



**Australian
BORDER FORCE**

Australian Customs Notice No. 2023/48

New by-laws for tariff concessional items 16 and 41

Concessional Item 41

Item 41 of Schedule 4 to the *Customs Tariff Act 1995* (Customs Tariff Act) provides a 'Free' rate of duty for goods, prescribed by by-law, that are for use in a space project authorised by the Minister administering the *Space (Launches and Returns) Act 2018*. This concession is intended to encourage the development of the Australian space industry.

The Department of Industry, Science and Resources (DISR) is responsible for the Space Concession program. Information about the program's eligibility criteria and the application process are on www.business.gov.au.

New Customs by-law no. 2300183 prescribes goods approved in writing by the Collector, which, for the purposes of the by-law is an authorised officer of DISR. The by-law will be included in the Customs By-laws 2023 instrument and is available on the Federal Register of Legislation. The by-law will have effect from 30 November 2021.

Concessional Item 16

Item 16 of Schedule 4 to the Customs Tariff Act provides a 'Free' rate of customs duty to goods that are covered by an article of a free trade agreement between Australia and another country that relates to the export of goods from Australia for repair, renovation, alteration or another similar process.

Three new by-laws for this item will commence retrospectively from 1 April 2023. The by-laws will prescribe goods covered by the following articles of free trade agreements:

- Customs by-law no. 2300179 - Article 2.6 of the Free Trade Agreement between Australia and the Republic of Peru (PAFTA)
- Customs by-law no. 2300180 - Article 2.6 of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)
- Customs by-law no. 2300181 - Article 5 of Chapter 2 of the Singapore-Australia Free Trade Agreement (SAFTA)

A fourth by-law, Customs by-law no. 2300178 will commence retrospectively from 31 May 2023. This by-law will prescribe goods covered by Article 2.6 of the Free Trade Agreement between Australia and the United Kingdom of Great Britain and Northern Ireland (A-UKFTA).

The new by-laws can be found in the Customs (International Obligations) By-laws 2023 instrument. Goods that are covered by the articles specified in these by-laws will be eligible for a 'Free' rate of customs duty.

Refunds for imported goods

Where goods are eligible for concessional treatment under the relevant item and by-law and have been entered for home consumption, a refund of customs duty may be claimed. Customs duty must have been paid for the goods, and for goods eligible for:

- item 16 and Customs by-law no. 23000179, Customs by-law no. 2300180 or Customs by-law no. 2300181, the time for working out the rate of customs duty for the goods was on or after 1 April 2023.
- item 16 and Customs by-law no. 2300178, the time for working out the rate of customs duty was on or after 31 May 2023.
- item 41 and Customs By-law no. 2300183, the goods were imported on or after 30 November 2021.

For further information on claiming a refund, please see the following page:

<https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/refund-of-customs-duty>.

Customs Tariff Working Pages

Relevant revised Customs Tariff Working Pages are at [Attachment A](#). The Online Tariff, available on www.abf.gov.au, has been updated to include the by-laws.

Any queries related to this issue can be directed to tradepolicy1@abf.gov.au.

[signed]
Kimberlee Stamatis
Assistant Secretary
Customs and Trade Policy Branch
Australian Border Force
6 December 2023

Working pages

SCHEDULE OF CONCESSIONAL INSTRUMENTS

PART II

INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

CUSTOMS TARIFF ACT 1995

Part 2/39

R.3			Part 2/39
Item	By-law No.	Description of Goods	Start date/ End date
<u>Goods that are returned to Australia</u>			
<u>Item 16 – Repair goods under an article of a free trade agreement</u>			
<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 (http://www.austlii.edu.au).</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 (http://www.austlii.edu.au).</p>	1/4/2023
<u>Goods covered by the Korea-Australia Free Trade Agreement</u>			
16	1540737	<p>1. This by-law may be cited as Customs By-Law No. 1540737.</p> <p>2. This by-law shall take effect on and from 1 January 2016.</p> <p>3. 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.</p> <p>4. 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.</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>	1/1/2016

