Customs Tariff Act 1995

No. 147, 1995

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This compilation is in 7 volumes

Volume 1:	**sections 1–22** **Schedule 2**
Volume 2:	Schedule 3 (Chapters 1–38)
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Each volume has its own contents

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About this compilation

This compilation

This is a compilation of the *Customs Tariff Act 1995* that shows the text of the law as amended and in force on 4 July 2022 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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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 through that Department's website.

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 goods that are originating goods under a free trade agreement or other agreement between Australia and one or more other countries is determined under Schedules 4A to 14.

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, 4A, 5, 6, 6A, 7, 8, 8A, 8B, 9, 9A, 10, 11, 12, 13 or 14.

Rates of duty under Schedules 3, 4A, 5, 6, 6A, 7, 8, 8A, 8B, 9, 9A, 10, 11, 12, 13 and 14, 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.

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The organisation of the Act

The Act consists of 3 Parts and several 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 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 4A sets out the rate of duty for Singaporean originating goods.

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

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

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

Schedule 7 sets out the rate of duty for Chilean originating goods.

Schedule 8 sets out the rate of duty for ASEAN-Australia-New Zealand (AANZ) originating goods.

Schedule 8A sets out the rate of duty for Pacific Islands originating goods.

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Schedule 8B sets out the rate of duty for Trans-Pacific Partnership originating goods.

Schedule 9 sets out the rate of duty for Malaysian originating goods.

Schedule 9A sets out the rate of duty for Indonesian originating goods.

Schedule 10 sets out the rate of duty for Korean originating goods.

Schedule 11 sets out the rate of duty for Japanese originating goods.

Schedule 12 sets out the rate of duty for Chinese originating goods.

Schedule 13 sets out the rate of duty for Hong Kong originating goods.

Schedule 14 sets out the rate of duty for Regional Comprehensive Economic Partnership (RCEP) originating goods.

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

Part 1—Preliminary

1 Short title

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 to the regulations, 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.

Comptroller-General of Customs means the person who is the Comptroller-General of Customs in accordance with subsection 11(3) or 14(2) of the *Australian Border Force Act 2015*.

constituent, in relation to goods, includes:

(a) a part, a component, or an ingredient, of the goods; and

(b) an accessory for the goods.

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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

(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.

Educational, Scientific and Cultural Materials Agreement means the Agreement on the Importation of Educational, Scientific and Cultural Materials, done at Florence on 17 June 1950.

Note: The text of the Agreement is set out in Australian Treaty Series 1992 No. 12 ([1992] ATS 12). In 2012, the text of an Agreement in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

Educational, Scientific and Cultural Materials Protocol means the Protocol to the Educational, Scientific and Cultural Materials Agreement, being the Protocol done at Nairobi on 26 November 1976.

Note: The text of the Protocol is set out in Australian Treaty Series 1992 No. 13 ([1992] ATS 13). In 2012, the text of a Protocol in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

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.

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

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

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).

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
(ba) the third column of the table in Schedule 4A; or
(c) the third column of the table in Schedule 5; or
(d) the third column of the table in Schedule 6; or
(da) the third column of the table in Schedule 6A; or
(e) the third column of the table in Schedule 7; or
(f) the third column of the table in Schedule 8; or
(fa) the third column of the table in Schedule 8A; or
(fb) the third column of the table in Schedule 8B; or
(g) the third column of the table in Schedule 9; or
(ga) the third column of the table in Schedule 9A; or
(h) the third column of the table in Schedule 10; or
(i) the third column of the table in Schedule 11; or
(j) the third column of the table in Schedule 12; or
(k) the third column of the table in Schedule 13; or
(l) the third column of the table in Schedule 14.

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registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

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*.

Timor Sea Maritime Boundaries Treaty means the Treaty between Australia and the Democratic Republic of Timor-Leste Establishing their Maritime Boundaries in the Timor Sea done at New York on 6 March 2018, as in force from time to time.

Note: The Timor Sea Maritime Boundaries Treaty could in 2019 be viewed in the Australian Treaties Library on the AustLII website (http://www.austlii.edu.au).

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.

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3A Act does not extend to Norfolk Island

This Act does not extend to Norfolk Island.

4 Headings in Schedule 3

(1) In Schedule 3:

(a) either:

(i) 4 digits in the first column; or

(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:

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(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 website (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:

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(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
  (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, 4A, 5, 6, 6A, 7, 8, 8B, 10, 11, 12 or 14, 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 Comptroller-General of Customs determines.

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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

(baa) the third column of an item in the table in Schedule 4A 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; or

(bba) the third column of an item in the table in Schedule 6A that applies to goods; or

(bc) the third column of an item in the table in Schedule 7 that applies to goods; or

(bd) the third column of an item in the table in Schedule 8 that applies to goods; or

(bda) the third column of an item in the table in Schedule 8A that applies to goods; or

(bdb) the third column of an item in the table in Schedule 8B that applies to goods; or

(be) the third column of an item in the table in Schedule 9 that applies to goods; or

(bea) the third column of an item in the table in Schedule 9A that applies to goods; or

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(bf) the third column of an item in the table in Schedule 10 that applies to goods; or

(bg) the third column of an item in the table in Schedule 11 that applies to goods; or

(bh) the third column of an item in the table in Schedule 12 that applies to goods; or

(bi) the third column of an item in the table in Schedule 13 that applies to goods; or

(bj) the third column of an item in the table in Schedule 14 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

(da) the third column of that item in the table in Schedule 4A; 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; or

(fa) the third column of that item in the table in Schedule 6A; or

(g) the third column of that item in the table in Schedule 7; or

(h) the third column of that item in the table in Schedule 8; or

(ha) the third column of that item in the table in Schedule 8A; or

(hb) the third column of that item in the table in Schedule 8B; or

(i) the third column of that item in the table in Schedule 9; or

(ia) the third column of that item in the table in Schedule 9A; or

(j) the third column of that item in the table in Schedule 10; or

(k) the third column of that item in the table in Schedule 11; or

(l) the third column of that item in the table in Schedule 12; or

(m) the third column of that item in the table in Schedule 13; or

(n) the third column of that item in the table in Schedule 14;

