

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

			Part 2/39
Item	By-law No.	Description of Goods	Start date/ End date
<p><b><u>Item 22 – Containers used to import goods, being containers that will be exported without being put to any other use</u></b></p> <p><u>Goods imported in reuseable containers</u></p>			
22	1244196	<p>1. This by-law may be cited as Customs By-law No. 1244196.</p> <p>2. This by-law shall take effect on and from 1 March 2013.</p> <p>3. For the purposes of item 22 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, the following goods are prescribed:</p> <p style="padding-left: 20px;">(a) goods imported on or in containers of a kind described in (b) hereunder; and</p> <p style="padding-left: 20px;">(b) reuseable containers - other than containers which, by application of rule 5(b) of the General Rules for the Interpretation of the Harmonized System, are required to be classified with the goods with which they are imported - being containers that will be exported within 12 months of the date they are entered for home consumption, without being put to further use, other than for the transport, storage, display, exhibition or dispensing of the goods with which they are imported, 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
<p><u>Containers of base metal</u></p>			
22	1244204	<p>1. This by-law may be cited as Customs By-law No. 1244204.</p> <p>3. This by-law shall take effect on and from 1 March 2013.</p> <p>4. For the purposes of item 22 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, the following goods are prescribed:</p> <p style="padding-left: 20px;">(a) compressed or liquefied gas; and</p> <p style="padding-left: 20px;">(b) a container designed to be refilled, of a kind classified under heading 7311 of Schedule 3, and similar containers of base metal.</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>	1/3/2013

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Part 2/40

Item	By-law No.	Description of Goods	Start date/ End date
<b><u>Goods that are donations or bequests</u></b>			
<b><u>Item 23 – Donations or bequests</u></b>			
<u>Goods donated or bequeathed, for purposes in connection with disaster relief</u>			
23	1301009	<ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 1301009.</li> <li>2. This by-law shall take effect on and from 1 March 2013.</li> <li>3. For the purposes of paragraph (a) of item 23 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, goods donated or bequeathed, for purposes in connection with disaster relief, by a person, company or organisation resident or established outside Australia to an organisation established in Australia are prescribed.</li> <li>4. For the purposes of paragraph 3, an “organisation established in Australia” must be an organisation that is: <ol style="list-style-type: none"> <li>(a) a registered charity; or</li> <li>(b) 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>.</li> </ol> </li> <li>5. For the purposes of paragraph 3, “disaster” means an event or circumstance that has been declared to be a disaster by, or with the approval of, a Minister of the Commonwealth or a State or Territory under the law of the Commonwealth or a State or Territory.</li> <li>6. The application of item 23 to the goods in paragraph 3 is subject to the condition that the goods must not be sold, traded, exchanged, hired out or used for any commercial activities in Australia.</li> <li>7. For the purposes of this by-law, the “<i>Customs Tariff Act 1995</i>” means the <i>Customs Tariff Act 1995</i>, as amended or proposed to be altered.</li> </ol>	<b>1/3/2013</b>

Operative 1/3/13

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R.1			Part 2/41
Item	By-law No.	Description of Goods	Start date/ End date
		<u>Goods donated or bequeathed to the public or to a public institution</u>	
23	1301035	<ol style="list-style-type: none"> <li>1. This by-law may be cited as Customs By-law No. 1301035.</li> <li>2. This by-law shall take effect on and from 1 March 2013.</li> <li>3. For the purposes of paragraph (b) of item 23 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, goods that have been donated or bequeathed to the public or to a public institution are prescribed.</li> <li>4. The application of item 23 to the goods in paragraph 3 does not apply to the following: <ol style="list-style-type: none"> <li>(a) goods that serve similar functions to goods which are produced in Australia;</li> <li>(b) goods that serve similar functions to goods which are capable of being produced in Australia by any person in the normal course of business;</li> <li>(c) goods for which substitutable goods are produced in Australia in the ordinary course of business.</li> </ol> </li> <li>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.</li> </ol>	<b>1/3/2013</b>

