

2017 Tariff Classification – current at 31 December 2021

Please be aware that some pages have been superseded.

To check the current tariff classification and rate of customs duty that applies to your goods, please check the [Current Tariff Classification page](#) on the Australian Border Force website.

**SECTION V
Mineral products**

CHAPTER 25

**Salt; sulphur; earths and stone; plastering
materials, lime and cement**

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- 2501 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water
- 2502 Unroasted iron pyrites
- 2503 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
- 2504 Natural graphite
- 2505 Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26
- 2506 Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
- 2507 Kaolin and other kaolinic clays, whether or not calcined
- 2508 Other clays (not including expanded clays of 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths
- 2509 Chalk
- 2510 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk
- 2511 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of 2816
- 2512 Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less
- 2513 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated
- 2514 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
- 2515 Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
- 2516 Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
- 2517 Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of 2515 or 2516, whether or not heat-treated
- 2518 Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix

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- 2519 Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure
- 2520 Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders
- 2521 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
- 2522 Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of 2825
- 2523 Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
- 2524 Asbestos
- 2525 Mica, including splittings; mica waste
- 2526 Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc
- 2527 No heading
- 2528 Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight
- 2529 Feldspar; leucite; nepheline and nepheline syenite; fluorspar
- 2530 Mineral substances not elsewhere specified or included

Notes.

- 1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

- 2.- This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (2802.00.00);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (2821);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (6801.00.00); mosaic cubes or the like (6802); roofing, facing or damp course slates (6803.00.00);
- (f) Precious or semi-precious stones (7102 or 7103);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of 3824; optical elements of sodium chloride or of magnesium oxide (9001);
- (h) Billiard chalks (9504); or
- (ij) Writing or drawing chalks or tailors' chalks (9609).

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- 3.- Any products classifiable in 2517 and any other heading of the Chapter are to be classified in 2517.
- 4.- 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

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Section 5
Chapter 25/5

R.4

Reference Number	Statistical Code/Unit		Goods	Rate #
2501.00.00	32	kg	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER	Free
2502.00.00	02	t	UNROASTED IRON PYRITES	Free
★★ 2503.00.00			SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	Free
	38	t	<i>Crude or unrefined sulphur</i>	
	41	t	<i>Other</i>	
2504			NATURAL GRAPHITE:	
2504.10.00	07	kg	- In powder or in flakes	Free
2504.90.00	08	kg	- Other	Free
2505			NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26:	
2505.10.00	09	kg	- Silica sands and quartz sands	Free
2505.90.00	10	kg	- Other	Free
2506			QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:	
2506.10.00	11	kg	- Quartz	Free
★★ 2506.20.00	12	kg	- Quartzite	Free
2507.00.00	14	kg	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	Free

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

★★ S Operative 1/1/12

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.

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Chapter 25/6

Reference Number	Statistical Code/Unit		Goods	Rate #
2508			OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS:	
2508.10.00	15	kg	- Bentonite	Free
2508.30.00	17	kg	- Fire-clay	Free
★★ 2508.40.00	40	kg	- Other clays	Free
2508.50.00	19	kg	- Andalusite, kyanite and sillimanite	Free
2508.60.00	20	kg	- Mullite	Free
2508.70.00	21	kg	- Chamotte or dinas earths	Free
2509.00.00	22	kg	CHALK	5% DCS:4% DCT:5%
2510			NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK:	
2510.10.00	23	t	- Unground	Free
2510.20.00	24	kg	- Ground	Free
2511			NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF 2816:	
2511.10.00	25	t	- Natural barium sulphate (barytes)	Free
2511.20.00	26	kg	- Natural barium carbonate (witherite)	Free
2512.00.00	27	kg	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS	Free
2513			PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED:	
★★ 2513.10.00	32	kg	- Pumice stone	Free
2513.20.00	37	kg	- Emery, natural corundum, natural garnet and other natural abrasives	Free

