies.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

**Schedule 15/14**

<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate #</b>
<b>185</b>	<b>7212.30.00</b>	<b>4%</b>
	<b>From 1 January 2024:</b>	<b>3%</b>
	<b>From 1 January 2025:</b>	<b>2%</b>
	<b>From 1 January 2026:</b>	<b>1%</b>
	<b>From 1 January 2027:</b>	<b>Free</b>
<b>186***</b>	<b>7212.40.00</b> (Rate No. 001)	<b>5%</b>
	(preference suspended goods only***)	
***	For the purposes of item 186 of Schedule 15, preference is suspended for the following goods: Products that: (a) both: (i) are tinsplate; and (ii) are not further worked than varnished; or (b) both: (i) are plated or coated with chromium oxides or with chromium and chromium oxides; and (ii) are varnished.	
	<b>Other</b> (Rate No. 002)	<b>4%</b>
	<b>From 1 January 2024:</b>	<b>3%</b>
	<b>From 1 January 2025:</b>	<b>2%</b>
	<b>From 1 January 2026:</b>	<b>1%</b>
	<b>From 1 January 2027:</b>	<b>Free</b>
<b>187</b>	<b>7212.50.00</b>	<b>4%</b>
	<b>From 1 January 2024:</b>	<b>3%</b>
	<b>From 1 January 2025:</b>	<b>2%</b>
	<b>From 1 January 2026:</b>	<b>1%</b>
	<b>From 1 January 2027:</b>	<b>Free</b>
<b>188***</b>	<b>7213.10.00</b>	<b>5%</b>
<b>189***</b>	<b>7213.91.00</b>	<b>5%</b>
<b>190***</b>	<b>7213.99.00</b>	<b>5%</b>
<b>191</b>	<b>7214.20.00</b>	<b>4%</b>
	<b>From 1 January 2024:</b>	<b>3%</b>
	<b>From 1 January 2025:</b>	<b>2%</b>
	<b>From 1 January 2026:</b>	<b>1%</b>
	<b>From 1 January 2027:</b>	<b>Free</b>
<b>192***</b>	<b>7214.91.00</b>	<b>5%</b>

\*\*\*The preferential rate of customs duty is suspended for goods under this subheading. The general rate of customs duty set out in Schedule 3 applies.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/15

Item	Heading or subheading in Schedule 3	Rate #
193***	7214.99.00 (preference suspended goods only***)	(Rate No. 001) 5%
***	For the purposes of item 193 of Schedule 15, preference is suspended for the following goods: Bars or rods: (a) containing, by weight, at least 0.25% of carbon; or (b) both: (i) containing, by weight, less than 0.25% of carbon; and (ii) not of a type used for concrete reinforcement.	
	Other (Rate No. 002)	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
194	7215.10.90	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
195	7215.50.90	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
196***	7215.90.00	5%
197***	7216.10.00	5%
198***	7216.21.00	5%
199***	7216.31.00	5%
200***	7216.32.00	5%
201***	7216.33.00	5%
202***	7216.40.00	5%
203	7217.10.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
204	7217.20.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free

\*\*\*The preferential rate of customs duty is suspended for goods under this subheading. The general rate of customs duty set out in Schedule 3 applies.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

**Schedule 15/16**

<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate #</b>
<b>205</b>	<b>7217.30.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>206</b>	<b>7217.90.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>207</b>	<b>7222.20.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>208</b>	<b>7225.30.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>209***</b>	<b>7225.40.00</b> (preference suspended goods only***)	(Rate No. 001) <b>5%</b>
<b>***</b> For the purposes of item 209 of Schedule 15, preference is suspended for the following goods: Products that: (a) both: (i) are of a thickness of at least 4.75 mm; and (ii) are not of high speed steel; or (b) are of tool steel.		
	<b>Other</b> (Rate No. 002)	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>210</b>	<b>7225.50.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>
<b>211</b>	<b>7225.91.00</b>	<b>4%</b> <b>From 1 January 2024:</b> <b>3%</b> <b>From 1 January 2025:</b> <b>2%</b> <b>From 1 January 2026:</b> <b>1%</b> <b>From 1 January 2027:</b> <b>Free</b>

\*\*\*The preferential rate of customs duty is suspended for goods under this subheading. The general rate of customs duty set out in Schedule 3 applies.