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Part 2/42

Item	By-law No.	Description of Goods	Start date/ End date
<p style="text-align: center;"><b><u>Goods that are trophies, decorations, medallions, certificates or prizes</u></b></p> <p style="text-align: center;"><b><u>Item 25 – Trophies, medallions and prizes</u></b></p> <p style="text-align: center;"><u>Trophies, decorations, medallions, certificates or prizes</u></p>			
★ 25	1301053	<p>1. This by-law may be cited as Customs By-law No. 1301053.</p> <p>2. This by-law shall take effect on and from 1 March 2013.</p> <p>3. For the purposes of paragraph (a) of item 25 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, trophies won outside Australia in competition, that are appliances or articles of a kind used in an office or the household, are prescribed.</p> <p>4. For the purposes of paragraph (b) of item 25 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, decorations, medallions or certificates awarded outside Australia are prescribed.</p> <p>5. For the purposes of paragraph (c) of item 25 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, trophies or prizes sent by donors resident abroad for presentation in Australia, or for competitions in Australia organised or sponsored otherwise than in connection with commercial ventures, and are of a kind which are suitable for display on:</p> <p style="margin-left: 20px;">(a) walls of dwellings or offices; or</p> <p style="margin-left: 20px;">(b) stands or similar mounts; or</p> <p style="margin-left: 20px;">(c) the person,</p> <p>are prescribed.</p> <p>6. Paragraphs 3, 4, and 5 do not include goods which are of an advertising nature.</p> <p>7. 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>	<b>1/3/2013</b>

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			Part 2/43
Item	By-law No.	Description of Goods	Start date/ End date
<p style="text-align: center;"><b><u>Goods of low value</u></b></p> <p style="text-align: center;"><b><u>Item 26 – Goods of insubstantial value</u></b></p> <p style="text-align: center;"><u>Goods for which the value does not exceed \$1,000.00</u></p>			
26	1305011	<p>1. This by-law may be cited as Customs By-law No. 1305011.</p> <p>2. This by-law shall take effect on and from 1 March 2013.</p> <p>3. For the purposes of item 26 in Schedule 4 to the <i>Customs Tariff Act 1995</i>, goods (other than goods referred to in paragraph 4) imported into Australia, the customs value of which is less than \$1,000.01, are prescribed.</p> <p>4. Paragraph 3 does not include:</p> <p style="margin-left: 40px;">(a) tobacco, tobacco products or alcoholic beverages;</p> <p style="margin-left: 40px;">(b) goods imported by a passenger or a member of the crew of a ship or aircraft arriving in Australia from a place outside Australia; or</p> <p style="margin-left: 40px;">(c) goods forming part of a bulk order.</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>	1/3/2013
<p style="text-align: center;"><b><u>Item 27 – Samples of negligible value</u></b></p> <p style="text-align: center;"><u>Samples</u></p>			
27	1305014	<p>1. This by-law may be cited as Customs By-law No. 1305014.</p> <p>2. This by-law shall take effect on and from 1 March 2013.</p> <p>3. For the purposes of item 27 in Schedule 4 to the <i>Customs Tariff Act 1995</i>, samples being:</p> <p style="margin-left: 40px;">(a) goods that are:</p> <p style="margin-left: 80px;">(i) of such dimensions that they are useless except for purposes of demonstration; or</p> <p style="margin-left: 80px;">(ii) rendered useless by acceptable forms of mutilation;</p> <p style="margin-left: 40px;">(b) accessories or ornaments for clothing that are limited to one of each size and affixed to cards or put up as samples in the manner usual in commercial trade;</p> <p style="margin-left: 40px;">(c) non-consumable goods without mutilation where one sample of any one line is imported of a value not exceeding \$2 each (or each set);</p>	1/3/2013

(Continued)