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SCHEDULE 3**

**Section 5
Chapter 25/7**

R.6

Reference Number	Statistical Code/Unit	Goods	Rate #
2514.00.00	01 sm	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	5% DCS:4% DCT:5%
2515		MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:	
2515.1		- Marble and travertine:	
2515.11.00	02 kg	-- Crude or roughly trimmed	5% DCS:4% DCT:5%
2515.12.00	03 kg	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5% DCS:4% DCT:5%
2515.20.00	04 kg	- Ecaussine and other calcareous monumental or building stone; alabaster	Free
2516		GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:	
2516.1		- Granite:	
2516.11.00	05 kg	-- Crude or roughly trimmed	Free
2516.12.00	06 kg	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5% DCS:4% DCT:5%
2516.20		- Sandstone:	
2516.20.10	09 kg	--- Crude or roughly trimmed	Free
2516.20.20	10 kg	--- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5% DCS:4% DCT:5%
2516.90.00	36 kg	- Other monumental or building stone	Free

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1/1/12

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Section 5
Chapter 25/8

Reference Number	Statistical Code/Unit	Goods	Rate #
2517		PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF 2515 OR 2516, WHETHER OR NOT HEAT-TREATED:	
2517.10.00	11 kg	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	Free
2517.20.00	12 kg	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in 2517.10.00	Free
2517.30.00	13 kg	- Tarred macadam	Free
2517.4		- Granules, chippings and powder, of stones of 2515 or 2516, whether or not heat-treated:	
2517.41.00	14 kg	-- Of marble	Free
2517.49.00	15 kg	-- Other	Free
2518		DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX:	
2518.10.00	16 kg	- Dolomite, not calcined or sintered	Free
2518.20.00	17 kg	- Calcined or sintered dolomite	Free
2518.30.00	18 kg	- Dolomite ramming mix	Free
2519		NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE:	
2519.10.00	35 kg	- Natural magnesium carbonate (magnesite)	Free
★★ 2519.90.00	42 kg	- Other	Free

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★★ S Operative 1/1/12

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SCHEDULE 3**

Section 5
Chapter 25/9

R.6

Reference Number	Statistical Code/Unit	Goods	Rate #
2520		GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS:	
2520.10.00	23 t	- Gypsum; anhydrite	Free
2520.20.00	24 t	- Plasters	Free
2521.00.00	25 t	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	Free
2522		QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF 2825:	
2522.10.00	26 kg	- Quicklime	Free
2522.20.00	27 kg	- Slaked lime	Free
2522.30.00	28 kg	- Hydraulic lime	Free
2523		PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS:	
2523.10.00	29 kg	- Cement clinkers	Free
2523.2		- Portland cement:	
2523.21.00	30 t	-- White cement, whether or not artificially coloured	Free
2523.29.00	37 t	-- Other	Free
2523.30.00	33 kg	- Aluminous cement	5% DCS:4% DCT:5%
2523.90.00	34 kg	- Other hydraulic cements	5% DCS:4% DCT:5%
2524		ASBESTOS:	
2524.10.00	35 kg	- Crocidolite	Free
2524.90.00	36 kg	- Other	Free

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

1/1/12

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

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 5
Chapter 25/10

(Chapter 26 follows)

Reference Number	Statistical Code/Unit	Goods	Rate #
2525		MICA, INCLUDING SPLITTINGS; MICA WASTE:	
2525.10.00	<i>03 kg</i>	- Crude mica and mica rifted into sheets or splittings	5% DCS:4% DCT:5%
2525.20.00	<i>04 kg</i>	- Mica powder	Free
2525.30.00	<i>05 kg</i>	- Mica waste	Free
2526		NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC:	
2526.10.00	<i>06 kg</i>	- Not crushed, not powdered	5% DCS:4% DCT:5%
2526.20.00	<i>07 kg</i>	- Crushed or powdered	5% DCS:4% DCT:5%
★ 2528.00.00	<i>10 kg</i>	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H₃BO₃ CALCULATED ON THE DRY WEIGHT	Free
2529		FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR:	
2529.10.00	<i>11 t</i>	- Feldspar	Free
2529.2		- Fluorspar:	
2529.21.00	<i>12 t</i>	-- Containing by weight 97% or less of calcium fluoride	Free
2529.22.00	<i>13 t</i>	-- Containing by weight more than 97% of calcium fluoride	Free
2529.30.00	<i>14 t</i>	- Leucite; nepheline and nepheline syenite	Free
2530		MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED:	
2530.10.00	<i>15 kg</i>	- Vermiculite, perlite and chlorites, unexpanded	Free
2530.20.00	<i>16 kg</i>	- Kieserite, epsomite (natural magnesium sulphates)	Free
2530.90.00	<i>40 kg</i>	- Other	Free