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

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(b) the third column of an item in Schedule 4 that applies to goods; or

(baa) the third column of an item in the table in Schedule 4A 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; or

(bba) the third column of an item in the table in Schedule 6A that applies to goods; or

(bc) the third column of an item in the table in Schedule 7 that applies to goods; or

(bd) the third column of an item in the table in Schedule 8 that applies to goods; or

(bda) the third column of an item in the table in Schedule 8A that applies to goods; or

(bdb) the third column of an item in the table in Schedule 8B that applies to goods; or

(be) the third column of an item in the table in Schedule 9 that applies to goods; or

(bea) the third column of an item in the table in Schedule 9A that applies to goods; or

(bf) the third column of an item in the table in Schedule 10 that applies to goods; or

(bg) the third column of an item in the table in Schedule 11 that applies to goods; or

(bh) the third column of an item in the table in Schedule 12 that applies to goods; or

(bi) the third column of an item in the table in Schedule 13 that applies to goods; or

(bj) the third column of an item in the table in Schedule 14 that applies to goods;

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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 the table in Part 1 of Schedule 1 to the regulations 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 to the regulations 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 to the regulations 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 to the regulations 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 to the regulations 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 of Part VIII of the *Customs Act 1901*, the produce or manufacture of that country or place for the purposes of that Act.

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13AA When goods are Singaporean originating goods

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

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*.

13CA When goods are Peruvian originating goods

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

13D When goods are Chilean originating goods

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

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13E When goods are ASEAN-Australia-New Zealand (AANZ) originating goods

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

13EA When goods are Pacific Islands originating goods

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

13EB When goods are Trans-Pacific Partnership originating goods

For the purposes of this Act, goods are Trans-Pacific Partnership originating goods if, and only if, they are Trans-Pacific Partnership originating goods under Division 1GB of Part VIII of the *Customs Act 1901*.

13F When goods are Malaysian originating goods

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

13FA When goods are Indonesian originating goods

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

13G When goods are Korean originating goods

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

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13H When goods are Japanese originating goods

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

13J When goods are Chinese originating goods

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

13K When goods are Hong Kong originating goods

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

13L When goods are Regional Comprehensive Economic Partnership (RCEP) originating goods

For the purposes of this Act, goods are RCEP originating goods if, and only if, they are RCEP originating goods under Division 1N 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 to the regulations 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 to the regulations if "LDC" is specified in relation to the rate; and

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(e) a rate of duty so set out applies in relation to every Developing Country specified in Part 3 of Schedule 1 to the regulations if "DC" is specified in relation to the rate; and

(f) a rate of duty so set out applies in relation to every Developing Country specified in Part 4 of Schedule 1 to the regulations (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 to the regulations 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

(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; and

(l) a rate of duty set out in a rate column in Schedule 4 applies in relation to Japan if "JP" 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.

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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, 18A, 18B, 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

(ia) are not Singaporean originating goods; and

(ii) are not US originating goods; and

(iii) are not Thai originating goods; and

(iv) are not New Zealand originating goods; and

(iva) are not Peruvian originating goods; and

(v) are not Chilean originating goods; and

(vi) are not AANZ originating goods; and

(via) are not Pacific Islands originating goods; and

(vib) are not Trans-Pacific Partnership originating goods; and

(vii) are not Malaysian originating goods; and

(viia) are not Indonesian originating goods; and

(viii) are not Korean originating goods; and

(ix) are not Japanese originating goods; and

(x) are not Chinese originating goods; and

(xi) are not Hong Kong originating goods; and

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(xii) are not RCEP 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 to the regulations:

(i) subject to subparagraphs (ii) and (iii)—by reference to the general rate of duty set out in the third column of the

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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 to the regulations 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 to the regulations 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 to the regulations (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;

(h) if the goods are the produce or manufacture of a Developing Country specified in Part 3 of Schedule 1 to the regulations:

(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;

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(ja) if the goods are Singaporean 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 4A—by reference to the rate of duty set out in column 3 of that item; 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;

(l) 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;

(la) if the goods are Peruvian 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 6A—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

Note: See also subsections (2AA) and (2AB).

(m) if the goods are Chilean 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 7—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

(n) if the goods are AANZ 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

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the table in Schedule 8—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

(na) if the goods are Pacific Islands 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 8A—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

(nb) if the goods are Trans-Pacific Partnership 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 8B—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

Note: See also subsections (4AA) and (4AB).

(o) if the goods are Malaysian 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 9—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

(oa) if the goods are Indonesian 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 9A—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

(p) if the goods are Korean 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 10—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

(q) if the goods are Japanese originating goods:

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(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 11—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

(r) if the goods are Chinese 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 12—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

(s) if the goods are Hong Kong 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 13—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free;

(t) if the goods are RCEP 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 14—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free.

Note: See also subsections (4A) and (4B).

Peruvian originating goods

(2AA) For the purposes of Schedule 6A:

(a) a reference in that Schedule to year 2 is a reference to the first calendar year beginning after the commencement of this subsection; and

(b) a reference in that Schedule to year 3 is a reference to the second calendar year beginning after the commencement of this subsection; and

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(c) a reference in that Schedule to year 4 is a reference to the third calendar year beginning after the commencement of this subsection.

(2AB) If column 2 of an item in the table in Schedule 6A includes "(prescribed goods only)", subparagraph (1)(la)(i) does not apply to 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 6A 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.

Trans-Pacific Partnership originating goods

(4AA) For the purposes of Schedule 8B:

(a) a reference in that Schedule to year 2 is a reference to the first calendar year beginning after the commencement of this subsection; and

(b) a reference in that Schedule to year 3 is a reference to the second calendar year beginning after the commencement of this subsection; and

(c) a reference in that Schedule to year 4 is a reference to the third calendar year beginning after the commencement of this subsection.

