

## **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**Please be aware that some pages have been superseded.**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.**



**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/1

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<b><u>Goods of a scientific, educational or cultural kind</u></b>					
<b><u>Item 1 – Scientific goods, instruments and apparatus</u></b>					
1	701	*		Goods, as prescribed by by-law, that are:	Free
				(a) scientific instruments or apparatus to which Annex D to the Educational, Scientific and Cultural Materials Agreement, or Annex D to the Educational, Scientific and Cultural Materials Protocol, applies; or †	
				(b) of a scientific nature and covered by an agreement or arrangement between the Government of Australia and the government of another country or other countries on cooperation in the field of science and technology	
<b><u>Item 2 – Reference materials</u></b>					
2	702	*		Specimens of materials or substances, where:	Free
				(a) the property values of one or more of those specimens are sufficiently homogeneous and/or well established to be used for the calibration of an apparatus, the assessment of a measurement method or the assignment of a value to a material; or	
				(b) the specimens are to be used for the comparison and assessment of laboratory practices; or	
				(c) the specimens are to be examined as part of a program of developing a reference material	
<b><u>Item 3 – Books, visual and auditory goods</u></b>					
3	703	*		Goods, as prescribed by by-law, that are:	Free
				(a) books, publications or documents to which Annex A to the Educational, Scientific and Cultural Materials Agreement, or Annex A to the Educational, Scientific and Cultural Materials Protocol, applies; or	
				(b) visual or auditory materials to which Annex C to the Educational, Scientific and Cultural Materials Agreement, or Annex C.2 to the Educational, Scientific and Cultural Materials Protocol, applies †	
				† The Educational, Scientific and Cultural Materials Agreement and Protocol are defined in subsection 3(1) of the <i>Customs Tariff Act 1995</i> .	

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

1/3/13

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

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 4**  
**CONCESSIONAL RATES OF DUTY**

**Schedule 4/2**

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<b><u>Item 4 – Calendars and catalogues</u></b>					
4	..	9999.32.04	01 ..	Goods, as prescribed by by-law, that are calendars, catalogues, overseas travel literature, overseas price lists or other overseas printed matter	Free
<b><u>Item 5 – Printed matter and pictorial illustrations</u></b>					
5	..	9999.70.05	02 ..	Goods that are:  (a) printed matter, including printed pictures and photographs, that is the property of any public institution and is intended for deposit with, or exhibition in, that institution; or  (b) pictorial illustrations for teaching purposes in universities, colleges, schools or public institutions	Free
<b><u>Item 6 – Photographic plates and film</u></b>					
6	706	*		Goods, as prescribed by by-law, classified under heading 3705 of Schedule 3 (about certain photographic plates and film)	Free
<b><u>Item 7 – Works of art</u></b>					
7	707	*		Works of art or collectors' pieces:  (a) to which Annex B to the Educational, Scientific and Cultural Materials Agreement, or Annex B to the Educational, Scientific and Cultural Materials Protocol, applies; and †  (b) that are consigned to a library, museum, gallery or institution that 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> and is endorsed under Subdivision 30-BA of that Act as a deductible gift recipient	Free
<b><u>Item 8 – Theatrical and traditional costumes</u></b>					
8	708	*		Goods, as prescribed by by-law, that are:  (a) theatrical costumes or props; or  (b) traditional costumes	Free

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1/3/13

**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

R.3				Schedule 4/3	
Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<b><u>Goods for international bodies or persons or goods relating to offshore areas</u></b>					
<b><u>Item 9 – Goods for international organisations</u></b>					
9	..	9999.30.09	03 ..	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 such an international organisation	Free
<b><u>Item 10 – Goods of foreign governments</u></b>					
10	..	9999.30.10	04 ..	Goods, as prescribed by by-law, that:  (a) at the time they are entered for home consumption, are owned by the government of a foreign country and are for the official use of that government; and  (b) are not to be used for the purposes of trade	Free
<b><u>Item 11 – Goods for foreign forces</u></b>					
11	..	9999.30.11	05 ..	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
<b><u>Item 12 – Trade Commissioner goods</u></b>					
12	..	9999.30.12	06 ..	Goods, as prescribed by by-law, that, at the time they are entered for home consumption, are for the official use of a Trade Commissioner of any country	Free

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**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/4