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★ Operative 1/1/12

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CHAPTER 26
Ores, slag and ash

- 2601 Iron ores and concentrates, including roasted iron pyrites
 - 2602 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
 - 2603 Copper ores and concentrates
 - 2604 Nickel ores and concentrates
 - 2605 Cobalt ores and concentrates
 - 2606 Aluminium ores and concentrates
 - 2607 Lead ores and concentrates
 - 2608 Zinc ores and concentrates
 - 2609 Tin ores and concentrates
 - 2610 Chromium ores and concentrates
 - 2611 Tungsten ores and concentrates
 - 2612 Uranium or thorium ores and concentrates
 - 2613 Molybdenum ores and concentrates
 - 2614 Titanium ores and concentrates
 - 2615 Niobium, tantalum, vanadium or zirconium ores and concentrates
 - 2616 Precious metal ores and concentrates
 - 2617 Other ores and concentrates
 - 2618 Granulated slag (slag sand) from the manufacture of iron or steel
 - 2619 Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel
 - 2620 Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds
 - 2621 Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste
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Notes.

- 1.- This Chapter does not cover:
- (a) Slag or similar industrial waste prepared as macadam (2517);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (2519);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (2710);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (6806);

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Chapter 26/2**

- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (7112); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 2.- For the purposes of 2601 to 2617, "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- 3.- 2620 applies only to:
- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (2621); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1.- For the purposes of 2620.21.00, "leaded gasoline sludges and leaded anti-knock compound sludges" means sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in 2620.60.00.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 5
Chapter 26/3

R.3

Reference Number	Statistical Code/Unit	Goods	Rate #
2601		IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES:	
2601.1		- Iron ores and concentrates, other than roasted iron pyrites:	
2601.11.00	<i>01 t</i>	- - Non-agglomerated	Free
2601.12.00	<i>02 t</i>	- - Agglomerated	Free
2601.20.00	<i>03 t</i>	- Roasted iron pyrites	Free
2602.00.00	<i>36 kg</i>	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT	Free
2603.00.00	<i>06 kg</i>	COPPER ORES AND CONCENTRATES	Free
2604.00.00	<i>07 kg</i>	NICKEL ORES AND CONCENTRATES	Free
2605.00.00	<i>08 kg</i>	COBALT ORES AND CONCENTRATES	Free
2606.00.00	<i>09 kg</i>	ALUMINIUM ORES AND CONCENTRATES	Free
2607.00.00	<i>10 kg</i>	LEAD ORES AND CONCENTRATES	Free
2608.00.00	<i>11 kg</i>	ZINC ORES AND CONCENTRATES	Free
2609.00.00	<i>12 kg</i>	TIN ORES AND CONCENTRATES	Free
2610.00.00	<i>13 kg</i>	CHROMIUM ORES AND CONCENTRATES	Free
2611.00.00	<i>14 kg</i>	TUNGSTEN ORES AND CONCENTRATES	Free

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1/1/12

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SCHEDULE 3**

Section 5
Chapter 26/4

Reference Number	Statistical Code/Unit	Goods	Rate #
2612		URANIUM OR THORIUM ORES AND CONCENTRATES:	
2612.10.00	15 kg	- Uranium ores and concentrates	Free
2612.20.00	16 kg	- Thorium ores and concentrates	Free
2613		MOLYBDENUM ORES AND CONCENTRATES:	
2613.10.00	17 kg	- Roasted	Free
2613.90.00	18 kg	- Other	Free
2614.00.00	19 kg	TITANIUM ORES AND CONCENTRATES	Free
2615		NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES:	
2615.10.00	20 kg	- Zirconium ores and concentrates	Free
2615.90.00	21 kg	- Other	Free
2616		PRECIOUS METAL ORES AND CONCENTRATES:	
2616.10.00	22 kg	- Silver ores and concentrates	Free
2616.90.00	23 kg	- Other	Free
2617		OTHER ORES AND CONCENTRATES:	
2617.10.00	24 kg	- Antimony ores and concentrates	Free
2617.90.00	25 kg	- Other	Free
2618.00.00	26 kg	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	Free
2619.00.00	27 kg	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	Free