(4AB) If column 2 of an item in the table in Schedule 8B includes "(prescribed goods only)", subparagraph (1)(nb)(i) does not apply to 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 8B 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.

Regional Comprehensive Economic Partnership (RCEP) originating goods

(4A) For the purposes of Schedule 14:

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(a) a reference in that Schedule to year 2 is a reference to the first calendar year beginning after the commencement of this subsection; and

(b) a reference in that Schedule to year 3 is a reference to the second calendar year beginning after the commencement of this subsection; and

(c) a reference in that Schedule to year 4 is a reference to the third calendar year beginning after the commencement of this subsection; and

(d) a reference in that Schedule to year 5 is a reference to the fourth calendar year beginning after the commencement of this subsection; and

(e) a reference in that Schedule to year 7 is a reference to the sixth calendar year beginning after the commencement of this subsection; and

(f) a reference in that Schedule to year 10 is a reference to the ninth calendar year beginning after the commencement of this subsection; and

(g) a reference in that Schedule to year 11 is a reference to the tenth calendar year beginning after the commencement of this subsection; and

(h) a reference in that Schedule to year 13 is a reference to the 12th calendar year beginning after the commencement of this subsection; and

(i) a reference in that Schedule to year 15 is a reference to the 14th calendar year beginning after the commencement of this subsection; and

(j) a reference in that Schedule to year 16 is a reference to the 15th calendar year beginning after the commencement of this subsection; and

(k) a reference in that Schedule to year 17 is a reference to the 16th calendar year beginning after the commencement of this subsection; and

(l) a reference in that Schedule to year 18 is a reference to the 17th calendar year beginning after the commencement of this subsection; and

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(m) a reference in that Schedule to year 19 is a reference to the 18th calendar year beginning after the commencement of this subsection; and

(n) a reference in that Schedule to year 20 is a reference to the 19th calendar year beginning after the commencement of this subsection.

(4B) If column 2 of an item in the table in Schedule 14 includes "(prescribed goods only)", subparagraph (1)(t)(i) does not apply to the goods unless the goods are also prescribed for the purposes of that item.

Least rate of duty

(5) If, apart from this subsection, more than one paragraph of subsection (1) would apply in relation to the goods, then the paragraph that does apply in relation to the goods is the paragraph in respect of which the least amount of duty would be payable in respect of the goods.

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

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"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 18A, 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

(aa) under an item in the table in Schedule 4A 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; or

(ca) under an item in the table in Schedule 6A that applies to the goods; or

(d) under an item in the table in Schedule 7 that applies to the goods; or

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(e) under an item in the table in Schedule 8 that applies to the goods; or

(ea) under an item in the table in Schedule 8A that applies to the goods; or

(eb) under an item in the table in Schedule 8B that applies to the goods; or

(f) under an item in the table in Schedule 9 that applies to the goods; or

(fa) under an item in the table in Schedule 9A that applies to the goods; or

(g) under an item in the table in Schedule 10 that applies to the goods; or

(h) under an item in the table in Schedule 11 that applies to the goods; or

(i) under an item in the table in Schedule 12 that applies to the goods; or

(j) under an item in the table in Schedule 13 that applies to the goods; or

(k) under an item in the table in Schedule 14 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

(ia) are not Singaporean originating goods; and

(ii) are not US originating goods; and

(iii) are not Thai originating goods; and

(iv) are not New Zealand originating goods; and

(iva) are not Peruvian originating goods; and

(v) are not Chilean originating goods; and

(vi) are not AANZ originating goods; and

(via) are not Pacific Islands originating goods; and

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(vib) are not Trans-Pacific Partnership originating goods; and
(vii) are not Malaysian originating goods; and
(viia) are not Indonesian originating goods; and
(viii) are not Korean originating goods; and
(ix) are not Japanese originating goods; and
(x) are not Chinese originating goods; and
(xi) are not Hong Kong originating goods; and
(xii) are not RCEP 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
(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;

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(f) if the goods are the produce or manufacture of a Developing Country or place specified in Part 5 of Schedule 1 to the regulations:
  (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 to the regulations 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 of Schedule 1 to the regulations 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 to the regulations, (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;

(h) if the goods are the produce or manufacture of a Developing Country specified in Part 3 of Schedule 1 to the regulations:
  (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

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(ii) otherwise—Free;

(ja) if the goods are Singaporean originating goods:

(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;

(la) if the goods are Peruvian originating goods:

(i) if a rate of duty that applies in relation to Peru is set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free;

(m) if the goods are Chilean originating goods:

(i) if a rate of duty that applies in relation to Chile is set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free;

(n) if the goods are AANZ originating goods:

(i) if "AANZ" is specified in relation to a rate of duty set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free;

(na) if the goods are Pacific Islands originating goods:

(i) if "PI" is specified in relation to a rate of duty set out in the third column of that item—by reference to that rate of duty; or

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(ii) otherwise—Free;

(nb) if the goods are Trans-Pacific Partnership originating goods:

(i) if "TPP" is specified in relation to a rate of duty set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free;

(o) if the goods are Malaysian originating goods:

(i) if a rate of duty that applies in relation to Malaysia is set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free;

(oa) if the goods are Indonesian originating goods:

(i) if a rate of duty that applies in relation to Indonesia is set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free;

(p) if the goods are Korean originating goods:

(i) if a rate of duty that applies in relation to the Republic of Korea is set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free;

(q) if the goods are Japanese originating goods:

(i) if a rate of duty that applies in relation to Japan is set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free;

(r) if the goods are Chinese originating goods:

(i) if a rate of duty that applies in relation to the People's Republic of China is set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free;

(s) if the goods are Hong Kong originating goods:

(i) if a rate of duty that applies in relation to Hong Kong is set out in the third column of that item—by reference to that rate of duty; or

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(ii) otherwise—Free;

(t) if the goods are RCEP originating goods:

(i) if "RCEP" is specified in relation to a rate of duty set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free.

