



Customs Tariff Act 1995

Act No. 147 of 1995 as amended

This compilation was prepared on 3 July 2008
taking into account amendments up to Act No. 37 of 2008

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Schedules 1 and 2

The text of any of those amendments not in force
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be
affected by application provisions that are set out in the Notes section

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USER'S GUIDE

This Guide aims to give a general overview of the operation and organisation of this Act.

The operation of the Act

The Act imposes Customs duty on goods imported into Australia.

To work out the duty payable on particular goods reference must be made to a Principal Tariff that is set out in Schedule 3. This tariff classifies goods in accordance with Australia's international obligations as a party to the World Trade Organization Agreement.

Note: The text of the Agreement is set out in Australian Treaty Series 1995 No. 8. In 2004 this was available in the Australian Treaties Library of the Department of Foreign Affairs and Trade, accessible on the Internet through that Department's world-wide web site.

The rate of duty applicable to particular goods is determined by the classification to which those goods belong and, in most cases, by reference to Schedule 3. However, the rate of duty for US originating goods is determined under Schedule 5 and the rate of duty for Thai originating goods is determined under Schedule 6.

Under Schedule 4, goods imported into Australia in specified circumstances, including goods imported for use by particular persons or bodies or in particular industries, may be subject to a lesser rate of duty than the nominal rate applying under Schedule 3, 5 or 6.

Rates of duty under Schedules 3, 5 and 6, and concessional rates of duty under Schedule 4, may vary according to the date of importation of the goods concerned, the country or place from which the goods are imported, or both of these circumstances.

The organisation of the Act

The Act consists of 3 Parts and 6 Schedules.

Part 1 deals with key concepts required for an understanding of the organisation and operation of the Customs Tariff.

Part 2 imposes Customs duty and sets out the method for working out the duty that is payable in respect of particular goods.

Part 3 includes a regulation making power, repeals the *Customs Tariff Act 1987* with effect from 1 July 1996 and provides details of its final operation.

Schedule 1 sets out the countries and places to which special rates of duty apply under the Australian system of tariff preferences.

Schedule 2 sets out the general rules of interpretation for deciding the tariff classification within the Principal Tariff to which goods belong.

Schedule 3 sets out the Principal Tariff.

Schedule 4 identifies classes of goods to which concessional rates may apply and specifies the concessional rates of duty potentially applicable to such classes.

Schedule 5 sets out the rate of duty for US originating goods.

Schedule 6 sets out the rate of duty for Thai originating goods.

An Act to impose duties of Customs, to repeal the *Customs Tariff Act 1987*, and for related purposes

Part 1—Preliminary

1 Short title [see Note 1]

This Act may be cited as the *Customs Tariff Act 1995*.

2 Commencement

This Act commences on 1 July 1996.

3 Definitions

(1) In this Act, unless the contrary intention appears:

abbreviation, in relation to a country or place specified in Schedule 1, means the abbreviation specified in that Schedule opposite to the name of that country or place.

amount of duty includes no duty.

capable of being produced in Australia has the same meaning as in Part XVA of the *Customs Act 1901*.

Chapter means a Chapter of a Section in Schedule 3.

column means a column of a Schedule.

constituent, in relation to goods, includes:

- (a) a part, a component, or an ingredient, of the goods; and
- (b) an accessory for the goods.

Convention means the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983.

Developing Country means:

- (a) a country that is a Developing Country under paragraph 12(d); or

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- (b) a place that is treated as a Developing Country under paragraph 12(e); or

duty means a duty of Customs imposed by section 15.

excise item means an item or subitem of the Schedule to the *Excise Tariff Act 1921*.

Forum Island Country means a country that is a Forum Island Country under paragraph 12(a).

general rate means a rate of duty other than a rate that applies in relation to a Preference Country.

heading means a heading in Schedule 3.

in the ordinary course of business has the same meaning as in Part XVA of the *Customs Act 1901*.

Interpretation Rules means the General Rules for the Interpretation of the Harmonized System provided for by the Convention, as set out in Schedule 2.

Least Developed Country means a country or place that is, or is treated as, a Least Developed Country under paragraph 12(b) or 12(c).

petroleum activity means any activity relating to any of the following operations:

- (a) petroleum exploration operations;
- (b) operations for the recovery of petroleum;
- (c) operations relating to the processing or storage of petroleum;
- (d) operations relating to the preparation of petroleum for transport;
- (e) operations connected with the construction or operation of a pipeline, within the meaning of the *Offshore Petroleum Act 2006*.

Preference Country means:

- (b) Papua New Guinea; or
- (c) a Forum Island Country; or
- (d) a Least Developed Country; or
- (e) a Developing Country; or

- (f) Canada; or
- (g) Singapore.

produced in Australia has the same meaning as in Part XVA of the *Customs Act 1901*.

rate column means:

- (a) the third column of Schedule 3; or
- (b) the third column of Schedule 4; or
- (c) the third column of the table in Schedule 5; or
- (d) the third column of the table in Schedule 6.

subheading means a subheading of a heading.

substitutable goods has the same meaning as in Part XVA of the *Customs Act 1901*.

Tariff instrument means:

- (a) a Customs Tariff Proposal introduced (whether before or after the commencement of this Act) into the House of Representatives; or
- (b) a Notice published (whether before or after the commencement of this Act) in accordance with section 273EA of the *Customs Act 1901*; or
- (c) an order, a by-law or a determination made (whether before or after the commencement of this Act) under the *Customs Act 1901*.

tobacco content includes any thing (including moisture) added to the tobacco leaf during manufacturing or processing.

value means the customs value of the goods worked out or determined in accordance with Division 2 of Part VIII of the *Customs Act 1901*.