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<b><u>Item 13 – Goods subject to the Torres Strait Treaty</u></b>					
13	713	*		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 Australia and the Independent State of Papua New Guinea concerning Sovereignty and Maritime Boundaries in the area between the two Countries, including the area known as Torres Strait, and Related Matters, done at Sydney on 18 December 1978 †	Free
<b><u>Item 14 – Goods for use in a petroleum activity in the Timor Sea</u></b>					
14	714	*		<p>Goods, as prescribed by by-law, that are for use in an activity that is one of the Petroleum Activities within the meaning of the Timor Sea Maritime Boundaries Treaty and takes place in:</p> <p>(a) the Greater Sunrise special regime area within the meaning of the Seas and Submerged Lands Act 1973; or</p> <p>(b) the Greater Sunrise pipeline international offshore area within the meaning of the Offshore Petroleum and Greenhouse Gas Storage Act 2006; or</p> <p>(c) the area in or above the Bayu-Undan Gas Field within the meaning of the Timor Sea Maritime Boundaries Treaty; or</p> <p>(d) the Bayu-Undan pipeline international offshore area within the meaning of the Offshore Petroleum and Greenhouse Gas Storage Act 2006; or</p> <p>(e) the area in or above the Kitan Oil Field within the meaning of the Timor Sea Maritime Boundaries Treaty</p>	Free
<p>† For item 13, the text of the Treaty is set out in Australian Treaty Series 1985 No. 4 ([1985] ATS 4). In 2012, the text of a Treaty in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).</p>					

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30/8/19

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**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

R.3				Schedule 4/5	
Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #

**Goods that are personal effects**

**Item 15 – Personal effects for passengers and ship or aircraft crew**

15	..	9999.40.15	41 ..	<p><b>Goods, as prescribed by by-law, that are:</b></p> <p>(a) goods imported by passengers or members of the crew of ships or aircraft;</p> <p>or</p> <p>(b) goods that:</p> <p>(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</p> <p>(ii) were purchased by that person in an inwards duty free shop within the meaning of that section; or</p> <p>(c) goods brought into, or sent to, Australia by such members of the Defence Force stationed outside Australia as are prescribed by by-law; or</p> <p>(d) goods imported by members of the forces of Canada, New Zealand or the United Kingdom; or</p> <p>(e) passengers' personal effects, furniture or household goods</p>	Free
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Item 15 Treatment Code 415 provided the administrative mechanism for the lodgement of a security, for certain goods, specified in previous Customs By-law No. 0906051 (unaccompanied personal effects). As the replacement By-law, No. 1300942, does not require a security, Treatment Code 415 is not required and has been removed.

When an Import Declaration is required for goods imported under item 15, importers and their agents should use Reference Number 9999.40.15.

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**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/6

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<b><u>Goods that are returned to Australia</u></b>					
<b><u>Item 16 – Repair goods under an article of a free trade agreement</u></b>					
16				Goods that are covered by an article of a free trade agreement between Australia and one or more other countries, being an article that is prescribed by by-law and that relates to the export of goods from Australia for one or more of the following:  (a) repair;  (b) renovation;  (c) alteration;  (d) other similar processes	Free
	716	*		Value of goods before repair or renovation †	
	816	*		Cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation †	
<b><u>Item 17 – Goods exported and returned to Australia in an unaltered condition</u></b>					
17				Goods, as prescribed by by-law:  (a) that have been exported from Australia and returned to Australia without having been subject to any treatment, repair, renovation, alteration or any other process since their export; and  (b) that are not goods to which item 17A of this Schedule applies	Free
	..	9999.32.17	07 ..	Goods reimported after being exported on a temporary basis to the Australian Antarctic Territory including Heard and McDonald Islands  Other:	
	171	*		- Goods reimported after being exported on a temporary basis	
	172	*		- Other	
† For the purposes of item 16, the transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of <i>A New Tax System (Goods and Services Tax) Act 1999</i> refers). Further information may be obtained from Australian Customs Cargo Advice Number 07/22.					