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/ End date
		<u>Repair, renovation, alteration and other similar processes covered by the Australia-United Kingdom Free Trade Agreement</u>	
★16	2300178	<p>1. This by-law may be cited as Customs By-law No. 2300178.</p> <p><i>Prescribed article</i></p> <p>2. For the purposes of item 16, Article 2.6 of Chapter 2 of the Free Trade Agreement between Australia and the United Kingdom of Great Britain and Northern Ireland, done at Adelaide on 17 December 2021 and London on 16 December 2021, is prescribed.</p> <p>Note: The Agreement is in Australian Treaty Series 2023 No. 3 ([2023] ATS 3) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).</p>	31/5/2023
		<u>Repair, renovation, alteration and other similar processes covered by the Peru-Australia Free Trade Agreement</u>	
★16	2300179	<p>1. This by-law may be cited as Customs By-law No. 2300179.</p> <p><i>Prescribed article</i></p> <p>2. For the purposes of item 16, Article 2.6 of Chapter 2 of the Peru-Australia Free Trade Agreement, done at Canberra on 12 February 2018, is prescribed.</p> <p>Note: The Agreement is in Australian Treaty Series 2020 No. 6 ([2020] ATS 6) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).</p>	1/4/2023
		<u>Repair, renovation, alteration and other similar processes covered by the Comprehensive and Progressive Agreement for Trans-Pacific Partnership</u>	
★16	2300180	<p>1. This by-law may be cited as Customs By-law No. 2300180.</p> <p><i>Prescribed article</i></p> <p>2. For the purposes of item 16, Article 2.6 of Chapter 2 of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership, done at Santiago on 8 March 2018, is prescribed.</p> <p>Note 1: Under Article 1 of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (Santiago Agreement), most of the provisions of the Trans-Pacific Partnership Agreement (Auckland Agreement), done at Auckland on 4 February 2016, are incorporated, by reference, into and made part of the Santiago Agreement. This means, for example, that Chapters 1 and 3 of the Auckland Agreement are, because of that Article, Chapters 1 and 3 of the Santiago Agreement.</p> <p>Note 2: The Santiago Agreement is in Australian Treaty Series 2018 No. 23 ([2018] ATS 23) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).</p> <p>Note 3: The Auckland Agreement could in 2023 be viewed on the website administered by the Department of Foreign Affairs and Trade (http://www.dfat.gov.au).</p>	1/4/2023

★ Operative 2/12/23

SCHEDULE OF CONCESSIONAL INSTRUMENTS

PART II

INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

CUSTOMS TARIFF ACT 1995

R.5			Part 2/41
Item	By-law No.	Description of Goods	Start date/ End date
★16	2300181	<p><u>Repair, renovation, alteration and other similar processes covered by the Singapore-Australia Free Trade Agreement</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300181.</p> <p style="padding-left: 20px;"><i>Prescribed article</i></p> <p>2. For the purposes of item 16, Article 5 of Chapter 2 of the Singapore-Australia Free Trade Agreement, done at Singapore on 17 February 2003, is prescribed.</p> <p style="padding-left: 20px;">Note: The Agreement is in Australian Treaty Series 2003 No. 16 ([2003] ATS 16) and could in 2023 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).</p>	1/4/2023
17	2300044	<p><u>Item 17 – Goods exported and returned to Australia in an unaltered condition</u></p> <p><u>Goods temporarily exported from Australia to the Australian Antarctic Territory or Heard Island and McDonald Islands</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300044.</p> <p style="padding-left: 20px;"><i>Prescribed goods</i></p> <p>4. 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.</p> <p style="padding-left: 20px;"><i>Conditions</i></p> <p>4. Item 17 applies to those goods covered by subsection (2) subject to both of the following conditions:</p> <p style="padding-left: 40px;">(a) the goods are returned and have not been subject to any treatment, repair, renovation, alteration or any other process since their export;</p> <p style="padding-left: 40px;">(b) item 17A of Schedule 4 to the <i>Customs Tariff Act 1995</i> does not apply to the goods.</p>	1/4/2023

