

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**Please be aware that some pages have been superseded.**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

			R.3			SP/1
Item	Treat Code	Reference Number	Statistical Code/Unit		Goods	Rate #
101	..	9999.31.01	01	..	<p><b>Goods that, at the time they are entered for home consumption, are for:</b></p> <p>(a) the official use of a diplomatic mission in Australia of any country;</p> <p>(b) the personal use of a person who is:</p> <p style="padding-left: 40px;">(i) the head of such a mission; or</p> <p style="padding-left: 40px;">(ii) a member of the diplomatic staff of such a mission, being a person who is not an Australian citizen and who is not permanently resident in Australia or in a Territory; or</p> <p>(c) the personal use of a member of the family of a person referred to in paragraph (b), being a member of the family who forms part of the household of the person and is not an Australian citizen</p>	Free
102	..	9999.31.02	02	..	<p><b>Goods that:</b></p> <p>(a) are, at the time they are entered for home consumption, for the personal use of:</p> <p style="padding-left: 40px;">(i) a member of the administrative and technical staff of a diplomatic mission, in Australia, of any country, being a person who is not an Australian citizen and is not permanently resident in Australia or in a Territory; or</p> <p style="padding-left: 40px;">(ii) a member of the family of a person referred to in sub-paragraph (i), being a member of the family who forms part of the household of the person, is not an Australian citizen and is not permanently resident in Australia or in a Territory; and</p> <p>(b) are imported at the time when the member of the administrative and technical staff first takes up duty at the diplomatic mission, in Australia, of that country</p>	Free

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

10/5/16

# 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  
SUPPLEMENTARY PROVISIONS**

SP/2

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
103	..	9999.31.03	03 ..	<p><b>Goods that are, at the time they are entered for home consumption, for:</b></p> <p>(a) the official use of a consular post in Australia of any country, being a consular post the head of which is a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation;</p> <p>(b) the personal use of a person who is the head of a consular post in Australia of any country or, not being the head of such a post, is entrusted in the capacity of a consular officer with the exercise of consular functions at such a post being a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation; or</p> <p>(c) the personal use of a member of the family of a person referred to in paragraph (a) or (b), being a member of the family who forms part of the household of the person, is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not engaged in a profession, business or occupation</p>	Free
104	..	9999.31.04	04 ..	<p><b>Goods that:</b></p> <p>(a) are, at the time they are entered for home consumption, for the personal use of a person who is employed in the administrative or technical service of a consular post in Australia of any country, being a consular post the head of which is a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation; and</p> <p>(b) are imported at the time when that person first takes up duty at a consular post in Australia of that country</p>	Free

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10/5/16

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**CUSTOMS TARIFF  
SUPPLEMENTARY PROVISIONS**

			R.10			SP/3
Item	Treat Code	Reference Number	Statistical Code/Unit		Goods	Rate #
105	..	9999.31.05	05 ..		<b>Goods that:</b> (a) are, at the time they are entered for home consumption, for the official use of a consular post in Australia of any country, being a consular post to which item 103 does not apply; (b) are declared by that person in writing, to be for such official use; and (c) are goods, or are included in a class of goods, approved by the Minister for the purposes of this item	Free
106	306	*			<b>Goods that:</b> (a) are, at the time they are entered for home consumption, for: (i) the official use of an organisation which is an international organisation to which the <i>International Organisations (Privileges and Immunities) Act 1963</i> applies; (ii) the personal use of a person appointed to a high office in an international organisation to which the <i>International Organisations (Privileges and Immunities) Act 1963</i> applies, being a person who is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation; (iii) the personal use of a member of the family of a person referred to in sub-paragraph (ii), being a member of the family who forms part of the household of the person and is not an Australian citizen, is not ordinarily resident in Australia or in a Territory and is not otherwise engaged in a profession, business or occupation; or (b) consist of the furniture or effects of an official of an international organisation to which the <i>International Organisations (Privileges and Immunities) Act 1963</i> applies, being goods that are imported at or about the time when the official takes up office in Australia	Free

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10/5/16

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**CUSTOMS TARIFF  
SUPPLEMENTARY PROVISIONS**

SP/4

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
107	..	9999.41.07	06 ..	<p>Goods, being goods that, at the time they are entered for home consumption, are, for the purposes of the <i>River Murray Waters Act 1983</i>, owned by:</p> <p>(a) a 'Contracting Government'; or</p> <p>(b) a 'Constructing Authority', not being the Murray-Darling Basin Commission, appointed for purposes of construction authorised under the <i>Agreement to River Murray Waters Act 1983</i></p> <p>NOTE: Import Declarations are to be accompanied by certification signed by a responsible officer nominated by each Authority or Government.</p>	Free
108	325	*		Revenue collected on dutiable ships' stores	<p>The rate of duty ascertained in respect of the goods in Schedule 3</p> <p>NZ/PG/FI/DC/LDC/SG/DCS/US/TH/CL/AANZ/MY/KR/JP/CN:</p> <p>The rate of duty ascertained in respect of the goods in Schedule 3, 5, 6, 7, 8, 9, 10, 11 or 12</p>
109	109	*		Goods entered for warehousing for exhibition at approved trade fairs †	N/A
111				Goods entered under section 162 of the <i>Customs Act 1901</i> ††	Free
	351	*		Aircraft or vessels arriving under their own power	
	352	*		Other	
111A	354	*		Goods temporarily admitted under section 162A of the <i>Customs Act 1901</i> , not being goods accompanied by a carnet ††	Free

† The amount of duty must also be entered in the Override Duty Amount field of the Import Declaration.