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1/3/13



**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

R.7

Schedule 4/7

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
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**Item 17A – Goods exported and returned unaltered to Australia on which duties or taxes are owing**

★ 17A 173 \*

Goods produced in Australia that:

(a) have been exported from Australia and returned to Australia without having been subject to any treatment, repair, renovation, alteration or any other process since their export; and

(b) contain one or more of the following:

- (i) components (the *tradex components*) previously imported by the holder of a tradex order under the *Tradex Scheme Act 1999* in which the components were specified, except components on which tradex duty has been paid under section 21 of that Act;
- (ii) components (the *drawback components*) in respect of which there has been a drawback or refund of any duties of the Commonwealth;
- (iii) components (the *excise components*) that, at a time before they were exported, were excisable goods (within the meaning of the *Excise Act 1901*) in respect of which excise duty (payable under the *Excise Tariff Act 1921*) was not paid

The sum of:

- (a) the amount of duty that would apply to each tradex component and drawback component if each component were imported separately; and
- (b) the amount of duty that would apply to each excise component if each component were imported separately (disregarding duty to the extent that it is worked out by reference to a percentage of the value of goods) †

NZ/PG/FI/DC/DCS/  
DCT/LDC/SG/US/  
TH/PE/CL/AANZ/PI  
/TPP/ MY/ID/KR/  
JP/CN/HK:

The sum of:

- (a) the amount of duty that would apply to each tradex component and drawback component if each component were imported separately; and
- (b) the amount of duty that would apply to each excise component if each component were imported separately (disregarding duty to the extent that it is worked out by reference to a percentage of the value of goods) †

† The Import Declaration is to show the tariff classification and statistical requirements, in Schedule 3, that apply to the complete goods. The amount of duty, calculated as set out in the rate column, must also be entered in the Override Duty amount field of the Import Declaration

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★ Operative 13/12/2020

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**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/8

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<b><u>Item 18 – Warranty and safety recall goods</u></b>					
18				<b>Goods:</b>  (a) that were previously imported into Australia, that have been returned after repair overseas free of charge under warranty and that are neither upgraded goods nor goods in respect of which there has been a drawback or refund of any duties, taxes or charges of the Commonwealth; or  (b) that are supplied free of charge under warranty, or as part of a global product safety recall, to replace goods (the <i>replaced goods</i> ) previously imported into Australia, and that are neither upgraded goods nor goods to replace goods which have reached the end of their operational life, where:  (i) the replaced goods are of no commercial value, the replaced goods have been or will be destroyed or the replaced goods have been or will be exported and will not be re-imported under any item of this Schedule; and  (ii) the replaced goods are not goods in respect of which there has been a drawback or refund of any duties, taxes or charges of the Commonwealth  Goods specified in paragraph (a) of item 18 that were previously imported into Australia, that have been returned after repair overseas free of charge under warranty:	Free
184	*			- Value of goods before repair	
185	*			- Cost of materials, labour and other charges involved in the repair	
186	*			Goods specified in paragraph (b) of item 18 that are supplied free of charge under warranty, to replace goods previously imported into Australia	
187	*			Goods specified in paragraph (b) of item 18 that are supplied free of charge as part of a global product safety recall, to replace goods previously imported into Australia	

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1/3/13

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**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

R.7

Schedule 4/9

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<b><u>Item 19 – Repair goods subject to a tariff concession order</u></b>					
19				<b>Goods:</b>	Free
				(a) that a tariff concession order under section 269Q of the <i>Customs Act 1901</i> declares are goods to which this item applies; and	
				(b) whose identity has not been altered since the day they were exported from Australia †	
	719	*		Value of goods before repair	
	819	*		Cost of materials, labour and other charges involved in the repair	
<b><u>Item 20 – Goods exported for repair or renovation</u></b>					
20				<b>Goods, as prescribed by by-law, that satisfy the following:</b>	The applicable percentage of the cost, as determined by the Comptroller-General of Customs, of materials, labour and other charges involved in the repair or renovation †† NZ/PG/FI/DC/DCS/LDC/SG/US/TH/PE/CL/AANZ/TPP/KR/JP/CN: the applicable percentage of the cost, as determined by the Comptroller-General of Customs, of materials, labour and other charges involved in the repair or renovation ††
				(a) either:	
				(i) they have been exported from Australia for repair or renovation and returned after being repaired or renovated; or	
				(ii) they are part of a batch repair process to replace goods exported from Australia for repair or renovation;	
				(b) they are not new or upgraded versions of the exported goods;	
				(c) they are not goods to which item 16, 18 or 19 of this Schedule applies;	
				(d) under Schedule 3, 5, 6, 6A, 7, 8, 8B, 10, 11 or 12 duty on the goods is worked out by reference to a percentage (the <u>applicable percentage</u> ) of the value of the goods	
	820	*		Value of goods before repair or renovation	
	829	*		Cost, as determined by the Comptroller-General of Customs, of materials, labour and other charges involved in the repair or renovation	
			†	In respect of item 19, the Import Declaration must also show the tariff concession order which applies to the goods.	
			† †	In respect of item 20, the transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of the <i>A New Tax System (Goods and Services Tax) Act 1999</i> refers). Further information may be obtained from Australian Customs Cargo Advice Number 07/22.	