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Part 2/44

Item	By-law No.	Description of Goods	Start date/ End date
27	1305014 (Cont)	<p>(d) consumable goods, which are destroyed on eating or drinking, testing or analysis or the like:</p> <p style="padding-left: 20px;">(i) of a value not exceeding \$2 for each sample, providing each sample is a different product; or</p> <p style="padding-left: 20px;">(ii) of a value for any one consignment of the same product not exceeding \$2;</p> <p>(e) goods of a kind and in quantities approved by the Collector, for distribution free of charge at an event approved by the Collector in terms of Annex B.1 of the Convention on Temporary Admission (known as the Istanbul Convention); or</p> <p>(f) goods solely of overseas origin, incorporating or consisting of printed matter, put up as or in sample books designed for soliciting orders for the importation of the goods represented,</p> <p>are prescribed.</p> <p>4. For the purposes of paragraph 3(e), “goods” does not include goods which, if produced or manufactured in Australia, would be subject to excise duty.</p> <p>5. For the purposes of paragraph 3(a)(ii), the following are the acceptable forms of mutilation for the goods listed below:</p> <p style="padding-left: 20px;">(a) for china or glass - the chipping of a sliver in a prominent place on each article;</p> <p style="padding-left: 20px;">(b) for footwear - complete perforation of the sole to the extent that the footwear is no longer suitable for wear, but still suitable for demonstration purposes;</p> <p style="padding-left: 20px;">(c) for paper products - the indelible marking of the word “Specimen” or other suitable words in a prominent place on each article so as to render them unserviceable;</p> <p style="padding-left: 20px;">(d) for clothing:</p> <p style="padding-left: 40px;">(i) the article to be mutilated by 0.5 cm perforation each 30 cm in a horizontal or vertical direction or, at the importer's option, in a more severe manner by cutting; or</p> <p style="padding-left: 40px;">(ii) the indelible marking of the word “Sample” or other suitable words in a prominent place on each article so as to make them unserviceable; or</p> <p style="padding-left: 20px;">(e) other forms of mutilation that render the goods useless except for use as a sample.</p> <p>6. For the purposes of this by-law, the “<i>Customs Tariff Act 1995</i>” means the <i>Customs Tariff Act 1995</i>, as amended or proposed to be altered.</p>	

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			Part 2/45
Item	By-law No.	Description of Goods	Start date/ End date
<b><u>Goods for persons with disabilities</u></b>			
<b><u>Item 28 – Various aids and appliances for persons with disabilities</u></b>			
<u>Aids and appliances for persons with disabilities</u>			
28	1300551	<p>1. This by-law may be cited as Customs By-law No. 1300551.</p> <p>2. This by-law shall take effect on and from 1 March 2013.</p> <p>3. For the purposes of item 28 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, the following goods are prescribed:</p> <p style="margin-left: 20px;">(a) pedestrian safety equipment for the blind, being Braille tiles and Braille road rivets;</p> <p style="margin-left: 20px;">(b) reading machines, capable of converting printed matter into the following:</p> <p style="margin-left: 40px;">(i) tactile images; or</p> <p style="margin-left: 40px;">(ii) speech;</p> <p style="margin-left: 20px;">(c) reading systems capable of scanning printed matter and reproducing the enlarged text on a screen;</p> <p style="margin-left: 20px;">(d) sound reproducers and sound recorders, having a power output rms of less than 2.5 W, using a magnetic tape as the recorded or recording medium, monophonic, DC or AC/DC operated, designed for carrying in the hand or on the person, with colour coded, raised symbol control keys and dual playing speeds.</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>	<b>1/3/2013</b>

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Part 2/46

Item	By-law No.	Description of Goods	Start date/ End date
		<u>Goods for persons with disabilities under the Florence Agreement</u>	
29	1301116	<p>1. This by-law may be cited as Customs By-law No. 1301116.</p> <p>2. This by-law shall take effect on and from 1 March 2013.</p> <p>3. For the purposes of item 29 of Schedule 4 to the <i>Customs Tariff Act 1995</i>, goods that are specially designed for the employment or the educational, scientific, social or cultural advancement of persons with disabilities, which are imported directly by an organisation concerned with the welfare, education of, or provision of assistance to persons with disabilities, are prescribed.</p> <p>4. For the purposes of paragraph 3 “organisation” means:</p> <p style="margin-left: 20px;">(a) an organisation under the <i>Australian Charities and Not-for-profits Commission Act 2012</i> as an entity listed in column 1 of subsection 25-2(5) of that Act; or</p> <p style="margin-left: 20px;">(b) an organisation approved by the Minister for Industry and Innovation, in consultation with the Minister for Health;</p> <p style="margin-left: 20px;">not including any organisation which is carried on for the purposes of profit or gain.</p> <p>5. For the purposes of this by-law, goods shall be taken to be specially designed for persons with disabilities if:</p> <p style="margin-left: 20px;">(a) the adaptation for the disability causes those goods not to be used or not able to be used by persons without disabilities; or</p> <p style="margin-left: 20px;">(b) the cost to convert the goods for use by persons without disabilities would be prohibitive.</p> <p>6. For the purposes of this by-law, the “<i>Customs Tariff Act 1995</i>” means the <i>Customs Tariff Act 1995</i>, as amended or proposed to be altered.</p>	<b>1/3/2013</b>

Operative 1/3/13