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

1/1/12

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 3**

Section 5
Chapter 26/5

(Chapter 27 follows)

R.4

Reference Number	Statistical Code/Unit		Goods	Rate #
2620			SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING METALS, ARSENIC OR THEIR COMPOUNDS:	
2620.1			- Containing mainly zinc:	
2620.11.00	28	kg	-- Hard zinc spelter	Free
2620.19.00	29	kg	-- Other	Free
2620.2			- Containing mainly lead:	
2620.21.00	50	kg	-- Leaded gasoline sludges and leaded anti-knock compound sludges	Free
2620.29.00	55	kg	-- Other	Free
2620.30.00	31	kg	- Containing mainly copper	Free
2620.40.00	32	kg	- Containing mainly aluminium	Free
2620.60.00	40	kg	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Free
2620.9			- Other:	
2620.91.00	45	kg	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	Free
2620.99.00	48	kg	-- Other	Free
2621			OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE:	
2621.10.00	41	kg	- Ash and residues from the incineration of municipal waste	Free
2621.90.00	49	kg	- Other	Free

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

1/1/12

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.

CHAPTER 27

**Mineral fuels, mineral oils and products
of their distillation; bituminous substances;
mineral waxes**

-
- 2701 Coal; briquettes, ovoids and similar solid fuels manufactured from coal
- 2702 Lignite, whether or not agglomerated, excluding jet
- 2703 Peat (including peat litter), whether or not agglomerated
- 2704 Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
- 2705 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
- 2706 Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars
- 2707 Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents
- 2708 Pitch and pitch coke, obtained from coal tar or from other mineral tars
- 2709 Petroleum oils and oils obtained from bituminous minerals, crude
- 2710 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils
- 2711 Petroleum gases and other gaseous hydrocarbons
- 2712 Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
- 2713 Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
- 2714 Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
- 2715 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
-

Notes.

- 1.- This Chapter does not cover:
- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in 2711;
 - (b) Medicaments of 3003 or 3004; or
 - (c) Mixed unsaturated hydrocarbons of 3301, 3302 or 3805.

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 5
Chapter 27/2**

- 2.- References in 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300 °C, after conversion to 101.3 kPa when a reduced-pressure distillation method is used (Chapter 39).

- 3.- For the purposes of 2710, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of 2701.12.00, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
- 3.- For the purposes of 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00, "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
- ★ 4.- For the purposes of 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
- 5.- For the purposes of the subheadings of 2710, "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Additional Notes.

- 1.- For the purposes of 2710.19.53, 2710.91.53 and 2710.99.53, the physical characteristics of fuel oil are:
- (a) a density equal to or greater than 920.0 kg/m³ at 15 °C as determined by either ASTM D1298 or ASTM D4052; and
 - (b) a carbon residue, on the whole sample, of at least 2.0% mass as determined by ASTM D189 (Conradson Carbon Residue) or by ASTM D4530 (Carbon Residue-Micro Method); and
 - (c) a minimum kinematic viscosity of 10 centistokes (mm² per second) at 50 °C as determined by ASTM D445.

2.- For the purposes of 2711.12.10 and 2711.13.10, LPG means:

- (a) liquid propane; or
- (b) a liquid mixture of propane and butane; or
- (c) a liquid mixture of propane and other hydrocarbons that consists mainly of propane; or
- (d) a liquid mixture of propane, butane and other hydrocarbons that consists mainly of propane and butane.

(The following paragraphs relating to conversion factors for liquefied petroleum gas (LPG) are not contained in the *Customs Tariff Act 1995* but are provided for the information of importers of this product.

Division 2 of Part 17 of the Customs Regulation 2015 provides the following arrangements for the conversion of a quantity of LPG from kilograms to litres. This conversion factor has not been coded into the Integrated Cargo System and importers must make the calculation, when required.

Division 2 - Conversion of measurements of LPG

- (1) For the purposes of the Customs Acts, and for the purpose of determining a person's liability to pay duty, if a quantity of LPG may be converted to litres at the rate of 1 kilogram of LPG to 1.885 litres of LPG if the quantity of LPG:
 - (a) is entered for home consumption as a quantity measured in kilograms; and
 - (b) is not measured using volumetric measurement equipment to calculate the amount of duty; the quantity of LPG may be converted to litres at the rate of 1 kilogram of LPG to 1.885 litres of LPG.
- (2) If:
 - (a) a person's first dealing with a quantity of LPG in a financial year, for the purpose of determining the person's liability to pay duty on LPG in the financial year, uses kilograms or litres; and
 - (b) the person proposes to deal with another quantity of LPG in the same financial year, for the same purpose in the same financial year, using the other unit of measurement; the Collector is not required to accept the other unit of measurement, but may give the person permission to use the other unit).