Least rate of duty

(3) If, apart from this subsection, more than one paragraph of subsection (2) would apply in relation to the goods, then the paragraph that does apply in relation to the goods is the paragraph in respect of which the least amount of duty would be payable in respect of the goods.

18A Temporary increase in duties for goods from Russia or Belarus

General rate of duty

(1) The duty in respect of additional duty goods is:

(a) if the general rate set out in the third column of the tariff classification under which the goods are classified is Free—an amount equal to 35% of the value of the goods; or

(b) if the general rate set out in the third column of the tariff classification under which the goods are classified is not Free—the amount of duty worked out by reference to that general rate and to sections 17 and 20, plus an amount equal to 35% of the value of the goods.

Note: For ***additional duty goods***, see subsection (5).

(2) Subsection (1) has effect despite paragraph 16(1)(a) and section 18.

Concessional rate of duty

(3) However, if, apart from subsection (1), item 9, 10, 14, 15, 16, 17, 18, 19, 20 or 25 of Schedule 4 would apply to the goods, then the amount of duty payable in respect of the goods is worked out by

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reference to the general rate of duty set out in the third column of that item.

(4) For the purposes of subsection (3), as it applies in relation to item 20 of Schedule 4, the applicable percentage under that item is taken to be:

(a) if the general rate set out in the third column of the tariff classification under which the goods are classified is Free—35%; or

(b) if the general rate set out in the third column of the tariff classification under which the goods are classified is a percentage of the value of the goods—that percentage, plus 35%.

Additional duty goods

(5) For the purposes of this section, ***additional duty goods*** are goods:

(a) that are the produce or manufacture of Russia or Belarus; and

(b) that are imported into Australia during the period beginning on 25 April 2022 and ending at the end of 24 October 2023; and

(c) that had not, before 25 April 2022, left for direct shipment to Australia from a place of manufacture, or a warehouse, in the country from which the goods are exported; and

(d) in respect of which, apart from subsection (1), paragraph 16(1)(a) would apply.

When goods are the produce or manufacture of Russia or Belarus

(6) For the purposes of this section, goods are the produce or manufacture of Russia or Belarus if and only if:

(a) the goods are unmanufactured raw products (within the meaning of the *Customs Act 1901*) of Russia or Belarus; or

(b) the last process in the manufacture of the goods was performed in Russia or Belarus.

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(7) For the purposes of paragraph (6)(b), minimal operations or processes that take place in a country other than Russia or Belarus are taken not to be a process in the manufacture of the goods.

(8) Without limiting subsection (7), the following are minimal operations or processes:

(a) operations to preserve goods in good condition for the purposes of transport or storage;

(b) changing of packaging or the breaking up or assembly of packages;

(c) disassembly of goods;

(d) placing goods in bottles, cases or boxes, fixing on cards or other simple packaging operations;

(e) affixing of marks, labels or other similar distinguishing signs on goods or their packaging;

(f) simple processes of sifting, screening, sorting or classifying or other similar simple processes.

18B Temporary decrease in duties for goods from Ukraine

General rate of duty

(1) Subject to subsection (2) and section 20, the duty in respect of goods:

(a) that are the produce or manufacture of Ukraine; and

(b) that are imported into Australia during the period of 12 months beginning on 4 July 2022;

must be worked out as follows:

(c) if:

(i) the goods are classified under a tariff classification in Chapter 22, 24, 27, 29, 34 or 38 of Schedule 3; and

(ii) a rate of duty that applies in relation to Developing Countries specified in Part 3 of Schedule 1 to the regulations is set out in the third column of that tariff classification;

by reference to that rate of duty; or

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(d) otherwise—Free.

Concessional rate of duty

(2) However, if:

(a) subparagraphs (1)(c)(i) and (ii) apply in relation to the goods; and

(b) an item in Schedule 4 prima facie applies to the goods; and

(c) if the goods were the produce or manufacture of a Developing Country specified in Part 3 of Schedule 1 to the regulations—the rate of duty (the ***concessional rate***) under paragraph 18(2)(h) in respect of the goods would be less than the rate of duty that would otherwise apply under paragraph (1)(c) of this section in respect of the goods;

then the duty in respect of the goods must be worked out by reference to the concessional rate.

Interpretative provisions

(3) This section has effect despite sections 16 and 18.

(4) For the purposes of section 13, as it applies in relation to paragraph (1)(a) of this section, Ukraine is taken to be a Developing Country within the meaning of this Act.

19 Indexation of CPI indexed rates

(1) If the indexation factor for an indexation day is greater than 1, each CPI indexed rate is, on that day, replaced by the rate of duty worked out using the formula:

$$\text{CPI indexed rate on the day before the indexation day} \times \text{Indexation factor for the indexation day}$$

Note: For ***indexation factor*** see subsection (3). For ***CPI indexed rate*** and ***indexation day*** see subsection (10).

(2) The amount worked out under subsection (1) is to be rounded to the same number of decimal places as the CPI indexed rate was on

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the day before the indexation day (rounding up if the next decimal place is 5 or more).

Indexation factor

(3) The ***indexation factor*** for an indexation day is the number worked out using the formula:

$$\frac{\text{Index number for the most recent reference quarter before the indexation day}}{\text{Index number for the base quarter}}$$

Note: For ***index number***, ***reference quarter*** and ***base quarter*** see subsection (10).

(4) The indexation factor is to be worked out to 3 decimal places (rounding up if the fourth decimal place is 5 or more).

Effect of delay in publication of index number

(5) If the index number for the most recent reference quarter before the indexation day is published by the Australian Statistician on a day (the ***publication day***) that is not at least 5 days before the indexation day, then, despite subsection (1), any replacement of a CPI indexed rate under subsection (1) happens on the fifth day after the publication day.