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/ End date
17	2300145	<p data-bbox="344 465 783 495"><u>Goods returned in an unaltered condition</u></p> <p data-bbox="344 528 1062 557">1. This by-law may be cited as Customs By-law No. 2300145.</p> <p data-bbox="419 589 608 618"><i>Prescribed goods</i></p> <p data-bbox="344 649 1214 707">2. For the purposes of item 17, each of the following goods (other than those set out in subsection (3)) are goods to which that item applies:</p> <ul style="list-style-type: none"> <li data-bbox="419 739 911 768">(a) goods that were produced in Australia; <li data-bbox="419 799 1214 857">(b) goods for which duties of the Commonwealth were paid when first imported into Australia. <p data-bbox="344 889 1171 947">3. For the purposes of subsection (2), the application of item 17 does not include goods in respect of which:</p> <ul style="list-style-type: none"> <li data-bbox="419 978 1198 1037">(a) that, at a time before they were exported, were excisable goods in respect of which excise duty has not been paid; <li data-bbox="419 1068 1193 1126">(b) any duties of the Commonwealth were payable at, or prior to, the date of exportation but which have not been paid; <li data-bbox="419 1158 1214 1261">(c) 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 data-bbox="419 1292 539 1321"><i>Conditions</i></p> <p data-bbox="344 1352 1209 1471">4. Item 17 applies to those goods covered by subsection (2) subject to the condition that the goods were exported from Australia and are returned in an unaltered condition, and were not subject to treatment, repair, renovation, alteration, or any other processes.</p> <p data-bbox="419 1503 687 1532"><i>Interpretative provisions</i></p> <p data-bbox="344 1563 576 1592">5. In this section:</p> <p data-bbox="419 1624 1142 1653"><i>excise duty</i> means a duty payable under the <i>Excise Tariff Act 1921</i>.</p> <p data-bbox="419 1684 1114 1713"><i>excisable goods</i> has the same meaning as in the <i>Excise Act 1901</i>.</p> <p data-bbox="344 1744 1114 1803">6. For the purposes of this section, ‘repair’ does not include repairs undertaken for the preservation or maintenance of the goods.</p>	11/7/2023

SCHEDULE OF CONCESSIONAL INSTRUMENTS

PART II

INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

CUSTOMS TARIFF ACT 1995

R.3				Part 2/43
Item	By-law No.	Description of Goods		Start date/ End date
		<p><u>Item 20 – Goods exported for repair or renovation</u></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>		
20	2300045	<p>1. This by-law may be cited as Customs By-law No. 2300045.</p> <p style="padding-left: 20px;"><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> <p style="padding-left: 40px;">(a) goods that have been exported from Australia for repair or renovation and returned after repair or renovation;</p> <p style="padding-left: 40px;">(b) goods that are part of a batch repair process to replace goods exported from Australia for repair or renovation.</p> <p style="padding-left: 20px;"><i>Conditions</i></p> <p>3. Item 20 applies to those goods covered by subsection (2) subject to all of the following conditions:</p> <p style="padding-left: 40px;">(a) the returned goods have not been subject to any process other than that required to effect the repair or renovation;</p> <p style="padding-left: 40px;">(b) the returned goods are not new or upgraded versions of the exported goods;</p> <p style="padding-left: 40px;">(c) the exported goods have not reached the end of their effective operational life;</p> <p style="padding-left: 40px;">(d) item 16, 18 or 19 of Schedule 4 to the <i>Customs Tariff Act 1995</i> do not apply to the returned goods;</p> <p style="padding-left: 40px;">(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.</p> <p style="padding-left: 20px;"><i>Interpretative provisions</i></p> <p>4. In this section:</p> <p style="padding-left: 40px;"><i>batch repair process</i> 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>	1/4/2023	

SCHEDULE OF CONCESSIONAL INSTRUMENTS

PART II

INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

CUSTOMS TARIFF ACT 1995

Part 2/44

Item	By-law No.	Description of Goods	Start date/ End date
<u>Goods that are to be exported from Australia</u>			
<u>Item 21 – Goods for repair or alteration to be exported</u>			
<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 style="text-align: center;"><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 style="text-align: center;"><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 style="margin-left: 40px;">(a) the goods are imported for repair or alteration;</p> <p style="margin-left: 40px;">(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- 13/05/2021

SCHEDULE OF CONCESSIONAL INSTRUMENTS

PART II

INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

CUSTOMS TARIFF ACT 1995

			Part 2/44A
Item	By-law No.	Description of Goods	Start date/ End date
		<u>Superyachts that are imported for repair or alteration, and are to be re-exported, under security</u>	
21	2100072	<ol style="list-style-type: none"> 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. 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>	
21	2100073	<ol style="list-style-type: none"> 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 	14/5/2021

SCHEDULE OF CONCESSIONAL INSTRUMENTS

PART II

INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4

CUSTOMS TARIFF ACT 1995

Part 2/44B

Item	By-law No.	Description of Goods	Start date/ End date
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SCHEDULE OF CONCESSIONAL INSTRUMENTS
PART II
INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4
CUSTOMS TARIFF ACT 1995