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11/02/2020

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**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/10

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
<b><u>Goods that are to be exported from Australia</u></b>					
<b><u>Item 21 – Goods for repair or alteration to be exported</u></b>					
21				Goods, as prescribed by by-law, that are:	Free
				(a) imported for repair or alteration; and	
				(b) to be exported from Australia	
	521	*		Australian goods returned for repair or alteration	
	921	*		Other (Schedule of Concessional Instruments, Part II)	
<b><u>Item 21A – Tradex goods</u></b>					
21A	821	*		Goods that are specified in a tradex order in force under the <i>Tradex Scheme Act 1999</i> and are imported by the holder of that order	Free

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**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

R.10

Schedule 4/11

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 22 – Containers used to import goods, being containers that will be exported without being put to any other use</u></b>					
22				The following goods:	
				(a) goods, as prescribed by by-law, that are imported on or in containers, as prescribed by by-law, where the containers will be exported without being put to any other use;	
				(b) those containers	
..		*		In respect of the goods on or in the containers †	The rate of duty that would apply to the goods if they were imported separately  NZ/PG/FI/DC/ DCS/LDC/SG/ US/TH/PE/CL/ AANZ/PI/TPP/ MY/ID/KR/JP/CN/ HK: The rate of duty that would apply to the goods if they were imported separately
				In respect of the containers	Free
822		*		Containers, as specified in paragraph 3(b) of Customs By-law No. 1244196, under security	
..		9999.30.22	08 No	Other containers	
† The goods on or in the containers must be entered under the applicable tariff classification and statistical code requirements set out in Schedule 3 of the Customs Tariff Working Pages.					

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13/12/2020

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**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/12

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Goods that are donations or bequests</u></b>					
<b><u>Item 23 – Donations or bequests</u></b>					
23	723	*		Goods, as prescribed by by-law, that have been:	Free
				(a) donated or bequeathed by a person, company or organisation resident or established outside Australia to an organisation established in Australia that is:	
				(i) a registered charity; or	
				(ii) 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> ; or	
				(b) donated or bequeathed to the public or to a public institution	
<b><u>Item 24 – Last will or intestacy goods not for sale or trade</u></b>					
24	..	9999.60.24	01 ..	Goods that:	Free
				(a) are not to be sold or to be used for the purposes of trade; and	
				(b) the Collector (within the meaning of subsection 8(1) of the <i>Customs Act 1901</i> ) is satisfied became the property of the importer under the will or the intestacy of a deceased person at a time when the importer was resident or established in Australia	
<b><u>Goods that are trophies, decorations, medallions, certificates or prizes</u></b>					
<b><u>Item 25 – Goods that are trophies, medallions or prizes</u></b>					
25	..	9999.51.25	09 ..	Goods, as prescribed by by-law, that are:	Free
				(a) trophies won outside Australia; or	
				(b) decorations, medallions or certificates awarded outside Australia; or	
				(c) trophies or prizes sent by donors resident outside Australia for presentation or competition in Australia	

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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.

1/3/13

**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

R.2

Schedule 4/13

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Goods of low value</u></b>					
<b><u>Item 26 – Goods of insubstantial value</u></b>					
26	..	9999.30.26	10 ..	Goods, as prescribed by by-law, whose value is less than the amount prescribed by by-law †	Free
<b><u>Item 27 – Samples of negligible value</u></b>					
27	..	9999.30.27	11 ..	Samples, as prescribed by by-law †	Free
<b><u>Goods for persons with disabilities</u></b>					
<b><u>Item 28 – Various aids and appliances for persons with disabilities</u></b>					
28	728	*		Aids and appliances, as prescribed by by-law, for persons with disabilities	Free
<b><u>Item 29 – Goods for persons with disabilities</u></b>					
29	729	*		Goods, as prescribed by by-law, that are: (a) goods for persons with disabilities; and (b) goods to which Annex E to the Educational, Scientific and Cultural Materials Agreement, or Annex E to the Educational, Scientific and Cultural Materials Protocol, applies † †	Free
<b><u>Item 30 – Parts for invalid carriages</u></b>					
30	730	*		Components or materials for use in the manufacture or repair of invalid carriages	Free

† A meaningful description of the goods must be provided on the Import Declaration.

