



Australian  
**BORDER FORCE**

# Australian Customs Notice

## No. 2023/42

### Further extension of the additional customs duty on Russian and Belarusian goods

The Australian Government has extended the additional duty on goods that are the produce or manufacture of the Russian Federation (Russia) or Belarus for twenty four months to 24 October 2025.

The measure is temporary and the extension is a response to Russia's continued illegal invasion of Ukraine and the continued support provided by Belarus for this invasion. The measure is necessary for the protection of Australia's essential security interests. Russia's actions, supported by Belarus, are a gross violation of international law, including the Charter of the United Nations. They violate Ukraine's sovereignty and territorial integrity and undermine the rules-based international order. Australia is committed to upholding these principles, which are essential to international, regional and domestic stability and security.

The removal of Most Favoured Nation (MFN) treatment previously accorded to goods imported from Russia and the increase in duty is in line with the increases imposed and maintained by the United Kingdom, New Zealand and Canada.

#### Applicable duty and concessional treatment

An additional duty of 35% of the customs value of goods, as determined in accordance with section 159 of the *Customs Act 1901*, will continue to apply in addition to the general rate of customs duty, excise-equivalent duty, or customs duty in dollar amount listed for the goods in Schedule 3 of the *Customs Tariff Act 1995*.

The additional duty applies to goods that are the produce or manufacture of Russia or Belarus and left for shipment to Australia on or after 25 April 2022 and are entered for home consumption in Australia between 25 April 2022 and 24 October 2025 (inclusive). The additional duty on these goods is payable when goods are entered for home consumption.

The goods continue to only be eligible for concessional treatment under concessional items 9, 10, 14, 15, 16, 17, 18, 19, 20 and 25 of Schedule 4 of the *Customs Tariff Act 1995*. Tariff concession orders cannot be claimed for these goods.

#### Accessing the correct duty rate in the Integrated Cargo system

Where goods are the produce or manufacture of Russia or Belarus, this must be declared.

Where the goods have a customs value of \$1000 AUD or less, a full declaration format Self Assessed Clearance should be completed.

Preference Scheme Type **ADC** and Preference Rule type **URP** (Unmanufactured raw products) or **LPM** (Last process of manufacture) must be recorded on the import declaration.

## Refunds where eligible for concessional treatment

Where goods were entered for home consumption between 25 April 2022 and 24 October 2022 and were unable to claim concessional treatment under Schedule 4 concessional items 9, 10, 14, 15, 16, 17, 18, 19, 20 or 25, for which they would otherwise have been eligible, these goods may be eligible for a refund of customs duty.

For information on claiming a refund of customs duty, please see the following page on the ABF website: <https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/refund-of-customs-duty>.

## Further information

No changes will be made to the Online Tariff or Customs Tariff Working Pages.

For additional guidance in relation to the temporary measure, please refer to [Australian Customs Notice No. 2022/45](#).

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

[Signed]

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22 September 2023