Effect of Customs Tariff alteration

(6) If a Customs Tariff alteration proposed in the Parliament proposes to substitute, on and after a particular day, a rate for a CPI indexed rate, treat that substitution as having had effect on and after that day for the purposes of this section.

Changes to CPI index reference period and publication of substituted index numbers

(7) Amounts are to be worked out under this section:

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(a) using only the index numbers published in terms of the most recently published index reference period for the Consumer Price Index; and

(b) disregarding index numbers published in substitution for previously published index numbers (except where the substituted numbers are published to take account of changes in the index reference period).

Application of replacement rate

(8) If a CPI indexed rate is replaced under this section on a particular day, the replacement rate applies in relation to:

(a) goods imported into Australia on or after that day; and

(b) goods imported into Australia before that day, where the time for working out the rate of import duty on the goods had not occurred before that day.

Publication of replacement rate

(9) The Comptroller-General of Customs must, on or as soon as practicable after the day a CPI indexed rate is replaced under this section, publish a notice in the *Gazette* advertising the replacement rate and the goods it applies to.

Definitions

(10) In this section:

base quarter means the June quarter or December quarter that has the highest index number of all the June quarters and December quarters that occur:

(a) before the most recent reference quarter before the indexation day; and

(b) after the June quarter of 1983.

CPI indexed rate means:

(a) an alcohol duty rate; or

(b) a fuel duty rate.

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December quarter means a period of 3 months starting on 1 October.

indexation day means each 1 February and 1 August.

index number, for a quarter, means the All Groups Consumer Price Index number that is the weighted average of the 8 capital cities and is published by the Australian Statistician in relation to that quarter.

June quarter means a period of 3 months starting on 1 April.

reference quarter means the June quarter or December quarter.

19AAA Rounding of fuel duty rates

(1) Despite subsection 19(2), the amount to be worked out under subsection 19(1) in respect of an indexation day for a CPI indexed rate that is a fuel duty rate is to be rounded to 3 decimal places (rounding up if the next decimal place is 5 or more).

(2) For the purposes of section 19, determine the CPI indexed rate on the day before the indexation day as mentioned in subsection 19(1) on the assumptions that:

(a) the operation of subsection (1) of this section was disregarded in respect of all previous indexation days (if any); and

(b) subsection 19(2) provided for amounts worked out under subsection 19(1) in respect of those indexation days to be rounded to 5 decimal places (rounding up if the next decimal place was 5 or more).

(3) In this section:

CPI indexed rate has the same meaning as in section 19.

indexation day has the same meaning as in section 19.

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19AAB Change in fuel duty rates

(1) This Act has effect as if, on 10 November 2014:

(a) each fuel duty rate (other than a rate of duty mentioned in paragraph (b), (c) or (d)) is replaced by the rate of $0.386 per litre; and

(b) each rate of duty of $0.209 per kilogram in each of the following is replaced by the rate of $0.212 per kilogram:

(i) subheading 2711.11.00 in Schedule 3;

(ii) table item 97AA in Schedule 5;

(iii) table item 100AA in Schedule 6;

(iv) table item 99A in Schedule 7;

(v) table item 105A in Schedule 8;

(vi) table item 110 in Schedule 9;

(vii) table item 110 in Schedule 10;

(viii) table item 110 in Schedule 11; and

(c) each rate of duty of $0.10 per litre in each of the following is replaced by the rate of $0.101 per litre:

(i) subheading 2711.12.10 in Schedule 3;

(ii) subheading 2711.13.10 in Schedule 3;

(iii) table item 97AB in Schedule 5;

(iv) table item 97AC in Schedule 5;

(v) table item 100AB in Schedule 6;

(vi) table item 100AC in Schedule 6;

(vii) table item 99B in Schedule 7;

(viii) table item 99C in Schedule 7;

(ix) table item 105B in Schedule 8;

(x) table item 105C in Schedule 8;

(xi) table item 111 in Schedule 9;

(xii) table item 112 in Schedule 9;

(xiii) table item 111 in Schedule 10;

(xiv) table item 112 in Schedule 10;

(xv) table item 111 in Schedule 11;

(xvi) table item 112 in Schedule 11; and

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(d) each rate of duty of $0.209 per kilogram in each of the following is replaced by the rate of $0.212 per kilogram:
  (i) subheading 2711.21.10 in Schedule 3;
  (ii) table item 97AD in Schedule 5;
  (iii) table item 100AD in Schedule 6;
  (iv) table item 99D in Schedule 7;
  (v) table item 105D in Schedule 8;
  (vi) table item 113 in Schedule 9;
  (vii) table item 113 in Schedule 10;
  (viii) table item 113 in Schedule 11.

(2) Subparagraphs (1)(b)(vii), (c)(xiii) and (xiv) and (d)(vii) have no effect at any time before the commencement of Schedule 1 to the *Customs Tariff Amendment (Korea-Australia Free Trade Agreement Implementation) Act 2014*.

(3) Subparagraphs (1)(b)(viii), (c)(xv) and (xvi) and (d)(viii) have no effect at any time before the commencement of Schedule 1 to the *Customs Tariff Amendment (Japan-Australia Economic Partnership Agreement Implementation) Act 2014*.

19AABA Temporary reduction in indexed fuel duty rates

Temporary rate reduction

(1) Despite any other provision of this Act, a fuel duty rate on a day in a rate reduction period is a rate equal to 50% of the fuel duty rate that would have applied on that day apart from this section (including because of the operation of section 19).

Note: For ***fuel duty rate***, see section 19AAC and for ***rate reduction period***, see subsection (6).

(2) An amount worked out under subsection (1) is to be rounded to 3 decimal places (rounding up if the next decimal place is 5 or more).

(3) A fuel duty rate that applies under subsection (1) in relation to a rate reduction period applies to:

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(a) goods imported into Australia on or after the start of that period; and

(b) goods imported into Australia before the start of that period, where the time for working out the rate of import duty on the goods had not occurred before the start of that period.