R.3 Item	By-law No.	Description of Goods	Part 2/77 Start date/ End date
<u>Item 41 – Goods for use in space projects</u>			
<u>Goods for use in a space project</u>			
★ 41	2300183	<p>1. This by-law may be cited as Customs By-law No. 2300183.</p> <p style="text-align: center;"><i>Prescribed goods</i></p> <p>2. For the purposes of item 41, goods imported on or after 30 November 2021 are goods to which that item applies.</p> <p style="text-align: center;"><i>Conditions</i></p> <p>3. Item 41 applies to those goods covered by subsection (2) subject to the condition that the goods are:</p> <p style="margin-left: 20px;">(a) of a kind and quantity; and</p> <p style="margin-left: 20px;">(b) imported by an importer; and</p> <p style="margin-left: 20px;">(c) imported in the period of time, beginning on the specified start date and ending on the specified end date;</p> <p style="margin-left: 20px;">approved in writing by the Collector.</p>	30/11/2021

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

Part 2/78

Item	By-law No.	Description of Goods	Start date/ End date
		<u>Goods that are robots or prototypes</u>	1/4/2023
		<u>Item 42 – Robots</u>	
		<u>Robots or parts or accessories that are suitable for use solely or principally with such robots</u>	
42	2300102	<p>1. This by-law may be cited as Customs By-law No. 2300102.</p> <p style="text-align: center;"><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"> (a) industrial robot systems; (b) industrial robot lines; or (c) industrial robot cells. <p style="text-align: center;"><i>Definitions</i></p> <p>3. In this section:</p> <p><i>End-effector</i> means device specifically designed for attachment to the mechanical interface to enable the robot to perform its task.</p> <p><i>Industrial robot</i> includes:</p> <ul style="list-style-type: none"> (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; (b) the manipulator, including robot actuators controlled by the robot controller; (c) the robot controller; (d) the means by which to teach or program the robot, including any communications interface; (e) auxiliary axes that are integrated into the kinematic solution; (f) the manipulating portions of mobile robots, where a mobile robot consists of a mobile platform with an integrated manipulator or robot. <p><i>Industrial robot cells</i> means one or more industrial robot systems, including associated machinery and equipment and the associated safeguarded space and protective measures.</p>	
		(Continued)	

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

R.4 Item	By-law No.	Description of Goods	Part 2/79 Start date/ End date
42	2300102 (Cont.)	<p><i>Industrial robot line</i> means more than one industrial robot cell performing the same or different functions and associated equipment, in single or coupled safeguarded spaces.</p> <p><i>Industrial robot systems</i> 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><i>Manipulator</i> 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><i>Mobile-platform</i> 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><i>Mobile-robot</i> means a robot able to travel under its own control.</p> <p><i>Robot-actuator</i> means power mechanism that converts electrical, hydraulic, pneumatic or any energy to effect the motion of the robot.</p> <p><i>Safeguarded space</i> means space where safeguards are active</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/ End date
		<p><u>Goods relating to manufacturing</u></p> <p><u>Item 45 – Split consignment goods</u></p> <p><u>Components of certain machinery or equipment</u></p>	
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="padding-left: 20px;">(a) replacement parts, components or spares used in modernising or refurbishing existing machinery or equipment;</p> <p style="padding-left: 20px;">(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="padding-left: 20px;">(a) the goods were despatched to Australia as a single consignment but were separated for shipment due to accidental circumstances; or</p> <p style="padding-left: 20px;">(b) the goods are of such a size, shape or weight that transport necessities demand separate shipment; or</p> <p style="padding-left: 20px;">(c) transport necessities, due to the nature of the goods, demand separate modes of shipment for some components.</p>	1/4/2023