- (2) In Schedule 3, unless the contrary intention appears, *Section* means a Section of Schedule 3.

4 Headings in Schedule 3

- (1) In Schedule 3:
 - (a) either:
 - (i) 4 digits in the first column; or
-

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- (ii) 8 digits in the first column not opposite to a dash or dashes in the second column;
indicate the beginning of a heading; and
 - (b) 5, 6, 7 or 8 digits in the first column opposite to a dash or dashes in the second column indicate the beginning of a subheading of the heading in which the digits appear.
- (2) In this Act or in any Act that amends, or in any Tariff instrument that relates to, this Act:
- (a) a heading may be referred to by the digits with which the heading begins; and
 - (b) a subheading of a heading may be referred to by the digits with which the subheading begins.

5 Items in Schedule 4

- (1) In Schedule 4, a number, or a number and letter, in the first column indicates the beginning of an item.
- (2) In this Act or in any Act that amends, or in any Tariff instrument that relates to, this Act, an item in Schedule 4 may be referred to by the word “item” followed by the number, or the number and letter, with which the item begins.

6 Tariff classification

A reference in this Act to the tariff classification under which particular goods are classified is a reference to the heading or subheading:

- (a) in whose third column a rate of duty is set out; and
- (b) under which the goods are classified.

7 Rules for classifying goods in Schedule 3

- (1) The Interpretation Rules must be used for working out the tariff classification under which goods are classified.
- (2) If the letters “NSA” are specified in relation to a description of goods in the second column of a subheading of a heading, the goods described do not include any goods *prima facie* classified under a preceding subheading of that heading whose second

column begins with the same number of dashes as the first-mentioned subheading.

- (3) A reference in the Interpretation Rules to Notes includes a reference to Additional Notes.

Note 1: The text in Schedule 3 is based on the wording in the Harmonized Commodity Description and Coding System that is referred to in the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983.

Note 2: The text of the Convention is set out in Australian Treaty Series 1988 No. 30. In 2006, the text of a Convention in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII Internet site (www.austlii.edu.au).

8 Application of Schedule 4

- (1) Subject to subsection (2), an item in Schedule 4 applies to goods if the goods are described in the second column of that item.
- (2) If goods are described in the second column of 2 or more items in Schedule 4, the item in that Schedule that applies to the goods is:
- (a) the item under which the least amount of duty would be payable in respect of the goods; or
 - (b) if there are 2 or more such items, the last occurring such item.
- (3) For the purposes of Schedule 4:
- (a) a reference to a Tariff Concession Order includes a reference:
 - (i) to a commercial tariff concession order made under Part XVA of the *Customs Act 1901* as in force immediately before the commencement of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992*; and
 - (ii) to a commercial tariff concession order made under that Part as continued in force by section 20 of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992*; and
 - (b) a reference to section 269Q of the *Customs Act 1901* includes a reference:
 - (i) to subsection 269C(1A) of the *Customs Act 1901* as in force immediately before the commencement of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992*; and
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- (ii) to that subsection as continued in force by section 20 of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992*.

9 Rates of duty—ad valorem duties

- (1) Unless the contrary intention appears, if, in a rate column in Schedule 3, 4, 5 or 6, reference is made to a percentage in relation to goods or in relation to a part, component or ingredient of goods:
- (a) the reference is to that percentage of the value of the goods, or of that part, component or ingredient of the goods, as the case may be; and
 - (b) the percentage is a rate of duty.
- (2) The value of a part, component or ingredient of any goods for the purposes of this Act is, unless the contrary intention appears, such proportion of the value of the goods as the Chief Executive Officer determines.

10 Certain words etc. are rates of duty

- (1) Unless the contrary intention appears, if the word “Free” is set out in section 16 or 18 or in a rate column, that word is a rate of duty.
- (2) Unless the contrary intention appears, any words, or words and figures, set out in a rate column, that enable the duty to be worked out in respect of goods, are a rate of duty.

11 Rates of duty—phasing rates

- (1) Subject to subsection (2), a rate of duty set out in:
- (a) the third column of a tariff classification under which goods are classified; or
 - (b) the third column of an item in Schedule 4 that applies to goods; or
 - (ba) the third column of an item in the table in Schedule 5 that applies to goods; or
 - (bb) the third column of an item in the table in Schedule 6 that applies to goods;
- has effect from a specified date if that date preceded by the word “From” is specified in:
- (c) the second column of that tariff classification; or

- (d) the second column of that item in Schedule 4; or
 - (e) the third column of that item in the table in Schedule 5; or
 - (f) the third column of that item in the table in Schedule 6;
- as the case may be in relation to that rate.

(2) If a rate of duty set out in:

- (a) the third column of a tariff classification under which goods are classified; or
- (b) the third column of an item in Schedule 4 that applies to goods; or
- (ba) the third column of an item in the table in Schedule 5 that applies to goods; or
- (bb) the third column of an item in the table in Schedule 6 that applies to goods;

has effect from a specified day, then, in working out the duty in respect of goods of that kind, or goods that are part of goods of that kind, that are entered for home consumption:

- (c) that rate is to be taken to be so set out only in respect of goods so entered on or after that day; and
- (d) if another rate of duty is set out in respect of such goods from a later day—that rate is not to be taken to apply in respect of goods so entered on or after that later day.