† † The Educational, Scientific and Cultural Materials Agreement and Protocol are defined in subsection 3(1) of the *Customs Tariff Act 1995*.

\* 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 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.

1/3/13

**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/14

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Goods that are textiles, clothing or footwear</u></b>					
<b><u>Item 31 – SPARTECA TCF Scheme</u></b>					
31	468	*		Goods that are Qualifying Goods, as defined in the terms and conditions of the SPARTECA (TCF Provisions) Scheme, entered for home consumption on or before 31 December 2014 †	Free
<b><u>Item 32 – Textiles, clothing and footwear</u></b>					
32	732	*		Textiles, clothing and footwear, as prescribed by by-law	Free
<b><u>Item 33 – Orthopaedic textile goods</u></b>					
33	733	*		Goods which, apart from paragraph (b) of Note 1 to Chapter 90 of Schedule 3 (about supporting belts or other support articles of textile material), would be classified under that Chapter	Free
<b><u>Goods relating to transport</u></b>					
<b><u>Item 34 – Aircraft parts, materials and test equipment</u></b>					
34	734	*		Aircraft parts, materials or test equipment for use in the manufacture, repair, maintenance or modification of aircraft, except the following:  (a) textiles and goods made from textiles;  (b) goods for use in the servicing of aircraft	Free

† Until further advice, Treatment Code 468 must be quoted on Import Declarations when claiming preference under the SPARTECA (TCF Provisions) Scheme. In addition to Treatment Code 468, the Preference Scheme FI, Preference Rule TCF and relevant Excess Local Area Content (ELAC) Number must be quoted on the Import Declaration.

\* 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 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.

1/3/13



**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

R.7

Schedule 4/15

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 35 – Vessel parts and materials</u></b>					
35	735	*		Parts of vessels, or materials, for use in the construction, modification or repair of vessels exceeding 150 gross construction tons as defined by by-law	Free
<b><u>Item 36 – Vehicles of an age of 30 years or more</u></b>					
36	736	*		Vehicles aged 30 years or more that are:	Free
				(a) utilities or pick-ups, having a g.v.w. (within the meaning of Additional Note 7 to Chapter 87 of Schedule 3) not exceeding 3.5 tonnes, classified under subheading 8704.21.10 or 8704.31.10 of Schedule 3; or	
				(b) passenger motor vehicles	
<b><u>Item 37 – Used or second-hand passenger motor vehicles</u></b>					
37	737	*		Used or second-hand passenger motor vehicles, as prescribed by by-law	5% US:5% TH:5% CA:Free JP:5%
<b><u>Item 38 – Original equipment for the manufacture of vehicles over 3.5 tonnes</u></b>					
38	738	*		Goods, as prescribed by by-law, where:	Free
				(a) the goods are vehicle components for use as original equipment in the assembly or manufacture of vehicles; and	
				(b) the vehicles are of a kind which, if imported, would be:	
				(i) classified under heading 8702, 8704 or 8705, or subheading 8701.20.00, 8703.22.20, 8703.23.20, 8703.24.20, 8703.31.20, 8703.32.20, 8703.33.20, 8703.40.20 (except vehicles of a cylinder capacity not exceeding 1 000 cm <sup>3</sup> ), 8703.50.20, 8703.60.20 (except vehicles of a cylinder capacity not exceeding 1 000 cm <sup>3</sup> ), 8703.70.20, 8703.80.20 or 8703.90.20, of Schedule 3; or	
				(ii) classified as tractors for dumpers under subheading 8701.91.90, 8701.92.90, 8701.93.90, 8701.94.90 or 8701.95.90 of Schedule 3	

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

★ Operative 29/3/21

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

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 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/16