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

R.4 Item	By-law No.	Description of Goods	Part 2/81 Start date/ End date
<u>Item 48 – Other inputs to manufacture including chemicals, plastics and paper</u>			
<u>Isopropyl myristate for the formulation of cosmetics</u>			
48	2300068	<p>1. This by-law may be cited as Customs By-law No. 2300068.</p> <p style="text-align: center;"><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 style="text-align: center;"><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 style="margin-left: 40px;">(a) the goods are to be used in the formulation of cosmetics;</p> <p style="margin-left: 40px;">(b) the goods are under security.</p>	1/4/2023
<u>Gelatin for the manufacture of capsules</u>			
48	2300069	<p>1. This by-law may be cited as Customs By-law No. 2300069.</p> <p style="text-align: center;"><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 style="text-align: center;"><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 style="margin-left: 40px;">(a) the goods are to be used in the manufacture of capsules;</p> <p style="margin-left: 40px;">(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/ 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 style="text-align: center;"><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 style="margin-left: 40px;">(a) any one of tariff subheadings 3907.6, 3907.70.00, 3907.9; or</p> <p style="margin-left: 40px;">(b) tariff heading 3908.</p> <p style="text-align: center;"><i>Conditions</i></p> <p>3. Item 48 applies those goods covered by subsection (2) subject to both of the following conditions:</p> <p style="margin-left: 40px;">(a) the goods are to be used for the manufacture of fibres or yarns;</p> <p style="margin-left: 40px;">(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 style="text-align: center;"><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 style="margin-left: 40px;">(a) are coated paper classified under tariff headings 4810 or 4811;</p> <p style="margin-left: 40px;">(b) have a weight no more than 67 grams per square metre;</p> <p style="margin-left: 40px;">(c) contain more than 55% mechanical pulp.</p> <p style="text-align: center;"><i>Conditions</i></p> <p>3. Item 48 applies those goods covered by subsection (2) subject to both of the following conditions:</p> <p style="margin-left: 40px;">(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 style="margin-left: 40px;">(b) the goods are under security.</p>	1/4/2023

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

R.4			Part 2/83
Item	By-law No.	Description of Goods	Start date/ End date
48	2300103	<p><u>Paper for use in the production of newspapers, periodicals, posters and other printed matter</u></p> <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

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PART II
INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4
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Part 2/84

Item	By-law No.	Description of Goods	Start date/ 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 style="text-align: center;"><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 style="text-align: center;"><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 style="margin-left: 20px;">(a) the goods are to be used in the manufacture of flip-top cigarette packaging;</p> <p style="margin-left: 20px;">(b) the goods are under security.</p>	1/4/2023
48	2300071	<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 style="text-align: center;"><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 style="text-align: center;"><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 style="margin-left: 20px;">(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 style="margin-left: 20px;">(b) the goods are under security.</p> <p style="text-align: center;"><i>Definitions</i></p> <p>4. In this by-law:</p> <p style="margin-left: 20px;">Magazine 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 style="margin-left: 40px;">(a) comics;</p> <p style="margin-left: 40px;">(b) newspapers;</p> <p style="margin-left: 40px;">(c) staff journals;</p> <p style="margin-left: 40px;">(d) magazines issued primarily for publicity or promotional purposes;</p> <p style="margin-left: 40px;">(e) Federal, State or Territorial Government magazines; or</p> <p style="margin-left: 40px;">(f) inserts for the publications listed at paragraphs (a) to (e) above.</p>	1/4/2023

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

R.4 Item	By-law No.	Description of Goods	Part 2/85 Start date/ End date
		<u>Item 49 – Aluminium sheet for use in the manufacture of cans</u>	
		<u>Aluminium sheet used in the manufacture of aluminium cans</u>	
49	2300074	<p>1. This by-law may be cited as Customs By-law No. 2300074.</p> <p style="text-align: center;"><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 style="margin-left: 20px;">(a) aluminium sheets, for use as body stock, and being each of the following:</p> <p style="margin-left: 40px;">(i) in coils;</p> <p style="margin-left: 40px;">(ii) gauge more than 0.26 mm but no more than 0.28 mm;</p> <p style="margin-left: 40px;">(iii) alloy composition of 3004 or 3104 as per the International Alloy Designation System;</p> <p style="margin-left: 40px;">(iv) temper of H19 as per Australian Standard AS 2848.1-1998; and</p> <p style="margin-left: 40px;">(v) coated with oil; or</p> <p style="margin-left: 20px;">(b) aluminium sheets, for use as end stock, and being each of the following:</p> <p style="margin-left: 40px;">(i) in coils;</p> <p style="margin-left: 40px;">(ii) gauge more than 0.23 mm but no more than 0.25 mm;</p> <p style="margin-left: 40px;">(iii) alloy composition of 5182 as per International Alloy Designation System;</p> <p style="margin-left: 40px;">(iv) temper of H19 or H48 as per Australian Standard AS 2848.1-1998; and</p> <p style="margin-left: 40px;">(v) polymer coated; or</p> <p style="margin-left: 20px;">(c) aluminium sheet, for use as tab stock, being each of the following:</p> <p style="margin-left: 40px;">(i) in coils;</p> <p style="margin-left: 40px;">(ii) gauge more than 0.22 mm but no more than 0.32 mm;</p> <p style="margin-left: 40px;">(iii) alloy composition of 5082 or 5182 as per the International Alloy Designation System; and</p> <p style="margin-left: 40px;">(iv) temper of H19, H39, H391 or H48 as per Australian Standard AS 2848.1-1998.</p> <p style="text-align: center;"><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

