

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

R.8

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:  (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, 8704.31.10, 8704.41.10 or 8704.51.10 of Schedule 3; or  (b) passenger motor vehicles	Free
<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:  (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 8701.21.00, 8701.22.00, 8701.23.00, 8701.24.00, 8701.29.00, 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	Free

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

★ Operative 1/1/22

# 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.

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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.

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