**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/17

Item	Heading or subheading in Schedule 3	Rate #
212	7225.92.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
213	7225.99.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
214	7226.91.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
215	7226.92.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
216	7226.99.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
217***	7227.20.10	5%
218***	7227.20.90	5%
219***	7227.90.10	5%
220***	7227.90.90	5%
221	7228.20.00	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
222	7228.20.10	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free
223	7228.20.21	4% From 1 January 2024: 3% From 1 January 2025: 2% From 1 January 2026: 1% From 1 January 2027: Free

\*\*\*The preferential rate of customs duty is suspended for goods under this subheading. The general rate of customs duty set out in Schedule 3 applies.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

**Schedule 15/18**

Item	Heading or subheading in Schedule 3	Rate #
224	<b>7228.20.90</b>	<b>4%</b> <b>From 1 January 2024: 3%</b> <b>From 1 January 2025: 2%</b> <b>From 1 January 2026: 1%</b> <b>From 1 January 2027: Free</b>
225***	<b>7228.30.10</b> (preference suspended goods only***)  *** For the purposes of item 225 of Schedule 15, preference is suspended for the following goods::  Bars or rods that: (a) are of tool steel; or (b) both: (i) have a relevant composition; and (ii) have a circular cross-section of a diameter of at least 80 mm; or (c) do not have a relevant composition.  <b>Other</b> (Rate No. 002)	<b>5%</b>          <b>4%</b> <b>From 1 January 2024: 3%</b> <b>From 1 January 2025: 2%</b> <b>From 1 January 2026: 1%</b> <b>From 1 January 2027: Free</b>
226***	<b>7228.30.90</b> (preference suspended goods only***)  *** For the purposes of item 226 of Schedule 15, preference is suspended for the following goods:  Bars or rods that: (a) are of tool steel; or (b) both: (i) have a relevant composition; and (ii) have a circular cross-section of a diameter of at least 80 mm; or (c) do not have a relevant composition.  <b>Other</b> (Rate No. 002)	<b>5%</b>          <b>4%</b> <b>From 1 January 2024: 3%</b> <b>From 1 January 2025: 2%</b> <b>From 1 January 2026: 1%</b> <b>From 1 January 2027: Free</b>
227	<b>7228.50.00</b>	<b>4%</b> <b>From 1 January 2024: 3%</b> <b>From 1 January 2025: 2%</b> <b>From 1 January 2026: 1%</b> <b>From 1 January 2027: Free</b>

\*\*\*The preferential rate of customs duty is suspended for goods under this subheading. The general rate of customs duty set out in Schedule 3 applies.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/19

Item	Heading or subheading in Schedule 3	Rate #
<b>228***</b>	<b>7228.60.10</b> (preference suspended goods only***)  *** For the purposes of item 228 of Schedule 15, preference is suspended for the following goods: Bars or rods that are of tool steel.  <b>Other</b> (Rate No. 002)	(Rate No. 001) <b>5%</b>     <b>4%</b> <b>From 1 January 2024: 3%</b> <b>From 1 January 2025: 2%</b> <b>From 1 January 2026: 1%</b> <b>From 1 January 2027: Free</b>
<b>229***</b>	<b>7228.60.90</b> (preference suspended goods only***)  *** For the purposes of item 229 of Schedule 15, preference is suspended for the following goods: Bars or rods that are of tool steel.  <b>Other</b> (Rate No. 002)	(Rate No. 001) <b>5%</b>     <b>4%</b> <b>From 1 January 2024: 3%</b> <b>From 1 January 2025: 2%</b> <b>From 1 January 2026: 1%</b> <b>From 1 January 2027: Free</b>
<b>230***</b>	<b>7228.70.00</b> (preference suspended goods only***)  *** For the purposes of item 230 of Schedule 15, preference is suspended for the following goods: Angles, shapes or sections, not further worked than hot-rolled, hot-drawn or extruded.  <b>Other</b> (Rate No. 002)	(Rate No. 001) <b>5%</b>     <b>4%</b> <b>From 1 January 2024: 3%</b> <b>From 1 January 2025: 2%</b> <b>From 1 January 2026: 1%</b> <b>From 1 January 2027: Free</b>
<b>231</b>	<b>7228.80.00</b>	<b>4%</b> <b>From 1 January 2024: 3%</b> <b>From 1 January 2025: 2%</b> <b>From 1 January 2026: 1%</b> <b>From 1 January 2027: Free</b>
<b>232</b>	<b>7229.20.00</b>	<b>4%</b> <b>From 1 January 2024: 3%</b> <b>From 1 January 2025: 2%</b> <b>From 1 January 2026: 1%</b> <b>From 1 January 2027: Free</b>