12 Classes of countries and places in relation to which special rates apply

For the purposes of this Act:

- (a) a country specified in column 1 of Part 1 of Schedule 1 is a Forum Island Country; and
- (b) a country specified in column 1 of the table in Division 1 of Part 2 of Schedule 1 is a Least Developed Country; and
- (c) a country or place specified in column 1 of the table in Division 2 of Part 2 of Schedule 1 is to be treated as a Least Developed Country; and
- (d) a country specified in column 1 of the table in Division 1 of Part 3, 4 or 5 of Schedule 1 is a Developing Country; and
- (e) a place specified in column 1 of the table in Division 2 of Part 3, 4 or 5 of Schedule 1 is to be treated as a Developing Country.

13 When goods are the produce or manufacture of a particular country or place

For the purposes of this Act, goods are the produce or manufacture of a country or place only if they are, under Division 1A or Division 1B of Part VIII of the *Customs Act 1901*, the produce or manufacture of that country or place for the purposes of that Act.

13A When goods are US originating goods

For the purposes of this Act, goods are US originating goods if, and only if, they are US originating goods under Division 1C of Part VIII of the *Customs Act 1901*.

13B When goods are Thai originating goods

For the purposes of this Act, goods are Thai originating goods if, and only if, they are Thai originating goods under Division 1D of Part VIII of the *Customs Act 1901*.

13C When goods are New Zealand originating goods

For the purposes of this Act, goods are New Zealand originating goods if, and only if, they are New Zealand originating goods under Division 1E of Part VIII of the *Customs Act 1901*.

14 Application of rates of duty in relation to countries and places

- (1) Subject to subsection (2):
- (a) a rate of duty set out in a rate column applies in relation to New Zealand if “NZ” is specified in relation to the rate; and
 - (b) a rate of duty so set out applies in relation to Papua New Guinea if “PG” is specified in relation to the rate; and
 - (c) a rate of duty so set out applies in relation to every Forum Island Country specified in Part 1 of Schedule 1 if “FI” is specified in relation to the rate; and
 - (d) a rate of duty so set out applies in relation to every Least Developed Country specified in Part 2 of Schedule 1 if “LDC” is specified in relation to the rate; and
 - (e) a rate of duty so set out applies in relation to every Developing Country specified in Part 3 of Schedule 1 if “DC” is specified in relation to the rate; and
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- (f) a rate of duty so set out applies in relation to every Developing Country specified in Part 4 of Schedule 1 (other than a Developing Country or place specified in paragraph (g)) if “DCS” is specified in relation to the rate; and
 - (g) a rate of duty so set out applies in relation to a Developing Country or place specified in Part 5 of Schedule 1 if “DCT” is specified in relation to the rate; and
 - (h) a rate of duty so set out applies in relation to a particular Forum Island Country, Least Developed Country or Developing Country if its name, or the abbreviation for it, is specified in relation to the rate; and
 - (i) a rate of duty so set out applies in relation to Canada if “CA” is specified in relation to the rate; and
 - (j) a rate of duty so set out applies in relation to Singapore if “SG” is specified in relation to the rate; and
 - (k) a rate of duty set out in a rate column in Schedule 4 applies in relation to the United States of America if “US” is specified in relation to the rate.
- (2) A rate of duty set out in a rate column in relation to which “FI”, “LDC”, “DC”, “DCS” or “DCT” is specified does not apply in relation to a Forum Island Country, a Least Developed Country or a Developing Country if that country or the abbreviation for it appears in a rate column followed by a rate of duty.

Part 2—Duties of Customs

15 Imposition of duties

Duties of Customs are imposed by this Act on:

- (a) goods imported into Australia on or after 1 July 1996; and
- (b) goods:
 - (i) imported into Australia before 1 July 1996; and
 - (ii) entered, or again entered, for home consumption on or after that day.

16 Calculation of duty

- (1) Subject to sections 17, 18, 20 and 22, the duty in respect of goods must be worked out as follows:
 - (a) if the goods:
 - (i) are not the produce or manufacture of a Preference Country; and
 - (ii) are not US originating goods; and
 - (iii) are not Thai originating goods; and
 - (iv) are not New Zealand originating goods;by reference to the general rate set out in the third column of the tariff classification under which the goods are classified;
 - (b) if the goods are New Zealand originating goods:
 - (i) if a rate of duty that applies in relation to New Zealand is set out in the third column of the tariff classification under which the goods are classified—by reference to that rate of duty; or
 - (ii) otherwise—Free;
 - (c) if the goods are the produce or manufacture of Papua New Guinea:
 - (i) if a rate of duty that applies in relation to Papua New Guinea is set out in the third column of the tariff classification under which the goods are classified—by reference to that rate of duty; or
 - (ii) otherwise—Free;
 - (d) if the goods are the produce or manufacture of Canada:

- (i) if a rate of duty that applies in relation to Canada is set out in the third column of the tariff classification under which the goods are classified—by reference to that rate of duty; or
 - (ii) otherwise—by reference to the general rate of duty set out in the third column of that tariff classification;
 - (e) if the goods are the produce or manufacture of a Forum Island Country:
 - (i) if a rate of duty that applies in relation to Forum Island Countries is set out in the third column of the tariff classification under which the goods are classified—by reference to that rate of duty; or
 - (ii) otherwise—Free;
 - (f) if the goods are the produce or manufacture of a Developing Country or place specified in Part 5 of Schedule 1:
 - (i) subject to subparagraphs (ii) and (iii)—by reference to the general rate of duty set out in the third column of the tariff classification under which the goods are classified; or
 - (ii) subject to subparagraph (iii), if a rate of duty that applies in relation to Developing Countries specified in Part 4 of Schedule 1 is set out in the third column of that tariff classification—by reference to that rate of duty; or
 - (iii) if a rate of duty that applies in relation to a Developing Country or place specified in Part 5 of Schedule 1 is set out in the third column of that tariff classification—by reference to that rate of duty;
 - (g) if the goods are the produce or manufacture of a Developing Country specified in Part 4 of Schedule 1 (other than Hong Kong, Republic of Korea, Singapore or Taiwan Province):
 - (i) if a rate of duty that applies in relation to those Developing Countries is set out in the third column of the tariff classification under which the goods are classified—by reference to that rate of duty; or
 - (ii) otherwise—by reference to the general rate of duty set out in the third column of that tariff classification;
- Note: See also subsection (3).
- (h) if the goods are the produce or manufacture of a Developing Country specified in Part 3 of Schedule 1:
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- (i) if a rate of duty that applies in relation to those Developing Countries is set out in the third column of the tariff classification under which the goods are classified—by reference to that rate of duty; or
 - (ii) otherwise—Free;
 - (i) if, under section 153H or 153NA of the *Customs Act 1901*, the goods are the produce or manufacture of a Least Developed Country:
 - (i) if a rate of duty that applies in relation to Least Developed Countries is set out in the third column of the tariff classification under which the goods are classified—by reference to that rate of duty; or
 - (ii) otherwise—Free;
 - (j) if the goods are the produce or manufacture of Singapore under Division 1B of Part VIII of the *Customs Act 1901*:
 - (i) if a rate of duty that applies in relation to Singapore is set out in the third column of the tariff classification under which the goods are classified—by reference to that rate of duty; or
 - (ii) otherwise—Free;
 - (k) if the goods are US originating goods:
 - (i) if the goods are classified to a heading or subheading in Schedule 3 that is specified in column 2 of an item in the table in Schedule 5—by reference to the rate of duty set out in column 3 of that item; or
 - (ii) otherwise—Free;
- Note: See also subsection (2).
- (l) subject to section 16A, if the goods are Thai originating goods:
 - (i) if the goods are classified to a heading or subheading in Schedule 3 that is specified in column 2 of an item in the table in Schedule 6—by reference to the rate of duty set out in column 3 of that item; or
 - (ii) otherwise—Free.

US originating goods

- (2) If column 2 of an item in the table in Schedule 5 includes “(prescribed goods only)”, subparagraph (1)(k)(i) does not apply to

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the goods unless the goods are also prescribed for the purposes of that item.

Note: If column 2 of an item in the table in Schedule 5 includes “(prescribed goods only)” and the goods are not prescribed for the purposes of that item, the rate of duty in respect of the goods is Free.

Goods from Thailand

- (3) Subject to section 16A, if the goods:
 - (a) are the produce or manufacture of Thailand under Division 1A of Part VIII of the *Customs Act 1901*; and
 - (b) are Thai originating goods under Division 1D of that Part;
 the duty in respect of the goods must be worked out under paragraph (1)(l) (and not under paragraph (1)(g)).

16A Special safeguards for Thai originating goods

- (1) If the Agricultural Minister is satisfied that the quantity of safeguard goods imported into Australia during a calendar year specified in column 3 of an item of the following table exceeds:
 - (a) the quantity specified in that column for that year in relation to the goods; or
 - (b) if the regulations specify another quantity for that year in relation to the goods—the other quantity;
 the Agricultural Minister may, by legislative instrument, make a notice in relation to the goods. The Agricultural Minister must publish the notice in the *Gazette*.

Safeguard goods		
Column 1 Item	Column 2 Subheading in Schedule 3	Column 3 Quantity
1	1604.14.00	2005: 21,366,277 kilograms 2006: 22,434,591 kilograms 2007: 23,556,320 kilograms 2008: 24,734,136 kilograms

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Safeguard goods		
Column 1 Item	Column 2 Subheading in Schedule 3	Column 3 Quantity
2	2008.20.00	2005: 6,083,197 litres for goods that are canned 2,137,189 kilograms for goods that are not canned 2006: 6,387,357 litres for goods that are canned 2,244,048 kilograms for goods that are not canned 2007: 6,706,725 litres for goods that are canned 2,356,251 kilograms for goods that are not canned 2008: 7,042,061 litres for goods that are canned 2,474,063 kilograms for goods that are not canned
3	2009.41.00 or 2009.49.00	2005: 2,080,116 litres 2006: 2,184,122 litres 2007: 2,293,328 litres 2008: 2,407,994 litres

(2) In applying subsection (1) to item 3 of the table, the quantity applicable for a calendar year applies to the sum of the quantities of the following goods imported in that year:

- (a) Thai originating goods classified to subheading 2009.41.00;
- (b) Thai originating goods classified to subheading 2009.49.00.

Example: In 2005 the quantity applicable under item 3 of the table is 2,080,116 litres.

On 1 August 2005, 1,500,000 litres of Thai originating goods classified to subheading 2009.41.00 have been imported into Australia and 580,117 litres of Thai originating goods classified to subheading 2009.49.00 have been imported into Australia.