Restoration of rates

(4) This Act has effect as if, on 29 September 2022, each fuel duty rate is a rate equal to the fuel duty rate that would have applied on the August adjustment day apart from subsection (1) (including because of the operation of section 19).

Note 1: For ***August adjustment day***, see subsection (7).

Note 2: A rate that applies under this subsection is subject to later indexation under section 19.

(5) A fuel duty rate that applies under subsection (4) applies to:

(a) goods imported into Australia on or after 29 September 2022; and

(b) goods imported into Australia before 29 September 2022, where the time for working out the rate of import duty on the goods had not occurred before 29 September 2022.

Definitions

(6) Each of the following is a ***rate reduction period***:

(a) the period beginning on 30 March 2022 and ending at the end of the day before the August adjustment day;

(b) the period beginning on the August adjustment day and ending at the end of 28 September 2022.

(7) The ***August adjustment day*** is the following:

(a) 1 August 2022, unless paragraph (b) applies;

(b) if, in relation to the indexation day that is 1 August 2022, the replacement under section 19 of a rate of duty happens on another day in accordance with subsection 19(5)—that other day.

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19AABB Temporary reduction in other duty rates

Temporary rate reduction

(1) This Act has effect as if on 30 March 2022:
  (a) each rate of duty covered by subsection (5) is $0.043 per litre; and
  (b) each rate of duty covered by subsection (6) is $0.043 per kilogram.

(2) A rate of duty that applies under subsection (1) applies to:
  (a) goods imported into Australia on or after 30 March 2022; and
  (b) goods imported into Australia before 30 March 2022, where the time for working out the rate of import duty on the goods had not occurred before 30 March 2022.

Restoration of rates

(3) This Act has effect as if on 29 September 2022:
  (a) each rate of duty covered by subsection (5) is $0.085 per litre; and
  (b) each rate of duty covered by subsection (6) is $0.085 per kilogram.

(4) A rate of duty that applies under subsection (3) applies to:
  (a) goods imported into Australia on or after 29 September 2022; and
  (b) goods imported into Australia before 29 September 2022, where the time for working out the rate of import duty on the goods had not occurred before 29 September 2022.

Relevant rates of duty

(5) This subsection covers a rate of duty (except so much of a rate of duty as is calculated as a percentage of the value of goods) applicable under the following:

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(a) the rate column of subheading 2710.19.91, 2710.91.91, 2710.99.91, 3403.11.90, 3403.19.90, 3403.91.90, 3403.99.90 or 3811.21.90, or of heading 3819.00.00, in Schedule 3;

(b) the rate column of an item in the table in Schedule 4A, 5, 6, 6A, 7, 8, 8A, 8B, 9, 9A, 10, 11, 12, 13 or 14 that relates to a subheading or heading in Schedule 3 specified in paragraph (a).

(6) This subsection covers a rate of duty applicable under the following:

(a) the rate column of subheading 2710.19.92, 2710.91.92, 2710.99.92, 3403.11.10, 3403.19.10, 3403.91.10, 3403.99.10 or 3811.21.10 in Schedule 3;

(b) the rate column of an item in the table in Schedule 4A, 5, 6, 6A, 7, 8, 8A, 8B, 9, 9A, 10, 11, 12, 13 or 14 that relates to a subheading in Schedule 3 specified in paragraph (a).

19AAC Fuel duty rates

(1) For the purposes of sections 19, 19AAA, 19AAB and 19AABA, a ***fuel duty rate*** is a rate of duty (except so much of a rate of duty as is calculated as a percentage of the value of goods) in the following:

(a) the rate column of a subheading in Schedule 3 specified in the table at the end of this section;

(b) the rate column of an item in the table in Schedule 4A, 5, 6, 6A, 7, 8, 8A, 8B, 9, 9A, 10, 11, 12, 13 or 14 that relates to a subheading in Schedule 3 specified in the table at the end of this section.

Fuel duty rates
2207.20.10
2707.10.00
2707.20.00
2707.30.00
2707.50.00

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Section 19AAC

Fuel duty rates
2207.20.10
2709.00.90
2710.12.62
2710.12.69
2710.12.70
2710.19.16
2710.19.22
2710.19.28
2710.19.51
2710.19.52
2710.19.53
2710.19.70
2710.20.00
2710.91.16
2710.91.22
2710.91.28
2710.91.51
2710.91.52
2710.91.53
2710.91.62
2710.91.69
2710.91.70
2710.91.80
2710.99.16
2710.99.22
2710.99.28
2710.99.51
2710.99.52
2710.99.53
2710.99.62
2710.99.69

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Fuel duty rates
2207.20.10
2710.99.70
2710.99.80
2711.11.00
2711.12.10
2711.13.10
2711.21.10
2902.20.00
2902.30.00
2902.41.00
2902.42.00
2902.43.00
2902.44.00
3817.00.10
3824.99.30
3824.99.40
3826.00.10
3826.00.20

(2) The reference in paragraph (1)(b) to the rate column of an item in the table in Schedule 10 has no effect at any time before the commencement of Schedule 1 to the *Customs Tariff Amendment (Korea-Australia Free Trade Agreement Implementation) Act 2014*.

(3) The reference in paragraph (1)(b) to the rate column of an item in the table in Schedule 11 has no effect at any time before the commencement of Schedule 1 to the *Customs Tariff Amendment (Japan-Australia Economic Partnership Agreement Implementation) Act 2014*.

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19AA Alcohol duty rates

For the purposes of section 19, an ***alcohol duty rate*** is a rate of duty (except so much of a rate of duty as is calculated as a percentage of the value of goods) in the following:

(a) the rate column of a subheading in Schedule 3 specified in the table at the end of this section;

(b) the rate column of an item in the table in Schedule 4A, 5, 6, 6A, 7, 8, 8A, 8B, 9, 9A, 10, 11, 12, 13 or 14 that relates to a subheading in Schedule 3 specified in the table at the end of this section.