4.- For the purposes of 2707.99.10, "phenols" apply to products which contain more than 50% by weight of phenols.

5.- For the purposes of 2711.21.10, CNG means natural gas compressed for use as fuel for a motor vehicle other than:

- (a) a motor vehicle that is designed merely to move goods with a forklift and is for use primarily off public roads; and
- (b) a motor vehicle that is of a kind prescribed by the regulations for the purposes of this paragraph.

6.- For the purposes of 2711.21.10, the weight in kilograms of a quantity of CNG must be worked out in the way (if any) prescribed by the regulations for the purposes of this Note.

(The following paragraphs relating to conversion factors for compressed natural gas (CNG) are not contained in the *Customs Tariff Act 1995* but are provided for the information of importers of this product.

Division 2 of Part 17 of the Customs Regulation 2015 provides the following arrangements for the conversion of a quantity of compressed natural gas from megajoules to kilograms. This conversion factor has not been coded into the Integrated Cargo System and importers must make the calculation, when required.

Division 2 - Conversion of measurements of compressed natural gas

- (3) For the purposes of the Customs Acts, a quantity of compressed natural gas that is measured in megajoules may be converted to kilograms at the rate of 1 megajoule of compressed natural gas to 0.01893 kilograms of compressed natural gas).

**CUSTOMS TARIFF
SCHEDULE 3**

Section 5
Chapter 27/5

R.42

Reference Number	Statistical Code/Unit		Goods	Rate #
2701			COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL:	
2701.1			- Coal, whether or not pulverised, but not agglomerated:	
2701.11.00	<i>01</i>	<i>t</i>	- - Anthracite	Free
2701.12.00	<i>02</i>	<i>t</i>	- - Bituminous coal	Free
2701.19.00	<i>03</i>	<i>t</i>	- - Other coal	Free
2701.20.00	<i>04</i>	<i>t</i>	- Briquettes, ovoids and similar solid fuels manufactured from coal	Free
2702			LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET:	
2702.10.00	<i>05</i>	<i>t</i>	- Lignite, whether or not pulverised, but not agglomerated	Free
2702.20.00	<i>06</i>	<i>t</i>	- Agglomerated lignite	Free
2703.00.00	<i>07</i>	<i>t</i>	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	Free
2704.00.00	<i>08</i>	<i>t</i>	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	Free
2705.00.00	<i>09</i>	<i>kg</i>	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5% DCS:Free
2706.00.00	<i>13</i>	<i>kg</i>	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	Free

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

1/1/12

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 3**

Section 5
Chapter 27/6

Reference Number	Statistical Code/Unit	Goods	Rate #
2707		OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS:	
★ 2707.10.00 *	84 L	- Benzol (benzene)	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2707.20.00 *	25 L	- Toluol (toluene)	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2707.30.00 *	30 L	- Xylol (xylenes)	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
2707.40.00	14 L	- Naphthalene	Free
★ 2707.50.00 *	40 L	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L

* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/7

R.41

Reference Number	Statistical Code/Unit		Goods	Rate #
2707.9			- Other:	
2707.91.00	18	L	-- Creosote oils	Free
2707.99			-- Other:	
2707.99.10	30	L	--- Phenols	5% DCS:4% DCT:5%
2707.99.90	31	L	--- Other	Free
2708			PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS:	
2708.10.00	20	kg	- Pitch	Free
2708.20.00	21	t	- Pitch coke	Free
2709			PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE:	
2709.00.10	52	L	--- For use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the <i>Excise Act 1901</i>	Free
★ 2709.00.90 *	45	L	--- Other	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L

* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/8

Reference Number	Statistical Code/Unit	Goods	Rate #
2710		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS:	
2710.1		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
2710.12		-- Light oils and preparations:	
2710.12.6		--- Gasoline:	
2710.12.61 *	07 L	---- For use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
★ 2710.12.62		---- Blends of gasoline and ethanol	\$0.433/L of gasoline plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.433/L of gasoline plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend
	25 L	(Rate No. 001) <i>Volume of gasoline #</i>	
	26 L	(Rate No. 002) <i>Volume of ethanol #</i>	
	27 L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
	#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/9

R.34

Reference Number	Statistical Code/Unit			Goods	Rate #
★ 2710.12.69 *	08	L	----	Other	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2710.12.70 *	09	L	---	Other refined or partly refined petroleum products; mineral turpentine	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
2710.12.90	10	L	---	Other	Free

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/10

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.19			-- Other:	
2710.19.1			--- Crudes, topped or enriched:	
2710.19.14	21	L	---- For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i>	Free
★ 2710.19.16 *	32	L	---- Other	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
2710.19.2			--- Diesel, other than blends of 2710.20.00:	
★ 2710.19.22			---- Blends of diesel and ethanol	\$0.433/L of diesel plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.433/L of diesel plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend
Marine diesel fuel (ships' bunkers):				
04	L		(Rate No. 001) .Volume of diesel #	
05	L		(Rate No. 002) .Volume of ethanol #	
06	L		(Rate No. 003) .Volume of other substances (if any) in the blend #	
Other:				
14	L		(Rate No. 001) .Volume of diesel #	
15	L		(Rate No. 002) .Volume of ethanol #	
16	L		(Rate No. 003) .Volume of other substances (if any) in the blend #	
#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.			
*	When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.			

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/11

R.27

Reference Number	Statistical Code/Unit		Goods	Rate #
★ 2710.19.28 *			---- Other	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
	30	L	Marine diesel fuel (ships' bunkers)	
	31	L	Other	
2710.19.40 *	52	L	--- Kerosene for use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
2710.19.5			--- Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.19.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:	
★ 2710.19.51 *	60	L	---- Heating oil	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2710.19.52 *	65	L	---- Kerosene, other than goods of 2710.19.40	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2710.19.53 *			---- Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
	73	L	Heavy fuel oil (ships' bunkers)	
	74	L	Other	
★ 2710.19.70 *	75	L	--- Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/12

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.19.9			--- Other:	
2710.19.91 *	59	L	---- Petroleum based oils, other than grease of 2710.19.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	\$0.085/L NZ/PG/Fl/DC/ LDC/SG: \$0.085/L
2710.19.92 *	80	kg	---- Petroleum based greases	\$0.085/kg NZ/PG/Fl/DC/ LDC/SG: \$0.085/kg
2710.19.99	85	L	---- Other	Free
★ 2710.20.00			- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	\$0.433/L of biodiesel plus \$0.433/L of ethanol (if any) plus \$0.433/L of other substances in the blend NZ/PG/Fl/DC/ LDC/SG: \$0.433/L of biodiesel plus \$0.433/L of ethanol (if any) plus \$0.433/L of other substances in the blend
	31	L	(Rate No. 001) <i>Volume of biodiesel #</i>	
	32	L	(Rate No. 002) <i>Volume of ethanol (if any) #</i>	
	33	L	(Rate No. 003) <i>Volume of other substances in the blend #</i>	
		#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
		*	When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.	

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/13

R.27

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.9			- Waste oils:	
2710.91			-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):	
2710.91.1			--- Crudes, topped or enriched:	
2710.91.14	12	L	---- For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i>	Free
★ 2710.91.16 *	15	L	---- Other	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
2710.91.2			--- Diesel, other than blends of 2710.91.80:	
★ 2710.91.22			---- Blends of diesel and ethanol	\$0.433/L of diesel plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.433/L of diesel plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend
	20	L	(Rate No. 001) <i>Volume of diesel #</i>	
	21	L	(Rate No. 002) <i>Volume of ethanol #</i>	
	22	L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
		#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
★ 2710.91.28 *	23	L	---- Other	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

**Section 5
Chapter 27/14**

Reference Number	Statistical Code/Unit	Goods	Rate #
2710.91.40 *	97 L	--- Kerosene for use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
2710.91.5		--- Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.91.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:	
★ 2710.91.51 *	26 L	---- Heating oil	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2710.91.52 *	28 L	---- Kerosene, other than goods of 2710.91.40	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2710.91.53 *	46 L	---- Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/15