On 1 August 2005 the quantity is exceeded and the Agricultural Minister may publish a notice covering both kinds of goods.

Content of notice

- (3) The notice must specify:
- (a) the safeguard goods; and

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- (b) that the quantity of the goods imported into Australia during the applicable calendar year exceeds the quantity applicable for that year.

The notice may contain any other information that the Agricultural Minister considers appropriate.

- (4) A notice under this section may specify one or more safeguard goods.

Duty rates

- (5) Despite subsection 12(2) of the *Legislative Instruments Act 2003*, if:
 - (a) the Agricultural Minister publishes a notice under this section; and
 - (b) any safeguard goods specified in the notice are imported into Australia during the period beginning on the day after the publication day and ending on 31 December of the calendar year concerned;

then the duty in respect of the goods must be worked out by reference to the general rate set out in the third column of the tariff classification under which the goods are classified (and not under paragraph 16(1)(l) of this Act).

- (6) Subsection (5) does not apply to goods exported from Thailand on or before the publication day under a contract entered into on or before the publication day. However, the quantity of those goods must be counted towards the quantity applicable for the next calendar year in relation to goods of that kind.

Definitions

- (7) In this section:

Agricultural Minister means the Minister administering the *Primary Industries (Excise) Levies Act 1999*.

safeguard goods means Thai originating goods that:

- (a) are classified to a subheading in Schedule 3 that is specified in column 2 of item 1 or 3 of the table in this section; or
- (b) are classified to a subheading in Schedule 3 that is specified in column 2 of item 2 of the table in this section and are canned; or

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- (c) are classified to a subheading in Schedule 3 that is specified in column 2 of item 2 of the table in this section and are not canned.

17 Rates for goods with constituents etc.

- (1) Subject to sections 18, 20 and 22, if the tariff classification under which goods are classified contains 2 or more phrases that describe goods and begin with the words “In respect of”, the duty payable in respect of the first-mentioned goods is:
 - (a) if the first-mentioned goods have as constituents goods to which 2 or more of the phrases relate—the sum of the amounts of the duty, worked out in accordance with subsection (3), in respect of each of the goods to which those phrases respectively relate; or
 - (b) if the first-mentioned goods are, or have as constituents, goods to which only one phrase relates—the amount of duty, worked out in accordance with subsection (3), in respect of the goods to which that phrase relates.
- (2) If the words “In respect of remainder” appear in a tariff classification under which goods are classified, those words constitute a phrase for the purposes of this section and the word “remainder” appearing in that phrase must be taken to be a description of:
 - (a) all goods that can be constituents of goods that can be classified under the tariff classification; and
 - (b) all goods that can be classified under the tariff classification; other than goods to which another phrase contained in that tariff classification relates.
- (3) The duty in respect of constituent goods to which a phrase referred to in subsection (1) relates worked out in accordance with section 17 must be worked out as if:
 - (a) the tariff classification under which the complete goods are classified were the tariff classification that contained that phrase; and
 - (b) the rate of duty or rates of duty specified in the third column of that tariff classification in relation to the constituent goods to which that phrase relates were the only rate or rates set out in that tariff classification.

18 Calculation of concessional duty

- (1) Subject to sections 20 and 22, if an item in Schedule 4 prima facie applies to goods, that item only applies to those goods if the duty payable in respect of those goods under that item is less than the duty that, apart from this section, would be payable:
 - (a) under the tariff classification in Schedule 3 that applies to the goods; or
 - (b) under an item in the table in Schedule 5 that applies to the goods; or
 - (c) under an item in the table in Schedule 6 that applies to the goods.
- (2) For the purposes of subsection (1), the amount of duty payable in respect of goods under an item in Schedule 4 is an amount of duty worked out as follows:
 - (a) if the goods:
 - (i) are not the produce or manufacture of a Preference Country; and
 - (ii) are not US originating goods; and
 - (iii) are not Thai originating goods; and
 - (iv) are not New Zealand originating goods;by reference to the general rate set out in the third column of that item;
 - (b) if the goods are New Zealand originating goods:
 - (i) if a rate of duty that applies in relation to New Zealand is set out in the third column of that item—by reference to that rate of duty; or
 - (ii) otherwise—Free;
 - (c) if the goods are the produce or manufacture of Papua New Guinea:
 - (i) if a rate of duty that applies in relation to Papua New Guinea is set out in the third column of that item—by reference to that rate of duty; or
 - (ii) otherwise—Free;
 - (d) if the goods are the produce or manufacture of Canada:
 - (i) if a rate of duty that applies in relation to Canada is set out in the third column of that item—by reference to that rate of duty; or