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 39 – Motor vehicle testing equipment</u></b>					
39	739	*		<p>Goods, as prescribed by by-law, that are for use in the testing, quality control, manufacturing evaluation or engineering development of:</p> <p>(a) motor vehicles manufactured by motor vehicle producers registered under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) or original equipment components for inclusion in such motor vehicles; or</p> <p>(b) motor vehicles designed or engineered, or in the process of being designed or engineered, in Australia by motor vehicle producers or automotive service providers, registered under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) or components for inclusion in such motor vehicles</p>	Free
<b><u>Item 39A – Motor vehicle testing equipment for Automotive Service Providers</u></b>					
★ 39A	839	*		<p>Goods, as prescribed by by-law, that are for use in the testing, quality control, manufacturing, evaluation or engineering development of:</p> <p>(a) motor vehicles designed or engineered, or in the process of being designed or engineered, in Australia by a person who was registered as an automotive service provider under the Automotive Transformation Scheme (within the meaning of the <i>Automotive Transformation Scheme Act 2009</i>) on 30 March 2021; or</p> <p>(b) components for inclusion in such motor vehicles;</p> <p>where the time for working out the rate of duty on the goods is in the period beginning on 1 April 2021 and ending at the end of 30 June 2025.</p>	Free

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

★ Operative 1/4/21

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

Unless otherwise indicated general rate applies for CA.

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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 4**  
**CONCESSIONAL RATES OF DUTY**

R.5				Schedule 4/17	
Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 40 – Aluminised steel for use in the manufacture of muffler exhaust systems</u></b>					
40	740	*		Aluminised steel classified under subheading 7210.61.00, 7210.69.00 or 7212.50.00 of Schedule 3 and for use in the manufacture of automotive muffler exhaust systems or components	Free
<b><u>Item 41 – Goods for use in space projects</u></b>					
41	741	*		Goods, as prescribed by by-law, that are for use in a space project authorised by the Minister administering the <i>Space Activities (Launches and Returns) Act 2018</i>	Free
<b><u>Goods that are robots or prototypes</u></b>					
<b><u>Item 42 – Robots</u></b>					
42	742	*		Robots, as prescribed by by-law, or parts or accessories that are suitable for use solely or principally with such robots	Free
<b><u>Item 43 – Goods for use as prototypes</u></b>					
43	743	*		Goods, as prescribed by by-law, that are for use as prototypes	Free

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

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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.

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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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1/9/19

**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/18

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Goods relating to manufacturing</u></b>					
<b><u>Item 44 – Capital equipment for major projects – Enhanced Project By-law Scheme</u></b>					
44				Goods, including machinery, equipment, or their components, as prescribed by by-law, that are entered for home consumption on or before 31 December 2017 and are for use in any of the following industries:  (a) mining;  (b) resource processing;  (c) agriculture;  (d) food processing;  (e) food packaging;  (f) manufacturing (within the meaning of the <i>Australian and New Zealand Standard Industrial Classification (ANZSIC)</i> );  (g) gas supply;  (h) power supply;  (i) water supply	Free
471	*			Treatment Code 471 applies to goods specified in a Ministerial Determination that has validity commencing prior to 1 March 2013 †	
744	*			Treatment Code 744 applies to goods specified in a Ministerial Determination that has validity commencing on or after 1 March 2013 †	

† The Ministerial Determination must be quoted on Import Declarations.

For further information on previous item 44 and its Treatment Code 444, refer to Schedule 4 page 4/23.

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

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If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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1/7/17

**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

R.9				Schedule 4/19	
Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b>Item 45 – Split consignment goods</b>					
45				Goods, as prescribed by by-law, where:	The rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components
				(a) the goods are original components of a completed machine or equipment to which a single tariff classification would apply under a heading or subheading in Chapter 84, 85, 86, 87, 89 or 90 of Schedule 3 if the completed machine or equipment were imported; and	NZ/PG/FI/DC/ DCS/LDC/SG/ US/TH/PE/CL/ AANZ/PI/TPP/MY /ID/KR/JP/CN/ HK: the rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components
				(b) all the components:	
				(i) are ordered from a single overseas supplier; and	
				(ii) are shipped to Australia by the same supplier; and	
				(iii) were available for shipment to Australia at the one time; and	
				(iv) arrive in Australia on 2 or more vessels or aircraft; and	
				(c) item 44 of this Schedule does not apply to the goods	
745	*			In respect of components of a completed machine or equipment, being a machine or equipment to which a tariff concession order applies † ††	Free
845	*			In respect of other components of a completed machine or equipment ††	The rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components
				† In addition the Import Declaration is to show the tariff concession order that applies to the complete goods.	NZ/PG/FI/DC/ DCS/LDC/SG/ US/TH/PE/CL/ AANZ/PI/TPP/MY /ID/KR/JP/CN/HK : the rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components
				†† In addition the Import Declaration is to show the tariff classification in Schedule 3 that applies to the completed machine or equipment of which the goods are a component.	