\*\*\*The preferential rate of customs duty is suspended for goods under this subheading. The general rate of customs duty set out in Schedule 3 applies.

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/20

Item	Heading or subheading in Schedule 3		Rate #
233	7229.90.90	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
234	7306.30.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
235	7306.50.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
236	7306.61.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
237	7306.69.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free
238	7306.90.00	From 1 January 2024: From 1 January 2025: From 1 January 2026: From 1 January 2027:	4% 3% 2% 1% Free

**CUSTOMS TARIFF  
SCHEDULE 15  
UK ORIGINATING GOODS**

Schedule 15/21

**Notes:**

The Customs Tariff (Suspension of Tariff Preference for Certain UK Originating Goods) Notice 2023, made in accordance with section 16A of the *Customs Tariff Act 1995*, suspends preference for certain UK originating goods. The general duty rate in Schedule 3 of the *Customs Tariff Act 1995* will apply to these goods, so long as the United Kingdom's global safeguard applies to equivalent Australian goods imported into the United Kingdom.

Where preference has been suspended for certain goods under a tariff subheading, the following definitions apply:

1. **electrical**, means flat-rolled products, that under a current of 50 Hz and a magnetic flux of 1 T, have a watt loss per kilogram, when calculated using the Epstein method, of:
  - (i) if the thickness does not exceed 0.2 mm—no greater than 2.1 W/kg; or
  - (ii) if the thickness exceeds 0.2 mm but is less than 0.35 mm—no greater than 3.6 W/kg.
2. **tool steel**, means an alloy steel (other than stainless steel or high speed steel), containing, by weight, one of the following compositions, with or without other elements:
  - (a) less than 0.6% of carbon, and:
    - (i) at least 0.7% of silicon and at least 0.05% of vanadium; or
    - (ii) at least 4% of tungsten;
  - (b) both of the following:
    - (i) at least 0.8% of carbon;
    - (ii) at least 0.05% of vanadium;
  - (c) both of the following:
    - (i) greater than 1.2% of carbon;
    - (ii) at least 11% but not greater than 15% of chromium;
  - (d) all of the following:
    - (i) at least 0.16% but not greater than 0.5% of carbon;
    - (ii) at least 3.8% but not greater than 4.3% of nickel;
    - (iii) at least 1.1% but not greater than 1.5% of chromium;
    - (iv) at least 0.15% but not greater than 0.5% of molybdenum;
  - (e) all of the following:
    - (i) at least 0.3% but not greater than 0.5% of carbon;
    - (ii) at least 1.4% but not greater than 2.1% of chromium;
    - (iii) at least 0.15% but not greater than 0.5% of molybdenum;
    - (iv) less than 1.2% of nickel;
  - (f) at least 0.3% of carbon, and less than 5.2% of chromium, and:
    - (i) at least 0.65% of molybdenum; or
    - (ii) at least 0.4% of tungsten;
  - (g) all of the following:
    - (i) at least 0.5% but not greater than 0.6% of carbon; and
    - (ii) at least 1.25% but not greater than 1.8% of nickel; and
    - (iii) at least 0.5% but not greater than 12% of chromium; and
    - (iv) at least 0.15% but not greater than 0.5% of molybdenum.
3. **relevant composition**, in relation to goods, means the goods contain, by weight:
  - (a) at least 0.9% but not greater than 1.15% of carbon; and
  - (b) at least 0.5% but not greater than 2% of chromium; and
  - (c) no greater than 0.5% of molybdenum (if any).
4. **tinplate**, means a flat-rolled product that:
  - (a) is of a thickness of less than 0.5mm; and
  - (b) is coated with a layer of metal containing, by weight, at least 97% of tin.