R.22

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.91.6			--- Gasoline:	
2710.91.61 *	99	L	---- For use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
★ 2710.91.62			---- Blends of gasoline and ethanol	\$0.433/L of gasoline plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.433/L of gasoline plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend
	35	L	(Rate No. 001) <i>Volume of gasoline #</i>	
	36	L	(Rate No. 002) <i>Volume of ethanol #</i>	
	37	L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
			# For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
★ 2710.91.69 *	38	L	---- Other	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2710.91.70 *	19	L	--- Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/16

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2710.91.80		--- Blends of biodiesel and other substances	\$0.433/L of biodiesel plus \$0.433/L of ethanol (if any) plus \$0.433/L of other substances in the blend NZ/PG/FI/DC/ LDC/SG: \$0.433/L of biodiesel plus \$0.433/L of ethanol (if any) plus \$0.433/L of other substances in the blend
	82 L	(Rate No. 001) <i>Volume of biodiesel #</i>	
	83 L	(Rate No. 002) <i>Volume of ethanol (if any) #</i>	
	84 L	(Rate No. 003) <i>Volume of other substances in the blend #</i>	
	#	For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
2710.91.9		--- Other:	
2710.91.91 *	08 L	---- Petroleum based oils, other than grease of 2710.91.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	\$0.085/L NZ/PG/FI/DC/ LDC/SG: \$0.085/L
2710.91.92 *	09 kg	---- Petroleum based greases	\$0.085/kg NZ/PG/FI/DC/ LDC/SG: \$0.085/kg
2710.91.99	10 L	---- Other	Free

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/17

R.23

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.99			-- Other:	
2710.99.1			--- Crudes, topped or enriched:	
2710.99.14	87	L	---- For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the <i>Excise Act 1901</i>	Free
★ 2710.99.16 *	88	L	---- Other	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
2710.99.2			--- Diesel, other than blends of 2710.99.80:	
★ 2710.99.22			---- Blends of diesel and ethanol	\$0.433/L of diesel plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.433/L of diesel plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend
	10	L	(Rate No. 001) <i>Volume of diesel #</i>	
	11	L	(Rate No. 002) <i>Volume of ethanol #</i>	
	12	L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
	#		For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
★ 2710.99.28 *	13	L	---- Other	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/18

Reference Number	Statistical Code/Unit	Goods	Rate #
2710.99.40 *	26 L	--- Kerosene for use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
2710.99.5		--- Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.99.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:	
★ 2710.99.51 *	74 L	---- Heating oil	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2710.99.52 *	77 L	---- Kerosene, other than goods of 2710.99.40	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2710.99.53 *	29 L	---- Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/19

R.21

Reference Number	Statistical Code/Unit		Goods	Rate #
2710.99.6			--- Gasoline:	
2710.99.61 *	28	L	---- For use as fuel in aircraft	\$0.03556/L NZ/PG/FI/DC/ LDC/SG: \$0.03556/L
★ 2710.99.62			---- Blends of gasoline and ethanol	\$0.433/L of gasoline plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend NZ/PG/FI/DC/ LDC/SG: \$0.433/L of gasoline plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend
	40	L	(Rate No. 001) <i>Volume of gasoline #</i>	
	41	L	(Rate No. 002) <i>Volume of ethanol #</i>	
	42	L	(Rate No. 003) <i>Volume of other substances (if any) in the blend #</i>	
			# For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
★ 2710.99.69 *	43	L	---- Other	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L
★ 2710.99.70 *	76	L	--- Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	\$0.433/L NZ/PG/FI/DC/ LDC/SG: \$0.433/L

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/20

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 2710.99.80		--- Blends of biodiesel and other substances	\$0.433/L of biodiesel plus \$0.433/L of ethanol (if any) plus \$0.433/L of other substances in the blend NZ/PG/FI/DC/LDC/SG: \$0.433/L of biodiesel plus \$0.433/L of ethanol (if any) plus \$0.433/L of other substances in the blend
	91 L	(Rate No. 001) <i>Volume of biodiesel #</i>	
	92 L	(Rate No. 002) <i>Volume of ethanol (if any) #</i>	
	93 L	(Rate No. 003) <i>Volume of other substances in the blend #</i>	
		# For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code opposite that rate number and the relevant volume in litres.	
2710.99.9		--- Other:	
2710.99.91 *	66 L	---- Petroleum based oils, other than grease of 2710.99.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	\$0.085/L NZ/PG/FI/DC/LDC/SG: \$0.085/L
2710.99.92 *	67 kg	---- Petroleum based greases	\$0.085/kg NZ/PG/FI/DC/LDC/SG: \$0.085/kg
2710.99.99	70 L	---- Other	Free