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

13/12/2020

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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 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/20

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 46 – Raw materials – certain inputs to manufacture program</u></b>					
46	746	*		Raw materials and intermediate goods, as prescribed by by-law, that:  (a) are classified under heading 5903, or within Chapter 28, 29, 32, 34, 35, 37, 38, 39 or 48, of Schedule 3; and  (b) in the opinion of the Minister, have a substantial and demonstrable performance advantage, in the production of a specific end product, over substitutable goods produced in Australia	Free
<b><u>Item 47 – Metal materials – certain inputs to manufacture program</u></b>					
47	747	*		Metal materials and goods, as prescribed by by-law, that:  (a) are classified within Chapters 72 to 82 of Schedule 3; and  (b) in the opinion of the Minister, have a substantial and demonstrable performance advantage, in the packaging of food, over materials and goods currently available in Australia	Free
<b><u>Item 48 – Other inputs to manufacture including chemicals, plastics and paper</u></b>					
48	748	*		Goods, as prescribed by by-law, that are classified under heading 3814.00.00, 3908, 4801, 4802, 4810 or 4811, or subheading 2836.20.00, 2903.71.00, 2903.72.00, 2903.73.00, 2903.74.00, 2903.75.00, 2903.79.10, 2905.16.00, 2905.19.10, 2912.60.00, 2915.70.00, 2915.90.00, 3503.00.10, 3701.30.00, 3701.91.00, 3701.99.00, 3702.32.90, 3702.39.90, 3702.44.90, 3702.96.90, 3907.6, 3907.70.00 or 3907.9, of Schedule 3	Free
<b><u>Item 49 – Aluminium sheet for use in the manufacture of cans</u></b>					
49	749	*		Aluminium sheet, as prescribed by by-law, that is classified under subheading 7606.12.00 or 7606.92.00 of Schedule 3 and is used in the manufacture of aluminium cans	Free

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1/1/17

**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

R.9

Schedule 4/21

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Item 50 – Tariff concession order goods</u></b>					
<b>50</b>				<b>Goods that a tariff concession order, under Part XVA of the <i>Customs Act 1901</i>, declares are goods to which this item applies:</b>	
	505	*		(a) goods except goods classified under subheading 3817.00.10, or heading 3819.00.00, of Schedule 3; or	Free
	508	*		(b) goods classified under subheading 3817.00.10 of Schedule 3: or	\$0.389/L NZ/PG/FI/ DC/LDC/ SG/US/TH/PE/ CL/AANZ/PI/TPP/ MY/ID/KR/JP/CN/ HK: \$0.389/L
				(c) goods classified under heading 3819.00.00 of Schedule 3;	
	509	*		(i) as prescribed by by-law; or †	Free
	507	*		(ii) other	\$0.085/L NZ/PG/FI/ DC/LDC/ SG/US/TH/PE/ CL/AANZ/PI/TPP/ MY/ID/KR/JP/CN/ HK: \$0.085/L
<b><u>Item 51 – Machinery that incorporates or is imported with other goods which render the machinery ineligible for a tariff concession order</u></b>					
<b>51</b>	751	*		<b>Goods, as prescribed by by-law, where:</b>	<b>Free</b>
				(a) the goods are machinery; and	
				(b) the machinery incorporates, or is imported with, other goods which makes the machinery not eligible for a tariff concession order under Part XVA of the <i>Customs Act 1901</i>	
† Treatment Code 509 has been allocated to item 50(c)(i). There is a requirement to show on an Import Declaration a current tariff concession order and a by-law or allocated determination. At this time, no by-laws or determinations have been issued for this item.					

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

13/12/2020

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

Unless otherwise indicated general rate applies for CA.