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INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4
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Part 2/86

Item	By-law No.	Description of Goods	Start date/ End date																												
<u>Goods exempt from the Product Stewardship Oil Levy</u>																															
<u>Item 52 – Mineral and aromatic process oils that are exempt from the Product Stewardship Oil Levy</u>																															
<u>Aromatic process oils</u>																															
52	2300075	<p>1. This by-law may be cited as Customs By-law No. 2300075.</p> <p style="text-align: center;"><i>Prescribed goods</i></p> <p>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.</p> <p style="text-align: center;"><i>Conditions</i></p> <p>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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left;">Required properties of prescribed goods</th> </tr> <tr> <th style="text-align: center;">Item</th> <th style="text-align: center;">Property</th> <th style="text-align: center;">Test Method</th> <th style="text-align: center;">Value</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Density at 15 degrees Celsius</td> <td>ASTM D1298 or ASTM D4502</td> <td>No less than 0.9 grams per cubic centimetre</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Aniline point</td> <td>ASTM D611</td> <td>No more than 70 degrees Celsius</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Refractive index at 20 degrees Celsius</td> <td>ASTM D1298 or ASTM D1747</td> <td>No less than 1.490</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Pour point</td> <td>ASTM D97</td> <td>No less than -9 degrees Celsius</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Viscosity index</td> <td>ASTM D2270</td> <td>No more than 80</td> </tr> </tbody> </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	1/4/2023
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

R. 1			Part 2/87
Item	By-law No.	Description of Goods	Start date/ End date
52	2300076	<p><u>Food grade white mineral oil</u></p> <p>1. This by-law may be cited as Customs By-law No. 2300076.</p> <p style="padding-left: 40px;"><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 style="padding-left: 40px;"><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 style="padding-left: 80px;">(a) Sec. 21 CFR 172.878 of Title 21, Volume 1 of the United States Code of Federal Regulations;</p> <p style="padding-left: 80px;">(b) Sec. 21 CFR 178.3620(a) of Title 21, Volume 1 of the United States Code of Federal Regulations.</p> <p><u>Item 53 – Polyglycol brake fluids that are exempt from the Product Stewardship Oil Levy</u></p> <p><u>Polyglycol brake fluids</u></p>	1/4/2023
53	2300077	<p>1. This by-law may be cited as Customs By-law No. 2300077.</p> <p style="padding-left: 40px;"><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 style="padding-left: 40px;"><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

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Part 2/88

Item	By-law No.	Description of Goods	Start date/ End date
<u>Miscellaneous goods</u>			
<u>Item 54 – Handicrafts</u>			
54	2300078	<p>1. This by-law may be cited as Customs By-law No. 2300078.</p> <p style="text-align: center;"><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 style="padding-left: 20px;">(i) imitation jewellery, classified under tariff heading 7117, being beads made up as necklaces, bracelets, or anklets;</p> <p style="padding-left: 20px;">(ii) imitation jewellery, classified under tariff heading 7117, made up from naturally occurring products or materials, with or without metal fittings;</p> <p style="padding-left: 20px;">(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 style="padding-left: 20px;">(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 style="padding-left: 20px;">(i) the traditional batik method;</p> <p style="padding-left: 20px;">(ii) the traditional tie and dye method;</p> <p style="padding-left: 20px;">(iii) the traditional hand block printing method;</p> <p style="padding-left: 20px;">(iv) the traditional kalamkari printing method; or</p> <p style="padding-left: 20px;">(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>	1/04/2023
(Continued)			

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

R. 1

Part 2/89

Item	By-law No.	Description of Goods	Start date/ End date
54	2300078 (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"> (i) outer soles of leather; (ii) leather heels of a depth no more than 20 mm; (iii) a vamp comprising two or more separate straps. <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"> (a) curtains classified under tariff heading 6303; and (b) all towels, towelling and towelling products. <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"> (a) the goods are wholly or in chief part by weight of materials traditionally used in the production of handicrafts; (b) the goods have an artistic or decorative character comparable with traditional handicrafts of the country in which the goods were made. <p>7. Item 54 applies to those goods covered by paragraphs (2)(a), (2)(b) and 2(g) subject to the condition that those goods were made by one or more of the following processes of production:</p> <ul style="list-style-type: none"> (a) by hand; (b) by non-mechanical, non-powered tools held in the hand; (c) produced on hand-powered or foot-powered machines. <p>8. 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> <ul style="list-style-type: none"> (a) by hand; (b) by non-mechanical, non-powered tools held in the hand. <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
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Part 2/90