Alcohol duty rates
2203.00.63
2203.00.64
2203.00.65
2203.00.66
2203.00.67
2203.00.69
2203.00.71
2203.00.72
2203.00.79
2203.00.91
2203.00.99
2204.10.23
2204.10.29
2204.10.83
2204.10.89
2204.21.30
2204.21.90
2204.22.30
2204.22.90
2204.29.30

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Alcohol duty rates
2204.29.90
2205.10.30
2205.10.90
2205.90.30
2205.90.90
2206.00.13
2206.00.14
2206.00.21
2206.00.22
2206.00.23
2206.00.24
2206.00.52
2206.00.59
2206.00.62
2206.00.69
2206.00.72
2206.00.73
2206.00.76
2206.00.77
2206.00.78
2206.00.79
2206.00.82
2206.00.83
2206.00.89
2206.00.92
2206.00.99
2207.10.00
2208.20.10
2208.20.90
2208.30.00
2208.40.00

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Alcohol duty rates
2208.50.00
2208.60.00
2208.70.00
2208.90.20
2208.90.90

19AB Indexation of tobacco duty rates

(1) If the indexation factor for an indexation day is at least 1, each tobacco duty rate is, on that day, replaced by the rate of duty worked out using the formula:

$$\text{Tobacco duty rate on the day before the indexation day} \times \text{Indexation factor for the indexation day} \times \text{Additional factor for the indexation day}$$

Note: For ***tobacco duty rate*** see section 19AC. For ***indexation factor*** see subsections (3) and (5), for ***additional factor*** see subsection (6) and for ***indexation day*** see subsection (12).

(2) The amount worked out under subsection (1) is to be rounded to 5 decimal places (rounding up if the sixth decimal place is 5 or more).

Indexation factor

(3) The ***indexation factor*** for an indexation day is the number worked out using the formula:

$$\frac{\text{AWOTE amount for the most recent reference quarter before the indexation day}}{\text{AWOTE amount for the base quarter}}$$

Note: For ***AWOTE amount***, ***reference quarter*** and ***base quarter*** see subsection (12).

(4) The indexation factor is to be worked out to 3 decimal places (rounding up if the fourth decimal place is 5 or more).

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(5) Despite subsection (3), treat the ***indexation factor*** for 1 September 2014, 1 September 2015, 1 September 2016, 1 September 2017, 1 September 2018, 1 September 2019 or 1 September 2020 as 1 if, on that day, it would otherwise be less than 1.

Additional factor

(6) The ***additional factor*** for an indexation day is:

(a) 1.125, if the indexation day is 1 September 2014, 1 September 2015, 1 September 2016, 1 September 2017, 1 September 2018, 1 September 2019 or 1 September 2020; or

(b) 1, for each other indexation day.

Effect of delay in publication of AWOTE amount

(7) If the AWOTE amount for the most recent reference quarter before the indexation day is published by the Australian Statistician on a day (the ***publication day***) that is not at least 5 days before the indexation day, then, despite subsection (1), any replacement of a tobacco duty rate under subsection (1) happens on the fifth day after the publication day.

Effect of Customs Tariff alteration

(8) If a Customs Tariff alteration proposed in the Parliament proposes to substitute, on and after a particular day, a rate for a tobacco duty rate, treat that substitution as having had effect on and after that day for the purposes of this section.

Publication of substituted AWOTE amounts

(9) If the Australian Statistician publishes an estimate of full-time adult average weekly ordinary time earnings for persons in Australia for a period for which such an estimate was previously published by the Australian Statistician, the publication of the later estimate is to be disregarded for the purposes of this section.

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Application of replacement rate

(10) If a tobacco duty rate is replaced under this section on a particular day, the replacement rate applies in relation to:

(a) goods imported into Australia on or after that day; and

(b) goods imported into Australia before that day, where the time for working out the rate of import duty on the goods had not occurred before that day.

Publication of replacement rate

(11) The Comptroller-General of Customs must, on or as soon as practicable after the day a tobacco duty rate is replaced under this section, publish a notice in the *Gazette* advertising the replacement rate and the goods it applies to.

Definitions

(12) In this section:

AWOTE amount, for a quarter, means the estimate of the full-time adult average weekly ordinary time earnings for persons in Australia for the middle month of the quarter published by the Australian Statistician in relation to that month.

base quarter means the June quarter or December quarter that has the highest AWOTE amount of all the June quarters and December quarters that occur:

(a) before the most recent reference quarter before the indexation day; and

(b) after the December quarter of 2012.

December quarter means a period of 3 months starting on 1 October.

indexation day means each 1 March and 1 September.

June quarter means a period of 3 months starting on 1 April.

reference quarter means the June quarter or December quarter.

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19AC List of tobacco duty rates to be indexed under section 19AB

For the purposes of section 19AB, a ***tobacco duty rate*** is a rate of duty in the following:

(a) the rate column of a subheading in Schedule 3 specified in the table at the end of this section;

(b) the rate column of an item in the table in Schedule 4A, 5, 6, 6A, 7, 8, 8A, 8B, 9, 9A, 10, 11, 12, 13 or 14 that relates to a subheading in Schedule 3 specified in the table at the end of this section.

Tobacco duty rates
2402.10.20
2402.20.20
2403.19.10

19ACA Other tobacco duty rates

(1) For the purposes of:

(a) subheading 2401.10.00, 2401.20.00, 2401.30.00, 2402.10.80, 2402.20.80, 2403.11.00, 2403.19.90, 2403.91.00, 2403.99.80 or 2404.11.00 in Schedule 3; or

(b) an item in the table in Schedule 4A, 5, 6, 6A, 7, 8, 8A, 8B, 9, 9A, 10, 11, 12, 13 or 14 that relates to a subheading mentioned in paragraph (a);

the ***applicable rate*** on a day is the amount worked out using the formula:

$$\frac{\text{The first rate of duty under subheading 2402.20.20 in Schedule 3 on that day}}{\text{The weight conversion factor on that day}}$$

(2) The ***weight conversion factor*** is:

(a) for a day on or after the first replacement day and before the second replacement day—0.000775; or

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(b) for a day on or after the second replacement day and before the third replacement day—0.00075; or

(c) for a day on or after the third replacement day and before the fourth replacement day—0.000725; or

(d) for a day on or after the fourth replacement day—0.0007.