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/21

R.20

Reference Number	Statistical Code/Unit	Goods	Rate #
2711		PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:	
2711.1		- Liquefied:	
★ 2711.11.00 *	13 kg	-- Natural gas	\$0.297/kg NZ/PG/Fl/DC/ LDC/SG:\$0.297/kg

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/22

Reference Number	Statistical Code/Unit	Goods	Rate #
2711.12		-- Propane:	
★ 2711.12.10 *	01 L	--- LPG as defined in Additional Note 2 to this Chapter †	\$0.141/L NZ/PG/FI/DC/LDC /SG: \$0.141/L
2711.12.90 **	02 L	--- Other	Free

† Refer to notes under Chapter 27 Additional Note 2 and Additional Note 6 for information on conversion factors relating to LPG and CNG.

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

** Most propane and butane should be classified to 2711.12.10 or 2711.13.10. Treatment code 131 provides an exemption of customs duty for fuels not for transport use. For more details go to:

<http://www.border.gov.au/Customsnotices/Documents/acn201147alternativefuelsfinal.pdf>

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/23

R.17

Reference Number	Statistical Code/Unit	Goods	Rate #
2711.13		-- Butanes:	
★ 2711.13.10 *	03 L	--- LPG as defined in Additional Note 2 to this Chapter †	\$0.141/L NZ/PG/FI/DC/ LDC/SG: \$0.141/L
2711.13.90 **	04 L	--- Other	Free
2711.14.00	16 kg	-- Ethylene, propylene, butylene and butadiene	Free
2711.19.00	17 kg	-- Other	Free

† Refer to notes under Chapter 27 Additional Note 2 and Additional Note 6 for information on conversion factors relating to LPG and CNG.

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

** Most propane and butane should be classified to 2711.12.10 or 2711.13.10. Treatment code 131 provides an exemption of customs duty for fuels not for transport use. For more details go to:

<http://www.border.gov.au/Customsnotices/Documents/acn201147alternativefuelsfinal.pdf>

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

★ Operative 2/8/21

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 3**

**Section 5
Chapter 27/24**

Reference Number	Statistical Code/Unit	Goods	Rate #
2711.2		- In gaseous state:	
2711.21		-- Natural gas:	
★ 2711.21.10 *	05 kg	--- CNG as defined in Additional Note 5 to this Chapter †	\$0.297/kg NZ/PG/FI/DC/ LDC/SG: \$0.297/kg
2711.21.90	08 kg	--- Other	Free
2711.29.00	40 kg	-- Other	Free

† Refer to notes under Chapter 27 Additional Note 2 and Additional Note 6 for information on conversion factors relating to LPG and CNG.

* When quoting this tariff subheading on an Import Declaration, the rate number 001 must be quoted on that Import Declaration.

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

★ Operative 2/8/21

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 3**

Section 5
Chapter 27/25

R.2

Reference Number	Statistical Code/Unit		Goods	Rate #
2712			PETROLEUM JELLY; PARAFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED:	
2712.10.00	20	kg	- Petroleum jelly	Free
2712.20.00	21	kg	- Paraffin wax containing by weight less than 0.75% of oil	Free
2712.90.00			- Other	Free
	22	kg	<i>Paraffin wax</i>	
	23	kg	<i>Other</i>	
2713			PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:	
2713.1			- Petroleum coke:	
2713.11.00	24	t	-- Not calcined	Free
2713.12.00	25	t	-- Calcined	Free
2713.20.00	26	t	- Petroleum bitumen	Free
2713.90.00	27	kg	- Other residues of petroleum oils or of oils obtained from bituminous minerals	Free
2714			BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS:	
2714.10.00	28	kg	- Bituminous or oil shale and tar sands	Free
2714.90.00	29	kg	- Other	Free
2715.00.00	32	kg	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS)	5% DCS:4% CA:Free DCT:5%

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

1/1/12

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.