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

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R. 1			Part 2/91
Item	By-law No.	Description of Goods	Start date/ End date
		<p style="text-align: center;"><u>Item 57 – Medical goods, hygiene goods and goods used in the manufacture of medicaments</u></p> <p style="text-align: center;"><u>Medical and hygiene goods capable of limiting the spread of certain pathogens and viruses</u></p>	
57	2200082	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2200082. 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: <ol style="list-style-type: none"> (a) any of the following equipment that, when worn, is capable of limiting the transmission of pathogens or viruses to humans: <ol style="list-style-type: none"> (i) face masks; (ii) gloves; (iii) clothes or gowns; (iv) goggles, glasses, eye visors or face shields; (b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers; (c) soaps; (d) test kits, reagents and viral transport media. 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. 7. In this by-law, the <i>Customs Tariff Act 1995</i> means the <i>Customs Tariff Act 1995</i>, as amended or proposed to be altered. 	1/07/2022

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Part 2/92

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

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

R. 1			Part 2/93
Item	By-law No.	Description of Goods	Start date/ End date
		<u>Packaging used in the manufacture of medicaments, vaccines and other goods</u>	
57	2200084	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2200084. 2. For the purposes of item 57 of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff), goods of the following kind are prescribed: <ol style="list-style-type: none"> (a) the goods are primary receptacles to be used for containing medicaments, vaccines or other goods (the <i>contained goods</i>); (b) the contained goods, if imported, would be classified under Chapter 30 of Schedule 3 to the Customs Tariff; and (c) the contained goods are to be used in the treatment, prevention, or to limit the severity of the disease known as COVID-19. 3. For the purposes of paragraph 2, a <i>primary receptacle</i> means a complete container, whether assembled or not, that directly holds, or would hold, the contained goods. However, a <i>primary receptacle</i> does not include an ingestible capsule for enclosing medicaments. 4. In this by-law, the <i>Customs Tariff Act 1995</i> means the <i>Customs Tariff Act 1995</i>, as amended or proposed to be altered. 	1/7/2022

SCHEDULE OF CONCESSIONAL INSTRUMENTS
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CUSTOMS TARIFF ACT 1995

Part 2/94

Item	By-law No.	Description of Goods	Start date/ End date
<u>Goods used to combat COVID-19 – 1 February 2020 to 30 June 2022</u>			
<u>Item 57 – Goods to be used in the response to the COVID-19 pandemic</u>			
57	2019608	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2019608. 2. This by-law shall be deemed to have taken effect on 1 February 2020. 3. For the purposes of Item 57 of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff), the following medical or hygiene products are prescribed: <ol style="list-style-type: none"> (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"> (v) face masks; (vi) gloves; (vii) clothes or gowns; (viii) goggles, glasses, eye visors or face shields; (b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers; (c) soaps; (d) COVID-19 test kits, reagents and viral transport media. 5. In this by-law, the “Customs Tariff Act 1995” means the Customs Tariff Act 1995, as amended or proposed to be altered. 	1/2/2020 - 31/7/2020

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CUSTOMS TARIFF ACT 1995

R. 1

Part 2/95

Item	By-law No.	Description of Goods	Start date/ End date
<u>Item 57A – Goods to be used in the response to the COVID-19 pandemic</u>			
57A	2041552	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2041552. 2. This by-law shall be deemed to have taken effect on 1 August 2020. 3. For the purposes of Item 57A of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff), the following medical or hygiene products are prescribed: <ol style="list-style-type: none"> (a) any of the following equipment that, when worn, is capable of limiting the transmission of organisms to humans: <ol style="list-style-type: none"> (i) face masks; (ii) gloves; (iii) clothes or gowns; (iv) goggles, glasses, eye visors or face shields; (b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers; (c) soaps; (d) COVID-19 test kits, reagents and viral transport media. 6. In this by-law, the “Customs Tariff Act 1995” means the Customs Tariff Act 1995, as amended or proposed to be altered. 	1/8/2020 - 31/12/2020
<u>Item 57B – Goods to be used in the response to the COVID-19 pandemic</u>			
57B	2020321	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2020321 2. This by-law commences on 1 January 2021. 3. For the purposes of Item 57B of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff), the following medical or hygiene products are prescribed: 	1/01/2021 - 30/06/2021