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- (ii) otherwise—by reference to the general rate of duty set out in the third column of that item;
 - (e) if the goods are the produce or manufacture of a Forum Island Country:
 - (i) if a rate of duty that applies in relation to Forum Island Countries is set out in the third column of that item—by reference to that rate of duty; or
 - (ii) otherwise—Free;
 - (f) if the goods are the produce or manufacture of a Developing Country or place specified in Part 5 of Schedule 1:
 - (i) subject to subparagraphs (ii) and (iii)—by reference to the general rate of duty set out in the third column of that item; or
 - (ii) subject to subparagraph (iii), if a rate of duty that applies in relation to Developing Countries specified in Part 4 of Schedule 1 is set out in the third column of that item—by reference to that rate of duty; or
 - (iii) if a rate of duty that applies in relation to a Developing Country or place specified in Part 5 is set out in the third column of that item—by reference to that rate of duty;
 - (g) if the goods are the produce or manufacture of a Developing Country or Place specified in Part 4 of Schedule 1, (other than Hong Kong, Republic of Korea, Singapore or Taiwan Province):
 - (i) if a rate of duty that applies in relation to those Developing Countries is set out in the third column of that item—by reference to that rate of duty; or
 - (ii) otherwise—by reference to the general rate of duty set out in the third column of that item;
- Note: See also subsections (3) and (4).
- (h) if the goods are the produce or manufacture of a Developing Country specified in Part 3 of Schedule 1:
 - (i) if a rate of duty that applies in relation to those Developing Countries is set out in the third column of that item—by reference to that rate of duty; or
 - (ii) otherwise—Free;
 - (i) if under section 153H or 153NA of the *Customs Act 1901* the goods are the produce or manufacture of a Least Developed Country:

- (i) if a rate of duty that applies in relation to Least Developed Countries is set out in the third column of that item—by reference to that rate of duty; or
- (ii) otherwise—Free;
- (j) if the goods are the produce or manufacture of Singapore under Division 1B of Part VIII of the *Customs Act 1901*:
 - (i) if a rate of duty that applies in relation to Singapore is set out in the third column of that item—by reference to that rate of duty; or
 - (ii) otherwise—Free;
- (k) if the goods are US originating goods:
 - (i) if a rate of duty that applies in relation to the United States of America is set out in the third column of that item—by reference to that rate of duty; or
 - (ii) otherwise—Free;
- (l) if the goods are Thai originating goods:
 - (i) if a rate of duty that applies in relation to Thailand is set out in the third column of that item—by reference to that rate of duty; or
 - (ii) otherwise—Free.

Goods from Thailand

- (3) If the goods:
 - (a) are the produce or manufacture of Thailand under Division 1A of Part VIII of the *Customs Act 1901*; and
 - (b) are Thai originating goods under Division 1D of that Part;the amount of duty payable in respect of the goods under the item in Schedule 4 must be worked out under paragraph (2)(l) (and not under paragraph (2)(g)).
- (4) If:
 - (a) the goods are the produce or manufacture of Thailand under Division 1A of Part VIII of the *Customs Act 1901*; and
 - (b) the amount of duty payable in respect of the goods under the item in Schedule 4 must be worked out under paragraph (2)(g); and
 - (c) “DCS” and “TH” are specified in relation to a rate of duty set out in the third column of that item;

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then, despite subsection 14(2), the amount of duty payable in respect of the goods under that item must be worked out by reference to that rate of duty.

19 Indexation of rates of duty

- (1) If section 6A of the *Excise Tariff Act 1921* has the effect, on a particular day, of increasing the rate of duty of an excise item set out in column 2 of the following Table, the rates of duty set out in:
- (a) the rate column of the subheading in Schedule 3 appearing in column 1 of the Table below, opposite that excise item; and
 - (b) the rate column of an item in the table in Schedule 5 that relates to a subheading in Schedule 3:
 - (i) that is specified in column 2 of that item in the table in Schedule 5; and
 - (ii) that appears in column 1 of the Table below, opposite that excise item; and
 - (c) the rate column of an item in the table in Schedule 6 that relates to a subheading in Schedule 3:
 - (i) that is specified in column 2 of that item in the table in Schedule 6; and
 - (ii) that appears in column 1 of the Table below, opposite that excise item;
- are increased by the same amount on and from that day.

Table of related Customs subheadings and excise items	
Column 1	Column 2
Customs subheading	Excise item
2203.00.31	2
2203.00.39	3.2
2203.00.61	1.1
2203.00.62	1.5
2203.00.69	1.10
2203.00.71	1.2
2203.00.72	1.6
2203.00.79	1.11
2204.10.23	2
2204.10.29	3.2

Table of related Customs subheadings and excise items	
Column 1	Column 2
Customs subheading	Excise item
2204.10.83	2
2204.10.89	3.2
2204.21.30	2
2204.21.90	3.2
2204.29.30	2
2204.29.90	3.2
2205.10.30	2
2205.10.90	3.2
2205.90.30	2
2205.90.90	3.2
2206.00.52	2
2206.00.59	3.2
2206.00.62	2
2206.00.69	3.2
2206.00.74	1.1
2206.00.75	1.5
2206.00.78	1.10
2206.00.82	1.2
2206.00.83	1.6
2206.00.89	1.11
2206.00.92	2
2206.00.99	3.2
2207.10.00	3.10
2208.20.10	3.1
2208.20.90	3.2
2208.30.00	3.2
2208.40.00	3.2
2208.50.00	3.2
2208.60.00	3.2
2208.70.00	3.2
2208.90.20	2
2208.90.90	3.2

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Table of related Customs subheadings and excise items	
Column 1	Column 2
Customs subheading	Excise item
2401.10.00	5.5
2401.20.00	5.5
2401.30.00	5.5
2402.10.20	5.1
2402.10.80	5.5
2402.20.20	5.1
2402.20.80	5.5
2403.10.30	5.1
2403.10.70	5.5
2403.91.00	5.5
2403.99.80	5.5

- (2) If, under the provisions of subsection (1), the rate of duty payable on goods is increased on a particular day, that rate is payable on goods entered for home consumption on and from that day.
- (3) If, under the provisions of subsection (1), the rate of duty payable on goods is increased on a particular day, the Chief Executive Officer must, on or as soon as practicable after that day, publish for the information of the public a notice in the *Gazette* advertising the increased rate and the goods to which that rate is to apply.