† † In addition the Import Declaration is to show in the "description of goods" area details of normal rate applicable and amount of concession claimed.

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**CUSTOMS TARIFF  
SUPPLEMENTARY PROVISIONS**

R.12			SP/5		
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
112	692	*		Aircraft stores dealt with under section 129 of the <i>Customs Act 1901</i> , and section 93 of Part 11 of the <i>Customs Regulation 2015</i>	Free
115				Goods dealt with under section 20 of the <i>Customs Tariff Act 1995</i>	
	215	*		- On the entry line for the container †	The rate of duty ascertained in respect of the container in Schedule 3 NZ/PG/FI/ DC/DCS/ LDC/SG/ US/TH/CL/ AANZ MY/KR/JP/CN: The rate of duty Ascertained in respect of the container in Schedule 3, 5, 6, 7, 8, 9, 10, 11 or 12
	215	*		- On the entry line for the contents †	The rate of duty that would apply to the contents if imported separately NZ/PG/FI/ DC/DCS/ LDC/SG/ US/TH/CL/ AANZ MY/KR/JP/CN: The rate of duty that would apply to the contents if imported separately
116	216	*		Goods dealt with under subsection 131AA(2) of the <i>Customs Act 1901</i>	Free
† The Import Declaration is to show, on separate lines, the tariff classification and statistical requirements, in Schedule 3, that would apply to the container and the goods. Treatment Code 215 is to be quoted on each Import Declaration line.					

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**CUSTOMS TARIFF  
SUPPLEMENTARY PROVISIONS**

SP/6

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
117	..	9999.21.17	08 ..	Chemicals of minimal commercial value, being shipments of chemicals where:  (a) the rate of duty on all the chemicals is "Free";  (b) the value of the shipment does not exceed \$3 000;  (c) the shipment consists of more than 3 chemicals each having a different tariff classification; and  (d) the value of any one chemical does not exceed \$600	Free
★ 130	130	*		Liquefied natural gas classified in subheading 2711.11.00, being goods entered in accordance with the provisions of Customs Regulation item 18 of clause 1 in Schedule 6 †  † Refer to Page SP/7 for explanation of duty rates.  From 1 July 2012 to 30 June 2013  From 1 July 2013	\$0.1045/kg NZ/PG/FI/DC/ LDC/SG/US/ TH/CL/AANZ/ MY: \$0.1045/kg  Free
★ 131	131	*		Liquefied petroleum gas classified in subheadings 2711.12.10 or 2711.13.10, being goods entered in accordance with the provisions of Customs Regulation item 19 of clause 1 in Schedule 6 †  † Refer to Page SP/7 for explanation of duty rates.  From 1 July 2012 to 30 June 2013  From 1 July 2013	\$0.05/L NZ/PG/FI/DC/ LDC/SG/US/ TH/CL/AANZ/ MY: \$0.05/L  Free

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★ Operative 10/5/16

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**CUSTOMS TARIFF  
SUPPLEMENTARY PROVISIONS**

SP/7

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
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† Items 130 and 131

**Provisions in the Customs Regulation 2015 relating to items 130 and 131 of the Supplementary Provisions**

For the purposes of Supplementary Provisions items 130 and 131, the text of the *Customs Regulation 2015* (Customs Regulation) table items 18 and 19 of clause 1 in Schedule 6 is:

**Schedule 6 – Refunds, rebates and remissions of duty**

- 18 Duty is payable on goods that:  
 (a) are liquefied natural gas; and  
 (b) are not intended for use in an internal combustion engine in either a motor vehicle or vessel.
- 19 Duty is payable on goods that:  
 (a) are liquefied petroleum gas; and  
 (b) are not intended for use in an internal combustion engine in either a motor vehicle or vessel.

**Subregulations 112 (5) and 112 (6) – Calculation of refund, rebate or remission of duty**

Subregulation 112 (5) calculates the duty for a circumstance mentioned in item 18 of the table in clause 1 of Schedule 6, if the duty was payable between 1 July 2012 and 1 July 2013.

Subregulation 112 (6) calculates the duty for a circumstance mentioned in item 19 of the table in clause 1 of Schedule 6, if the duty was payable between 1 July 2012 and 1 July 2013.

The formulae for calculation of Subregulations 112 (5) and 112 (6) are as follows:

For LNG (Supplementary Provisions Item 130)

The amount, expressed in cents, is worked out using the formula:

Quantity x 3.78  
 where:

**quantity** means the quantity of liquefied gas, expressed in kilograms:  
 (a) that is imported for a use other than in an internal combustion engine in either a motor vehicle or vessel; and  
 (b) for which the time for working out the rate of duty occurs during the period.

For LPG (Supplementary Provisions Item 131)

The amount, expressed in cents, is worked out using the formula:

Quantity x 1.32  
 where:

**quantity** means the quantity of LPG, expressed in litres:  
 (a) that is imported for a use other than in an internal combustion engine in either a motor vehicle or vessel; and  
 (b) for which the time for working out the rate of duty occurs during the period.

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**CUSTOMS TARIFF  
SUPPLEMENTARY PROVISIONS**

SP/8					End of Tariff
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
201	966	N/A		Sundry Undistributed Duty	N/A
202	963 †	N/A		Goods imported by air-freight or surface freight, and imports of dutiable articles in the possession of passengers or members of the crew of an overseas ship or aircraft, for which a customs entry is not required	N/A
203	964 †	N/A		Documented postal articles imported by parcels post for which a customs entry is not required	N/A

† This code has been pre-printed on all appropriate forms. It is listed here only for information.

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10/5/16

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