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**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/22					
Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
<b><u>Goods exempt from the Product Stewardship Oil Levy</u></b>					
<b><u>Item 52 – Mineral and aromatic process oils that are exempt from the Product Stewardship Oil Levy</u></b>					
52	952	*		Goods, as prescribed by by-law, that are classified under heading 2710, 3403 or 3811 of Schedule 3	Free
<b><u>Item 53 – Polyglycol brake fluids that are exempt from the Product Stewardship Oil Levy</u></b>					
53	953	*		Goods:	5%
				(a) as prescribed by by-law, that are classified under heading 3819.00.00 of Schedule 3; and	SG:5%
				(b) that are not goods to which item 50 of this Schedule applies	US:5%
					TH:5%
					PE:5%
					CL:5%
					AANZ:5%
					PI:5%
					TPP:5%
					MY:5%
					ID:5%
					KR:5%
					JP:5%
					CN:5%
					HK:5%
<b><u>Miscellaneous goods</u></b>					
<b><u>Item 54 – Handicrafts</u></b>					
54	754	*		Handicrafts, as prescribed by by-law	Free
<b><u>Item 55 – Cheese and curd quota</u></b>					
55	755 †	*		Cheese and curd, as prescribed by by-law, that are classified under subheading 0406.10.00, 0406.20.00, 0406.30.00, 0406.40.90 or 0406.90.90 of Schedule 3	\$0.096/kg DC:\$0.096/kg, less 5% DCS:\$0.096/kg, less 5%
† Rate Number 61A is to be quoted for Treatment Code 755. This Treatment Code will operate from 1 July 2013.					
A tariff quota instrument number is also required to be input on the Import Declaration.					
Note that imports of cheese and curd from certain preference countries are duty free and use of item 55 is not available.					

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

13/12/2020

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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 4**  
**CONCESSIONAL RATES OF DUTY**

R.6				Schedule 4/23	
Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
56				<p><b><u>Item 56 - Placebos for use in clinical trials</u></b></p> <p>Goods in respect of which the following apply:</p> <p>(a) either:</p> <p>(i) the goods are kits containing either or both medicaments and placebos, the kits do not indicate whether their contents are medicaments or placebos, the kits are imported for use in a clinical trial in Australia and the kits satisfy the requirements prescribed by by-law; or</p> <p>(ii) the goods are placebos imported for use in a clinical trial in Australia;</p> <p>(b) all requirements imposed by the laws of the Commonwealth, relating to the importation of the goods, have been complied with</p>	Free
	9999.40.56	01	No		
756	*				Free
57				<p><b><u>Item 57 – Goods to be used in response to the COVID-19 pandemic</u></b></p> <p>Goods, as prescribed by by-law, if:</p> <p>(a) the goods are medical products or hygiene products; and</p> <p>(b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and</p> <p>(c) the time for working out the rate of duty on the goods is in the period beginning on 1 February 2020 and ending at the end of 31 July 2020</p>	Free
757					

\* 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 indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

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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.

30/4/2020

**CUSTOMS TARIFF**  
**SCHEDULE 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/24

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
57A				<b><u>Item 57A – Goods to be used in response to the COVID-19 pandemic</u></b>	Free
	657			Goods, as prescribed by by-law, if: (a) the goods are medical products or hygiene products; and (b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and (c) the time for working out the rate of duty on the goods is in the period beginning on 1 August 2020 and ending at the end of 31 December 2020.	
57B				<b><u>Item 57B – Goods to be used in response to the COVID-19 pandemic</u></b>	Free
	457			Goods, as prescribed by by-law, if: (a) the goods are medical products or hygiene products; and (b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and (c) the time for working out the rate of duty on the goods is in the period beginning on 1 January 2021 and ending at the end of 30 June 2021.	
★ 57C				<b><u>Item 57C – Goods to be used in response to the COVID-19 pandemic</u></b>	Free
	357			Goods, as prescribed by by-law, if: (a) the goods are medical products or hygiene products; and (b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and (c) the time for working out the rate of duty on the goods is in the period beginning on 1 July 2021 and ending at the end of 30 June 2022.	

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

★ Operative 1/7/2021

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

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 4**  
**CONCESSIONAL RATES OF DUTY**

Schedule 4/25

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
★ 58				<b><u>Item 58 – Goods to be used in the Joint Strike Fighter Program</u></b>	Free
	758			<b>Goods that are for use in the program known as the F-35 Lightning II Joint Strike Fighter Program.</b>	
				<u>Treatment Code 444</u>	
				Treatment Code 444 was formerly linked to item 44 in Schedule 4. The former item 44 was repealed from 1 July 2006.	
				However, treatment Code 444 will continue to be available for use on “Customs Excise Returns” - a modified weekly Import Declaration, ex-warehouse (Nature 30) form. Treatment Code 444 and Tariff Rate Number 044 must only be quoted on a “Customs Excise Return”.	
				Refer to Australian Customs Notice 2006/33 for further information on administrative arrangements for imported excise equivalent goods.	

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

★ Operative 1/3/2021

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

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.

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