20 Duty where goods consist of certain containers and certain contents

If:

- (a) goods consist of a container and the contents of the container; and
- (b) those contents would, if they were manufactured or produced in Australia, be subject to duty of Excise under the *Excise Tariff Act 1921*; and
- (c) under the Interpretation Rules, the tariff classification under which the goods are classified is the tariff classification under which the container would be classified if it were imported separately;

the duty in respect of the goods is equal to the sum of the amount of the duty that would be payable in respect of the container if it were imported separately and the amount of the duty that would be payable in respect of the contents if they were imported separately.

Part 3—Miscellaneous

20A Regulations

The Governor-General may make regulations prescribing matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

21 Repeal of the *Customs Tariff Act 1987* etc.

- (1) The *Customs Tariff Act 1987* is repealed.
- (2) Despite the fact that goods were imported into Australia before 1 July 1996, duties of Customs are not payable in respect of those goods under an Act repealed by this Act if duties of Customs are imposed on those goods by section 15.
- (3) Subject to subsection (4), the *Customs Tariff Act 1987* as in force immediately before 1 July 1996 is taken to have been amended in accordance with Customs Tariff Proposals introduced into the House of Representatives in 1995 or 1996.
- (4) If, before 1 July 1996, either House of the Parliament, under a motion on notice, passes a resolution that subsection (3) is not to apply to particular Customs Tariff Proposals referred to in that subsection and specified in the resolution, that subsection does not apply to the Proposals so specified.

22 Transitional

Despite section 15, if:

- (a) goods were imported into Australia, and first entered for home consumption, before 1 July 1996; and
- (b) the goods are again entered for home consumption on or after that day so that duties of Customs are imposed on the goods under section 15; and
- (c) because of section 132 of the *Customs Act 1901*, the rate of duty in respect of the goods is the rate in force when the goods were first entered for home consumption;

the duty in respect of the goods is the duty that would have been payable in respect of the goods if this Act had not been enacted.

Schedule 1—Classes of countries and places in relation to which special rates apply

Section 12

Part 1—Forum Island Countries Countries that are Forum Island Countries

Column 1	Column 2
Country	Abbreviation
Cook Islands	CK
Fiji	FJ
Kiribati	KI
Marshall Islands, Republic of	MH
Micronesia, Federated States of	FM
Nauru	NR
Niue	NU
Papua New Guinea	PG
Solomon Islands	SB
Tonga	TO
Tuvalu	TV
Vanuatu	VU
Samoa	WS

Part 2—Least Developed Countries

Division 1—Countries that are Least Developed Countries

Column 1	Column 2	Column 1	Column 2
Country	Abbreviation	Country	Abbreviation
Afghanistan	AF	Liberia	LR
Angola	AO	Madagascar	MG
Bangladesh	BD	Malawi	MW
Benin	BJ	Maldives	MV
Bhutan	BT	Mali	ML
Burkina Faso	BF	Mauritania	MR
Burundi	BI	Mozambique	MZ
Cambodia	KH	Myanmar, Union of	MM
Cape Verde	CV	Nepal	NP
Central African Republic	CF	Niger	NE
Chad	TD	Rwanda	RW
Comoros	KM	Sao Tome and Principe	ST
Congo, Democratic Republic of	CD	Senegal	SN
Djibouti	DJ	Sierra Leone	SL
Equatorial Guinea	GQ	Solomon Islands	SB
Eritrea	ER	Somalia	SO
Ethiopia	ET	Sudan	SD
Gambia	GM	Tanzania, United Republic of	TZ
Guinea	GN	Togo	TG
Guinea-Bissau	GW	Tuvalu	TV
Haiti	HT	Uganda	UG
Kiribati	KI	Vanuatu	VU
Lao People's Democratic Republic	LA	Samoa	WS
Lesotho	LS	Yemen, Republic of	YE
		Zambia	ZM

Schedule 1 Classes of countries and places in relation to which special rates apply

Part 2 Least Developed Countries

Division 2 Other countries and places that are treated as Least Developed Countries

**Division 2—Other countries and places that are treated as
Least Developed Countries**

Column 1	Column 2
Country or Place	Abbreviation
East Timor (Timor-Leste)	TL

Part 3—Developing Countries Subject to DC rates of duty

Division 1—Countries subject to DC rates of duty

Column 1	Column 2	Column 1	Column 2
Country	Abbreviation	Country	Abbreviation
Afghanistan	AF	Lao People's Democratic Republic	LA
Angola	AO	Lesotho	LS
Bangladesh	BD	Liberia	LR
Benin	BJ	Madagascar	MG
Bhutan	BT	Malawi	MW
Botswana	BW	Maldives	MV
Burkina Faso	BF	Mali	ML
Burundi	BI	Mauritania	MR
Cambodia	KH	Mozambique	MZ
Cape Verde	CV	Myanmar, Union of	MM
Central African Republic	CF	Namibia	NA
Chad	TD	Nepal	NP
Comoros	KM	Niger	NE
Congo, Democratic Republic of	CD	Palau	PW
Djibouti	DJ	Rwanda	RW
East Timor (Timor-Leste)	TL	Sao Tome and Principe	ST
Equatorial Guinea	GQ	Senegal	SN
Eritrea	ER	Sierra Leone	SL
Ethiopia	ET	Somalia	SO
Gambia	GM	Sudan	SD
Guinea	GN	Tanzania, United Republic of	TZ
Guinea-Bissau	GW	Togo	TG
Haiti	HT	Uganda	UG