Rounding

(3) The amount worked out under subsection (1) is to be rounded to 2 decimal places (rounding up if the third decimal place is 5 or more).

Replacement days

(4) For the purposes of this section, the ***first replacement day*** is:

(a) 1 September 2017; or

(b) if, in relation to the indexation day that is 1 September 2017, subsection 19AB(7) has the effect of replacing a rate of duty on a later day—that later day.

(5) For the purposes of this section, the ***second replacement day*** is:

(a) 1 September 2018; or

(b) if, in relation to the indexation day that is 1 September 2018, subsection 19AB(7) has the effect of replacing a rate of duty on a later day—that later day.

(6) For the purposes of this section, the ***third replacement day*** is:

(a) 1 September 2019; or

(b) if, in relation to the indexation day that is 1 September 2019, subsection 19AB(7) has the effect of replacing a rate of duty on a later day—that later day.

(7) For the purposes of this section, the ***fourth replacement day*** is:

(a) 1 September 2020; or

(b) if, in relation to the indexation day that is 1 September 2020, subsection 19AB(7) has the effect of replacing a rate of duty on a later day—that later day.

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Application of applicable rate

(8) If the applicable rate changes on a particular day, the changed rate applies in relation to:

(a) goods imported into Australia on or after that day; and

(b) goods imported into Australia before that day, where the time for working out the rate of import duty on the goods had not occurred before that day.

Publication

(9) The Comptroller-General of Customs must, on or as soon as practicable after the day a rate of duty is replaced under section 19AB, publish a notice in the Gazette advertising:

(a) the rate of duty on that day under a subheading referred to in paragraph (1)(a) or an item referred to in paragraph (1)(b); and

(b) the goods to which that subheading or item applies.

19AD Change in duty rate of certain liquefied petroleum gases, liquefied natural gases and compressed natural gases

(1) This Act has effect as if, on 1 July 2015:

(a) each rate of duty that was, on 31 January 2015, a rate of $0.212 per kilogram in each of the following is replaced by the rate mentioned in subsection (2) for this paragraph:

(i) subheading 2711.11.00 in Schedule 3;

(ii) table item 97AA in Schedule 5;

(iii) table item 100AA in Schedule 6;

(iv) table item 99A in Schedule 7;

(v) table item 105A in Schedule 8;

(vi) table item 110 in Schedule 9;

(vii) table item 110 in Schedule 10;

(viii) table item 110 in Schedule 11; and

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(b) each rate of duty that was, on 31 January 2015, a rate of $0.101 per litre in each of the following is replaced by the rate mentioned in subsection (2) for this paragraph:
  (i) subheading 2711.12.10 in Schedule 3;
  (ii) subheading 2711.13.10 in Schedule 3;
  (iii) table item 97AB in Schedule 5;
  (iv) table item 97AC in Schedule 5;
  (v) table item 100AB in Schedule 6;
  (vi) table item 100AC in Schedule 6;
  (vii) table item 99B in Schedule 7;
  (viii) table item 99C in Schedule 7;
  (ix) table item 105B in Schedule 8;
  (x) table item 105C in Schedule 8;
  (xi) table item 111 in Schedule 9;
  (xii) table item 112 in Schedule 9;
  (xiii) table item 111 in Schedule 10;
  (xiv) table item 112 in Schedule 10;
  (xv) table item 111 in Schedule 11;
  (xvi) table item 112 in Schedule 11; and
(c) each rate of duty that was, on 31 January 2015, a rate of $0.212 per kilogram in each of the following is replaced by the rate mentioned in subsection (2) for this paragraph:
  (i) subheading 2711.21.10 in Schedule 3;
  (ii) table item 97AD in Schedule 5;
  (iii) table item 100AD in Schedule 6;
  (iv) table item 99D in Schedule 7;
  (v) table item 105D in Schedule 8;
  (vi) table item 113 in Schedule 9;
  (vii) table item 113 in Schedule 10;
  (viii) table item 113 in Schedule 11.

(2) Subject to subsection (3), the rate is:
(a) for paragraph (1)(a):
  (i) $0.2644 per kilogram; or

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(ii) if the indexed rate worked out under subsection (3) is greater than $0.2644 per kilogram—that indexed rate; and

(b) for paragraph (1)(b):

(i) $0.126 per litre; or

(ii) if the indexed rate worked out under subsection (3) is greater than $0.126 per litre—that indexed rate; and

(c) for paragraph (1)(c):

(i) $0.2644 per kilogram; or

(ii) if the indexed rate worked out under subsection (3) is greater than $0.2644 per kilogram—that indexed rate.

(3) To work out the indexed rate, index the rate mentioned in subparagraph (2)(a)(i), (2)(b)(i) or (2)(c)(i) (as applicable) on 1 February 2015 under section 19, on the assumptions that:

(a) the rate is a CPI indexed rate for the purposes of that section; and

(b) the amount of that rate on the day before 1 February 2015 is the amount set out in subparagraph (2)(a)(i), (2)(b)(i) or (2)(c)(i) (as applicable).

(4) Subparagraphs (1)(a)(vii), (b)(xiii) and (xiv) and (c)(vii) have no effect at any time before the commencement of Schedule 1 to the *Customs Tariff Amendment (Korea-Australia Free Trade Agreement Implementation) Act 2014*.

(5) Subparagraphs (1)(a)(viii), (b)(xv) and (xvi) and (c)(viii) have no effect at any time before the commencement of Schedule 1 to the *Customs Tariff Amendment (Japan-Australia Economic Partnership Agreement Implementation) Act 2014*.

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

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(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.

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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

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(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.

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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

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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

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this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

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