

**CUSTOMS TARIFF
SCHEDULE 4**

CONCESSIONAL RATES OF DUTY

PART I

R.5 General Concessions for Prescribed Persons, Bodies, Authorities or Countries					Schedule 4/1
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
1A	401	*		Books, publications and documents to which Annex A of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials or Annex A of the Protocol to the Agreement adopted by UNESCO at its 19th session in Nairobi in 1976 applies, as prescribed by by-law	Free
1B	502	*		Works of art and collectors' pieces of an educational, scientific or cultural nature to which Annex B of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials or Annex B of the Protocol to the Agreement adopted by UNESCO at its 19th session in Nairobi in 1976 applies, and being goods consigned to galleries, museums and other institutions where the Commissioner for Taxation has certified that the institution falls within Item 12.1.2, 12.1.3, 12.1.4 or 12.1.5 in table 12 in section 30-100 of the <i>Income Tax Assessment Act 1997</i>	Free
1C	403	*		Visual and auditory materials of an educational, scientific or cultural nature to which Annex C of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials or Annex C.2 of the Protocol to the Agreement adopted by UNESCO at its 19th session in Nairobi in 1976 applies, as prescribed by by-law	Free
1D	404	*		Scientific instruments and apparatus to which Annex D of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials or Annex D of the Protocol to the Agreement adopted by UNESCO at its 19th session in Nairobi in 1976 applies, as prescribed by by-law	Free

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

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

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean and AANZ originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

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.

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Schedule 4/2

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
1E	405	*		Goods, as prescribed by by-law, for people with disabilities, to which Annex E of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) Agreement on the Importation of Educational, Scientific and Cultural Materials or Annex E of the Protocol to the Agreement adopted by UNESCO at its 19th session in Nairobi in 1976 applies	Free
2	406	*		Goods that, at the time they are entered for home consumption, are owned by the Commonwealth and exemption from duty of which is, in the opinion of the Minister, in the national interest	Free
3	..	9999.40.03	12 ..	Goods that, at the time they are entered for home consumption, are for the official use of: (a) the Governor-General; or (b) a member of the family of the Governor-General	Free
4	..	9999.30.04	33 ..	Goods, as prescribed by by-law, that, at the time they are entered for home consumption, are: (a) owned by the government of a country other than Australia; and (b) for the official use of that government and are not to be used for the purposes of trade	Free
5	..	9999.32.05	14 ..	Goods, that are, at the time they are entered for home consumption, for the official use of a Trade Commissioner in Australia of any country, being a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation, other than goods specified in the Table hereunder:	Free

THE TABLE

- (a) alcoholic beverages;
- (b) tobacco products;
- (c) motor vehicles;
- (d) aircraft;
- (e) seacraft

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			R.3			Schedule 4/3
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #	
6	..	9999.30.06	15 ..	Goods that are: (a) for the official use of a Trade Commissioner in Australia of any country, being a Trade Commissioner to whom item 5 of this Schedule does not apply; (b) declared by that Trade Commissioner, in writing, to be for such official use; and (c) goods, or are included in a class of goods, approved by the Chief Executive Officer for the purposes of this item	Free	
7	..	9999.30.07	16 ..	Goods, as prescribed by by-law, that are: (a) for the official use of an international organisation established by agreement between the Government of Australia and the government of another country or other countries; or (b) for the official or personal use of an official of an international organisation referred to in paragraph (a)	Free	
8	..	9999.30.08	17 ..	Goods, as prescribed by by-law, that are for use by or for sale to persons the subject of a Status of Forces Agreement between the Government of Australia and the government of another country or other countries	Free	
9	409	*		Goods, as prescribed by by-law, in relation to which the Customs procedures of the Commonwealth are to be applied in the manner mentioned in Article 16 of the Treaty between the Government of Australia and the Government of the Independent State of Papua New Guinea that was signed at Sydney on 18 December 1978	Free	
10	..	9999.40.10	13 ..	Goods that, at the time they are entered for home consumption, are for the official use of: (a) the Governor of a State; or (b) a member of the family of the Governor of a State	Free	

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Schedule 4/4

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
12	412	*		Aids and appliances, as prescribed by by-law, for people with disabilities	Free
13	413	*		Goods, as prescribed by by-law, that are for use in connection with an Australian Industry Involvement program approved by the Commonwealth, as follows: (a) raw materials or components that are to be used as inputs in the production or manufacture of further goods that will ultimately become the property of the Commonwealth of Australia; (b) raw materials or components that are to be used as inputs in the production or manufacture of further goods that will ultimately be exported under a formal Defence Offset Program; or (c) tools and specialised test equipment for the support of Defence material or for use under a formal Offset Program and which will eventually become the property of the Commonwealth of Australia	Free
14	..	9999.40.14	10 ..	Goods: (a) that are for use as components or materials in a research program or project at an institution that is a tertiary institution for the purposes of the <i>Employment, Education and Training Act 1988</i> ; (b) that are not goods: (i) imported by or for a tertiary institution to which the Chief Executive Officer has directed the item does not apply; (ii) for use in a class or kind of research program or project to which the Chief Executive Officer has directed the item does not apply; or (iii) in respect of which the Chief Executive Officer is of the opinion that substitutable goods are produced in Australia or are capable of being produced in Australia by any person in the ordinary course of business; and (c) in respect of which the Vice-Chancellor or other executive officer of that tertiary institution, approved by the Chief Executive Officer, has complied with such conditions as are stipulated by the Chief Executive Officer	Free

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(Schedule 4/7 follows)		R.10		Schedule 4/5	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
15				Goods, as prescribed by by-law, being: (a) goods imported by passengers or members of the crew of ships or aircraft; (b) goods that: (i) at the time they are approved for delivery for home consumption, are the property of a person who has arrived in Australia on an international flight within the meaning of section 96B of the <i>Customs Act 1901</i>; and (ii) were purchased by that person in an inwards duty free shop within the meaning of that section; (c) goods, brought into, or sent to, Australia by such members of the Defence Force stationed outside Australia as are prescribed by by-law; (d) goods imported by members of the forces of Canada, New Zealand or the United Kingdom; or (e) passengers' personal effects, furniture or household goods	Free
	415 †	*		Vessels, aircraft, machinery, plant and equipment, as described in paragraphs (2)(c), (3) or (4) of the Table to By-law No. 0906051, under security	
	..	9999.40.15	41 ..	Other	
16	..	9999.30.16	34 ..	Goods, as prescribed by by-law, of a scientific nature that are covered by an agreement or arrangement between the Government of Australia and the government of another country on co-operation in the field of science and technology	Free

† Importers and their agents should only use Treatment Code 415 on import declarations for the vessels, aircraft, machinery, plant and equipment, described in paragraphs (2)(c), (3) or (4) of the Table to By-law No. 0906051. These goods are subject to a security and use of this Treatment Code will require the lodgement of a security.

The use of Treatment Code 415 requires Customs By-law No. 0906051 to be quoted on import declarations.

When an import declaration is required for other goods covered by By-law No. 0906051 or other goods to which item 15 is applicable, Reference Number 9999.40.15 and statistical code 41 should be used.

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