Schedule 1 Classes of countries and places in relation to which special rates apply

Part 3 Developing Countries Subject to DC rates of duty

Division 1 Countries subject to DC rates of duty

Column 1	Column 2
Country	Abbreviation
Yemen, Republic of	YE
Zambia	ZM

Division 2—Places subject to DC rates of duty

Column 1	Column 2
Place	Abbreviation
American Samoa	AS
French Polynesia	PF
Guam	GU
Mariana Islands	MP
New Caledonia	NC
Pitcairn Island	PN
Tokelau Islands	TK
Wallis and Futuna Islands	WF

Schedule 1 Classes of countries and places in relation to which special rates apply

Part 4 Developing Countries subject to DCS rates of duty

Division 1 Countries subject to DCS rates of duty

Part 4—Developing Countries subject to DCS rates of duty

Division 1—Countries subject to DCS rates of duty

Column 1	Column 2	Column 1	Column 2
Country	Abbreviation	Country	Abbreviation
Albania	AL	Dominica	DM
Algeria	DZ	Dominican Republic	DO
Antigua and Barbuda	AG	Ecuador	EC
Argentina	AR	Egypt	EG
Bahamas	BS	El Salvador	SV
Barbados	BB	Gabon	GA
Bahrain	BH	Ghana	GH
Belize	BZ	Grenada	GD
Bolivia	BO	Guatemala	GT
Bosnia and Herzegovina	BA	Guyana	GY
Brazil	BR	Honduras	HN
Brunei Darussalam	BN	Hungary	HU
Bulgaria	BG	India	IN
Cameroon	CM	Indonesia	ID
Chile	CL	Iran	IR
China, People's Republic of	CN	Iraq	IQ
Colombia	CO	Israel	IL
Congo	CG	Jamaica	JM
Costa Rica	CR	Jordan	JO
Cote d'Ivoire	CI	Kenya	KE
Croatia	HR	Korea, Democratic People's Republic of	KP
Cuba	CU	Korea, Republic of	KR
Cyprus	CY	Kuwait	KW
Czech Republic	CZ	Lebanon	LB
		Libyan Arab Jamahiriya	LY

Classes of countries and places in relation to which special rates apply **Schedule 1**
 Developing Countries subject to DCS rates of duty **Part 4**
 Countries subject to DCS rates of duty **Division 1**

Column 1	Column 2	Column 1	Column 2
Country	Abbreviation	Country	Abbreviation
Malaysia	MY	Slovak Republic	SK
Malta	MT	Slovenia	SI
Mauritius	MU	Sri Lanka	LK
Mexico	MX	Suriname	SR
Mongolia	MN	Swaziland	SZ
Morocco	MA	Syrian Arab Republic	SY
Nicaragua	NI	Thailand	TH
Nigeria	NG	Trinidad and Tobago	TT
Oman	OM	Tunisia	TN
Pakistan	PK	Turkey	TR
Panama	PA	United Arab Emirates (Abu Dhabi, Dubai, Sharjah, Ajman, Umm al Qaiwain, Fujairah, Ras al Khaimah)	AE
Paraguay	PY	Uruguay	UY
Peru	PE	Venezuela	VE
Philippines	PH	Vietnam, Socialist Republic of	VN
Poland	PL	Zimbabwe	ZW
Qatar	QA		
Romania	RO		
St Christopher and Nevis	KN		
St Lucia	LC		
St Vincent and the Grenadines	VC		
Saudi Arabia	SA		
Seychelles	SC		
Singapore	SG		

Schedule 1 Classes of countries and places in relation to which special rates apply

Part 4 Developing Countries subject to DCS rates of duty

Division 2 Places subject to DCS rates of duty

Division 2—Places subject to DCS rates of duty

Column 1	Column 2	Column 1	Column 2
Place	Abbreviation	Place	Abbreviation
Anguilla	AI	South Georgia and the South Sandwich Islands	GS
Bermuda	BM	St Helena	SH
British Indian Ocean Territory	IO	St Pierre and Miquelon	PM
British Virgin Islands	VG	Taiwan Province	TW
Cayman Islands	KY	Territories administered by the Palestinian Authority	PS
Falkland Islands	FK	Turks and Caicos Islands	TC
Former Yugoslav Republic of Macedonia	MK	Virgin Islands of the United States	VI
Gibraltar	GI	Wake Island	XC
Hong Kong	HK		
Johnston Island	XA		
Macao	MO		
Midway Islands	XB		
Montserrat	MS		
Netherlands Antilles	AN		

Part 5—Developing Countries subject to DCT rates of duty

Division 1—Countries subject to DCT rates of duty

Column 1	Column 2
Country	Abbreviation
Singapore	SG
Korea, Republic of	KR

Schedule 1 Classes of countries and places in relation to which special rates apply

Part 5 Developing Countries subject to DCT rates of duty

Division 2 Places subject to DCT rates of duty

Division 2—Places subject to DCT rates of duty

Column 1	Column 2
Place	Abbreviation
Hong Kong	HK
Taiwan Province	TW

Schedule 2—General rules for the interpretation of Schedule 3

Section 7

Classification of goods in Schedule 3 shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally

- specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.