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Item	By-law No.	Description of Goods	Start date/ End date
57B	2020321 (Cont)	<p>(a) any of the following equipment that, when worn, is capable of limiting the transmission of organisms to humans:</p> <p style="margin-left: 20px;">(i) face masks;</p> <p style="margin-left: 20px;">(ii) gloves;</p> <p style="margin-left: 20px;">(iii) clothes or gowns;</p> <p style="margin-left: 20px;">(iv) goggles, glasses, eye visors or face shields;</p> <p>(b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers;</p> <p>(c) soaps;</p> <p>(d) COVID-19 test kits, reagents and viral transport media.</p> <p>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.</p> <p style="text-align: center;"><u>Item 57C – Goods to be used in response to the COVID-19 pandemic</u></p>	
57C	2100131	<p>1. This by-law may be cited as Customs By-law No. 2100131</p> <p>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:</p> <p>(a) any of the following equipment that, when worn, is capable of limiting the transmission of organisms to humans:</p> <p style="margin-left: 20px;">(i) face masks;</p> <p style="margin-left: 20px;">(ii) gloves;</p> <p style="margin-left: 20px;">(iii) clothes or gowns;</p> <p style="margin-left: 20px;">(iv) goggles, glasses, eye visors or face shields;</p> <p>(b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers;</p> <p>(c) soaps;</p> <p>(d) COVID-19 test kits, reagents and viral transport media.</p> <p>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.</p>	1/07/2021 - 30/06/2022

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Part 2/97

Item	By-law No.	Description of Goods	Start date/ End date
<u>Goods for use in connection with an international sporting event</u>			
<u>Item 59 – Goods to be used in an international sporting event</u>			
<u>Goods for use in connection with the FIFA Women’s World Cup Australia New Zealand 2023</u>			
59	2320518	<p>1. This by-law may be cited as Customs By-law No. 2320518</p> <p>2. For the purposes of Item 59, goods (other than excise-equivalent goods) for use in Australia in connection with the Fédération Internationale de Football Association (FIFA) Women’s World Cup Australia New Zealand 2023 are goods to which that item applies.</p> <p>Note: Goods classified to a tariff subheading listed in clause 1 of Schedule 1 to the <i>Customs Regulation 2015</i> are excise-equivalent goods.</p> <p><i>Conditions</i></p> <p>3. Item 59 applies to those goods covered by subsection 2 subject to all of the following conditions:</p> <p>(a) The goods are imported by any one of the following:</p> <ul style="list-style-type: none"> (i) FIFA, including continental football confederations; (ii) FIFA subsidiary; (iii) Football Australia Limited (ACN 106 478 068); (iv) FWWC2023 Pty Ltd (ACN 650 853 302); (v) A person or body in connection with the entity referred to in subparagraph (a)(i), (a)(ii), (a)(iii) or (a)(iv); <p>(b) For a person or body covered in subparagraph (a)(v)- the person or body provides evidence in writing of the connection with the entity to a Collector if requested to do so;</p> <p>(c) The goods are imported between 1 January 2023 and 31 December 2028;</p> <p>(d) The goods are:</p> <ul style="list-style-type: none"> (i) For consumption in Australia; or (ii) Exported from Australia after their use; or (iii) Donated after their use to an entity whose purpose is related to the practice of sports and/or social development; or (iv) Donated after their use to a registered charity within the meaning of the <i>Customs Tariff Act 1995</i>. 	1/01/2023
(Continued)			

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Item	By-law No.	Description of Goods	Start date/ End date
59	2320518 (Cont)	<p data-bbox="501 495 767 517" style="text-align: center;"><i>Interpretative provisions</i></p> <p data-bbox="501 555 660 577">4. In this by-law:</p> <p data-bbox="501 613 1321 763"><i>FIFA subsidiary</i> means any entity in which FIFA, directly and/or indirectly owns at least 50.1% of its capital or voting interest as well as subsidiaries of any such entity in which FIFA and/or such entity owns at least 50.1% of the capital or voting interest, regardless of whether such entity is resident inside or outside of Australia.</p>	

END OF SCHEDULE